

The effect of using electronic auditing programs on auditing and oversight work

¹ Athraa Dhyaa Jassim Al-Shammari; ^{2*} Fatima Salih Mahdi Al-Grban

¹ Master student, Accounting Department, College of administration and economics, Mustansiriyah University, Iraq

^{2*} Accounting Department, College of administration and economics, Mustansiriyah University, Iraq

Abstract:- *The research aims to reveal the level of the impact and reflection of the utilize of electronic programs on the quality of the auditing and control units, and the Iraqi Federal board supreme audit was chosen as a sample for research as one of the central regulatory bodies, however, the research presented future visions of the possibility of the extent of electronic programs ability to introduce technology in the oversight work of government units subject to the control of the research sample. The two researchers reached a set of conclusions and recommendations, the most important of which is that most employees do not have sufficient experience and skills in the use of information systems and that the availability of information through the information base and access to it, the availability of information through the information base and the possibility of access to it will help to remove the risks because they will be definite. The availability of information through the information base and the possibility of access to it will help to remove the risk reservoirs because they will be definite. As for the recommendations, the economic unit must be restructured in a way that meets the requirements of change and in a manner compatible with the application of electronic control by identifying (goals, tasks, administrative connection, procedural evidence, Guidelines for services ... etc.), as well as a review of the job structure and re-planning of the workforce in line with the organizational structure and meeting the requirements of implementing electronic control.*

Keywords: - *electronic auditing, oversight.*

Introduction:

Many economic units are now using electronic technologies and programs to process their data electronically, to manufacture their products and to provide their services in knowledge due to the tremendous development in applied sciences and modern electronic technologies. The use of electronic programs in the regulatory field means employing electronic means to conduct control work on the units concerned, As the use of such means helps in building an electronic database for recipients of oversight and auditing services, as it helps in selecting the control sample in economic units correctly on the one hand, and on the other hand about what is the nature of business and oversight and auditing activities related to computerized systems, this first research deals with

The effect that electronic programs have on the implementation of supervisory work, and finally the fourth axis that includes conclusions and recommendations.

Research Methodology

Research problem:

Despite the recent developments in electronic technologies and programs, their use in the field of supervisory work is still on a small scale in terms of its application by economic units at the level of auditing and auditing work and in those units, especially with regard to electronic monitoring programs.

Research importance:

The importance of research through studying a topic, which is electronic work in the field of control and audit. And interest in an important sector, which is the governmental economic units subject to the supervision of the Bureau. Explaining the role of the Federal Financial Supervision Bureau as the highest regulatory authority in the country and its use of electronic programs in carrying out its oversight work.

Research objective:

The research aims to study the pioneering role that the Federal Financial Supervision Bureau plays in its use of electronic programs in the field of control, as well as some future visions for the expansion of technology introduction in the supervisory work by various economic units. Study the reasons that limit the use of electronic programs at the level of economic units in the public and private sectors, as well as at the level of supreme audit authorities.

Research hypothesis:

The research is based on the hypothesis that:

"The reliance of the supreme audit authorities in the state on electronic programs contributes to improving the completion of the supervisory tasks on the economic units subject to control."

The concept of electronic auditing programs:

With the progress and development of applied sciences, computer software science is a qualitative breakthrough for the implications of that development and its consistency and application with all life sciences and in all fields. It has become clear that the use of computer (electronic) software and technology in control and auditing systems is electronic, auditing and control programs and based on the definition of the Institute of Internal Auditors (IIA) must Designing electronic auditing programs aimed at evaluating the activities and procedures of economic units in accordance with the approved standards, to ensure the quality and efficiency of oversight and auditing work (Al-Musawi, 2019: 51), and defined "Friday" electronic audit programs as a tool for auditing electronic computer operations

using electronic programs due to the great importance of audit tasks and procedures As a result of the electronic operation of accounting data, as well as a shortening of the time required to perform the audit process, there are many general audit programs that mainly deal with file handling and their contents (Friday, 2012, 207). Also, electronic audit programs are programs intended to assist the auditor in planning, controlling, and documenting audit activities using Computer systems and electronic programs (Flayyih, Abass, Noorullah & Jari, 2020). various automated audit tools can be used to improve the effectiveness and efficiency of control and auditing systems, which are referred to as CAATs, or computer-assisted audit techniques, such as any computer-assisted audit technology, if the auditor plans to use automatic (electronic) audit tools He will use these tools to collect audit evidence to assist him in the audit and control process, and therefore the auditor should be able to use those programs and technologies, as well as he can analyze and understand the results of the automated audit process (United States Government (Flayyih Noorullah, Jari & Hasan, 2020). Electronic audit programs affect the control system followed by economic units by introducing improvements to these systems and introducing risks as well, and therefore the auditor should deal with them and take into account the following matters (Timothy et.al., 2017: 3):

1. An understanding of control and auditing systems and even accounting systems must be obtained to make an audit work plan in accordance with the requirements of international auditing standards. An understanding of the nature and extent of the complexity of the electronic system must be obtained. The auditor must understand the importance and complexity of electronic operation, as each audit and control process has a material significance. The responsibility of expressing the opinion of the chartered accountant must be professional and abide by the accepted auditing standards that is, his report should not be affected by the type of operating system used, whether the illustrated

data presented for audit, such as financial statements, records, or books, were prepared manually or electronically (Wouter, et.al., 2017: 6).

2. Benefits of using electronic auditing programs:
 - a. The use of electronic programs has advantages that help the auditor achieve better goals and a set of its advantages (Rashid, 2015: 223):
 - b. The auditor or the auditor uses the methods of analysis with comparisons and ratios that help him in checking, monitoring and evaluating the performance quickly.
 - c. Electronic software helps to quickly retrieve data and information stored in the computer's memory.
1. Net-Inter systems help control the internal and external economic unit branches.
2. The computer can use electronic programs to carry out audits by setting up control and auditing programs that are intended for specific programs or purpose.

Electronic software audit stages:

The availability of an effective monitoring system is an essential component in the management of economic units and an essential pillar for their proper operation and helps them to ensure the achievement of the unit's goals (Arens et al., 2014: 209). Therefore, these units seek to use electronic programs in developing the services they provide and achieve their goals and objectives efficiently and effectively. By conducting the following attic (Tamimi & Flayyih, 2017):

1. Financial documents: Specifying forms of documents such as the voucher, receipt, settlement, entry and warehouse document, and recording them in a special way on the computer and for each type of them, which leads to the abbreviation of the documentary cycle.
2. Notebooks and records: Define files to store data and information inside the computer, which compensate for paper records and (physical) books and refer to them easily.
3. Reports: Using the electronic automated work outputs of the auditor to prepare reports that assist the administration in making

administrative decisions and are also a basis for discussion and accountability, which helps the administration to solve administrative problems quickly and in a timely manner, and there will be central in keeping documents instead of scattering them on paper as in the manual system.

4. The method of recording daily entries in books in the form of pages in the electronic program. At the same time, posting to the ledger will be done in one process. This saves time and contributes to reducing the chance of error, as well as shortening the stages of the accounting course operations.
5. Data analysis: relying on electronic system tools to analyze data instead of traditional methods, as the use of electronic methods and tools in the field of control and auditing contributes to analyzing, preserving and retrieving data and information using statistical, mathematical and engineering methods in the field of data analysis

Electronic audit software for auditing:

There are a lot of electronic programs that are used in the process of monitoring and auditing, we can mention some of them:

1. IDEA Program and System for Auditing and Data Analysis: This program is considered as one of the most important pioneering programs in the field of dealing with financial data issued by CASEWARE in its tenth edition today. This program provides great facilities in dealing with databases, analyzing them and processing them with the required accuracy and speed that enables to increase the efficiency and quality of the work of the Internal Audit Department (Al-Halabi, and others). , 2001, 55):
 - a. Facilitating data import from any database,
 - b. Facilitating the process of converting Data Export after processing it to any format (.pdf, .xls, .txt...),
 - c. Influence on many common audit functions, including Benford Act.
 - d. Recording all stages of the audit and dealing with the data, which allows it to be used for subsequent audit tasks,

- e. Availability of facilities such as IDEA add-ons, IDEA Script, Forums Forums, Webinar, Support Portal.
- 1. Audit Command Language ACL: It is considered as one of the most important and widely spread programs worldwide in the field of dealing with financial data issued by ACL, and this program provides great facilities in dealing with databases, analyzing them and processing them with the required accuracy and speed that enables to increase the efficiency and quality of the work of the Internal Audit Department. Among the most important functions of the program in its current version, ACL 13, we mention the following (Al-Qabbani, 2007, 74):
 - a. Data reconstruction according to Aging history,
 - b. Duplication Identification.
 - c. The ability to export data from the program to other programs.
 - d. Extraction of data of an exceptional nature in Extraction files. .
 - e. Gap Identification Gaps:
 - f. Combine and merge data from two separate files into one Joining & Relation file.
 - g. Classifying data on specific layers based on an appropriate factor for Stratification purposes, Sampling. Sort and sort data according to any field within the Sorting file.
 - h. Summarize and compile data according to Summarization oversight purposes.
 - i. Collect data values from the Total file fields.

Employment of electronic auditing programs:

The control of computer programs is concerned with special functions performed by the data processing department electronically and aims to provide a reasonable degree of assurance of the safety of data recording and processing operations and the preparation of reports. The applied control procedures are represented by three types of control, namely:

1. Control of inputs:

This is represented in reviewing documentary courses, monitoring or following the flow of data and fulfilling all the formal and objective conditions

recognized and in accordance with internal systems and regulations and procedures guide and aims to provide a reasonable degree of assurance of the validity of the data approval received by the data processing department (Arens & et.al., 2014: 8)) It is safe to convert it in a way that enables the computer to recognize it and not to lose it or add to it or delete part of it or print a copy of it or make illegal amendments in the sent data. Previous methods of controlling inputs include confirmation, accuracy and comprehensiveness of data used in the accounting information system where the methods are (inventory and tabulation of documents from which data is taken, use of the serial number method to enter data, document the data entered and reviewed by a responsible person) and then analyze and display the information (Romney and Steinbart, 2009, 88).

2. Control over data processing:

Aims to provide a reasonable degree of confirmation of the implementation of data-processing operations electronically according to specific applications in the sense of processing all operations as stated and not neglecting any of them. When the data enters the computer, it is difficult to modify it except based on a new program, and there is no opportunity for manipulation and the responsible person can make sure that the data stored inside the computer is identical to the original and in this case the auditor focuses on (the presence of self-control methods within the program, the safety of operating orders from Accounting perspective, correctness of adjustments to computer programs, safety of computer performance (Birani, 2012, 87), (Qasim, 2003, 358).

3. Control of the outputs:

It aims to confirm the validity of the outputs and data processing operations such as lists of accounts or reports and the circulation of these outputs by the authorized persons (Hibawi and Abdel-Lawi, 2014, 41), and the following procedures must be taken (Al-Takriti, 2007, 54):

- a. Ensure that there is a fixed form for the reporting forms.

- b. Ensure that the report content reflects the data stored in the files.
- c. Ensure that reports are communicated to the people who have the right to be informed.
- d. Ensure that the calculations are correct
- e. Analysis of financial statements and reports.

4. Responsible for the supervisory work under the electronic operating systems:

In order for the oversight process to be integrated and developed, the supervisory official must be responsible for observing the progress of the supervisory work procedures in light of information technology and development in the work, so it requires that he has sufficient knowledge and know-how in the advanced supervisory work as follows (Al-Maani, 2012, 65):

- a. Knowledge of computer languages applied at work that are used to run programs.
- b. Full knowledge of the nature of electronic computers and their operating systems.
- c. Full knowledge of the computer programs that economic units use to operate modern accounting and control systems and how they can be audited.
- d. Participate in the development or evaluation of computer programs for the economic unit to benefit from the audit process.
- e. Familiarity with the available mathematical and statistical methods that can be used in the audit process, which becomes easy after the use of electronic computers and ascertaining the methods of data analysis.
- f. Full knowledge of integrated information systems and local and international information networks.
- g. Ensure the integrity of the electronic soft data software [Soft - Ware] in terms of its content and suitability.
- h. Ensuring the integrity and accuracy of the information distribution system, its protection and the possibility of retrieving it for use in the continuous audit process, and ensuring the system of feedback and protecting it from tampering.

5. The effects of using electronic auditing programs in the supervisory work and the resulting problems:

The effects of using computer programs in the control work can be clarified by affecting the planning of the audit process, with regard to the timing of the audit process procedures, and affecting some of the characteristics of internal control that are already present in manual auditing, the possibility of some workers or others changing accounting data and computer programs Easily, and that from other sites without being subject to discovery, and computers have certain characteristics and capabilities to operate data and these characteristics and capabilities may carry in their importance an auditor as these characteristics and capabilities are the following (Al-Quraishi, 2011, 44; Flayyih, Salih, Rahma & Mohammed, 2020)

- a. Organized and continuous performance.
- b. Separate records.
- c. Update accounts and files instantly and at the same time.

Here, the question appears that the computer audit steps were not affected by it in manual systems. Where the auditor studies and evaluates the internal control system in both cases, and performs extensive compliance tests to collect the most amount of evidence, so that he can express a neutral professional opinion on the fairness and veracity of the financial statements (Al-Quraishi, previous source). The objectives of control in the traditional accounting system do not differ from the objectives of control in the accounting system that is based on electronic data operation. In both systems, internal control aims to ensure the accuracy of accounting data, and the extent to which they can be relied upon, as well as to protect the assets of the economic unit from theft and loss. Or misuse, to the development of productive efficiency and ensuring the implementation of the policies of those units, and just as the objectives of internal control did not differ in both systems, the components of oversight did not differ, however, the difference in the nature of control problems in the accounting system in

light of the electronic data operation from the nature of control problems In the manual accounting system, its effect was reflected on the means of achieving each component of internal control (Friday, 2012, 65)

The use of computers in the processing of accounting data leads to an impact on the internal control system, as the computer affects the methods and procedures for internal control that are used in manual systems, and can be summarized by changes in the organizational structure, changes in traditional documents, and changes in the nature of data processing. The information technology has made a great contribution in all areas of business and the internal control was not far from the scene, as information technology has cast its control over the integration of information technology with accounting systems through (Friday, previous source: 76):

1. Substitute computerized control instead of manual control.

2. Availability of high-quality information technology systems.
3. Relying on the functional capabilities of the physical part of the computer and software without physical protection.
4. Interruption of the audit trail.
5. Little participation of individuals.
6. Systemic errors against random errors.

Results:

The Iraqi Federal Financial Supervision Bureau was chosen as a sample for research in general and specifically the section of electronic control and auditing in particular, where the Bureau gave special importance to electronic audit (automated) and as a first stage it started to create the necessary technical staff since 1997 and as a second stage formed special teams for electronic auditing in the year In 2007 and as a third stage, the electronic audit and control department was created in 2013, which consists of a group of qualified employees, as shown in Table (1), each according to his title, the academic qualification he possesses.

Table (1) the number of employees of the electronic control and auditing department

Academic qualification	Number of employees	Job title
Accountant	1	Senior financial sergeant
Bachelor's degree, computer	1	Associate Body Chair
Business Administration	2	Research Associate Head
Finance	1	Research Associate Head
Bachelor of Accounting	1	Financial watchdog
computer Sciences	1	Older programmer
computer Sciences	1	programmer

As for the programs and guides used in the audit process by the electronic control and audit department, including the use of the IDEA program and the use of ready-made applications and assistance in auditing, including Access, Excel applications, as well as the electronic control and audit department uses audit evidence, including the adoption of a framework (COBIT) and the information technology audit guide for high-monitoring devices Issued by the Information Technology Auditing Working Group ((WGITA and IDI) and also the Information Technology Guide prepared by the department, and therefore the

two researchers collected information in two stages to complete the practical side, the first stage is how to collect information related to the electronic audit staff in the field cohort and the second stage is Design a questionnaire and distribute it to those with specialization and relationship. A statistical analysis method was followed to analyze and describe the answers to the distributed questionnaire to demonstrate the validity and consistency of the assumptions as shown in table (2).

Validity and reliability tests for the resolution:

Truthfulness characterizes the extent to which the questionnaire represents the subject of the research

entitled (the effect of using electronic programs in the supervisory work) is the best representation, as the two researchers relied on the sincerity of the test in confirming the availability of the honesty condition in the research questionnaire, and for the evidence of stability, the two researchers benefited

from the stability factor (Cronbach's Alpha) to demonstrate The reliability of the data obtained from the respondents, and the results of applying the validity and reliability tests as indicated in Table (2), which confirms the fulfillment of the validity requirement in the questionnaire statements.

Table (2) results of the validity and reliability test

Search variables	Factor honesty criterion	Honesty level	Cronbach's Alpha	Stability level	The two researchers comment
Using electronic programs	0.851	High	0.725	High	High reliability and consistency in the expressions of the independent and dependent variables
Supervisory work	0.844	High	0.712	High	
All statements of the questionnaire form	0.880	High	0.775	High	There is high sincerity and consistency in all expressions
All statements of the questionnaire form	0.880	High	0.775	عال	There is high sincerity and consistency in all expressions

Descriptive analysis of the sample responses to the phrases of the use of electronic programs in the audit work:

The researchers used the weighted arithmetic media, the standard deviations and the relative importance that were applied to each of the questionnaire expressions and the variable of using electronic programs as the independent variable and the control work variable as the dependent variable, and to diagnose the direction of response to the

statements, the two researchers used the hypothetical medium (3) which represents the limit The separation between agreement and disagreement within the quintet Likert scale adopted in the research, either to determine the level of respondent response to the questionnaire terms, the two researchers benefited from the respondent response strength matrix, which represents an estimated balance according to Likert quintet scale and as indicated in Table (3) as follows:

The two researchers comment	Stability level	Cronbach's Alpha	Honesty level	Factor honesty criterion	Search variables
High reliability and consistency in the expressions of the independent and dependent variables	High	0.725	High	0.851	Using electronic programs
	High	0.712	High	0.844	Supervisory work
There is high sincerity and consistency in all expressions	High	0.775	High	0.880	All statements of the questionnaire form
There is high sincerity and consistency in all expressions	عال	0.775	High	0.880	All statements of the questionnaire form

Descriptive analysis of the answers of the research sample to the phrases of using electronic programs

It is derived from Table (4) that the value of the weighted mean for the use of electronic programs reached (4.3458) which is greater than the value of the hypothetical mean that represents the boundary between the agreement and disagreement of (3), and the weighted average mean for this variable resided within the category between (from 4.2 to 5) in the matrix of the response force of the respondent, so as to establish that the level of importance of the

Table (4) the level of responses of the research sample on expressions of using electronic programs

No.	Phrases	Responder response level	The relative importance	Std. Deviation	Mean
1	The IDEA program is one of the most important programs that the Bureau adopts in the electronic audit process on the economic units subject to its audit.	high	92,22%	0,59471	4,6111
2	IDEA software helps in dealing effectively with databases and processing them in a way that provides an acceptable level of accuracy and speed required.	high	90%	0,58140	4,5000
3	IDEA enables increased efficiency and quality of decision making.	high	72,22%	0,84845	3,6111
4	IDEA makes it easy to recover data from any database.	high	89,72%	0,73145	4,4861
5	The IDEA program is used to check and test computer restrictions in a simple and effective way.	high	88,06%	0,70531	4,4028
6	IDEA helps protect data by allowing read only to access original data.	high	88,61%	0,93185	4,4306
7	IDEA makes it easier to get better information about the data after analyzing it.	high	90,28%	0,55647	4,5139
8	IDEA contributes to data analysis and presentation by creating data tables and charts and storing them on disk.	high	91,39%	0,60109	4,5694
9	IDEA records all stages of the audit and helps in handling data.	high	87,5%	0,68046	4,3750
10	IDEA enables data to be used for subsequent monitoring missions.	high	79,17%	0,65944	3,9583
X	Use of electronic software	high	86,92%	0,68906	4,3458

Table (4) shows that the levels of importance of phrases within the use of electronic programs have

responses of the sample to the use of electronic programs tended towards agreement and with a level of response by the respondent high on the use of electronic programs and with a record standard deviation (0.68906), which shows a significant harmony in the responses of the research sample Regarding terms of using electronic programs, the relative importance of using electronic programs constituted (86.92%), indicating the agreement of most members of the research sample on the importance of expressions of using electronic programs

been distributed among the highest level achieved by the first phrase among all terms of use of electronic programs with a weighted arithmetic

mean of (4.6111) and a standard deviation (0.59471), and relative importance that formed (92.22%) to confirm This is the agreement of most members of the research sample on the importance of the first statement, which confirms that the IDEA program is one of the most important programs that the Bureau adopts in the electronic audit process on the economic units subject to its audit.

While Table (4) shows that the third statement has achieved the lowest response level among all statements using electronic programs, as the weighted average of the weighted mean has reached (3.6111) and the standard deviation has been recorded (0.84845), and the relative importance formed (72.22%) to confirm this agreement More than two thirds of the study sample states that the IDEA program can increase the efficiency and quality of the decision-making process.

Descriptive analysis of the responses of the research sample to the terms of the audit work

Table (5) verifies that the value of the weighted mean of the control function as the dependent variable is (4.3278) which is greater than the value of the hypothetical mean of (3), and the value of the weighted mean of this variable is inhabited within the category between (from 4.2 to 5) in the power matrix Response of the respondent, so as to establish that the level of importance of the responses of the sample to the audit work tended towards agreement to indicate that the level of response to the audit work by the respondent was at a high level, and a standard deviation was recorded (0.66737), which shows a marked homogeneity in the responses of the research sample regarding the terms of the audit work And the relative importance of the audit work constituted (86.56%), which indicates the agreement of most members of the research sample on the importance of the terms of the audit work.

Table (5) the level of responses of the research sample to the terms of supervisory work

No.	Phrases	Responder response level	The relative importance	Std. Deviation	Mean
1	Electronic auditing contributes to diminishing external influences in the audit work.	high	88,33%	0,76453	4,4167
2	The electronic audit helps to separate the functions of the auditor and other functions and duties.	high	75%	0,70711	3,7500
3	The electronic audit helps to coordinate the work between those responsible for the audit process in an easy and acceptable way.	high	81,11%	0,57870	4,0556
4	The employees of the Federal Financial Supervision Bureau adhere to the principles of independence, honesty and objectivity when applying electronic audit.	high	91,11%	0,62549	4,5556
5	Electronic audit ensures fairness in the oversight process.	high	90,28%	0,64988	4,5139
6	Electronic audit ensures the achievement of impartial and impartial judgments to implement audits.	high	91,39%	0,57718	4,5694
7	Electronic audit helps ensure objectivity in the audit work.	high	90%	0,65003	4,5000
8	The electronic audit requires the auditor to be	high	85,83%	0,59191	4,2917

	independent and impartial in aspects of apparent and material independence.				
9	The electronic audit contributes to the independent screening of data and information related to any transaction within the unit under its control.	high	85,28%	0,60498	4,2639
10	The electronic audited audit helps to control the amount of information entered in the auditing software.	high	87,22%	0,92395	4,3611
Y	Supervisory work	high	86,56%	0,66737	4,3278

It is evident from Table (5) that the levels of importance of the phrases within the supervisory work have been distributed among the highest level achieved by the sixth phrase among all terms of the supervisory work with a weighted arithmetic mean of (4.5694), with a standard deviation (0.57718), and relative importance (91.39%) to confirm this agreement Most of the members of the research sample stressed the importance of the sixth phrase, confirming the importance of electronic auditing ensuring the achievement of impartial and impartial provisions for the implementation of audits.

While Table (5) shows that the second statement has achieved the lowest level of response among all terms of control work, as the value of the weighted arithmetic mean reached (3.7500) and the standard deviation was recorded (0.70711), and relative importance formed (75%) to confirm this agreement of three Four quarters of the research sample, provided that the electronic audit helps in separating the tasks of the auditor and other functions and duties

Statistical tests for research hypotheses

The link between the use of electronic programs and the control and auditing work, The results confirm at Z -TEST to test the correlation hypothesis between the use of electronic programs and the dependent variable represented by the control work, as it will accept the correlation hypothesis when the calculated value of Z is greater than its tabular counterparts of (1.96) at the level of significance (0.05) (level of significance indicates the maximum error It is permissible in research scientifically), and thus accept the hypothesis with a confidence rate of 95%. As for showing the nature and strength of the

correlation relationship between the two variables, the two researchers relied on Correlation coefficient Spearman, as the researchers intend in this topic to test the following hypothesis:

The first main hypothesis:

There is a significant correlation between the use of electronic programs and control work) The results confirm acceptance of the first main hypothesis with a confidence rate of 95%, as the calculated value of Z was (6.362) which is significant because it is greater than the value of the tabular value of (1.96) at the level of significance (0.05), while the value of the correlation coefficient between the use of electronic programs And the supervisory work (0.755) to confirm that there is a strong correlation between the use of electronic programs as the independent variable and the dependent variable expressing the supervisory work according to the opinions of the members of the research sample.

The effect of using electronic programs on auditing and auditing work:

The two researchers in this axis offer the application of the statistic F - TEST to test the hypothesis of the effect of using electronic programs as an independent variable in the supervisory work as a dependent variable, as the test result will accept the influence of the hypothesis when the calculated value of F is greater than its tabular counterparts of (4.0012) at a significant level (0.05), I.e. acceptance of the hypothesis at (95%), while the two researchers relied on the use of Coefficient Of Determination (R2) to know the percentage of the influence of the independent variable using electronic programs in the monitoring work, as the

researchers at this stage of the statistical analysis will address the following hypothesis test.

The second main hypothesis:

(There is a significant statistically significant effect of the use of electronic programs in auditing and auditing work) The results confirm acceptance of the second main hypothesis with a confidence rate (95%), as the calculated value of F reached (80,451) which is significant, because it is greater than the value of the tabular value of (4.0012) at the level of significance (0.05), especially since the probability value (the level of significance) Corresponding to the calculated value of F was (0.000) which is smaller than the level of significance (0.05), while the value of the determination coefficient (73.1%) to show the percentage of the effect of using electronic programs on the variable expressing the control work.

Conclusions:

1. The use of electronic systems and programs will activate the issue of transparency for the executive organs, and the activities of these agencies will be clear to the oversight bodies, and accordingly will do their work in identifying administrative and financial corruption hotspots, to increase the effectiveness of decision support systems and facilitate the work of the oversight bodies, and thus lead to the elimination of corruption
2. The availability of information through the information base and accessibility will help remove.
3. Ambiguity on many issues, enabling censors and inspectors to review cases of deviation and data related to previous successful completion mechanisms.
4. There is a constant need by the supervisors and inspectors to seek the assistance of especially Executive formations when they control them.
5. Most employees do not have sufficient experience and skills in using electronic systems.
6. The availability of information through a general electronic database and access to it will help to eliminate risk areas and enhance the role

of management by making current and future decisions.

References:

1. Al-Halabi, Riyadh, 2001, "Computer Applications in Accounting", Dar Al-Safa for Publishing and Distribution, Amman - Jordan.
2. Al-Ma'ani, Ayman Odeh, 2012, Modern Public Administration, Second Edition, Wael Publishing and Distribution, Amman, Jordan.
3. Al-Qabbani, Thanaa Ali, 2007, "Internal Accounting Control in Manual and Electronic Systems", University House, Alexandria, Egypt.
4. Al-Quraishi, Iyad Rashid, 2011, External Auditing: A Scientific Theory and Applied Approach, Dar Al-Maghrib for Printing and Publishing, Baghdad, Iraq.
5. Al-Tikriti, Ismail Yahya, Al-Tumah, Abdel-Wahab Habash, Abdel-Qader, Walid Muhammad, 2007, "Administrative Accounting, Contemporary Issues", first edition, Dar Al-Hamid for Publishing and Distribution, Amman, Jordan.
6. Arens , Alvin A ., E lder, Randa l J . , Mark s . B Easley, 2014 , " auditing and assurance services" , fifteenth edition .
7. Birani, Sercut Mirkhan Ahmed, 2012, study and evaluation of the internal control system of the accounting system in the light of the electronic environment - an applied research in the Iraqi Trade Bank / Erbil Branch, the Arab Institute of Certified Accountants, legal accounting.
8. Flayyih, H. H., Noorullah, A. S., Jari, A. S., & Hasan, A. M. (2020). Benford Law: A Fraud Detection Tool Under Financial Numbers Game: A Literature Review. Social Science and Humanities Journal, 1909-1914.
9. Flayyih, H. H., Salih, J. I., Rahma, N. G. A., & Mohammed, Y. N. (2020). Earnings Management between the fact of manipulation and credibility of management procedures: a literature review. Social Science and Humanities Journal, 1898-1908.
10. Flayyih, H.H., Abass,Z. K., Noorullah, A. S. & Jari, A. S. (2020) . The affecting factors on the quality of the audit before and after the collapse

of the US energy company Enron: A Literature review. *Ishtar Journal of Economics and Business Studies (IJEBS)*. 1(1). P: 1-7.

11. Hibawi, Abdel-Qader, and Abdel-Laoui, Abdel-Hamid, 2014, "Effectiveness of Internal Control under the Electronic Accounting System - Case Study of the Agricultural and Rural Development Bank Agency Adrar 252," Adrar University - Algeria, Faculty of Economic, Commercial and Management Sciences - Department of Management Sciences.
12. Juma, Ahmad Hilmi and Al-Arbeed, Issam Fahd and Al-Zoubi, Ziad Ahmed, 2007, "Accounting Information Systems A Contemporary Applied Entrance", First Edition, Dar Al-Manhaj for Publishing and Distribution, Amman, Jordan.
13. Juma, Ahmad Hilmi, 2012, "Auditing and Confirmation according to International Standards on Auditing", Safaa House for Publishing and Distribution, 1st edition Amman, Jordan.
14. khder Abass, Z., Flayyih, H. H., Salih, J. I., & Rahman, N. G. A. Conceptual Issues in Private information on Lean Accounting: Subject Review.
15. Paul. C. Steinbart, Marshall Romney, 2009, *Accounting Information Systems, The Arabization of Qassem Ibrahim Al-Husseini*, Mars Publishing House, Riyadh, Saudi Arabia.
16. Qasim, Abdul-Razzaq Muhammad, 2003, "Computer Accounting Information Systems", Dar Al-Thaqafa Library for Publishing and Distribution, first edition.
17. Rashid, Arshad Makki, 2015, "The Impact of Information Technology on the Performance of the Internal Control System, Applied Research at Al-Qadisiyah University", *Al-Qadisiyah Journal of Administrative and Economic Sciences - Volume 17, Issue 4, 2015*.
18. Sammour, Nabil Ibrahim, "The Role of Electronic Auditing in Improving the Quality of the Auditing Service / Field Study on Auditing Firms in the Gaza Strip, Master Thesis of the Islamic University - Gaza, College of Commerce, Department of Accounting and Finance.
19. Tamimi, A. H., & Flayyih, H. H. (2017). The effects of Governance on the financial reporting quality of state-owned companies. In 8th international scientific conference, college of business and administrative.
20. Timothy Tuti , Jacinta Nzinga, Martin Njoroge, Benjamin Brown, Niels Peek, Mike English, Chris Paton and Sabine N van der Veer ,2017, " A systematic review of electronic audit and feedback: intervention effectiveness and use of behaviour change theory", Tuti et al. *Implementation Science* (2017) 12:61 ,DOI 10.1186/s13012-017-0590-z.
21. United States Government Accountability Office GAO-09-232G Washington, DC 20548, February 2009 FEDERAL INFORMATION SYSTEM CONTROLS AUDIT MANUAL (FISCAM).
22. Wouter T. Gude , Marie-José Roos-Blom, Sabine N. van der Veer, Evert de Jonge , Niels Peek , Dave A. Dongelmans, and Nicolette F. de Keizer ,2017,"Electronic audit and feedback intervention with action implementation toolbox to improve pain management in intensive care: protocol for a laboratory experiment and cluster randomised trial", Gude et al. *Implementation Science* (2017) 12:68 DOI 10.1186/s13012-017-0594-8.