

Abstract

Under the current circumstances we are witnessing developments in information and communication technology in general and the environment of e-commerce in particular, and these developments have affected the accounting and auditing profession in general and the auditor in particular, since they were imposed many challenges and problems (such as scientific and practical training problems, and problems of access to the evidence, and the problems of the risk assessment review process etc.) The auditor, because the nature of the e-commerce environment has led to the disappearance of what is known as the path of the review process, where he became the course of the review process is invisible. Hence it was to be an instrument (such as Teamwox program as one of the groupware programs) helps to improve the performance of the auditor during the audit of financial statements of the process under the e-commerce environment for the beginning of pre-trial proceedings to accept the client (the decision of client acceptance) until the release of the auditor's report stage and status report on the site, such as, from his insurance procedures access, and access and modification, and the means of protection and security for the report.