E-ISSN: 2997-934X
American Journal of Business Practice
https://semantjournals.org/index.php/AJBP

| Research Article

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The Impact of Using Electronic Accounting on Internal Audit Quality (Analytical Study)

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Abstract: The research aims to show the impact of using electronic accounting applications to enhance the quality of internal audit in light of the rapid developments in the modern business environment, the adoption of modern technologies and revolutionary changes in digital and cloud accounting, and the development of the accounting information system that led to the improvement of the accuracy and efficiency of internal audit processes, and in order to achieve the research objectives, the descriptive approach was used to analyze the suitability of this analysis for such studies and the importance of collecting data from its source, and a questionnaire was prepared to collect data through Distribution of (78) electronic questionnaires valid for statistical analysis consisting of a random sample of employees working in Iraqi commercial banks spread in the governorates, and after conducting the analysis using statistical analysis packages (SPSS-23), the results of the practical research showed that there is a statistically significant effect at the significance level of (0.05) for the variables, and the research reached a set of conclusions, the most important of which is (electronic accounting enhances efficiency in improving the quality of internal auditing, the use of electronic accounting of all kinds reduces manual errors). This provides the economic unit with more accurate and reliable financial data as the basis for its business, which enhances the quality of reports and thus making appropriate decisions.

Keywords: Electronic Accounting, Internal Audit, Quality.

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Introduction:

The accounting profession has faced many major challenges in view of what the global business environment is witnessing during the recent years of tremendous developments that led to the emergence of the ICT environment with its various tools, which obliges it to adopt the latest methods and modern technologies to enhance the efficiency of its operations. The role of internal audit as a vital function for auditing and reviewing internal control systems and assessing compliance with standards, so improving the quality of internal audit has become one of the most important demands to face risks and ensure the reliability of financial reports. Many studies have confirmed that the accounting and auditing profession has responded to these developments, but in a relative way, and it is expected that in the near future, the degree of response to these developments will increase more than it is, especially with regard to the use of advanced methods such as electronic accounting applications and artificial intelligence, as well as the design of smart systems that are characterized by characteristics similar to human intelligence. The research consists of four topics, the first topic dealt with the research methodology, the second topic dealt with the theoretical framework, the third topic dealt with the practical offender, and the fourth topic dealt with the most important conclusions and recommendations.

First Topic: Research Methodology

The research methodology can be presented as follows:

First: Research Problem: **The** research problem is summarized through the impact of the use of electronic accounting applications on the quality of internal audit in financial institutions.

- Does the use of electronic accounting improve the accuracy and efficiency of internal auditing?
- Can electronic accounting be used to enhance the quality of internal audit?
- Are there any challenges to internal auditing when applying electronic accounting?

Second: Research Importance

The research aims to clarify several things, including:

1. Clarifying the concept and importance of electronic accounting, which is one of the modern concepts, and explaining the concept of internal audit quality.
2. Explain the great role of understanding and the importance of using electronic accounting on the quality of internal auditing.
3. Research contributes to providing valuable information to decision makers on the use of electronic accounting to improve the quality of internal audit
4. Research contributes to the development of electronic accounting and internal audit knowledge in the economic unit

Third: Research Objectives

Research objectives can be defined by:

1. Identifying the most important challenges faced by the economic unit when applying electronic accounting
2. Analysis of the Impact of the Use of Electronic Accounting on Internal Audit Quality
3. Understand the benefits of using electronic accounting and its impact on internal audit quality

Fourth: Data Collection Methods

The research is based on two axes in data collection, as follows:

1. **Theoretical aspect:** Covering the theoretical aspect through the use of books, periodicals, research, magazines, and the International Internet.
2. **Practical aspect: The** questionnaire was adopted in the applied aspect to collect data and information on the research variables, and Appendix (1) shows the questionnaire and it relied on a five-point Likert scale arranged from the phrase (I completely agree) which was given a weight of (5) to the statement (I don't agree completely) which was given a weight of (1) and the range of response (1-5).

Fifth: Research Hypothesis

In light of the problem and in order to achieve the research objectives, the research hypotheses were formulated as follows :

1. There is a significant impact relationship between the use of electronic accounting applications and the quality of internal auditing.
2. Statement of the impact of electronic accounting on the quality of internal audit.

Second Topic: The Theoretical Aspect

First : The Concept and Importance of Electronic Accounting

In our era, with the development of e-commerce activities, the term electronic accounting has emerged as one of the concepts of information technology, as this branch has spread rapidly due to the professional role it plays in accounting.

(Tawfiq, 2004: 42) has defined it as the implementation of traditional accounting tasks, accounting research, educational fields of computerized accounting, and the various components of the International Information Network.

While (Mustafa, 2008: 4) electronic accounting is defined as a set of electronic devices and programs that can be used and it is called a computer, which is to store data and convert it into information, and this information is stored until it is needed and used in decision-making.

It is also defined as electronic accounting applications and programs that are specifically designed for use in accounting fields to benefit from their characteristics and advantages (Mustafa, 2022: 68)

(Mohamed et al., 2023: 3) defined it as a system for applying computer technology and employing it in accounting information systems in terms of entering and processing data to obtain useful information for beneficiaries and decision makers, and for this reason, electronic accounting information systems save a lot of time and effort thanks to the use of electronic applications

It has been defined by (Elias, 2019: 4) as an automated system that collects, organizes, delivers and displays information for use by users in the fields of planning, control, and activities practiced by the economic unit.

The Importance of Electronic Accounting

The importance of electronic accounting stems from the fact that:

1. It helps to record financial transactions in a magnetized environment called electronic account records.
2. Contributing to minimizing errors for electronic data entry and migration.
3. Helps in conducting accounting operations and posting accounts very quickly
4. Accessibility of data to multiple users
5. Accessibility of data from multiple locations (Thabet, 2018: 5)

While (Mustafa, 2022: 70) believes that the importance of electronic accounting lies in the fact that it plays a great role in reducing accounting errors, fraud, fraud, and fraud in order to adopt technology in the processes of entry and operation.

Advantages of Electronic Accounting

The advantages of electronic accounting are as follows (Al-Hiyari, 2022: 453)

1. Accuracy and speed: Electronic accounting contains customized templates for users that allow data to be analyzed quickly and accurately, and after recording transactions, the system automatically generates information and reports.
2. Instant reporting: It can generate a real-time quality report because of its high speed and accuracy.
3. Scalability: It has the flexibility to record transactions with a changing business volume.
4. Security: Data and information can be kept confidential and secure compared to a traditional accounting system.
5. Decision Speed: This system generates comprehensive reports in real-time and ensures access to complete and critical information instantly
6. Reliability: Creates the report consistently and accurately minimizes errors that makes the system more reliable
7. Simple and integrated: It helps all businesses by integrating all business activities such as sales, finance, purchasing, inventory, manufacturing, and others, and it also facilitates the arrangement of accurate and up-to-date business information in an easy to use manner.

The researchers believe that one of the most important features of electronic accounting is the completion of accounting operations quickly and accurately, in addition to the enormous insurance potential of electronic accounting programs

(Ahmed and Al-Amin, 2022: 37) believe that one of the most important features of electronic accounting that makes it more efficient than traditional accounting is the availability of access to data from multiple locations, participation in an individual or group database, decentralization in data management, while providing services to a larger number of users without the need for tangible materials, and the possibility of continuously adding improvements by the service provider.

Objectives of Electronic Accounting

One of the most important goals of electronic accounting

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1. Maintain records of accounts and documents that prove financial transactions within the electronic environment permanently.
2. Providing services to the largest number of users without the need for concrete materials.
3. Providing technical expertise to work on computers and deal with accounting programs and applications, in addition to accounting expertise.
4. Possibility of participating in an individual or group database.
5. Decentralization of data management.

Obstacles to the application of electronic accounting systems:

There are many problems that companies may face when relying on the application of electronic accounting systems, including (Fouda & Sayed, 2019: 45).

1. **High cost of acquisition and operation:** It is necessary to replace computers and update electronic accounting software to ensure the availability of the latest version, which in turn can be costly, as well as the cost of training employees to use the new version.
2. **Opposition to employees:** The use of new accounting systems may cause a loss of work time and work environment in case employees do not have experience in how to use electronic accounting, and employees are afraid of being replaced by these systems, which leads to some contracting on the part of employees.
3. **System failure:** The risk of power outages and computer outages is likely to be one of the most important disadvantages of electronic accounting, as it can lead to the loss of what has been recorded, the disappearance of data, and what has been done before saving, especially if backups are not kept, which in turn leads to the exhaustion of a lot of time in the absence of backups.
4. **Unexpected errors occur:** Computers can be exposed to unexpected errors in the system, and because they do not have the ability to control or detect errors, this is an obstacle in the company's business flow.

Second: Internal Audit Quality

Concept of Internal Audit

The auditing profession has proven through its historical development as a basic requirement in effective governance by providing control and guarantees to management, so auditing economic units in the early stages of the twentieth century became a reliable way to ensure employees' compliance with the policies and procedures of economic units, as internal audit expanded from just asset protection to work on the examination of financial transactions and auditing at the management level. (Behrend&Eulerich ,2019:2)

An objective and independent consultative activity designed to add value, improve the economic unit and improve its operations, and help the economic unit achieve its goals by achieving a structured and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance (Kata, 2021: 16).

Internal audit is an activity designed to increase value and improve organizational performance to evaluate and examine its activities and helps to achieve the objectives of the economic unit The definition referred to the importance of having an internal audit function within the unit (Kashona :2019, 19).

Internal Audit Quality:

The quality of internal audit refers to the audit's ability to detect deficiencies in the internal control system and make recommendations to solve them, reduce them, or obtain the greatest possible benefit for the economic unit, and that professionalism is an important aspect of audit work, especially for individual auditors, and the auditors will be motivated to achieve the interest of the entire economic unit and not to preserve their interests (Hammadi et al., 2018: 598)

Audit quality is defined as the performance of audit services with high efficiency and effectiveness in accordance with the standards and provisions of the profession with independence in disclosing and reporting errors and fraud detected, in order to meet the expectations and needs of all parties benefiting from audit services (Rahmani & Sardok, 2014: 191).

The importance of audit quality lies in the fact that it is a requirement by all beneficiaries of the financial statements for the following reasons (Pashaki, 2015: 56).

1. The auditor aims to carry out the audit process with the highest possible quality in order to give the highest degree of credibility to his report.
2. The company seeks to ensure that its financial statements are reliable, which requires it to carry out the audit process at the highest level of quality.
3. Professional organizations believe that the implementation of the audit process at the highest level of quality achieves the interest of all users of the financial statements.
4. The quality of the audit profession is a measure for evaluating audit firms in light of the intense competition between these firms.

Factors affecting the quality of the audit profession

The most important factors affecting the quality of the audit can be summarized as factors related to the audit office and factors related to the audit process (Jada, 2015: 204).

Factors associated with the audit office

Audit firms play an important role in influencing the quality of audit These factors are related to the following points:

- ***Audit Firm Size Factor:** Large audit firms have a high reputation for low errors compared to small firms, so there is a positive relationship between audit quality and audit firm size.
- ***Audit Office Reputation Factor:** It is one of the moral assets of the firm, which is acquired through practice and the ability to provide high-quality studies, and the reputation of the audit firm is meant to circulate the name of the firm among customers as providing high-quality services, and it is also manifested in the extent of adherence to professional standards, professional codes of conduct, and sufficient experience of the audit firm members.
- ***Competition Factor:** It is considered one of the factors affecting the quality of the audit, when the auditor decides to enter the field of competition to attract customers, this leads to competition for fees, which is reflected in the quality of the audit process.
- ***The American** Institute of Certified Public Accountants (IAAC) issued Audit Standards Bulletin No. 25 of the Audit Standards Bulletin No. 25 of the Audit Standards Bulletin in this regard, stating that audit firms must establish quality control policies and procedures that provide reasonable assurance of the consistency of their performance with audit standards in all audits and that quality control procedures may affect the conduct of audit operations performed by audit firms.
- ***The factor of the length of the engagement period with the customer:** The quality of the audit requires an in-depth knowledge of the nature of the client's activity and the changes affecting it, and therefore the length of the engagement with the customer puts the auditor in a better position in terms of his good knowledge of the client's activity, thus shortening the time of the audit process and the efficiency of its performance.

The Importance of Electronic Accounting for Internal Audit Quality

The topic has become very important, especially after the great digital transformation in financial systems

One of the most important features that electronic accounting adds to the quality of internal audit is

1. Improve data accuracy and accessibility

- Reduces human errors in input and calculation
- Makes it easier to access data instantly from the system, reducing delays in audits

2. Strengthening the internal control system

- Electronic systems provide specific access rights for each user
- All transactions are recorded in electronic records that can be tracked by the auditors

3. Raising the efficiency of the internal auditor

- The auditor uses electronic analysis tools that help him quickly examine large amounts of data
- Reduces manual effort and increases the focus on risk and outcome analysis rather than data collection

4. Improve transparency and process tracking

- Every financial transaction can be tracked from its entry to its approval
- This reduces the likelihood of manipulation or hiding information

5. Facilitate continuous review

- The internal auditor can follow up on operations in real time without waiting for the end of the financial period (Zeyn, 2018:89)

Third Topic: The Applied Aspect

Statistical Analysis:

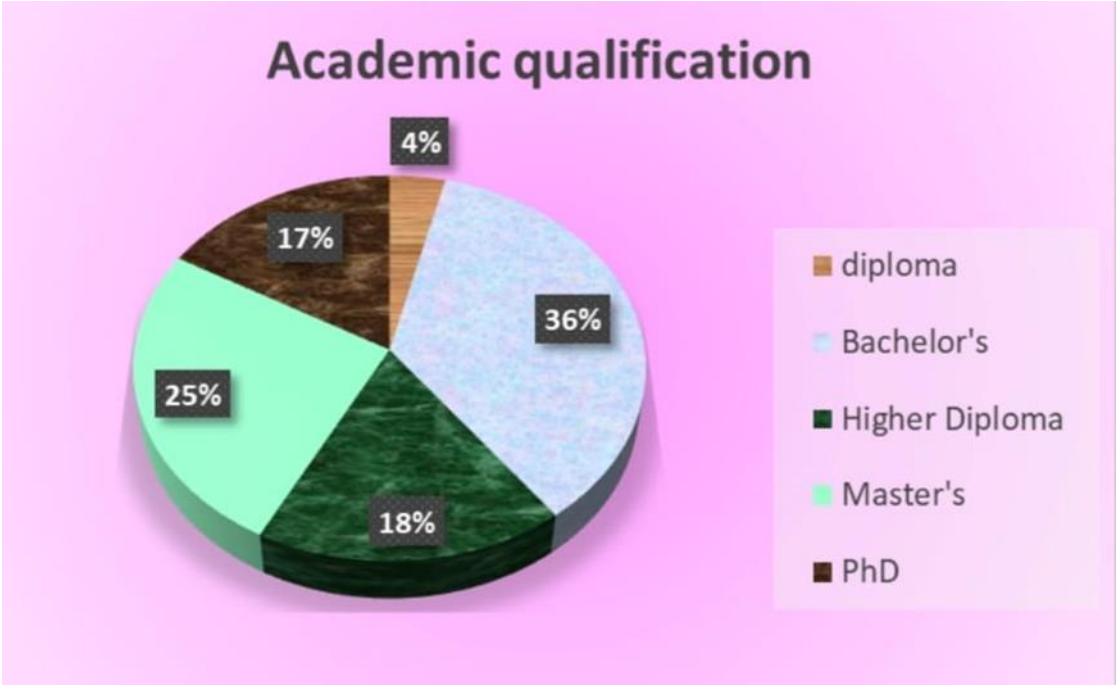
A set of questionnaires were distributed to the employees of the Iraqi commercial banks, and after collecting, verifying, and excluding the invalid ones, there remained (78) questionnaires, which were entered into the SPSS statistical program for the purpose of analyzing them: The analysis included the following:

First: Demographic Information**:** It included the qualification, scientific specialization, and years of service, and it was represented by graphs as stated below:

1- Chart (1) represents the educational qualification of the respondents, and looking at it, we find that the highest percentage was for bachelor's degree holders

(36%) and the lowest percentage was for diploma holders (4%).

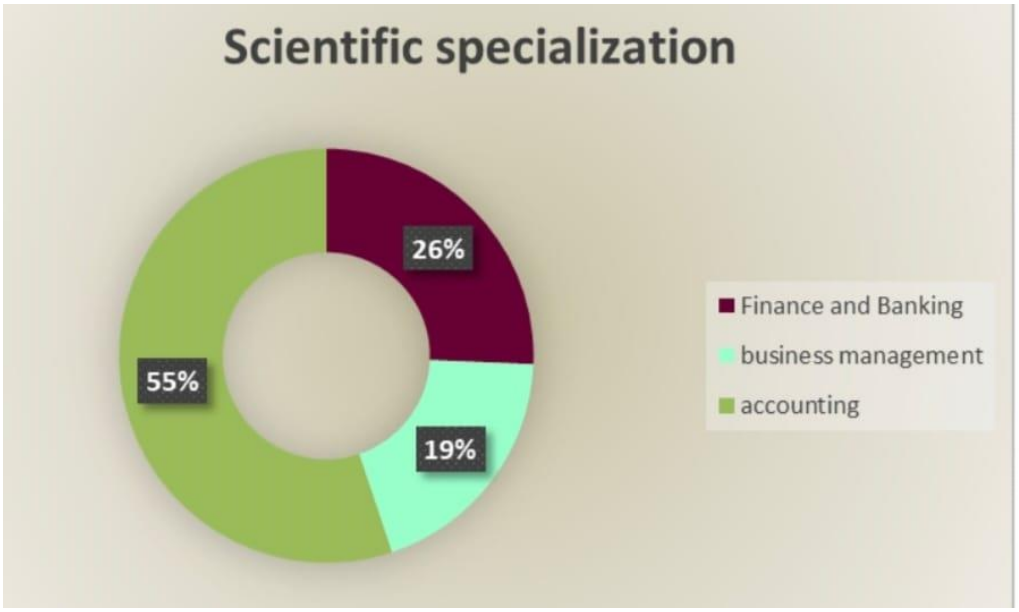
Figure (1) Represents the Respondents' Academic Qualification



Preparing the two researchers based on the questionnaire data

1. Figure (2) represents the scientific specialization of the respondents, and looking at it, we find that the highest percentage was for the specialization of accounting (55%), then finance and banking (26%), and finally business administration with a
2. percentage of those who hold a diploma (19%).

Figure (2) represents the scientific specialization of the respondents



Preparing the two researchers based on the questionnaire data

2- Chart (3) represents the number of respondents according to years of service, and looking at it, we find that the highest number was (21) for their years of service for the period of (16-20 years), followed by a period of (from 21-25 years) and less than 5 years, and the lowest number was within the period more than 25 years.

Figure (3) represents the distribution of respondents by years of service

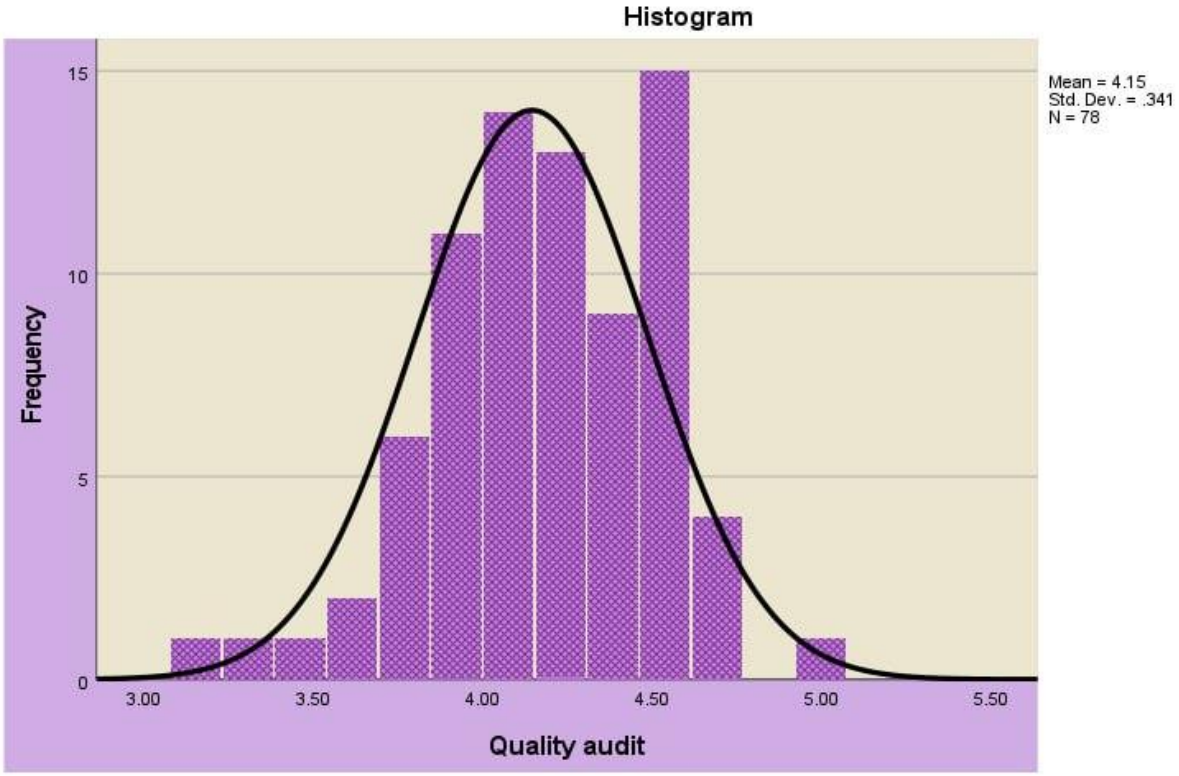
Preparing the two researchers based on the questionnaire data

Second: Scientific information for the questionnaire:

The questionnaire contained two axes, the first (the application of electronic accounting) with (11 questions), which is the independent variable. The second axis (internal audit quality) contains (13) questions, and the answers were according to the five-point Lecter scale (not completely agree, disagree, neutral, agree, and completely agree).

1. Statement of the internal consistency of the questionnaire questions: where Cronbach's alpha coefficient was calculated and its result was (0.791), which is a large value indicating the internal consistency of the questionnaire**.**
2. Examination of the data to show that it is subject to normal distribution: The data was examined and the result was that the data is subject to the normal distribution according to the Shapiruelk test, where the value of (sig=.126) is **greater than (0.05). As shown in Figure (4) below:**

Figure (4) Represents the normal distribution of data



Preparing the two researchers based on the questionnaire data.

1. Descriptive scales of the two axes: The arithmetic averages of both axes were calculated and it turned out that they fall between the agreeable and very agreeable phases according to the five-point Lecter scale, while the standard deviation of both axes was low, which leads to a clear homogeneity in the opinions of the respondents, as the dispersion around the arithmetic mean is low, which means that most of the answers were close and tended to agree.

Table (1) shows the descriptive metrics

Axis Metrics	The first theme: Characteristics of the application of electronic accounting in banks	Second Theme: Internal Audit Quality
Mean	**4.1014**	**4.1460**
Level	**Agree**	**Agree**
Std. Deviation	**.38430**	**.34123**
Deviation level	**Low 9.37**	**Low 8.23**

Preparing the two researchers based on the questionnaire data

Correlation coefficient: The correlation value (R) between the two axes of the questionnaire appeared (0.659), which indicates the strength of the relationship between the application of electronic accounting in banks and the quality of auditing. Thus, the first research hypothesis was achieved.

- Statement of the impact of electronic accounting on the quality of internal audit: The following was done:
- Extracting the value of (R2 = 0.435) means that the regression model explains (43.5%) of the variance in the dependent variable, which is an average explanatory ability and is considered acceptable, which indicates that there is a significant relationship between the variables.
- From the ANOVA table we find values (F=58.428 and sig = 0.000) which shows that the independent variable has a real effect on the dependent variable, meaning that the relationship between the two variables is dependable, and the model can be used to make decisions based on the results. As shown in Table (2) below.

Table No. (2) ANOVA Table

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.897	1	3.897	58.428	.000b
	Residual	5.069	76	.067		
Total		**8.966**	**77**			

a. Dependent Variable: Pillar II: Internal Audit Quality

b. Predictors: (Constant), First Theme: Characteristics of Electronic Accounting Application in Banks

The researchers were dismissed based on the questionnaire data and the SPSS results.

c) From the table of coefficients, we deduce the regression model of the relationship between the independent variable and the dependent as follows:

Y = 1.745 + 0.585 Xi

Looking at the model, we conclude that whenever the independent variable changes by one unit, the dependent variable changes by (0.585), which shows that there is an effect of the independent variable on the dependent variable is good and true.

Fourth Topic: Conclusions and Recommendations

First: Conclusions

Theoretical and applied evidence confirms that electronic accounting is a fundamental factor in improving the quality and accuracy of internal audit processes, and the most important conclusions are:

1. Electronic Accounting Enhances Efficiency in Improving Internal Audit Quality
2. The use of electronic accounting reduces manual errors, which provides the economic unit with more accurate and reliable financial data as the basis for its business, which enhances the quality of reports and thus makes appropriate decisions.
3. Electronic accounting and the automation of routine accounting processes saves time to focus on high-risk issues
4. The internal auditor performs full audits of the data instead of relying on samples, which increases the chances of fraud detection and manipulation
5. Electronic accounting applications cater to the deepening of the scope of continuous auditing and continuous and real-time monitoring of operations

6. Electronic accounting promotes the design of a more robust internal control system and the prevention of errors, reducing the risk to the internal auditor.

Second: Recommendations

1. The need to shift from traditional auditing to the use of modern techniques in auditing, as the work of the internal auditor is no longer limited to auditing the restrictions, but has gone beyond that to improve internal control processes.
2. Designing specialized training programs to give auditors basic data analysis and programming skills to understand, interpret and conduct seminars and workshops to get the best results in the internal audit process
3. Relying on internal risk management policies including international standards and algorithms to ensure that information is error-free
4. Relying on advanced internal audit standards and developing existing standards to suit the development of electronic systems
5. Encouraging the issuance of instructions and guidelines regarding electronic accounting applications and their use in internal audit processes.

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Appendix (1) Research Questionnaire

Ladies and gentlemen.....

Greetings and respect

I place in your hands the questionnaire prepared for the completion of research in accounting:

The Impact of Using Electronic Accounting on the Quality of Internal Audit (An Analytical Study)

Please read the following observations and answer them from you because of your experience and knowledge of the reality of work:

1. Your answer will only be used for scientific research purposes, so please name me.
2. In front of each paragraph (5) you will find alternatives ranging from (strongly disagree, disagree, neutral, agree, strongly agree), please put a sign (√) under one of them that expresses your point of view.
3. The researchers are fully prepared to answer questions about the questionnaire statements, knowing that the main variables are defined in the questionnaire forms and within each of their fields.

With our sincere thanks and appreciation for your cooperation, we wish you continued success and success.

Personal Information:

1.Gender:	Male		Female							
2.Age:	less than 30 years		30 – 39		40- 49		50 – 59		60 and up	
3.Educational Qualification	diploma		Bachelor		Higher diploma		Master		Doctor	
4- Finance & Banking	accounting		Management				Jurisdiction:			

Questionnaire questions about research variables

NO.	Scale Paragraphs
1	The first axis: the characteristics of the application of electronic accounting in banks
2	The electronic accounting system is integrated with other systems in banks
3	The electronic accounting system provides automatic interconnection between accounts to facilitate analysis processes
4	The electronic accounting system processes financial data accurately and quickly
5	Financial reports are completed on time and without any delay
6	The electronic accounting system responds quickly to all bank customers for any transaction that the customer needs
7	The electronic accounting system produces financial information free of material errors
8	The process of validating the data entered into the electronic accounting system is carried out, which reduces errors.
9	The outputs of the electronic accounting system reflect the true and fair picture of the financial position of the banks
10	The electronic accounting system has a high security that is difficult to penetrate
11	Permissions to access system data and other applications are defined with high accuracy
12	A secure record of all transactions and transactions completed is kept and additional copies are kept
13	The Second Theme: The Impact of the Use of Electronic Accounting on the Quality of Internal Audit
14	Electronic accounting system reduces the time required to complete various audits
15	The electronic accounting system facilitates the process of obtaining audit samples and collecting evidence and clues
16	The electronic accounting system saves effort as opposed to relying on manual methods
17	The electronic accounting system helps in the early detection of unusual errors and deviations more effectively and more effectively.
18	The electronic accounting system improves the internal auditor's ability to track financial operations from start to finish

19	The electronic accounting system helps the internal auditor to identify high risks more accurately
20	Electronic Accounting System Increases Chances of Detecting Cases of Manipulation and Fraud
21	Electronic accounting contributes to the timely issuance of the internal auditor's report for decision-making
22	The electronic accounting system enables the performance of continuous audit and audit tasks instead of periodic auditing
23	The electronic accounting system provides instant alarms when abnormal processes occur that require immediate auditing
24	The electronic accounting system contributes to the ability of the internal audit department to control operations on an ongoing basis.