

Computer Technology Decided to Outsource Components

Vivek Prasad¹ and Shiv Patel²

Assistant Professor, BSC IT, Suman Education Society's LN College, Borivali East, Mumbai, India¹

Student, BSC IT, Suman Education Society's LN College, Borivali East, Mumbai, India²

Abstract: *One of the main products of information technology is financial reporting (IT). In order to guarantee the accuracy of financial reporting, the IT audit must be assessed. Even when IT is outsourced, IT Audit review is still required. The purpose of this study is to determine the factors that influence information technology outsourcing (ITO) decisions in Italy and to experimentally test the ITO framework created by Lacity et al. (2011). (2010). We employ a questionnaire that is directed at Italian businesses who are now required to abide by Law 262/2005. Through the review of internal controls, such as IT audit, the objective is to assess the dependability of financial reporting. We take non-response bias into account. For our regression model, we create a panel of data. We discover that the ITO choice for Italian listed businesses is significantly influenced by client firm characteristics, task complexity, and ITO results. The findings are unique since they relate to a nation that has if there is minimal actual study on the subject and certain features.*

Keywords: Information Technology, Auditing, Outsourcing, ITO decision, ITO outcomes.

REFERENCES

- [1]. Alvarez-Suescun, E., 2010. Combining transaction cost and resource-based insights to explain it implementation outsourcing. *Information Systems Frontiers* 12 (5), 631–645.
- [2]. Ang, S. and Straub, D., 1998. Production and Transaction Economies and IS Outsourcing: A study of the U.S. banking industry, *MIS Quarterly* 22(4): 535–552.
- [3]. Aubert, B., Rivard, S. and Patry, M., 2004. A Transaction Cost Approach to Outsourcing Behaviour: Some empirical evidence, *Information & Management* 41: 921–932. Aubert, B., Rivard, S., Patry, M., 1996.
- [4]. A transaction cost approach to outsourcing behaviour: some empirical evidence. *Information and Management* 30 (2), 51–64. Barthélemy, J., 2001. The hidden costs of IT outsourcing. *Sloan Management Review* 42 (3), 60–69. Chen, Y., Bharadwaj, A., 2009.
- [5]. An empirical analysis of contract structures in IT outsourcing. *Information Systems Research* 20 (4), 484–506. Barthélemy, J. and Geyer, D., 2005. An Empirical Investigation of IT Outsourcing versus Quasioutsourcing in France and Germany, *Information and Management* 42(4): 533–652. Clark, T.D., Zmud, R. and McCray, G., 1995.
- [6]. The Outsourcing of Information Services: Transforming the nature of business in the information industry, *Journal of Information Technology* 10(4): 221–237. Diana, M., 2009. Exploring information systems outsourcing in the US hospital-based health care delivery systems. *Health Care Management Science* 12 (4), 434–450.