

**A Research Project Report on  
(THE ABILITY OF AUDITORS TO AUDIT THE ACCOUNTS OF COMPANIES  
DEALING IN ELECTRONIC COMMERCE – EMPIRICAL STUDY)**

**Applied study in BSSM & ASSOCIATES Chartered Accountants**

**Partial Fulfillment of the Requirement For the  
Award of Master's Degree in Commerce**

**By**

**RASOOL MAJID SAHAIB**

**M.COM**

**Hall Ticket No. 1004-14-408-106**

**(2014-2016 Batch)**

**Under the Guidance of**

**Dr. J. Ravi Kumar**



**Department of Commerce**

**Osmania University**

**Hyderabad – 500 007, India**

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# ABSTRACT

The electronic commerce (E-Commerce) represents one of the challenges, which face both accountants and auditors, since many organizations have changed to adopt E-Commerce. The E-Commerce has been dramatically increased in the last few years. It also represents a new type of business economic patterns at the global level, in the information age, and advanced modern technology in this era where borders disappear and commas geography, and changed the concept of the determinants of capital. With E-Commerce has become imperative for the economic units that seek to strengthen its competitive position to adapt the electronic environment, by changing its accounting system radically or gradually and focusing on the so-called electronic accounting. After the emerge of new technologies in the business world as an extension of the electronic environment and development as one of the most important challenges in front of the new accounting and auditing. The modern revolution in Information Technology has become the backbone of E-Commerce. With the development of E-Business activities it becomes the perfect computer and communications networks to run, based on its strong dependence on computer systems, holds a huge threat to the control ineffective. Inappropriate use may result in disastrous consequences, and the existence of computer viruses and "hackers" wanton attack, computer crime, and so have led to the risk of E-Commerce information distortion.