

## ABSTRACT

The study intends to assess the impact of information technology on auditing performance using the case of Pivotech Company Limited. Specifically, the study intends to analyse the contribution of information technology in auditing effectiveness, examine the contribution of information technology in auditing efficiency, and establish the contribution of information technology in increasing the quality of auditing. This study was guided by two theories: technological acceptance theory and productivity paradox theory. A case-study design was used. The study uses a qualitative research approach and a quantitative research approach to collect the needed data. The targeted population is 180 people, and the sample size is 124. The study used simple random sampling and purposive sampling to get respondents. The data collection methods included a questionnaire and an interview. Descriptive statistics were used to analyse the data. In data analysis, the study is based on participants' sex, age, work experience, level of education, current working position, opinion on audit completion schedule, auditing information, accuracy of auditing, auditor independence, opinion on business planning, auditing accountability, detection of fraud, auditing optimal performance, auditing evaluation process, auditing process learning tools, and record-keeping for improvement of auditing. Conclusion: Pivotech company management must prepare an attractive environment for full IT adoption and integration in their auditing activities in order to assure performance. It is therefore the managers' duty to devise strategies that will attract employees of firms to be ready for IT adoption, or rather, changes in technology related to IT. Pivotech Company must concentrate on the variables that have a huge influence on the effectiveness, efficiency, and quality of auditing activities—those with more statistical significance than the others. Recommendation of the Study Training is a sustaining tool for any employee performing any task. Therefore, Pivotech company management must devise programmes and allocate funds for employee training, particularly software related to auditing tasks, from installation to their use and difficulty. Pivotech Company is encouraged to install and update their internet and network facilities in order to increase their power and access to information. Pivotech Company must prepare reliable sources of power, like solar panels and generators, that will assure power supply during the auditing process. The installation of new IT-related equipment is of great importance in order to assure the free flow of activities in each stage of the auditing process.