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A Study on the Effects of Decision Support Systems in the Performance of Auditing System of Payam Noor University of East Azerbaijan

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ABSTRACT: The main purpose the present study aimed to reach was to investigate the effects decison support systems in the performance of auditing backup systems in Payam Noor university of East Azerbaijan province. The model taken in this study for decision backup system is a composition of theories from various scientists. For this purpose a questionnaire in three general decision support system, one database (1. Sources of information within an organization 2. Sources of information outside the organization), (2) Processor (1. Reports 2. Search the database 3. Mathematical simulation); 3. Library Software (1. Applications statistical software packages 2. 3. Fourth-generation languages) defined in this context, three main hypotheses have been set up eight sub-hypothesis. To test the hypothesis, the decision support system questionnaire, with 26 items and 20 items with the audit function, the validity and reliability of the sample among managers and financial experts PNU province of 68 people selected were placed. After data collection, summarization and classified data and to analyze the data collected from the Kolmogorov-Smirnov test, r Pearson regression was used. The results of hypothesis tests indicate the effectiveness of decision support systems in the audit function, PNU is East Azerbaijan province. The performance audit managers and financial experts PNU East Azerbaijan province were analyzed using t and the average performance audit system is the Payamenoor above average.

***Keywords*:** Performance audit, Decision support system, Managers and financial experts, PNU.

INTRODUCTION

Decision support system (the partner) to certain types of information systems applied automatically (or semi-automatic) processing of information that is required to support management decision making process can provide. The main objectives are to reduce uncertainty and adverse interpretations decision support system, speed up decision-making, increased choices and increased the degree of acceptance of the validity of decisions (Jafar-Nejad , 2008, 21). Management information systems to support decisions which involve issues are anticipated. When the supply of raw materials such as re-fill.decisions made by the manager of managers specifying a precise and correct decision to take a broad and at lower cost (Beheshtian, 1993, 99). Investor confidence in the efficiency and effectiveness of the financial markets and world economic growth and stability in the world, it is essential. Investors to understand the financial information on its financial resource allocation decisions are based on credible and to require auditors and audit opinion on the financial statements, the means to reach. Financial auditors in order to improve the dependability and reliability of financial information provided by private companies, government agencies, nonprofits and businesses through the accreditation to the financial statements, play an essential role (Zrny, 2009). Audit landscape with large information systems is appropriate and relevant. But recent developments on the decisions and managerial control of the use of a centralized information system. As a result, we show how accounting insight can help to manage its information systems. 1. intangible aspects of IT, including risk assessment, control and coordination, (2) the deviation is that the use of decision support systems and incentives 3. The power

structure of the company (Maris and Neil, 2006, page 1). These developments have also increased the ability of management, auditors in extracting and analyzing key data for decision-making should respect the (Arab Mazar-Yazdi and sang, 2009). The rate of increase in the volume and value of electronic transactions shows that the old technique less practical and efficient audit. As a result, audit professionals, and those who mastered it are forced to work in a context of continuous auditing and continuous to do (Hadynya, 2012). The challenges facing today's auditing firms that seek to improve audit quality, accelerate the decision-making process and.... The following methods and practices that meet their needs is quick and timely. One of these methods is the use of decision support systems in the audit profession.

Review of the related literature

Competitive environment prevailing in the business, along with advances in technology, more than ever, managers need access to data and information on the activities of the organization and has the knowledge behind them. The information and knowledge that enable decision making for managers as they used to support decisions. Decision support systems can play a crucial role in many management processes (Naser Sadr village and Assadian ardekani 2013, 204). The importance of decision-making in the management of the network of organizations known to everybody so that decision making and management practice called. Today's decision can not be based purely managerial talent, intuition and rely on personal judgment, but should be based on scientific studies, statistics and information are based Trdydnapzyr. Therefore, organizations should be established in such a way so as to provide adequate information and the correct time managers. Systems that are appropriate to solve a specific problem and decided that production managers (grace and holy, 2011, 139). Decision support systems for interactive computer systems are defined to help the decision-maker, to the efficiency of the data and models to identify and solve problems and make decisions (Rashid farokhi, 2008, 57). The decision support system focuses on data or information, but the final product is a management decision and that's why the manager's decision support system targeted. Decision Support System is designed for senior managers make decisions that are diverse, variable, based on a combination of strategic information within an organization are external information. Semi-structured and unstructured nature of the information and data are generated primarily from iterative, interactive reports and reports no structure has been formed. The ultimate goal is to support the management decision support system to decide. The decision support system is not to judge the manager still important. The decision support system will focus on the effectiveness of centralized information (movahedi and Absy, 1998, 28-29). In the 1970s, pioneering decision support system, Kane, Morton, Sprague and Winston, have developed the concept of decision support system. The system of knowledge and various assumptions such as research, artificial intelligence, decision theory, economics, knowledge management and uses mathematical modeling (Ku , 2011).

Zvan (2011), in a study conducted in Australia studying the impact of internal audit involvement in risk management firm based their enthusiasm for reporting the occurrence of a failure in risk management practices, strong internal audit examined whether communication with the audit committee, The desire effect or not. The use of enterprise risk management and the role of internal audit in enterprise risk management are also examined. The results indicate that the involvement of internal audit in enterprise risk management, reporting on their enthusiasm for the failure of the Audit Committee effective risk management practices. Also, it was concluded that a strong relationship between the internal auditor and the audit committee of their desire to not increase reporting. The findings of this study, employing a growing number of enterprise risk management by the company. Finally, the role of internal auditors to ensure their participation of enterprise risk management report, although some of the internal auditors were engaged in activities that could compromise their neutrality (the Zvan , 2011). Kastanyra (2009) research aimed to identify factors associated with the risk-based internal audit using and exploring the role of internal audit in enterprise risk management carried out. They concluded that the annual program audits, risk-based approach to international companies and the Portuguese Stock Exchange member firms is statistically significant. They also found a strong correlation (but not too much) the annual audit plan based on risk and private enterprises, the financial industry and raised there and in planning the audit, risk-based approach to positive size of unit linked. They stated that the internal audit to implement enterprise risk management in smaller organizations, active in the financial and private sectors, is more important. A study entitled "decision support information system designed for hospitals Ayatollah Kashani" by Fatemeh Azizian and colleagues at the year (2002) was conducted. The main objective of this research is to design decision support systems.

MATERIALS AND METHODS

The aim of the present study, functional and in terms of methods, descriptive and correlational. The population of the study directors and financial experts PNU is East Azerbaijan province. The number of managers and financial experts of the number 68, which is due to lower rates of population using census, the total population as the sample is selected.

In this study, data collection Prsshnamh¬Ayy in two parts, the first part of questions to measure decision support system decision support system that is part of the questionnaire included 26 questions. The second part, questions related to performance audit system that includes 20 questions. It is used to test the validity and reliability of data collection, the population of employees using Cronbach's alpha was used. The questions related to decision support system reliability and system performance audit of 0.840 and 0.842 respectively is.

RESULTS AND DISCUSSION

To analyze the data obtained from the questionnaires collected from descriptive and inferential statistical methods were used. And to show some statistical data to be visualized, the bar charts were used. And inferential statistics to test hypotheses, test and Pearson coefficient of linear regression and t-test to measure the performance audit system is used.

	no.	no response	mean	variance	standard deviaion	change domain	minimum	maximum
Data base	68	0	22.8676	14.594	3.82023	17	11	28
Information sources in the organization	68	0	11.3971	5.915	2.432	11	4	15
Information sources outside the organization	68	0	11.4706	4.999	2.23587	9	6	15
Data processing	68	0	46.2794	39.697	6.30055	32	25	57
Reporters	68	0	15.8088	7.560	2.7495	12	8	20
serching data base	68	0	14.8971	9.527	0.08651	14	6	20
mathematical simulation	68	0	15.7941	7.360	2.71293	12	8	20
software library	68	0	1.2353	24.809	4.98091	28	12	40
applications	68	0	7.9118	2.529	1.59041	8	2	10
statistical software packages	68	0	7.9706	2.805	1.67484	7	3	10
4th genration languages	68	0	15.3529	9.068	3.01125	13	7	20
system performance	68	0	79.0147	91.567	9.56906	69	53	122

Table 1. descriptive statistics of research variables

Research hypothesis test

1. A database audit system performance impact PNU East Azerbaijan province.
1-1. Information resources internal audit system performance impact PNU East Azerbaijan province.
1-2. Sources of information outside the enterprise in East Azerbaijan province affect system performance audit PNU.
2. The data processing system performance audit PNU affected province.
2-1. Reporters in East Azerbaijan province affect system performance audit PNU.
2-2. Find the database affects system performance audit PNU East Azerbaijan province.
2-3. Mathematical simulation affect system performance audit PNU East Azerbaijan province.
3. Software Library in East Azerbaijan province affect system performance audit PNU.
3-1. Applications affect system performance audit PNU East Azerbaijan province.
3-2. Statistical software packages in East Azerbaijan province affect system performance audit PNU.
3-3. Fourth generation language in East Azerbaijan province affect system performance audit PNU.

Discussion and Conclusion

For each significant level of research in a range of hypotheses, each hypothesis significance level of 0.05 was smaller than the hypotheses have been approved in other words each dimension (databases, information resources within the organization sources of information outside the organization, data processing, reporting, search the database, simulating mathematical software libraries, applications, statistical software packages, fourth generation languages) in East Azarbaijan Province affect system performance audit PNU . And to measure the performance audit system as well as t-test was used. The result of this evaluation also indicates that the average performance audit system Payamenoor East Azerbaijan province is the higher than average. Literature also shows the impact of

each dimension (database, internal information resources, and information resources outside an organization, data processing, reporting, search the database, simulating mathematical software libraries, applications, statistical software packages, and Fourth-generation languages) in East Azarbaijan Province is performance auditing system PNU. So that in these dimensions most statistical software packages and database search has minimal effect on system performance audit. The results of the study corresponded with the results of previous research.and the expectations of society. The findings of Kurdistan and Rahimi (2009) also shows that the new generation of auditors will have more and more, rely on advanced analytical techniques and methods to increase the effectiveness of the audit. Using expert systems auditor can unimaginable test run a certain set of data to be analyzed.group decision-making process and thus help to generate knowledge group.lost their extended enterprise. Grace and holy (2005) found in a study that will support various levels of management, decision support systems (Individual and Group) of senior managers to be low and all stages of the decision-making process with the various decision-making processes Sheraton support. Finally Gholizadeh (2009) concluded that if well designed decision support system can be used to evaluate the different approaches to manage mental and provide results. This is the best management strategy that is consistent with the goals and vision of the organization's vision, the result will be.

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