

## The Impact of Electronic Accounting Information Systems on The Efficiency of Internal Auditing Processes

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**Abstract :** *The study aims to know the impact of electronic accounting information systems represented in the dimensions (application of electronic accounting information systems, efficiency of electronic accounting information systems) on the efficiency of performance of all audit operations in companies in the Republic of Yemen, where the study sample consisted of a group of companies in the country, and the sector was targeted Private, which included employee auditors and accountants who use electronic accounting information systems in financial departments and other rentals. Their number reached (148) male and female employees. The researcher used the descriptive and analytical method to achieve the objectives of the study and to test its hypotheses. The special dimensions of electronic accounting information systems represented in (the application of electronic accounting information systems, the efficiency of electronic accounting information systems) and internal auditing to a set of results summarized in its data that there is an application of electronic accounting information systems in companies, but to a medium degree and a weak impact on the performance of auditors' operations in companies The study sample. The researcher recommended the necessity of comprehensive, effective and efficient application of electronic accounting information systems in companies in a correct, precise and accurate manner, which contributes to the successful performance of the internal auditor's operations in particular and achieves the objectives and policies. For companies in general and with the least time, effort and cost so that companies do not reach bankruptcy, closure, suspension and failure.*

**Key Words:** *Electronic accounting information systems, The application of electronic accounting information systems , the efficiency of electronic accounting information systems , internal auditors, companies.*

### 1. INTRODUCTION:

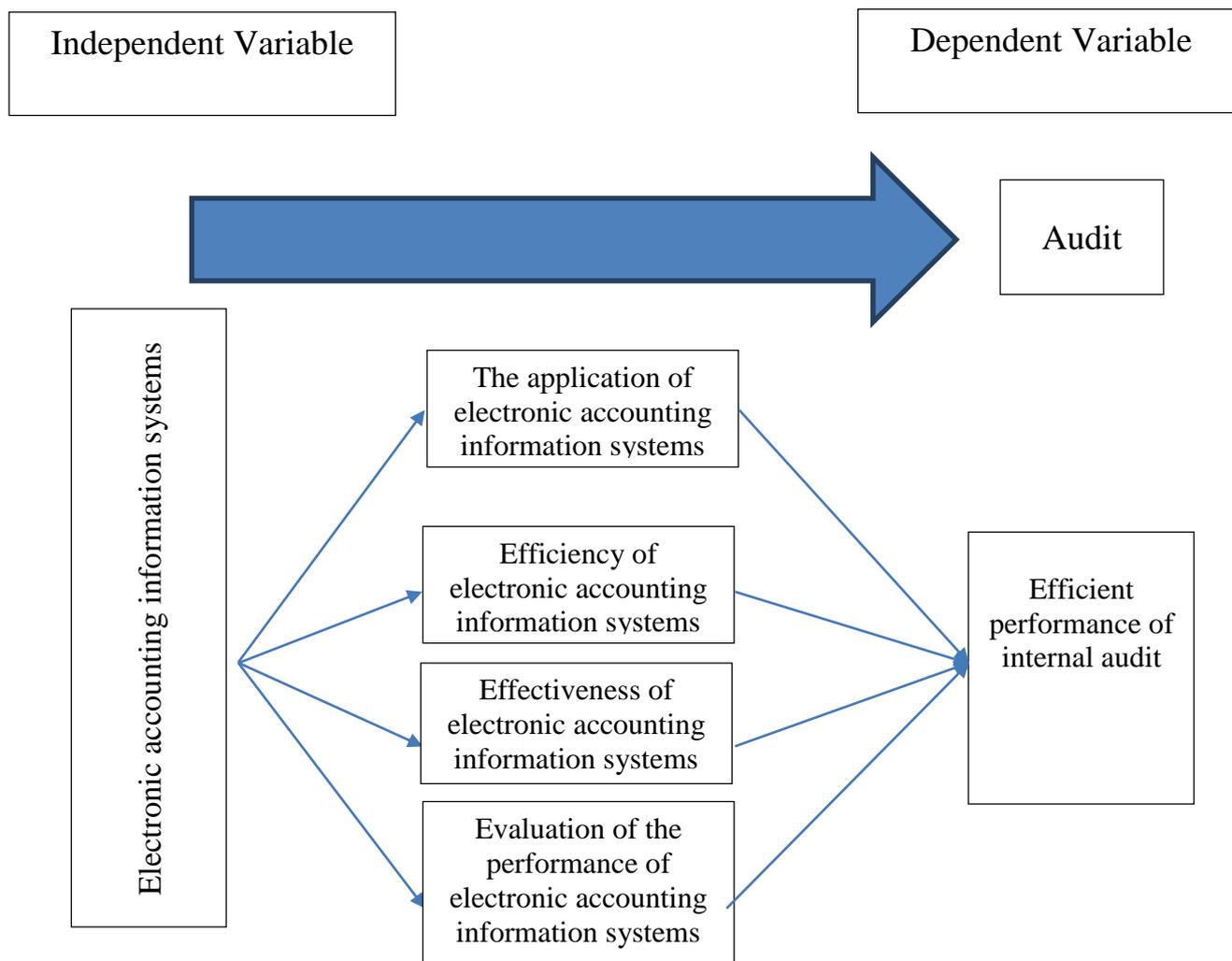
The study aims to know the impact of electronic accounting information systems represented in the dimensions (application of electronic accounting information systems, efficiency of electronic accounting information systems) on the efficiency of performance of all audit operations in companies in the Republic of Yemen, where the study sample consisted of a group of companies in the country, and the sector was targeted Private, which included employee auditors and accountants who use electronic accounting information systems in financial departments and other rentals. Their number reached (148) male and female employees. The researcher used the descriptive and analytical method to achieve the objectives of the study and to test its hypotheses. The special dimensions of electronic accounting information systems represented in (the application of electronic accounting information systems, the efficiency of electronic accounting information systems) and internal auditing to a set of results summarized in its data that there is an application of electronic accounting information systems in companies, but to a medium degree and a weak impact on the performance of auditors' operations in companies The study sample. The researcher recommended the necessity of comprehensive, effective and efficient application of electronic accounting information systems in companies in a correct, precise and accurate manner, which contributes to the successful performance of the internal auditor's operations in particular and achieves the objectives and policies. For companies in general and with the least time, effort and cost so that companies do not reach bankruptcy, closure, suspension and failure.

## **2. LITERATURE REVIEW:**

Study ( Trabulsi, 2018 ) " The study aimed to show the extent of the impact of electronic accounting information systems on organizational performance in organizations. One of the most important results of this study is that the use of electronic accounting information systems has a significant impact on organizational performance in general and on all its dimensions in making effective decisions. Study ( Abdelhak, 2018 ) The study aimed to explain the existence and importance of computer-based electronic and accounting information systems in the Jordanian financial sector. Electronic accounting information systems in banking commerce. trade. Study ( Rahahelh & Siam, 2017 ) One of the most important objectives of this study is to show the impact of evaluating the effectiveness of computerized accounting information systems on all banking transactions in the city of Amman and the impact of automated accounting information systems on improving the profitability of Jordanian commercial banks. of quality, reliability, moderate degree of flexibility and simplicity. A study (Mona, 2017) The most important objectives of this study are to shed light on the requirements that must be taken to develop electronic accounting information systems, improve their quality and support Algeria's competitiveness, and the results obtained are guaranteed and lead to achieving goals well. A study ( Omar, 2017 ) One of the most important objectives of this study is the effect of electronic accounting information systems (AIS) on organizational performance. The most important results and recommendations of this study show that the quality of information is a vital factor for organizational performance in Jordanian commercial banks. A study (Al-Shehadeh, 2019) This study was conducted on a sample of branches of commercial banks with the aim of clarifying how to evaluate the efficiency of electronic accounting information systems in banking institutions in light of the financial crisis. Electronic accounting information to produce and sort appropriate information on banks that rely on international banks. Standards which will earn financial statements reliability and fairness. A study (Abdul Moati, 2015) The aim of the study is to measure the impact of electronic accounting information systems on the efficiency of financial performance in banks. One of the most important results of this study is to assess the existence of a relationship between the presence of appropriate information for performance and the stability of financial information extracted from electronic accounting information systems. Study ( Abdelhak, 2018 ) " One of the most important objectives of this study is to show the extent of the existence of Jordanian computer-based electronic financial and accounting information systems in the banking sector, and to show the importance of electronic accounting is one of the most important results of this study. Is that the information technologies used and the information security tools provided are very high in Jordanian commercial banks. A study (Al-Shweref, Al-Jadid, 2019) A study aimed at the extent to which electronic accounting information systems are applied in small and medium enterprises, which prevent the application of obstacles to the electronic accounting system. The study found the application of electronic accounting information systems despite the existence of difficulties and material problems related to the acquisition of system components, including accounting hardware and software. A study (Thittoli, 2020 )The study aimed at the extent to which knowledge of electronic accounting programs affected the accounting programs used by small and medium companies in Oman. The study revealed results that knowledge of accounting programs has a significant impact when using modern accounting programs applied to small and medium companies. A study (Kruskopf, , et al 2020)This study provided an overview of the current and future technologies that affect the fields of electronic accounting and auditing, as it aimed to present the technological disruptions that constitute these areas, as well as looking at how they affect future jobs and the required skills. Their knowledge comes directly from universities oriented towards technology to meet the needs of companies due to their use of advanced technology .A study (Eleonora ,2020)The study aimed to shed light on the potential effects of (Blockchain (Distributed Ledger) For accounting professionals, distributed ledger technology is a transformation from traditional accounting and a change in the way Essential for the organization and work of electronic accounting systems. Where the study contributed by focusing on the perspective of electronic accounting systems and increasing focus on (Block chain) applications in accounting, providing valuable new insights about business and improving investor decisions to benefit from the dissemination of technologies Distributed ledger, future accountant skills profile should be expanded with Block chain requirements required .A study (Al-Bishtawi, 2013)This study aims to identify the obstacles faced by the external auditor during the process of auditing information systems Electronic accounting, identifying risks and their impact on the audit process, and determining the nature of the internal auditor's report In the electronic environment, and to determine the extent of its approval by the external auditor, the questionnaire was designed and distributed to a sample This study found the obstacles faced by the auditor, which cause difficulties that limit the procedures that he sees The auditor is a necessity to address it before taking measures to audit the electronic accounting information systems. A study (Kharuddin, 2010 )The study aimed to demonstrate the impact of electronic accounting information systems on the performance of small companies The most important results of the study were that small and medium-sized companies that adopt systems Electronic accounting information shows a significant improvement in performance compared to companies that did not work with it Most prominent recommendations Invite Malaysian SMEs to take advantage of the grants provided by Malaysian government .A study (Bukenya, M. (2014 ) The study aimed to determine the relationship between the quality of electronic accounting information and the financial

performance of the public sector in Uganda, and the most important results of the study were the availability of relevance, reliability, comprehension, accuracy and timeliness in accounting information, and the most important recommendations of the study were to employ all technical and financial capabilities and capabilities to develop information systems. A study (Al-Dalabih, F. A. (2018))The study aimed to identify the impact of the use of electronic accounting information systems on the quality of financial data applied to service companies in the Amman Stock Exchange, and one of the most important results of the study was the presence of an effect Positive for the nature and security of accounting information systems on the quality of financial data, and the most prominent recommendations were Necessity The keenness of Jordanian service companies to update the accounting information systems used according to for technological developments . A study (Muda, I., & Landau, S. N. (2019))The study aimed to find out the impact of the application of cumulative accounting theory on the quality of information systems Electronic accounting. One of the most important results of the study was that the information technology variable has a positive impact on the quality of Accounting information, and one of the most important recommendations of the study was the need to work on the use of technology Information is closely related to its main relationship to the quality of accounting information. Study (Qaoud, 2017)This study aimed to research the evaluation of electronic accounting information systems in joint stock companies in Palestine, to identify their reality in terms of the availability of quality specifications, availability of capacity, and the capabilities necessary to meet the needs and desires of users, and the study found the availability of quality characteristics in accounting information systems electronic to varying degrees, and also provides an element of keeping pace with development and efficiency.

Study (Cernadas, P. C. (2018)) A study by a group of researchers focused on the reality of electronic accounting information systems in small and medium enterprises in the European Union and the adequacy of the information produced by these systems, and concluded that there is a discrepancy in the degree of use of accounting information systems, and the degree of The discrepancy from non-use at all to the use of advanced accounting systems .



**3. Study hypotheses:**

The first hypothesis: The application of electronic accounting information systems affects the efficiency of all audit performance in companies.

The second hypothesis: The efficiency of electronic accounting information systems affects the efficiency of all audit performance in companies.

**4. Analysis and Discussion:**

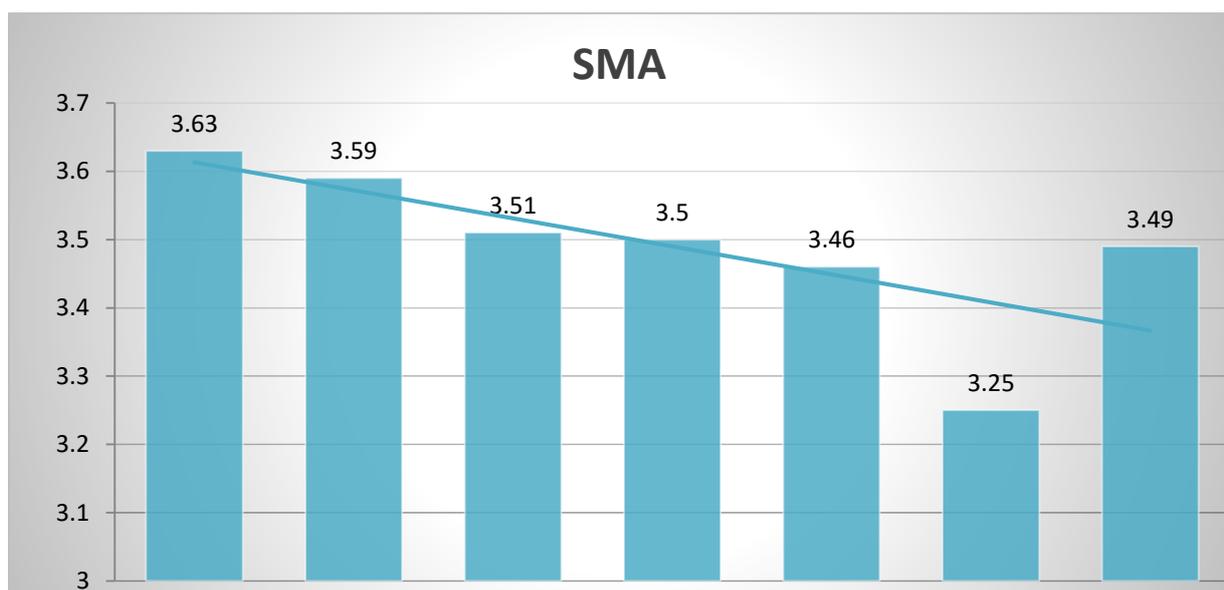
**Table (1) Study sample: names of companies and total respondents :**

Number	business organizations names	Total respondents	%
1	Bina International Company for Industry and Trade	22	15
2	Yemen Industrial Projects Company Ltd.	23	15
3	Aden Company for Beverages and Juices	16	11
4	Alesayi Industrial Company Ltd.	17	11
5	The Yemeni Company for the Manufacture of Dairy and Food Products	17	12
6	National Oil and Ghee Manufacturing Company	19	13
7	Arab Iron and Steel Company	15	10
8	Esco Soft Drinks Company	19	13
Total		148	%100

**Table (2) (Describe the answers of the study sample members on the impact of applying electronic accounting information systems)**

Electronic accounting information systems (Efficiency of applying electronic accounting information systems)							
Phrase	Phrase	Minimum	Maximum	Mean	standard deviation	Ranking the importance of practice	practice reality
1	The electronic accounting information system contributes to reducing credit risk.	1	5	3.61	0.94	1	Average
2	The electronic accounting information system provides immediate information that is consistent with the auditing standards in the company.	1	5	3.57	0.75	2	Average
3	The applied electronic accounting information system is considered flexible with international accounting policies and standards.	1	5	3.53	0.86	3	Average
4	The company's electronic accounting information system monitors all accounting operations in the company.	1	5	3.51	0.88	4	Average

5	The electronic accounting information system handles immediately the burdens of loans when they are due.	1	5	3.45	0.93	5	Average
6	The electronic accounting information system contributes to the monitoring and follow-up of the documentary cycle.	1	5	3.28	0.96	6	Average
Total	The general arithmetic average of electronic accounting information s Systems			3.49			Average



**Figure 1: The arithmetic average of the paragraphs after the application of electronic accounting information systems.**

The above table shows that there are (6) paragraphs that were used in collecting data regarding the impact of applying electronic accounting information systems in companies. It is clear from the above table that the responses of the sample members ranged between the minimum and the upper limit, which indicates that the respondents' answers were distributed between "strongly agree" and "strongly disagree" within the Likert scale used in the study tool. The results also indicate that the arithmetic mean of all paragraphs after the application of electronic accounting information systems ranged between the highest value, which amounted to (3.61), which is the value of the arithmetic mean for the second paragraph, and the lowest value, which amounted to (3.28), which is the value of the arithmetic average for the sixth paragraph, as all values of the arithmetic mean for the sixth paragraph The arithmetic average, which measures the dimension of the application of electronic accounting information systems, ranges between these two values. The standard deviation values also indicate that the respondents' answers did not have a large dispersion, as these values indicate the extension of the respondents' answers within the statistical data set within the framework of the five-point Likert scale used in the study's questionnaire. In other words, the standard deviation indicates that the dispersion of the data or the distance of the data from the arithmetic mean is the amount of the standard deviation. The results also show the order of importance of practice for all the paragraphs used to measure the dimension of the application of electronic accounting information systems in addition to the reality of practice, where the first paragraph had the highest arithmetic average, which amounted to (3.61), and with a standard deviation of (0.94), and the paragraph stated that "contributes to The electronic accounting information system in reducing credit risk in companies." And in the second place, the third paragraph came with a mean of (3.57) and a standard deviation (0.75), which is of the average level as well, as the paragraph states that "the electronic accounting information system provides immediate information that corresponds to Company auditing standards. And in the last place, paragraph No. (6) came with a mean of (3.28) and a standard deviation of (0.96), which is of the average level, as the paragraph stated that "the electronic accounting information

system contributes to monitoring and following up the documentary cycle.” In general, it is noted that the reality of the practice for all the paragraphs of the dimension of the application of electronic accounting information systems was of the average level, and the general arithmetic mean of the devices dimension was (3.49), which refers to the reality of the average practice. This indicates that all accountants and users of electronic accounting information systems know the importance of applying electronic accounting information systems in companies and their role and impact in achieving profits and corporate goals. The results of the paragraphs of the dimension of applying electronic accounting information systems in companies also indicate that the respondents were satisfied with the existence of an actual and sustainable application, but to an average degree. This indicates the awareness of the study sample members of the importance of using the application of electronic accounting information systems in companies and their keeping up with modern technological developments, but the application of electronic accounting information systems in companies is within the medium level according to the opinions of the respondents. Figure 1) shows the arithmetic mean values of the items after applying electronic accounting information systems in companies and their arrangement.

**Table (3): Description of the answers of the study sample members on the impact of the efficiency of the application of accounting information systems in companies:**

Electronic accounting information systems (Efficiency of electronic accounting information systems)							
Phrase	Phrase	Minimum	Maximum	Mean	standard deviation	Ranking the importance of practice	practice reality
7	The efficiency of accounting information greatly contributes to increasing the effectiveness of the planning process in companies.	1	5	2.90	1.06	6	Average
8	Exercising sufficient professional care when entering data into electronic accounting information systems leads to E-commerce boom.	1	5	3.44	0.92	2	Average
9	Accounting information systems in companies generate information of an economic nature that is used by stakeholders Decisions.	1	5	3.36	0.89	3	Average
10	Decisions are made by managers based on the information provided by the accounting information system e-mail.	1	5	3.47	0.94	1	Average
11	The application of accounting information in the company helps to transform the objectives and general policies into executive procedures and programs in the form of planning budgets.	1	5	3.09	1.12	4	Average
12	Electronic accounting information systems provide control reports on the performance of different administrative levels right on time.	1	5	3.04	1.08	5	Average
Total	General arithmetic average efficiency of electronic accounting information systems			3.22			Average



**Figure (2): The arithmetic average of the paragraphs of the electronic accounting information systems efficiency dimension:**

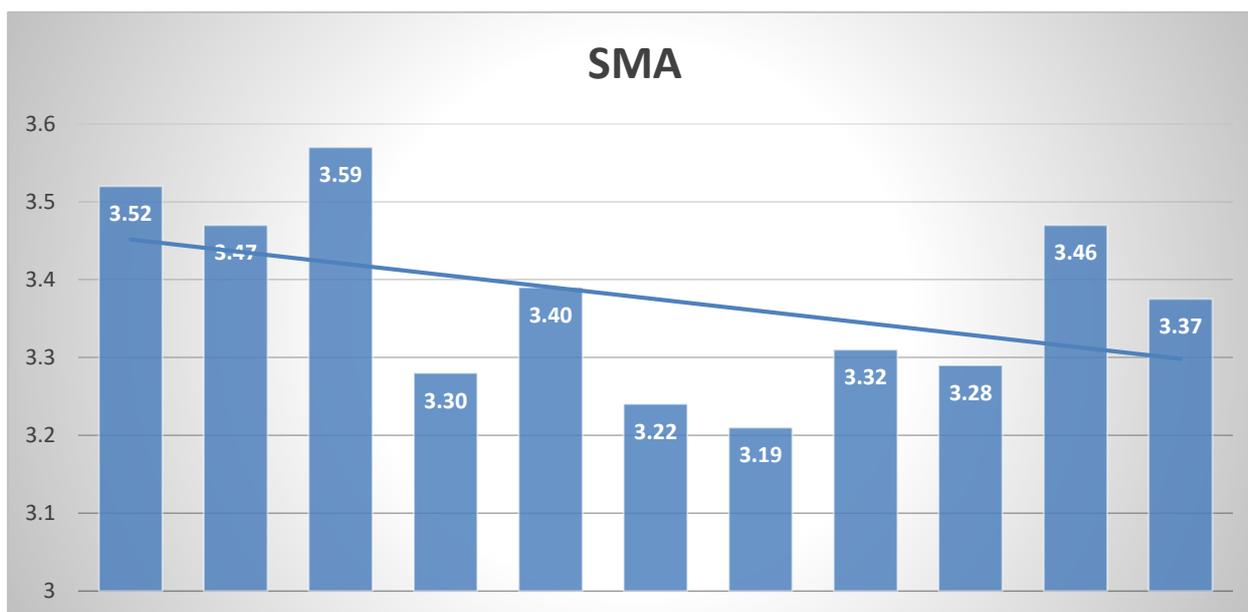
**Describe the answers of the study sample members on the impact of the efficiency of electronic accounting information systems in companies:**

Table (2) shows that there are (6) paragraphs that were used to measure the dimension of the efficiency of electronic accounting information systems in the companies under study, as the results show that they took the two limits of the five-point Likert scale, which are (strongly disagree) the minimum (1) (and strongly agree) The upper limit (5), which indicates that some respondents have responded with their approval or strongly disagreement to the paragraphs of the dimension of the efficiency of electronic accounting information systems. The results also show that the arithmetic mean of all paragraphs of the dimension of the efficiency of electronic accounting information systems ranged between the highest value, which amounted to (3.47), which is the value of the arithmetic mean for paragraph (10) and the lowest value, which amounted to (2.90), which is the value of the arithmetic average for paragraph (7), Where all the values of the arithmetic averages for the rest of the paragraphs that measure the efficiency of electronic accounting information systems ranged between these two values. The standard deviation values also indicate that the respondents' answers move away from the arithmetic mean values by the value of the standard deviation for each paragraph, where all the values of the standard deviation were greater and less than (1). With regard to the results of arranging the importance of practice for the paragraphs of the dimension of the efficiency of electronic accounting information systems, the results indicate that paragraph (10) which states "Decisions are taken by managers based on the information provided by the electronic accounting information system" obtained the highest arithmetic average, which reached ( 3.47), with a standard deviation of (0.94), followed by paragraph (8) which states, "Exerting adequate professional care when entering data into electronic accounting information systems leads to the prosperity of electronic commerce." It came in second place with a mean of (3.44) and a standard deviation of (0.92). And in the last place, paragraph No. (7) came with an arithmetic mean of (2.90) and a standard deviation of (1.06), where the paragraph stated "The efficiency of electronic accounting information contributes significantly to increasing the effectiveness of the planning process in companies." In general, it is noted that the effect of applying all the paragraphs of the dimension of the efficiency of electronic accounting information systems in companies was of the average level, and the general arithmetic average of the dimension of the efficiency of electronic accounting information systems in companies amounted to (3.22), which indicates the effect of an average application. It is also noted through the results that all the values of the arithmetic average for the efficiency of electronic accounting information systems were less than the values of the arithmetic average for the dimension of the application of electronic accounting information systems, which generally indicates a reality of less impact than it is in the dimension of the efficiency of electronic accounting information systems, as the effect of the paragraph ( 7) which states, "The efficiency of electronic accounting information greatly contributes to increasing the effectiveness of the planning process in companies." In the dimension of the efficiency of electronic accounting information systems, it was almost weak, according to the respondents' opinions. Which indicates that the direction of the respondents' opinions regarding the dimension of the efficiency of electronic accounting information

systems was average. Figure (2) shows the arithmetic mean values of the items of the electronic accounting information systems efficiency dimension and their arrangement.

**Table No. (6) shows the responses of the study sample members to the efficiency of the performance of internal audit processes**

Audit (internal audit)							
Phrase	Phrase	Minimum	Maximum	Mean	standard deviation	Ranking the importance of practice	practice reality
13	The internal auditor reviews cash controls and keeps track of significant financial movements	1	5	3.52	0.96	2	Average
14	The internal auditor shall abide by the internal auditing standards approved by the competent authorities.	1	5	3.47	0.82	3	Average
15	The internal auditor has the basis for selecting accounts that have been audited and reviewed efficiently.	1	5	3.59	0.86	1	Average
16	The internal auditor verifies that the Board of Directors has approved a written investment policy that contains established limits and trading limits.	1	5	3.30	0.92	8	Average
17	The internal auditor verifies that all equity and bond investments are made in accordance with established financial goals.	1	5	3.40	0.93	5	Average
18	The internal auditor makes sure by examining and ensuring that all investments in stocks and bonds are made under the supervision of the commissioners.	1	5	3.22	0.96	9	Average
19	The Director of Internal Audit supervises the implementation of the work according to the approved program steps.	1	5	3.19	0.89	10	Average
20	With the internal auditor, there is sufficient knowledge of internal auditing standards.	1	5	3.32	0.86	6	Average
21	The internal auditor maintains continuous professional achievement to develop his skills.	1	5	3.28	0.91	7	Average
22	The internal auditor takes into account the degree of efficiency of control and control processes in all activities.			3.46	0.86	4	Average
Total				3.37			A0verage



**Describe the answers of the study sample members about the development of internal auditing in companies:**

Table 5 indicates that there are (10) paragraphs that were used in data collection regarding the development of internal auditing in companies. It is clear from Table (5) that the responses of the sample members ranged between the minimum and the maximum, which indicates that the respondents' answers were distributed between "strongly disagree" and "strongly agree" within the Likert scale used in the study tool. The results also indicate that the arithmetic average of all paragraphs of the dimension of the development of internal audit in companies ranged between the highest value, which amounted to (3.57), which is the value of the arithmetic mean for paragraph (27) and the lowest value, which amounted to (3.21), which is the value of the arithmetic average for paragraph (31), As all the arithmetic mean values that measure the dimension of internal audit development in companies range between these two values. The standard deviation values indicate that the respondents' answers did not have a significant dispersion, as these values indicate the extension of the respondents' answers within the statistical data set within the framework of the five-point Likert scale used in the study's questionnaire. In other words, the standard deviation indicates that the dispersion of the data or the distance of the data from the arithmetic mean is the amount of the standard deviation. The results also show the order of importance of practice for all the paragraphs used to measure the dimension of internal audit development in companies, where paragraph (27) had the highest arithmetic mean, which amounted to (3.57), and with a standard deviation (0.86), and the paragraph stipulated that "the internal auditor has the basis To select the accounts that have been audited and audited efficiently", followed by paragraph (25) with an arithmetic mean of (3.52) and a standard deviation (0.96), where the paragraph stated that "the internal auditor reviews the cash controls and follows the large financial movements" and in the last place came paragraph No. ( 31) with an arithmetic mean of (3.21) and a standard deviation of (0.89), where the paragraph states, "The Director of Internal Audit supervises the implementation of the work in accordance with the approved program steps." In general, it is noted that the performance evaluation for all the paragraphs of the dimension of internal audit development in companies was of the average level, and the general arithmetic average of the dimension of internal audit development in companies was (3.37), which indicates an average effect. This indicates that the employees and accountants who use the development of internal auditing in companies and the administrative staff in companies have a perception that the effect of developing internal auditing in the companies under study is at its average level. Figure (5) shows the arithmetic mean values of the paragraphs of the internal audit development dimension and their arrangement.

**Table (7) Hypothesis Testing Table Using Structural Equation Modeling (SEM)**

Variables	B	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Section A: The impact of the dimensions of accounting information systems (application of accounting information systems, efficiency of accounting information systems, effectiveness of accounting information				

systems, performance evaluation of accounting information systems) on the efficiency and development of auditing (internal audit) in companies.				
the application of accounting information systems/ internal audit	0.009	0.054	0.160	0.436
The efficiency of accounting information systems/ internal audit	0.136	0.047	2.877	0.002
R <sup>2</sup>				0.207

**First Hypothesis Test (SEM) Results Table**

**The impact of electronic accounting information systems (application of electronic accounting information systems, efficiency of electronic accounting information systems, effectiveness of electronic accounting information systems, performance evaluation of electronic accounting information systems) on the efficiency of audit performance.**

**Table (8) Table of results for testing hypotheses of the study**

The impact of electronic accounting information systems (application of electronic accounting information systems, efficiency of electronic accounting information systems, effectiveness of electronic accounting information systems, evaluation of the performance of electronic accounting information systems) on the efficiency of the performance of internal audits				
Variables	Moral value	Indication level)	the influence	Result
the application of accounting information systems/ internal audit	0.436	-	positive and unimportant	hypothesis rejected
The efficiency of accounting information systems/ internal audit	0.002	%1	positive and unimportant	hypothesis rejected

**5. CONCLUSION:**

The results showed that the electronic accounting information system contributes to reducing credit risks to a moderate degree, and the results indicated that the electronic accounting information system does not provide immediate information that conforms to the auditing standards in the company due to the fragility of the management and those concerned with electronic accounting information. The results confirmed that the electronic accounting information system applied It is inflexible with relevant international accounting policies and standards. The results indicated that the company's electronic accounting information system monitors all accounting operations in the company in an inappropriate manner, and the electronic accounting information system does not deal quickly with loan burdens when they are due due to the lack of real understanding of how to deal with them. The results indicated that the electronic accounting information system contributes to a weak and medium degree in monitoring and following up the documentary cycle in addition to the traditional method of monitoring it. The boom of e-commerce, but not as required. The results indicated that accounting information systems in companies use information of an economic nature that is used in decisions. The results confirmed that managers use the information provided by e-mail to the accounting information system in implementing decisions, but to a moderate degree. The results showed that accounting information in the company helps to transform goals and public policies. To operational procedures and programs in the form of planning budgets the electronic accounting information systems also provide control reports on the performance of the various administrative levels At the exact time ,The results indicated that electronic accounting information systems in companies provide control reports on the performance of administrative levels and evaluate performance in

an average manner. The senior management of companies was not keen to raise the level of practical and scientific qualification of electronic accounting information systems. The results confirmed that all technical means are medium and not modern. The results indicated the difficulty of providing accounting information systems with electronic reports that they request from external and internal parties easily. The results also confirmed that there is a kind of bias and lack of transparency in accounting information, and the results showed that the evaluation of electronic accounting information systems is not in a way Regular and continuous, but twice a year. The results confirmed the inefficiency of accounting information and the lack of seriousness of adherence to international accounting standards. The results indicated that the auditor checks the cash controls and follows up the important financial movements, but not periodically and continuously, but only once or twice in each fiscal year, and the auditor does not fully comply with the internal auditing standards approved by the competent authorities. The results indicated that the auditor cannot choose the accounts that have been audited and reviewed, but given to the management in the company, and this indicates the lack of transparency in the accounting operations, and the results indicated that the auditor is not given broad powers in the audit and audit process, and the auditor is not entitled to supervise all accounting operations According to the approved program steps.

## **6. RECOMMENDATIONS:**

- Providing modern applied programs in the electronic accounting information system in all companies.
- Management focus on credit risk by providing immediate, accurate and correct information that conforms to local and international auditing standards that contribute to maintaining the company and its financial position.
- Companies follow a policy of flexibility and change with technological changes and modern systems in electronic accounting information systems.
- Monitoring all electronic accounting operations in the company in an appropriate and thoughtful manner in a way that alleviates the burdens of loans and interests incurred by companies.
- Establishing a modern and advanced electronic accounting information system that contributes to monitoring and following up the documentary cycle.
- Forming a specialized team in the electronic accounting information system to follow up all electronic accounting operations and ensure their validity and credibility.
- Activating the special workshops in the electronic accounting information system in all companies.
- A special team was formed to interpret the information that the electronic accounting information system produces, evaluate it, sort it and submit it to the board of directors to take decisions in the light of it.
- Holding conferences and workshops in companies to crystallize the information of the electronic accounting information system and transform it into objectives and public policies.
- Activate operational procedures and programs in the form of planning budgets in companies.
- Submitting oversight reports on the performance of the various administrative levels in a timely manner from the management of the electronic accounting information system.
- The keenness of the senior management of companies to raise the level of practical and scientific qualification of electronic accounting information systems.
- Providing all modern and advanced technical means that serve the company and its employees and achieve its goals.
- Providing accounting information systems with electronic reports that you easily request from external and internal parties.
- Working in the principles of transparency in accounting information and evaluating electronic accounting information systems on a regular, continuous and periodic basis.
- Commitment to international and local accounting standards as a basic and main reference in audits.
- Check the cash controls and follow up the important financial movements periodically and continuously in each financial year. Choosing the accounts that have been audited and reviewed with the principle of transparency in the accounting operations.
- Granting the auditor wide powers in the audit and review process on all accounting operations according to the approved program steps.

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