


THE IMPACT OF INTERNAL CONTROL AND ELECTRONIC DISCLOSURE ON THE ELECTRONIC AUDITING RISK IN THE JORDANIAN INDUSTRIAL PUBLIC SHAREHOLDING COMPANIES

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 13 January 2023</p> <p>Accepted 08 March 2023</p>	<p>Purpose: The aim of this study is to examine the possibility of the risk associated with electronic auditing by identifying the relationships between the various internal control aspects (control activities, control environment, monitoring, information and communications, and electronic disclosure)</p>
<p>Keywords:</p> <p>Internal Control; Electronic Disclosure; Electronic Auditing; Industrial Public Shareholding Companies; Jordan.</p>	<p>Theoretical framework: The Jordanian Industrial Public Shareholding Companies as other sectors, apply standards for internal audit that set by experts and electronic auditing using a new electronic technique that may affected by IC and ED.</p> <p>Design/methodology/approach: The descriptive statistics used to describe the electric questionnaire responses of the study sample using SPSS statistical analysis. The study population was made up of the finance department personnel and financial managers of the 45 public shareholding businesses, and 225 companies that were listed on the Amman Stock Exchange up until the end of December 2021.</p>
	<p>Findings: The results show that in Jordanian public shareholding businesses, risk assessment with its aspects (internal control and electronic disclosure) had a statistically significant influence on reducing audit risk in their dimensions (control risk, inherent risk, and discovery risk). In addition, the study determined that electronic disclosure had a statistically significant impact on lowering audit risk in Jordanian public shareholding corporations.</p>
	<p>Research, Practical & Social implications: The implications for Practice of the adoption of electronic systems will raise the risks to the confidentiality and reliability of accounting data. This is the purpose of electronic auditing, since it decreases the possibility of misrepresentation and manipulation of accounting data provided electronically. Further study can involve many countries in the region so as the conducted results can be widespread and globalized.</p> <p>Originality/value: The study among the first highlighted the impact of internal control and electronic disclosure for the risk associated with the electronic auditing in the Jordanian Industrial Public Shareholding Companies.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i3.1055</p>

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O IMPACTO DO CONTROLE INTERNO E DA DIVULGAÇÃO ELETRÔNICA SOBRE O RISCO DA AUDITORIA ELETRÔNICA NAS EMPRESAS PÚBLICAS ACIONISTAS INDUSTRIAIS DA JORDÂNIA

RESUMO

Objetivo: O objetivo deste estudo é examinar a possibilidade do risco associado à auditoria eletrônica, identificando as relações entre os vários aspectos do controle interno (atividades de controle, ambiente de controle, monitoramento, informação e comunicação, e divulgação eletrônica).

Estrutura teórica: As Empresas Públicas Acionistas Industriais da Jordânia como outros setores, aplicam normas para auditoria interna que são estabelecidas por especialistas e auditoria eletrônica utilizando uma nova técnica eletrônica que pode ser afetada pelo CI e ED.

Design/metodologia/abordagem: A estatística descritiva utilizada para descrever as respostas ao questionário elétrico da amostra do estudo utilizando a análise estatística do SPSS. A população do estudo era composta pelo pessoal do departamento financeiro e gerentes financeiros das 45 empresas públicas acionárias, e 225 empresas que foram listadas na Bolsa de Valores de Amã até o final de dezembro de 2021.

Conclusões: Os resultados mostram que nas empresas de participação pública na Jordânia, a avaliação de risco com seus aspectos (controle interno e divulgação eletrônica) teve uma influência estatística significativa na redução do risco de auditoria em suas dimensões (risco de controle, risco inerente, e risco de descoberta). Além disso, o estudo determinou que a divulgação eletrônica teve um impacto estatisticamente significativo na redução do risco de auditoria nas empresas públicas acionárias jordanianas.

Pesquisa, implicações práticas e sociais: As implicações para a Prática da adoção de sistemas eletrônicos elevarão os riscos para a confidencialidade e confiabilidade dos dados contábeis. Este é o objetivo da auditoria eletrônica, pois diminui a possibilidade de deturpação e manipulação dos dados contábeis fornecidos eletronicamente. Estudos adicionais podem envolver muitos países da região para que os resultados conduzidos possam ser difundidos e globalizados.

Originalidade/valor: O estudo entre os primeiros destacou o impacto do controle interno e da divulgação eletrônica do risco associado à auditoria eletrônica nas Empresas Públicas Acionistas Industriais da Jordânia.

Palavras-chave: Controle Interno, Divulgação Eletrônica, Auditoria Eletrônica, Companhias Públicas Acionistas Industriais, Jordânia.

EL IMPACTO DEL CONTROL INTERNO Y LA DIVULGACIÓN ELECTRÓNICA EN EL RIESGO DE AUDITORÍA ELECTRÓNICA EN LAS EMPRESAS INDUSTRIALES JORDANAS DE CAPITAL PÚBLICO

RESUMEN

Objetivo: El objetivo de este estudio es examinar la posibilidad de que el riesgo asociado a la auditoría electrónica mediante la identificación de las relaciones entre los distintos aspectos de control interno (actividades de control, entorno de control, supervisión, información y comunicaciones, y divulgación electrónica).

Marco teórico: Las empresas industriales jordanas de capital público, al igual que otros sectores, aplican normas de auditoría interna establecidas por expertos y la auditoría electrónica utiliza una nueva técnica electrónica que puede verse afectada por el CI y el DE.

Diseño/metodología/enfoque: La estadística descriptiva utilizada para describir las respuestas del cuestionario eléctrico de la muestra de estudio utilizando el análisis estadístico SPSS. La población del estudio estaba formada por el personal del departamento financiero y los directores financieros de las 45 empresas con participación pública y 225 empresas que cotizaban en la Bolsa de Ammán hasta finales de diciembre de 2021.

Conclusiones: Los resultados muestran que en las empresas públicas jordanas, la evaluación de riesgos con sus aspectos (control interno y divulgación electrónica) tuvo una influencia estadísticamente significativa en la reducción del riesgo de auditoría en sus dimensiones (riesgo de control, riesgo inherente y riesgo de descubrimiento). Además, el estudio determinó que la divulgación electrónica tenía un impacto estadísticamente significativo en la reducción del riesgo de auditoría en las empresas públicas jordanas.

Investigación, implicaciones prácticas y sociales: Las implicaciones prácticas de la adopción de sistemas electrónicos aumentarán los riesgos para la confidencialidad y fiabilidad de los datos contables. Este es el propósito de la auditoría electrónica, ya que disminuye la posibilidad de tergiversación y manipulación de los datos contables proporcionados electrónicamente. En estudios posteriores pueden participar muchos países de la región, de modo que los resultados obtenidos puedan generalizarse y globalizarse.

Originalidad/valor: Este estudio es uno de los primeros en poner de relieve el impacto del control interno y la divulgación electrónica en el riesgo asociado a la auditoría electrónica en las empresas industriales jordanas de capital público.

Palabras clave: Control Interno, Divulgación Electrónica, Auditoría Electrónica, Sociedades Anónimas Industriales, Jordania.

INTRODUCTION

Organizations and institutions in developed nations began to show an increasing interest in internal control (IC) at the beginning of the third millennium, particularly in the aftermath of the crises and financial collapses to which many businesses and institutions were exposed, including Enron in the United States and Parmalat in Italy. IC has gradually evolved to reflect the swift and ongoing changes in economic life. IC has evolved and grown to become a set of interconnected aspects and components established by senior management to assure the achievement of the economic unit's goals. Accounting's financial statement with the intent of supporting the users in decision-making is one of its fundamental functions. In order to do this, the International Accounting Standards Board (IASB) established a number of standards defining accounting rules and procedures for the disclosure of economic and accounting information by businesses and organizations. Disclosure of information and financial statements is dependent on the basis upon which business organizations recruit investors as well as the basis upon which investors learn about the company and its financial standing. Therefore, this study's objective was to determine how IC and electronic disclosure impact the risk of electronic auditing in Jordanian publicly owned industrial enterprises.

To be able to render an impartial and appropriate technical opinion on the financial statements, the auditor must keep up with the rapid development of information technology as he faces numerous risk and obstacles. This study's problem was centered on the extent to which IC, in its dimensions (control activities, control environment, monitoring, information and communications, and electronic disclosure), and electronic disclosure have an effect on lowering the inherent risk, control risk, and discovery risk associated with electronic auditing in Jordanian joint stock businesses. The significance of this study is derived from the important of IC in industrial public shareholding companies in Jordan by identifying methods to assist in controlling workflow. Its significance is completed by highlighting the role of electronic disclosure of data and complete accounting information about the company.

To be able to offer an objective and suitable technical opinion on the financial statements, the auditor must keep up with the fast growth of information technology and overcome a risks and hurdles. The central question of this study was whether internal control in its dimensions (controlling environment, risk assessment, control activities, information and communication, and monitoring) and electronic disclosure have an impact on reducing the risk

of electronic auditing in its dimensions (inherent risk, control risk, and discovery risk) in joint stock companies. Jordanian population. Therefore, the primary research question is whether internal control in its dimensions (controlling environment, risk assessment, control activities, information and communication, and monitoring) and electronic disclosure reduce the inherent, control, and discovery risk of electronic auditing in Jordanian public share industrial companies.

This study aims to determine the effect of internal control in its various dimensions (control environment, risk assessment, control activities, information and communications, and monitoring) and electronic disclosure on mitigating the inherent control and discovery risk of electronic auditing in Jordanian public shareholding companies. The relevance of this research derives from the significance of internal control in Jordanian industrial public shareholding enterprises by finding workflow-controlling approaches. Its importance is fulfilled by emphasizing the relevance of electronic disclosure of data and comprehensive accounting information about the organization.

Implications for Practice of the adoption of electronic systems will raise the risks to the confidentiality and reliability of accounting data. This is the purpose of electronic auditing and the relevance of its usage in electronic accounting systems, since it decreases the possibility of misrepresentation and manipulation of accounting data provided electronically.

LITERATURE REVIEW

Studies related to internal control

The concept of IC system in business organizations is the first line of defense in protecting the interests of all parties associated with the organization, in particular shareholders. In general, there have been numerous definitions of censorship.,(Yassin, 2015) , and they vary depending on the perspective from which they are regarded, who defines it as ensuring that everything is proceeding in accordance with the specified plan, instructions, and rules, IC was also defined as "*designing the administrative organization of the project and the accompanying tools or measures needed to maintain assets and assess the accuracy and dependability of accounting data*" (Basu, 2013). IC also defined as the entire system of oversight, both financial and nonfinancial, that the administration establishes to continue carrying out its obligations in a timely manner, safeguard its resources to the greatest extent possible, and ensure their accuracy and dependability. It also includes the power to enhance operational effectiveness and ensure adherence to administrative policies and procedures (Al-Samarrai, 2016).

After a brief shed on the concept of internal control, there are various previous studies that related to internal control, the researcher reviewed a selection of these studies and arranged them in reverse chronological order, from most recent to oldest

The study Enguix, et,al (2019),, employs empirical analysis using a descriptive and explanatory method to assess whether Internal Control System (ICS) has an effect on the disclosure of financial statement on the web page of Spanish LGs, the study was able to confirm for 1,806 local governments the expected level of the previously established explanatory variable, IC, using a multivariate model. To ensure the test of the hypotheses, the study looks at the existence and standards of financial statement disclosure in relation to ICSs using a range of financial and non-financial information. The study's conclusions suggest that the structure of the ICS affects the correctness and transparency of financial data. As a result, sociopolitical variables are more effective than non-financial variables for illuminating financial information disclosure.

The Ezz El-Din Study (2015) sought to demonstrate how internal auditor performance in private Jordanian institutions is influenced by ICS efficacy through the mediating function of internal audit characteristics. The study's objective was accomplished using a descriptive-analytical methodology, the sample population consisted of seven private Jordanian universities in Amman. 61 auditors from Amman-based private Jordanian universities, including financial managers, accountants, internal auditors, and audit committee member. The study reach to a number of conclusions, including the existence of substantial significant relationship between the effectiveness of the ICS and its component and the performance of internal auditors in private Jordanian institutions. Additionally, there is a statistically significant correlation between the performance of the internal auditor at private Jordanian universities and the professional competency dimensions of internal audit characteristics. In universities where internal auditors are present, there is also a statistically significant correlation between the effectiveness of the ICS and its component sections and the performance of the internal auditor.

The aim of the study by Fan et al., (2015), was to ascertain the impact of corporate resource accounting information systems on the IC of British Telecommunications organizations. In order to achieve the study goals, a 51-item questionnaire was constructed and given to 18 different corporate managers. In order to validate the results and the application of the statistical program for social sciences for data analysis, a case study was applied. The research revealed that institutional resource accounting information systems are widely utilized in businesses and that using them prioritizes IC over data, hence increasing IC effectiveness.

The results demonstrated that IC practices in firms' information technology infrastructures had a substantial impact on the capacity to spot anomalies in financial statements.

Studies related to E-disclosure

Investment decisions have become more complicated in the modern period due to the use of information technology, necessitating that the investor obtain various disclosures by providing accounting information in a manner that parallels the development in the fields related to the provision of such information around the globe. Furthermore, it is believed that these decisions are made immediately and that investors make them more frequently than other readers of financial statements. This means that investors need to get accurate, up-to-date information about the companies in which they want to invest (Rashwan, 2018).

According to Al-Saleem (2016), defined the ED as the release of lists, financial reports with explanations and margins attached, reports from external auditors, reports from the board of directors, and any other disclosures necessary for understanding the financial statements' contents are all examples of electronic disclosure. Al-Arbeed and Qurtali (2016) defined ED as the sharing of paper information using new computer and electronic publishing methods to print, distribute, and share information. So as to achieve the requirements of users of financial statements, accounting reports, information, and accounting data, Mohsen and colleagues (2017) defined electronic accounting disclosure as a type of technique of accounting disclosure that rely on the capability to use contemporary communication methods in conveying the results of the company's work. According to Rashawn (2018), ED occurs when a business organization publishes a full set of its fundamental financial statements. As well as, the supporting explanations makes this information available to all groups with an interest in the organization, either directly on the organization's website or indirectly by offering an interactive link from the organization's website to another website that displays this information.

Benboualia and Berberib (2018) examined the advantages of ED and found that it provides the required information at the suitable time, improves the process of disclosure and receives feedback, is transparent and can be updated immediately, provides the appropriate level of information asymmetry, and makes it simple to obtain the required information.

After a brief shed on the concept of e-disclosure, there are various previous studies that related to the e-disclosure, the researcher reviewed a selection of these studies and arranged them in reverse chronological order, from most recent to oldest

In light of worldwide financial reporting norms, Rashawn's (2018) study sought to ascertain the impact of electronic financial statement disclosure on the performance of the

Palestinian stock market. To achieve the goals of the study, the researchers used the descriptive analytic approach to gather data from a random sample of financial managers and department heads working for publicly traded firm registered on the Palestine Stock Exchange (172 male and female employees). The study produced various conclusions, for example the: investors found it easier to understand the financial reports of companies listed on the Palestine Stock Exchange to the introduction of electronic disclosure. As a result, there was an increase in capital invested in businesses listed on the Palestine Stock Exchange.

The primary objective of Al- Shatnawi (2018) study was to shed more light on the idea of electronic accounting disclosure by describing its components, nature, and stages of development, as well as how it contributes to improving the accuracy of financial reports and closing the information imbalance gap in Jordanian business environment. All deductive, inductive, and descriptive methodologies were employed to reach the objectives of the study. As part of a field research in Jordan, 110 financial analysts who work for brokerage companies had their opinions randomly sought out. The results of the study demonstrated that electronic accounting disclosure plays a statistically significant impact in enhancing the accuracy of financial reporting and decreasing the information imbalance gap in the corporate environment in Jordan. In order to increase the accuracy of their financial reports, firms should publish as much financial and non-financial information electronically as is practical in the present and in the future. This would enable investors to make more informed investing decisions.

Studies related to the risk of electronic audit

As in other fields, technological advancement had a significant impact on the science of accounting and auditing, but it must be kept in mind that the objectives of auditing remain unaffected and are developed in a way that serves the interests of companies and facilitates either the manual or electronic processing of data. The scope of an audit is unaffected by the electronic operation of data, but the manner gathering evidence in auditing may altered significantly and be aided by these systems due to the differing methods associated with the collection, classification, and storage of accounting data (Al-Sarhan, 2019). Electronic audits have become necessary due to the fact that they streamline accounting procedures and lower auditing expenses. Their use enables firms to grow and improve by saving time and money, enhancing the audit process, and providing auditors with a stronger foundation on which to exercise their professional judgment.

Utilizing information storage, retrieval tools and analytical review programs, the auditor is able to analyze and evaluate actual against expected statistics. The auditors may utilize

customized programs to assist them in taking the examinations, effectively supporting the decision-making process (Al-Thneibat, 2017). Zhu et al. (2011) defined an electronic audit as the process of collecting and analyzing information to determine whether the use of a computer contributes to the protection of a business organization's assets, confirms the integrity of its data, effectively achieves its objectives, and efficiently utilizes its resources.

Al-Bishtawi and Al-Baqmi (2015) described electronic auditing as the application of any information technology-based system to aid the auditor in planning, controlling, and documenting audit activities. Various planning, control, and documentation audits. According to the researcher, electronic auditing is a procedure involving the application of any information technology or computer-based system with the intent of aiding the internal or external auditor in planning, controlling, and documenting audit activity. Also included in the audit process are all elements of the computer system, including hardware, equipment, accounting and financial applications, and other programs that aid in the audit process. The risk associated with electronic auditing can be divided into three categories, which are detailed below:

Inherent risk: The risks connected to the likelihood of a material deviation in a specific action or activity. Also it could be a collection of material deviations in a subset of actions that, taken together, It would be material in the absence of IC. These risks are connected to the structure of the audited business and its surroundings before the audit process is started, or it is assumed that IC are absent. For instance, risk related to money and inventories is perceived as being more "innate" than related to other things (Thneibat, 2015).

Monitoring risk: The risk associated with the potential inability of IC mechanisms to avoid or detect material faults and distortions. The risk that arise from the likelihood of a material deviation in a particular item or activity, or a set of material deviations in certain items, which, when combined, become material and the system is unable to prevent or detect them (Thneibat, 2017).

Discovery risk: The risk that analytical procedures or detailed tests may not be able to detect material deviations—that there may be a material deviation in a specific item or activity or a group of material deviations in specific items. Such that, when added together, they become material and the auditor is unable to detect them through analytical procedures or detailed tests (Marei, 2015).

After a brief shed on the concept of electronic auditing, there are various previous studies that related to the electronic auditing, the researcher reviewed a selection of these studies and arranged them in reverse chronological order, from most recent to oldest.

Khansaa Naser Hussaina, A, Alaa Fareed Abdulahad (2022), The purpose of this study is to identify the level to which the internal auditing standards are applied in the Iraqi commercial banks, the questionnaires population size consisted of internal 48 auditors working in Iraqi commercial banks listed on the Iraq Stock Exchange. the questionnaire was distributed to all members of the community, as the number of distributed to the research sample reached (48) questionnaires distributed by hand , and (36) questionnaires were returned. Of them, the response rate is approximately (75%) and was structured using 5 scale Likert.

The study's concluded that internal auditors have sufficient knowledge and skills, Executive management add to addressing the internal auditor's examinations and takes suitable actions to implement the propositions, Iraqi commercial banks use internal audit quality issued by expert's institutions, as a result, the study recommend that the important need of ongoing to improve the expertise of the internal auditors through professional experts in the field of auditing.

The professional skills in the internal auditor should be improved by contributing of training in qualified professional center to be familiar with the recent techniques in this sector- Establishing an internal auditor's association like Auditing Association of Accountants.

The study of Patrícia Verônica Nunes Carvalho Sobral, Romeu Da Silva Neto (2020), object to test the period of time that market deals or opening and closing bell, and the innovations brought about by Decree No. 10.024/2019 and its results in the Bids and Contracts Law. the qualitative approach is used to attain the goals by given the influence and the description of topic and bibliographic research, through various sources of learning, the study concluded that there is no doubt that the suitable use of public assets, the use of new software technologies, and clarity in recruitment, agreement processes within the extent of public administration are functioning the public sector. To attain the optimal results and capabilities, public administration should maintain various methods for the obtainments the goods and services, like, method of electronic auction, which offer an elasticity and efficiency, also improve the access to information about exhibitions, which is useful for checking and monitoring the public assets.

The purpose of the Al-Farraje Study (2020) was to ascertain how electronic auditing could help Jordanian audit offices acquire a competitive edge. The researcher created a questionnaire to collect information and data by taking a random sample of Jordanian external auditors using the descriptive analytical method in order to reach the study's objectives. The study came up with a number of conclusions, such as there is a statistically significant correlation between electronic auditing and the attainment of competitive advantage

dimensions in Jordanian audit offices, also there is a statistically significant correlation between electronic auditing and supporting audit strategy. The study also found that electronic auditing increases market share for audit offices in Jordan while reducing costs and improving quality.

In the same context, Thabit Research (2020) sought to shed light on the effects of mobile information technology on the corporate environment by examining the biggest challenges that e-audit faced in using these technologies as well as the biggest solutions to these challenges. By delivering 253 questionnaires to a randomly selected group of academic and professional auditors in Mosul, Iraq, the researcher adopted a descriptive methodology. SPSS statistical tools were then used to analyze the data. The study's most significant finding is that the use of mobile information technology can affect electronic auditing procedures for the better.

The objective of Sayed's (2019) research was to ascertain the effectiveness of the accounting information systems of the Irbid Electricity Company in lowering the risk of electronic auditing (authentication, control, and detection). 152 personnel, including finance managers, account managers, internal auditors, and staff members in the firm information technology departments, were given the questionnaire in order to complete the study's objectives. For statistical analysis, 136 questionnaires were retrieved. The study discovered that Irbid Electric Company's risk associated with electronic auditing is significantly influenced by how well accounting information systems function.

While the objective of the Abu Alim study (2016) was to assess how Jordanian external auditors' perceptions of electronic audit risk features affected audit quality (inherent risk, control risk, discovery risk, environmental risk), The researcher decided to use a descriptive analytic approach to achieve the study's objectives. To that end, a questionnaire was prepared and distributed to 136 auditors in Jordanian external audit offices at random. The study's main finding, according to Jordanian external auditors, was the absence of a statistically significant correlation between inherent risk, control risk, environmental risk, and audit quality.

MATERIAL AND METHODOLOGY

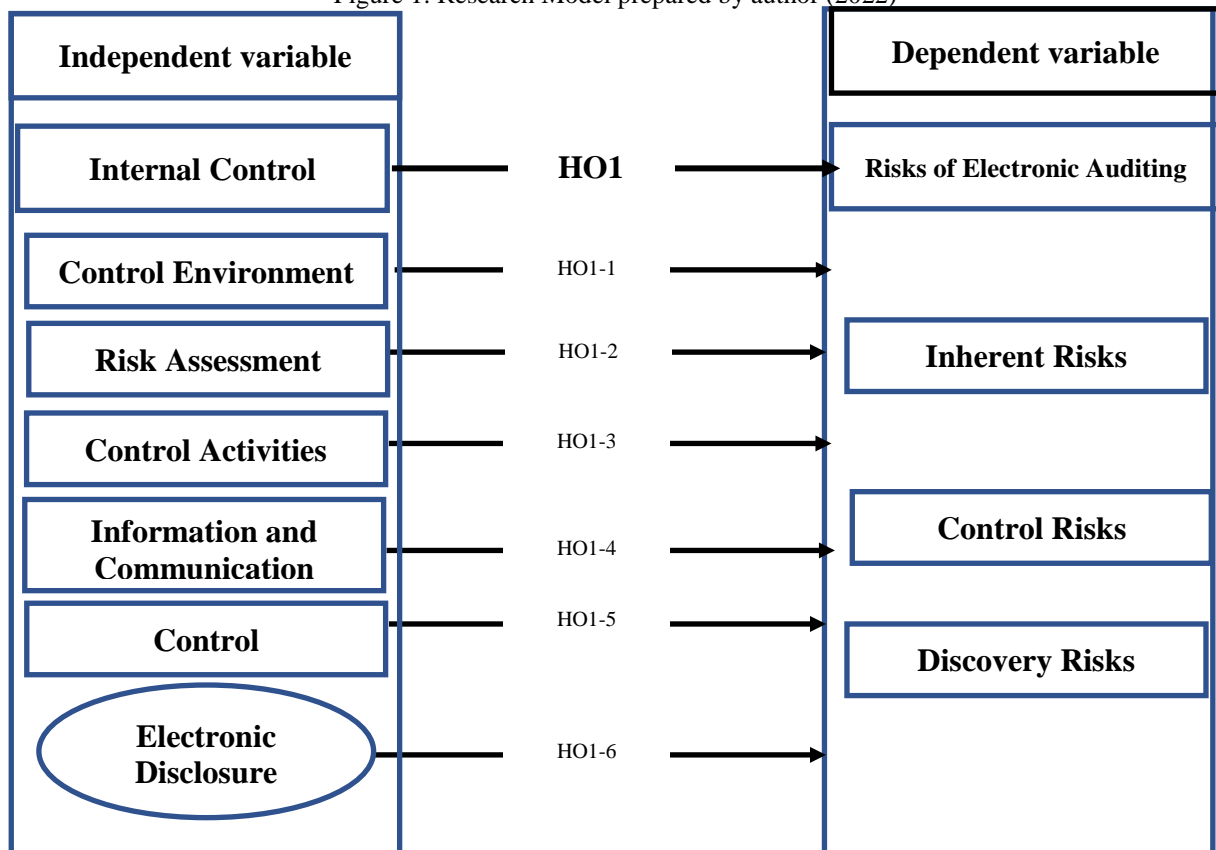
The strategy used by the researcher to describe the study using a scientific methodology and provide the findings in easily understandable digital forms is known as a descriptive approach (Enaya, 2014). the inferential approach is a technique that involves taking a sample from a population, examining and interpreting the information obtained about, and then making inferences and conclusions about the larger and more general population. Unlike the descriptive method, which focuses on only recording and interpreting the aggregate data, this approach

focuses on comprehending what the numbers represent, extrapolating them, and appreciating their significance (Kandilji, 2017).

Study model

In the study model, which consists of two independent variables: IC in its dimensions and discovery risk, the risk of electronic auditing in its dimensions—inherent risk, control risk, and discovery risk—represents the dependent variable (control environment, risk assessment, control activities, information and communication, and control and electronic disclosure). Figure 1 displays this relation.

Figure 1: Research Model prepared by author (2022)



Study hypotheses

Depending on the study's problem and questions, the following approach was used to establish and formulate the study's hypotheses.

HO.1: In Jordanian publicly traded companies, IC in its sub - dimensions environment, risk assessment, control activities, information and communication—does not statistically significantly reduce the risk of electronic auditing in its aggregate dimensions—inherent risk, control risk, and discovery risk—at the level (0.05).

HO.2: In Jordanian public shareholding businesses, there is no statistically significant benefit of electronic disclosure on lowering the risk of electronic auditing with its combined dimensions (inherent risk, control risk, and discovery risk) at the level (0.05).

Population and Sample Size

Employees of the Finance Department and financial managers from 45 public shareholding businesses that will be listed on the Amman Stock Exchange until December 31, 2021 made up the research population (Amman Stock Exchange, 2022). The finance departments of these 45 organizations employ roughly 225 individuals, including financial managers.

Study sample

The basic random sampling strategy, which aims to have an equal chance of selecting participants from the entire research population, was used to distribute the questionnaire (Alyan and Ghoneim, 2013). An electronic survey (Online Questionnaire) was disseminated via Google Drive; after 40 days, 170 of them had been finished, and eight had been excluded owing to missing information. In light of Sekaran & Bogie's (2016) sampling table, which stated that minimum number of valid questionnaires for analysis should not be less than 142 feedbacks, our community consisting of 225 feedbacks, the validity for statistical analysis is 162, which represent the study population.

Table 1: Frequencies and Percentages of Respondents' Personal and Occupational Characteristics

Variable	No.	Categories	Frequency	%
Gender	1	Male	132	%81.5
	2	Female	30	%18.5
		Total	162	%100
Education	1	Diploma	15	%9.3
	2	BA	122	%75.3
	3	Master's	22	%13.6
	4	PhD	3	%1.9
		Total	162	%100
Position	1	Audit manager	7	%4.3
	2	Auditor	109	%67.3
	3	Supervisor	5	%3.1
	4	Audit team	4	%2.5
	5	Internal audit	37	%22.8
		Total	162	%100
Specialty	1	Accounting	149	%92
	2	Economy	8	%4.9
	3	MBA	5	%3.1
	4	Other	-	-
	Total	162	%100	
Certifications	1	ACCA	2	%1.2

Variable	No.	Categories	Frequency	%
	2	JCPA	16	%9.9
	3	ACPA	2	%1.2
	4	CPA	2	%1.2
	5	n/a	135	%83.3
		Total	162	%100

Table (1) reveals that 81.5% of the members of the study sample are males, with a total of 132 individuals, while 30% are females, with a total of 30 individuals. 75.3% of respondents have scientific qualifications with a bachelor's degree, totaling 122 individuals, while 1.9% have scientific qualifications with a doctorate, totaling three individuals. We observe that 67.3% of the sample members, or 109 individuals, are auditors, whereas 2.5% of them have their job titles within the audit team, or four individuals. It was determined that 92% of the sample, or 149 individuals, specialize in accounting, while 3.1% of the sample, or five individuals, specialize in business administration. 83.3% of the sample, or 135 individuals, do not hold professional certifications. 9.9% of the sample hold a JCPA certificate, which numbered 16 individuals, while 3.6% of them hold professional certificates equally distributed between (ACCA, ACPA, and CPA), and their number is (6) individuals.

RESULTS AND DISCUSSION

The purpose of this phase of the study is to calculate the frequencies and percentages of the respondents' personal and occupational characteristics in relation to the first section of the questionnaire. The sample responses are explained in the section below.

Validity and reliability of the study tool

Validity of the study tool

One measure of a tool's validity known as structural validity assesses, how well the tool's goals achieved and determines whether it is capable of measuring the content for which it was intended (Atiya, 2016). When the Pearson correlation coefficient, which measures the degree of correlation between each paragraph and the overall degree of the dimension to which it belongs, was extracted, it was used to assess each paragraph's ability to stand out (Linn & Gronlund, 2012),

Table (2): The value of the correlation coefficient between each internal control IC (Independent Variable) paragraph and the dimension's total score.

Parag.no.	Dimensions of the Independent Variable: Internal Control	R
Control environment		
1	The credentials needed for efficient internal control department work are determined.	0.751
2	iOS reputation-maintaining instructions.	0.845
3	Internal auditors oversee according to their qualifications, professionalism, and specializations.	0.889
4	Senior management encourages internal control independence.	0.871
5	Internal control reports to the highest organizational level.	0.850
Risk assessment		
6	Internal control checks assess present and future risk.	0.831
7	The Control Department tries to reduce risk.	0.841
8	Accounting systems are examined for hazards due to their shortcomings.	0.836
9	Risk factors are considered as reasons goals haven't been met.	0.877
10	Internal control includes financial, operational, competitor, and other risk analysis and assessment.	0.823
Control activities		
11	Following internal control objectives-related policies and procedures.	0.877
12	Control processes ensure financial reporting reliability.	0.866
13	Internal controls ensure compliance with legal and financial regulations.	0.900
14	Control assessments use statistics.	0.851
Information and communications		
15	All information that requires internal control checks and controls is recognized.	0.850
16	An effective communication system enables the IOS audit information and obtain what it requires.	0.830
17	For monitoring, identify, assemble, categorize, analyze, and report the company's financial operations.	0.881
18	Financial operations can connect and identify assets with the relevant information.	0.843
19	To accurately record operations, the documentation cycle and information flow between departments and activities are validated.	0.795
Control		
20	Internal control system components are monitored and assessed.	0.873
21	Increased internal control risk improve internal control components.	0.877
22	Internal control is evaluated regularly according to previous assessments.	0.857
23	Every period, internal auditor reports are scrutinized to find deviations and abuses.	0.870
24	The company's bodies' reports and observations are scrutinized.	0.720

Depends on data in table (2) above, the correlation coefficient between each paragraph for the IC independent variable with a total degree of the dimension to which it belongs spans from 0.72 to 0.90, which is statistically significant, and all values are higher than 0.25. The paragraphs that measure the independent variable's dimensions are associated with the first field in the study questionnaire are therefore deemed valid in terms of what they were intended to measure and the possibility of relying on them in the statistical analysis because there is no negative paragraph.

Table (3), Correlation coefficient values for each paragraph containing electronic disclosure

Parag. No.	Electronic disclosure	R
25	The company posts its financial reports online.	0.688
26	Users can access accurate and secure accounting information from the company's website.	0.759
27	The data from financial statements that users read electronically is presented simply.	0.799
28	Users can easily browse the financial statements of the company online.	0.841
29	Financial statements that have been disclosed electronically allow for simple navigation between sections.	0.794
30	Comparing financial data from prior years and similar companies is made possible by electronic financial reporting.	0.843
31	Electronic comparisons of the financial statements for several financial periods that reflect the market value and financial indicators of the company are possible.	0.855
32	The assumptions and estimations made in a company's computerized financial reports are supported by evidence.	0.810
33	The organization electronically discloses the application of accounting rules and procedures as well as the level of compliance.	0.802
34	The corporation considers how to prepare electronic yearly financial reports in an orderly and understandable manner, avoiding the chance of user confusion.	0.695

Depends on data in table (3) above, the correlation coefficient—a statistical function—between each paragraph of the (electronic disclosure) and the overall score ranged from 0.688 to 0.855. There are no negative values and every paragraph has values greater than 0.25. In light of what they were designed to assess and the practicality of relying on them in statistical analysis, the paragraphs that measure the dimensions of the independent variable associated to the second field in the study questionnaire are therefore regarded as legitimate.

Table (4), The value of the correlation coefficient for each paragraph of electronic audit risk reduction and the total degree of the dimension to which each paragraph belongs

Parag. No.	Dimensions of the dependent variable: decreasing electronic audit risk	R
Reducing inherent risk		
35	The incorrect setup of essential account balances increases the inherent risk.	0.900
36	The facility's use of accounting alternatives contributes to an increase in the level of inherent risk.	0.908
37	The facility's activity adds to an increase in the level of inherent risk.	0.903
Reducing Control Risk		
38	Using modern control technologies in systems helps to reduce control risk.	0.825
39	Controlling the attendance and departure of facility staff helps to reduce the level of control risk.	0.855
40	Selecting a professional and experienced internal control staff helps to reduce control risk.	0.891
41	The supply of accurate and sound accounting records and control (accounting control) by the facility contributes to lowering the level of control risk.	0.867
42	The practice of reviewing and following up on data provided by periodic reports decreases	0.761
Reducing discovery risk		

Parag. No.	Dimensions of the dependent variable: decreasing electronic audit risk	R
43	The selection of an efficient and experienced team by the auditor will lower the level of discovery risk.	0.838
44	The audit team's level of knowledge and its volatility contribute to an increased level of detection risk.	
45	The auditor's use of sound audit techniques helps to reduce the level of detection risk.	
46	A well-planned audit procedure helps to reduce the level of discovery risk.	
47	The speed with which the auditor determines the scope and timing of the audit process lowers the level of discovery risk.	

Depends on data in table (4) above, with all paragraphs having values larger than (0.25) and none having negative values, the correlation coefficient between each paragraph of the dependent variable (lowering the risk of electronic auditing) and the overall degree of the dimension to which it belongs ranged from (0.761 to 0.908). The paragraphs measure the dependent variable's dimensions are therefore regarded as correct in terms of what they were designed to measure and the reliability of the statistical analysis.

The reliability of the study tool

The findings of any study are repeatable and reproducible. This is referred to as reliance level or stability (consistency). In other words, the degree to which the same results are attained in successive research determines the degree of confidence in the findings of a study. Stability is the degree of agreement and consistency in the questionnaire's results when it is given again under comparable circumstances, according to (Al-Najjar, Al-Najjar, and Al-Zoubi, 2020). As a result, the reliability of the questionnaire was verified by determining the Cronbach's alpha for the measurement of each item. If the result is more than 0.70, it is statistically valid, and the closer the value is to one (i.e., 100%), the more stable the research instrument is (Sekaran & Bougie, 2016).

Table (5) displays the internal consistency coefficient (Cronbach Alpha) for the study tool's paragraphs.

Variable type	Study variables and dimensions	Cronbach Alpha	Parag. No.
Independent	control environment	0.897	5
	risk assessment	0.891	5
	Control activities	0.886	4
	information and communication	0.895	5
	Monitoring	0.865	5
	Internal control	0.914	24
Dependent	Electronic disclosure	0.902	10
	Reducing inherent risk	0.880	3
	Reducing control risk	0.875	5

Reducing discovery risk	0.905	5
Reducing electronic audit risk	0.923	13
All study tool paragraphs	0.954	47

Depends on data in table (5) above, the study tool's paragraphs had an internal consistency coefficient (Cronbach Alpha) that was greater than 70% and varied between 86.5% and 92.3%. As a result, the study instrument can be said to be steady, and the data that was gathered is suitable and susceptible to a high degree of reliability and dependability for statistical analysis.

Normal distribution test

The extracted value of the Skewness coefficient test was then used to determine whether or not the collected data complied with the normal distribution. A value that is outside the range (1) of this test, which evaluates the distribution's symmetry, shows that the distribution is somewhat skewed. A positive (+) number denotes a relatively peaked distribution, whereas a negative (-) value denotes a generally flat distribution. If the kurtosis value is less than 2.58 at the (0.01) level and 1.96 at the (0.05) level, the distribution is considered to be normal (Hair, et al., 2018).

Table (6): Results of the Skewness test (Kurtosis)

Variable	Study variables and dimensions	Skewness	Kurtosis
Independent	control environment	-0.715	0.243
	risk assessment	-0.937	0.569
	Control activities	-0.432	-0.737
	information and communication	-0.754	0.473
	Monitoring	-0.762	0.138
	Internal control	-0.815	0.952
Dependent	Electronic disclosure	-0.981	0.524
	Reducing inherent risk	-0.719	-0.154
	Reducing control risk	-0.564	-0.254
	Reducing discovery risk	-0.550	-0.546
	Reducing electronic audit risk	-0.586	-0.263

The test results shown in Table (6) indicate that the data allocation was normal because the Skewness values were between (1) and 1.96 at the level of significance, not exceeding that number (0.05).

The compatibility of the study model with the employed statistical methods

The process of determining the degree of correlation between independent variables is an important aspect of multiple regression analysis. This circumstance renders the study model fragile, and the results it can produce are scant and unreliable. In addition, the value of R shrinkages due to the IV have the same variance as the DV, making it difficult to determine the relative significance of each independent variable (Dudin, 2018).

Multi-collinearity

After statistical processing, the (VIF) and (Tolerance) were extracted, and the values of the variance inflation factor (VIF) were less than (5), indicating that there is no significant correlation between the independent variables. The allowable coefficient of variance for the independent variables was greater than (0.2) and less than (1). This shows that the numbers can be utilized to perform a multiple linear regression analysis because they are acceptable (Hair et al.2018). To make sure there isn't a strong multiple linear correlation between them and to ascertain how the dimensions of IC and electronic disclosure relate to one another, the Pearson correlation coefficient was extracted between the dimensions of the independent variables (IC and electronic disclosure).

Correlation coefficient matrix for IC and electronic disclosure dimensions.

According to Gujarati, Porter, and Gunasekar's (2017) research, a correlation coefficient more than 80% is incongruent with the multiple regression model's statistical analysis. The results of the internal control variables were correlated between 0.347 and 0.552, while the results of the electronic disclosure were correlated between 0.363 and 0.628 for the internal control dimensions. As their correlation coefficient is under 80%, these values are suitable for statistical analysis and do not suffer from the issue of multiple correlation between the independent variables.

Description of the study's variable results

This section describes the study variables and the study tool's items. The arithmetic averages and standard deviations of the items were calculated to ascertain their level of approbation and relative importance, and the associate weights of the variables then determined. The results of applying these steps were as follows:

Description the first dimension (IC).

This section of the study pertains to describing the independent variable's (IC) dimensions, the results as discussed down.

Table (7) the arithmetic means, standard deviations, and degree of approval for internal control dimension averages.

Internal Control	Mean	S.D.	%	A.D.	Rank
Control Environment	4.26	0.650	%85.2	High	1
Risk Assessment	4.06	0.786	%81.2	High	4
Control Activities	4.13	0.709	%82.6	High	3
Info. & Comms	3.99	0.724	%79.8	High	5
Monitoring	4.19	0.657	%83.8	High	2
General Indicator	4.13	0.527	%82.6	High	

Depends on data in table (7) above, the values of the arithmetic averages for the independent variable associated with the first field of the questionnaire (IC) ranged from 3.99 to 4.26, with the control environment receiving the highest degree of approval and information and communication receiving the lowest. The IC general index reached 4.13, or 82.6%. Consequently, it is evident that the level of associate importance of the attitudes of the study sample towards IC in Jordanian public shareholding companies fell within a high level and a detailed explanation of the dimensions of IC follows.

Description of the second dimension (electronic disclosure).

The independent variable's mean, standard deviation, and relative weight for the respondents' responses to the ten paragraphs of the second questionnaire field (electronic disclosure).

Table (8) Mean, standard deviation, approval rating, and position in relation to electronic disclosure paragraphs.

No.	Parag.	Mean	S.D.	A.D	Rank
25	The company posts its financial reports online.	4.20	0.862	High	6
26	Users can access accurate and secure accounting information from the company's website.	4.23	0.858	High	2
27	The data from financial statements that users read electronically is presented simply.	4.22	0.876	High	3
28	Users can easily browse the financial statements of the company online.	4.24	0.855	High	1
29	Financial statements that have been disclosed electronically allow for simple navigation between sections.	4.21	0.866	High	4
30	Comparing financial data from prior years and similar companies is made possible by electronic financial reporting.	4.20	0.871	High	5
31	Electronic comparisons of the financial statements for several financial periods that reflect the market value and financial indicators of the company are possible.	4.17	0.853	High	8

No.	Parag.	Mean	S.D.	A.D	Rank
32	The assumptions and estimations made in a company's computerized financial reports are supported by evidence.	4.12	0.908	High	10
33	The organization electronically discloses the application of accounting rules and procedures as well as the level of compliance.	4.18	0.841	High	7
34	The corporation considers how to prepare electronic yearly financial reports in an orderly and understandable manner, avoiding the chance of user confusion.	4.12	0.922	High	9
General indicator		4.19	0.687	High	

Depends on data in table (8) above, while the standard deviation was 0.687, the general indicator of the variable (electronic disclosure) reached 4.19 of the entire scale area, indicating a high level of acceptability from the standpoint of the study sample. With a mean score of 4.24 and a standard deviation of 0.855, paragraph 28, which states that "users can simply study the company's financial information electronically," came in first in prior results. The computerized financial reports of corporations contain data supporting the assumptions and estimations contained therein, according to paragraph 32, which had the lowest arithmetic averages, with a value of 4.12 and a standard deviation of 0.908.

Description of the third dimension (reducing electronic auditing risk).

This section of the study focuses on describing the sub-dimensions of the DV (reducing electronic auditing risk).

Table (9) Dimensional arithmetic means, standard deviations, and degree of agreement (reducing the risk of electronic auditing)

Reducing electronic auditing risk	Mean	S.D.	%	A.M.	Rank
Reducing inherent risk	4.06	0.817	%81.2	High	3
Reducing control risk	4.15	0.678	%83	High	2
Reducing discovery risk	4.20	0.702	%84	High	1
General indicator	4.15	0.644	%83	High	

Depends on data in table (9) above, the findings show that the dependent variable's arithmetic average values for the third questionnaire question, "Reducing the Risk of Electronic Auditing," ranged from 4.0 to 4.20, with the lowest degree of approval for "Reducing the Risk of Discovery" and the highest degree of approval for "Reducing the Risk of Discovery." The overall index for minimizing the danger of electronic auditing reached 4.15 and a percentage of 83%, indicating that the relative relevance of the research sample members' developments in that direction fell within the high level for Jordanian public shareholding businesses. The dimensions lowering the danger of electronic auditing are explained in full here.

Study's Hypotheses Test

Results of the first hypotheses test- H01: IC does not statistically significantly reduce audit risk in Jordanian public shareholding companies across all audit risk dimensions (inherent risk, control risk, and discovery risk) at the significance level, regardless of the control environment, risk assessment, control activities, information and communication, or monitoring (0.05). The outcomes of the Multiple Linear Regression test used to test this hypothesis are displayed in Table (3).

Table (10): The outcomes of evaluating the effect of IC and electronic disclosure on lowering the risk of electronic auditing

Dependent V.	Model Summery		ANOVA			Coefficient				
	R	R ²	F	F Sig	df	statement	S.D.	Beta	t	T sig
Reducing auditing risk	0.836	0.699	60.081	*0.00	155/6	Control environment	0.053	0.184	3.423	*0.001
						Risk assessment	0.048	0.301	5.123	*0.00
						Control activities	0.049	0.070	1.299	0.196
						Info.& comms. monitoring	0.056	0.195	3.134	*0.002
						e-disclosure	0.056	0.134	2.365	*0.019
						0.057	0.218	3.562	*0.00	

Depends on data in table (10) above, the results of the statistical analysis of this model's hypothesis are shown in Table 3. This model's hypothesis is drawn by the presence of a set of independent variable dimensions, including the control environment, risk assessment, control activities, information and communication, monitoring, and electronic disclosure, as well as one dependent variable, which stands for the lowering of electronic audit risk. According to the chart above, the correlation coefficient R = 83.6% shows a significant association between IC and electronic disclosure in lowering the risk associated with electronic auditing. IC in all of its dimensions and electronic disclosure are responsible for explaining 69.9% of the discrepancy in the risk reduction of electronic auditing, according to the interpretation coefficient's value (R² = 0.699). Additionally, IC in its dimensions and electronic disclosure in the dependent variable have statistically significant effects, lowering the risk of electronic auditing in Jordanian public shareholding companies through the values of (F. Sig), which are 0.00, which is less than (0.05), 0.00, which is greater than (0.05), and 0.00, which is greater than (0.05), respectively (0.05). (F). The calculated value and its worth, which is higher than its tabular worth (2.10), further illustrate the importance of this model in relation to a degree of freedom (6/155).

The Bata coefficient for the control environment dimension is shown in the coefficients table for this hypothesis to be = 0.184, and the estimated T value is shown to be 3.423, which

is much higher than its tabular value of 1.96 at the Sig = 0.001 level. According to the calculated (T) value of 5.123, which is significantly higher than its tabular value (1,96) at the level of significance (Sig=0.00), the value of the Bata coefficient for the dimension of risk assessment was = 0.301. The estimated (T) value for the control activities dimension was (1.299), which is less than its tabular value of (1.96), which is not statistically significant (Sig = 0.196). The value of the (Bata) coefficient for this dimension was = 0.070. The value of the Beta coefficient for the dimension Information and Communications = 0.196 and T value (3.134) is greater than its tabular value of 1.96, which is statistically significant at the (Sig=0.002) significance level. The monitoring dimension's coefficient (Bata) value was 0.134, and the calculated (T) value, at the significance level Sig=0.019, was 2,365, which was higher than the dimension's tabular value (1,96). The estimated (T) value of the Bata coefficient for the electronic disclosure dimension was 3.562, which is much higher than its tabular value of 1.96 at Sig = 0.00. Its value was = 0.218. Based on the evidence provided, we are forced to accept the alternative hypothesis (H01), which states that IC and electronic disclosure have a statistically significant impact on lowering audit risk across all of its combined dimensions (control risk and inherent risk) within Jordanian public corporations (at the level of (0.05)).

Results of the second hypotheses test- H02.: In Jordanian public shareholding businesses, electronic disclosure has no statistically significant effect ($\alpha > 0.05$) on lowering audit risk in any of its three forms (inherent risk, control risk, and discovery risk). Table (4) displays the findings of the Simple Linear Regression test of this hypothesis.

Table (11) Results of testing the impact of electronic disclosure in reducing electronic audit risk

Dependent V.	Modle summery		Coefficient				
	R	R ²	Statement	B	S.D.	T	T sig
Reducing auditing risk F value = 126.464	0.664	0.441	e- disclosure	0.624	0.055	11.246	*0.00

As shown in Table (11) above, this hypothesis model is characterized by the coexistence of an independent variable (electronic disclosure) and a dependent variable. (Decreases electronic auditing risk). The value of T (11.246), which is higher than its tabular value (1.96), and significant at the level of significance (0.05), which also represents the one-degree significance of this model, show that the impact of electronic disclosure on lowering the risk of electronic auditing in Jordanian public shareholding companies is statistically significant. The electronic disclosure contributed 44.1% of the variance in lowering the risk of electronic auditing, according to the R2 value of (0.441). The correlation coefficient, which was R = 66.4%, showed a significant link between electronic disclosure and a lower risk of electronic

auditing. depends on the above-mentioned data, we reject the null hypothesis (HO) and adopt the alternative hypothesis (Ha). It was shown that electronic disclosure reduces audit risk in Jordanian public shareholding businesses at a statistically significant level (0.05) when considering all of the variables (inherent risk, control risk, and discovery risk).

CONCLUSIONS

The objective of this study was to examine the possibility of risk associated with electronic auditing by identifying the relationships between the various internal control aspects (control activities, control environment, monitoring, information and communications, and electronic disclosure), the reply of the study sample to the questionnaire items were described using descriptive statistics based on frequencies, percentages, means, and standard deviations. The principal hypothesis was tested using the (Multiple Linear Regression) test, while its supporting hypotheses were tested using the (Simple Linear Regression) test.

The IC and ED, have a statistically substantial influence ($\alpha \leq 0.05$) on reducing audit risk in all their dimensions (inherent risk, control risk, and discovery risk) in Jordanian public shareholding companies, the control environment has a statistically significant ($\alpha \leq 0.05$) effect on reducing audit risk with their combined dimensions (inherent risk, control risk, and discovery risk) at public shareholding companies in Jordan., risk assessment, which includes inherent risk, control risk, and discovery risk, has a statistically significant effect at ($\alpha \leq 0.05$) on lowering audit risk in Jordanian public shareholding enterprises.

In Jordanian public shareholding businesses, control actions have a statistically significant impact ($\alpha \leq 0.05$) on audit risk across all of its dimensions (inherent risk, control risk, and discovery risk).

In Jordanian public shareholding businesses, information and communications have a statistically significant impact ($\alpha \leq 0.05$) on lowering audit risk across all of its dimensions (inherent risk, control risk, and discovery risk).

Monitoring has a statistically significant impact ($\alpha \leq 0.05$) on lowering audit risk in all of its aspects in Jordanian public shareholding enterprises (inherent risk, control risk, and discovery risk).

Electronic disclosure reduces audit risk across all of its dimensions in Jordanian public shareholding enterprises in a statistically significant way ($\alpha \leq 0.05$) (inherent risk, control risk, and discovery risk).

These findings concur with those of the Al-Farrajeh (2020) study, which discovered a statistically significant relationship between electronic auditing and the attainment of

competitive advantage in Jordanian audit offices, as well as a statistically significant relationship between electronic auditing and supporting audit strategy in those offices. The study also showed that electronic auditing boosts the market share of audit offices in Jordan while lowering costs and improving quality.

In addition, our findings are also in line with Rashawn's (2018) research, which found that the usage of electronic disclosure by companies registered on the Palestine Stock Exchange improved investors' comprehension of financial reports and increased the amount of investment in those companies. As well as Al-(2018) Shatnawi's research, which discovered that electronic accounting disclosure played a statistically significant function in both enhancing the accuracy of financial reporting and closing the information imbalance gap in the Jordanian corporate environment. Our findings are also supported by these results. Furthermore, our results are in line with those of Marei's (2015) study, which concluded that the accuracy of electronic auditing data output and tabulation has an impact on the auditing process's quality.

This study has various limitations, like temporal and spatial determinants, consequently, further studies are proposed to substitute the following issues in order to reach all-inclusive analysis. Further study can involve many countries in the region so as the conducted results can be widespread and globalized. The use of other sector and variables, such as different sector like banks, financial institutions, contracting companies, and different variable such as technological and regulation issues may obtain a stronger and reliable conclusion.

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