

THE EFFECTIVENESS OF ELECTRONIC AUDITING IN REDUCING FINANCIAL AND ADMINISTRATIVE VIOLATIONS IN GOVERNMENT INSTITUTIONS

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Abstract

This study aimed to show the effectiveness of electronic auditing in reducing financial and administrative violations in government institutions, a questionnaire was built consisting of (54) paragraph, and (130) questionnaire was distributed to a sample of audit units in the Audit and Control Bureau and financial managers and accountants in commercial banks in Baghdad Governorate, which numbered (12) Bank and company, as (112) questionnaire was obtained, Equivalent to (86%), the study adopted the descriptive analysis approach in measuring its variables, and The findings indicated that electronic auditing of implementation is required to lower the rate of fraud and administrative and financial corruption, as well as to improve the quality of service delivery for improved performance, As well as the existence of a positive relationship between the use of electronic audit and the reduction of financial and administrative violations, this improves the ability of banks to analyze financial and administrative data more accurately and effectively, which enables financial controllers and auditors to detect irregularities faster and more effectively. This helps to reduce the volume of financial and administrative irregularities and improve financial and administrative management in organizations.

Keywords: electronic audit, financial and administrative violations, government institutions.

Introduction

Due to the tremendous trend witnessed by the ICT sector, which has become an important and vital role in various aspects of economic, developmental, social and other life through various uses of applications that also include administrative and service aspects, it was necessary for government institutions in the world to think about keeping pace with development to take advantage of all these capabilities available in developing their performance on more than one level, hence the emergence of electronic auditing to consider that the auditing profession plays a fundamental role in combating the Corruption, enhancing performance and sufficient transparency to encourage institutions to improve their performance to maintain the interest of society, as the audit process using information technology helps to improve the efficiency and

effectiveness of auditing, and the study comes in a statement of the extent to which electronic auditing contributes to reducing financial and administrative violations in government institutions.

First Part: Study Methodology and Previous Studies

First: Problem of Study:

The problem of the study is to know the effectiveness of the application of electronic audit in government institutions to reduce financial and administrative violations, and to identify obstacles that may limit the effectiveness of electronic audit in giving a fair judgment on the data of financial statements and diagnosing financial and administrative violations, as following accounting information technologies and creating electronic accounting systems with patterns that suit the nature of the work of government institutions contributes to the discovery of financial and administrative violations, which may occur intentionally or unintentionally.

The study comes to shed light on the effectiveness of electronic auditing in curtailing financial and administrative violations in government institutions, by answering the following questions:

- 1- Is there an obligation to implement electronic auditing in government institutions?.
- 2- Does electronic audit contribute to putting an end to financial and administrative violations in government institutions?.

Second: Hypotheses of Study

The study is based on the main hypothesis that :(The effective application of electronic audit contributes to reducing financial and administrative irregularities in government institutions.

The following sub-hypotheses emerged from this hypothesis:

- 1- Government institutions are committed to applying electronic auditing effectively.
- 2- Electronic auditing contributes to putting an end to financial and administrative violations in government institutions.

Third: Importance of Study

The importance of the study highlights the importance of electronic auditing as protection, diagnosis and treatment of the effects of financial and administrative violations, as the rapid technological developments, and the wide use of information technology in various economic sectors contribute to reducing financial and administrative violations so that there is the possibility of benefiting from the provision of services at the highest level of quality.

Fourth: Objectives of Study

The study seeks to verify the effectiveness of electronic auditing in reducing financial and administrative violations in government institutions, as well as:

- 1- Statement of the concept of electronic auditing.
- 2- Demonstrating the effectiveness of the application of electronic auditing in government institutions.

3- Clarifying the role and effectiveness of electronic auditing in reducing financial and administrative violations in government institutions.

Fifth: Tool of Study

The researchers used a tool for this study questionnaire form (questionnaire) This form was designed through the use of a study (Bukathir et al., 2020) to measure electronic auditing as a one-dimensional variable by (19) items, and a study (Abu Al-Rub, 2021) to measure the variable of preventing financial and administrative violations by (18) items for financial violations, and (17) items for administrative violations, and it was modified to suit this study and its requirements, Gave these phrases a weight ranging from five (5) completely agreed" to one (1) do not agree completely" in order to give objective results, distributed this form by (112 forms), on the sample of the study (a group of accountants and auditors working in government institutions) The effectiveness of electronic audit in reducing financial and administrative violations in government institutions, which included the banking sector and insurance companies in the province of Baghdad, which number together (12) banks and companies, It was analyzed by the statistical program (SPSS. V.28).

Sixth: Statistical Methods

The researchers tested the study's hypothesis using the following statistical and mathematical approaches (standard deviation, percentage, arithmetic mean, general arithmetic mean, frequencies, and correlation coefficient to quantify the association).

Seventh: Previous Studies

1. Braz (2020): The role of electronic auditing in improving the quality of internal auditing).

This study aims to determine what electronic auditing is and its role in improving the quality of internal auditing. To that end, a questionnaire was used as a data collection tool, and it was distributed to fifty people (accountants, account managers, professors), after studying and analyzing and relying on the Statistical Package for Science program. SPSS for Social Sciences Mr. Alpha Krum Bach was computed, as were arithmetic means and standard deviations, and the study ended with a set of results, the most notable of which are: Electronic auditing identifies gaps in internal control and helps the auditor to comprehend basic computer concepts; hence, electronic auditing plays a role in increasing the quality of internal auditing.

2. Kaddour (2021) : (Electronic auditing and its role in improving the financial performance of the institution).

The study aimed to identify the extent of the contribution of electronic auditing to improving financial performance, and to achieve this goal, the descriptive analytical approach was followed by identifying the most important aspects of electronic auditing and financial performance and the nature of the relationship between them. The following was aimed the sidi rghis milles in OEB province as prototype to drop what was addresses tob the theoretical side by scientical reality. where the study reached several results, the most important of which are: Electronic audit contributes to facilitating the work of the auditor in terms of speed in

performance and lack of effort. electronic auditing in industry has a relationship with the financial performance in reconciling efficiency and effectiveness and achieving results at the lowest cost.

3. Bilal (2021): (The role of internal control in preventing financial and administrative violations in the municipalities of Mafraq Governorate: a field study).

The Study Aims to Identify the Role of Internal Control in Preventing Financial and Administrative Violations in the Municipalities of Al Mafraq Government and provide some to improve the role of internal control in preventing irregularities a questionnaire was constructed of (35) Items, the descriptive analysis approach has been used through data collection by (60) questionnaires On a sample of employees in the internal audit units and the Audit Bureau financial and administrative control and financial managers and accountants in (18) municipalities in Al Mafraq Government, the recovered ones were (55) with a rate of return was (91.6)%. The study showed that the degree of Role of Internal Control they were moderate in preventing financial and administrative Violations in the Municipalities of Al Mafraq Government, The most prominent solution to develop the role of internal control in Preventing Financial and Administrative Violations is to create independent departments for internal control under the mayors' direct supervision, to qualify staff as internal control supervisors, and The Study Showed, also, that there was no Statistically Significant Difference among the Average of the Responders Due to the Variables: Gender, academic qualification, Qualification, job title, work experience, academic specialization.

Second Part: Theoretical Aspect

First: What Is Electronic Auditing?

1- The Concept Of Electronic Auditing.

It is the process of gathering and analyzing data to evaluate whether the use of computers adds to the facility's asset protection, validates the integrity of its data, fulfills its objectives successfully, and efficiently uses its resources (Hamdoun, 2008). It described electronic audit as the process of gathering and assessing information to determine whether the use of computers helps to the protection of the company's assets, validates the integrity of its data, successfully accomplishes its goals, and efficiently uses its resources (Sammour, 2014). Electronic auditing is defined as "the process of applying any type of system using information technology, to assist the auditor in planning, controlling and documenting audit work" (Williamson, 1994), as the use of computers changes the processing and storage of financial information and may affect the accounting system and control system used by companies by introducing improvements to these systems and introducing some risks that the auditor should deal with. Therefore, the computer information system may affect some of the things that the auditor does, whether related to the planning process of the audit process, the auditor must take into account (Thneibat, 2010).

2- The objectives of electronic audit.

The use of computers in the audit process achieves a set of objectives, the most important of which are: (Thneibat, 2010)

a. Economic Objective: That is, the auditor's goal is to examine the use of the computer to ensure that it is used at the maximum possible capacity to serve the company and at the lowest costs and provides the required information and data in a timely manner, which is beneficial to the company.

b. Effectiveness Objective: The auditor's objective is to examine the effectiveness of control tools to ensure the efficiency of the internal control system in all administrative, financial and operational activities.

c. Objective of adequacy: that is, the auditor must verify the use of the computer to meet the most important requirements for the organization according to the concept of materiality.

d. Protection objective: It means that the auditor ensures that the system is protected from the various risks inherent in its use, the most serious of which are system failure, data loss on computer disks, virus problems, data theft, or deliberate sabotage that systems may be subjected to to cover up violations committed by some workers.

3- Electronic audit entrances.

There are three ways to the amount to which information technology is employed in the audit process: computer auditing, computer-aided auditing, and computer-aided auditing. In addition to inspecting the computer. The three techniques are summarized below: (Hamdouna and Hamdan, 2008) (Sammour, 2014)

a. Computer auditing: Computer auditing is focused only on the auditor's attention and audit of inputs and outputs, with no concern for data processes occurring within the computer, provided that the running control systems are functional. This is one of the simplest electronic audit entrances, and it does not require high costs or computer skills, but it is ineffective in light of companies' increasing reliance on computerized systems, the complexity of methods of operation and data processing, the diversity of fraud methods, and this entrance's inability to control them.

b. Computer auditing: Audit methods at this entrance include auditing the process of running data within the computer, as well as auditing inputs and outputs, where the auditor confirms the correctness of data entry and operation with the client, as well as the validity of outputs (Nazmi, 218 and Azab, 2012)

c. Computer auditing: In this approach, the auditor uses some help programs, some of which require skill and experience in the field of computers. These methods are:

- **Parallel simulation methodology:** In this procedure, the auditor evaluates samples of genuine corporate data with software comparable to that used by the client, then compares his findings to

those of the client. However, care must be used in selecting samples that are reflective of firm data (Thneibat, 2010)

- **Test data:** This approach intends to confirm that the client software's functioning is right, therefore he generates phony data and then inserts it into the client system to ensure that it is properly handled (Metropolitans, 2009)

- **Audit programs:** They are programs designed to aid the auditor in a currency and are classified as follows: - Special audit programs, which serve to carry out some audit duties in line with the client's system and are developed with the assistance of professionals in this sector. - General audit programs, which are not unique to a particular application or client, but are typically designed to aid the auditor and may be utilized in a variety of applications and with a variety of clients (Arens, et.al, 2012)

4- Characteristics of electronic auditing.

Efficiency and effectiveness: That is, the electronic audit process provides satisfactory services and meets the needs of the beneficiaries, and this results from the use of electronic audit programs and experience systems, and the efficiency and effectiveness of the audit process is known in terms of its ability to achieve the objectives of the audit, accomplish its tasks, and carry out its responsibilities with credibility, confidence and accuracy and with the least time, effort and cost and in line with the approved financial laws and international standards, as indicated by the international statement No. (1009) "that the use of information technology techniques improves the efficiency and effectiveness of audit procedures:

a. Assurance and reliability: That is, the audit in the information technology environment provides assurances that the internal controls are adequate, reliable and operate in an efficient and effective manner, as confidence increases in the auditor's report, which provides important information to the observer about the problems that he should focus on.

b. Health and accuracy: That is, the use of modern technology provides in a timely manner correct information characterized by accuracy and credibility in order to make and make sound and effective decisions.

c. Quality: That is, the use of information technology in the implementation of audit tasks and work provides benefits to audit offices related to the completion of the scheduled work quickly, accurately and at the lowest possible cost, which will be reflected in improving the quality of audit operations and services, as among the factors affecting the quality of audit are the time and effort expended

5- The importance of electronic auditing.

Electronic auditing, or the so-called "digital audit", is one of the important tools used by companies and organizations to improve the quality of operations and reduce financial and

administrative risks. Its importance can be summarized in the following points: (Smith & Jones, 2020), (Jung&Jing, 2019), (Jones, 2018)).

- It helps to improve efficiency and effectiveness in validating financial, administrative and technical data and information in companies.
- The use of electronic audit mainly to verify various aspects of the company's operations, such as financial accounts, inventories, administrative and information operations.
- It helps to improve internal control and improve the company's ability to detect and avoid administrative and financial irregularities.
- It helps to improve internal control and improve the company's ability to detect and avoid administrative and financial irregularities.
- Use various computer tools and software to collect and analyze data, as well as use specialized verification techniques to validate and process data.

Second: The nature of financial and administrative violations.

1. The concept of financial and administrative violations .

Financial and administrative violations are meant to be the behavior that leads to damage to the economic construction of the country through the waste of economic resources or increased burdens on the public budget or lack of efficiency of economic performance or poor distribution of resources, whether this behavior violates laws and regulations or does not violate them, so its violation of the rules and principles of public finance and macroeconomics is limited.

Financial and administrative violations were defined as acts that constitute a violation of the legislative or regulatory provisions related to the implementation of revenues, expenditures and expenditures or the management of public funds, material means and real estate and movable rights owned by the state, which constitutes damage to the public interest. (Labib, 2003)

2. Financial and administrative violations laws.

Article 11 of the Central Auditing Organization Law No. 144 of 1988 stipulates the financial irregularities that may occur in the bodies and bodies whose work is monitored by the Central Auditing Organization, **as follows:**

- a.** Violating the financial rules and procedures stipulated in the constitution and the laws and regulations in force.
- b.** Violating the rules and procedures for implementing the general budget of the state and controlling control over its implementation.
- c.** Violating the rules and procedures for procurement, sales, and warehouse affairs, as well as all applicable financial and accounting rules, procedures, and systems.
- d.** Any deliberate wrongdoing, negligence, or negligence that results in the unlawful disbursement of a sum of state funds, or the loss of any of the financial rights of the state, public institutions or bodies, or other bodies subject to the supervision of the authority, or prejudice to one of its financial or economic interests.

The following shall also be considered as financial violations:

- (a) Failure to provide the Authority with a copy of the contracts, agreements or tenders required by the implementation of this Law.
- (b) Failure to provide the Authority with the accounts, results of the works and supporting documents on the prescribed dates or with the required papers, statements, decisions, minutes of meetings, documents or other documents that it has the right to examine, review or review in accordance with the law.

Article 12 included administrative violations in the application of the provisions of this law, and they were as follows:

- a. Failure to respond to the observations or correspondence of the authority in general or delay in responding to them beyond the dates prescribed in this law without an acceptable excuse, and it shall be considered a non-response if the competent worker answers an answer intended as procrastination or procrastination.
- b. Failing to notify the authority of administrative rulings and decisions issued regarding financial violations within the period specified in this law.
- c. Unjustified delay in informing the authority within the time specified in this law of the decisions taken by the competent body regarding the financial violation reported to it by the authority.

From the above, the researcher believes that the relationship between electronic auditing and administrative financial violations can be summarized, especially when electronic auditing is used correctly and effectively, through the following:

- a. Electronic audit can analyze financial and administrative data better and more accurately, and can detect potential irregularities and errors faster, so companies can take the necessary measures to correct errors before they turn into irregularities.
- b. An electronic audit can improve internal control and identify potential risks and plan a response, which can reduce the likelihood of future administrative and financial irregularities.
- c. It can be beneficial for SMEs, as it can help improve the quality of audits and improve the accuracy of financial and administrative data analysis, which can lead to improved financial and administrative performance of companies.
- d. Uses advanced electronic audit techniques, such as big data analysis, machine learning and artificial intelligence, to analyze and evaluate financial and administrative data and information more accurately and effectively. Electronic audit can also be used to determine behavior pattern and analyze financial statements to identify critical indicators that could indicate administrative or financial irregularities.
- e. Helps improve internal control, risk identification and response planning, which can reduce the likelihood of future administrative and financial irregularities.

PART THREE: PRACTICAL SIDE

First: Coding and characterization of study variables

This paragraph is concerned with paying attention to the variables of the study (electronic auditing, financial and administrative violations) by expressing them with a set of symbols aimed at providing the accurate meaning of the interpretation of the data and building a clear perception of the reader regarding the symbols that were used in the analysis, and perhaps Table (1) shows the coding and characterization of the study variables more clearly.

Table 1: Coding and characterization of variables under study

Variable	Dimension	Number of paragraphs	Codec	source
E-Audit	One-dimensional	19	ELAU	Bukathir et al,2020
Financial and administrative violations	Financial irregularities	18	FIIR	Abu Alrub,2021
	Administrative Violations	17	ADVI	

Second: Normal Distribution Test

The results of Table (2) show that the data drawn and for the surveyed auditors follow the normal distribution, which means that the results of the study can be generalized to the entire community.

Table (2) Test of the normal distribution of the study variables

Standards	E-Audit	Financial irregularities	Administrative Violations
Sample size	112	112	112
Poisson distribution parameter	mean	3.11	3.83
	Standard deviation	0.61	0.56
Kol-Smi Z Statistics)	1.734	3.188	3.079
P.value)	0.200	0.200	0.200

Third: Stability of the measuring instrument

It is noted from the results that the variables of the study are characterized by relative stability and by (0.927) for the electronic audit variable, and (0.845) for financial violations, and (0.886) for administrative violations, and this showed the consistency of the paragraphs of the questionnaire and the achievement of indicators for the conditions of stability imposed (70%).

Table 3 Stability Test

Variables	Number of paragraphs	Alpha Cronbach Laboratories	Interpretation
E-Audit	19	0.927	Its paragraphs meet the condition of stability
Financial irregularities	18	0.845	Its paragraphs meet the condition of stability
Administrative Violations	17	0.886	Its paragraphs meet the condition of stability

Fourth: Description of the variables of the study

It is noted from the results of Table (4) that the electronic audit variable obtained an arithmetic mean of (3.11) and a standard deviation equal to (0.61) and this is due to the interest of auditors

in banks in the twelfth paragraph (**ELAU12**), which contributed to achieving an arithmetic mean of (4.13) and a standard deviation of (1.03), while the ninth paragraph (**ELAU9**) ranked last with an arithmetic mean of (1.98) and a standard deviation of (1.00), which calls for attention to increase the accuracy of work, as electronic auditing can achieve higher accuracy in audits by using computers and audit software to analyze data and ensure its validity.

The results also show that the general rate of financial violations is (3.76) and a standard deviation equal to (0.53) and this is due to the interest of auditors in banks in the seventh paragraph (**FIIR7**), which contributed to achieving an arithmetic mean of (4.21) and a standard deviation of (1.09), while the twelfth paragraph (**FIIR12**) ranked last with an arithmetic mean of (3.49) and a standard deviation of (0.93), and the results indicate that administrative violations obtained an arithmetic mean of (3.83) and a standard deviation equal to (0.56) and this is due to the interest of auditors in banks in the thirteenth paragraph (**ADVI13**), which contributed to achieving an arithmetic mean of (4.25) and a standard deviation of (1.10), while the sixth paragraph (**ADVI6**) In the last place with an arithmetic mean of (3.45) and a standard deviation of (0.92), which requires compliance with laws and legislations as they contribute to addressing financial and administrative violations in compliance with the laws and legislation in force, and thus justice is achieved and work is organized in the institution. Financial and administrative violations can also affect workers and employees in the organization, as failure to deal seriously with these violations can lead to a loss of confidence and satisfaction among employees, which affects their performance and productivity and leads to a decline in work and productivity.

Table (4) Presentation, analysis and interpretation of study variables

NO.	mean	S.D	NO.	mean	S.D	NO.	mean	S.D
ELAU1	2.68	1.46	FIIR1	3.74	0.97	ADVI1	3.84	0.94
ELAU2	2.42	1.16	FIIR2	3.87	1.13	ADVI2	3.54	0.91
ELAU3	2.30	1.44	FIIR3	3.71	1.07	ADVI3	3.85	1.03
ELAU4	2.46	1.40	FIIR4	3.49	0.86	ADVI4	4.19	0.95
ELAU5	2.63	1.55	FIIR5	3.67	0.99	ADVI5	3.88	0.97
ELAU6	2.25	1.35	FIIR6	3.50	0.83	ADVI6	3.45	0.92
ELAU7	2.45	1.21	FIIR7	4.21	1.09	ADVI7	3.64	1.02
ELAU8	2.21	1.30	FIIR8	3.63	1.03	ADVI8	3.63	1.05
ELAU9	1.98	1.00	FIIR9	4.06	0.97	ADVI9	3.63	1.00
ELAU10	3.83	1.08	FIIR10	3.59	1.07	ADVI10	3.68	0.97
ELAU11	3.76	1.04	FIIR11	3.77	0.99	ADVI11	3.87	1.01
ELAU12	4.13	1.03	FIIR12	3.49	0.93	ADVI12	3.79	0.98
ELAU13	3.66	1.15	FIIR13	4.19	1.03	ADVI13	4.25	1.10
ELAU14	3.72	1.08	FIIR14	3.80	1.11	ADVI14	4.09	0.93
ELAU15	3.74	1.14	FIIR15	3.64	0.96	ADVI15	4.05	1.11
ELAU16	3.88	1.24	FIIR16	3.92	1.00	ADVI16	3.82	0.91
ELAU17	3.86	1.17	FIIR17	3.78	0.98	ADVI17	3.90	1.04
ELAU18	3.76	1.08	FIIR18	3.57	0.98	ADVI	3.83	0.56
ELAU19	3.44	0.85	FIIR	3.76	0.53			
ELAU	3.11	0.61						

Fifth: Hypothesis Testing

The first main hypothesis: **the existence of a significant and statistically significant correlation between electronic auditing and financial and administrative irregularities**

The results of Table (5) show a significant and statistically significant correlation between electronic auditing and financial violations strongly (0.648), as well as a correlation between electronic auditing and administrative violations by (0.583), which shows the interest of auditors in commercial banks in the importance of improving their capabilities and capabilities in the use of electronic auditing as it is accurate and reaching results that benefit banks in their work and reduce the internal administrative and financial violations.

Table 5 Correlation matrix

		E-Audit	Financial irregularities	Administrative Violations
E-Audit	Pearson Correlation	1	.648**	.583**
	Sig. (2-tailed)		.000	.000
	N	112	112	112
Financial irregularities	Pearson Correlation	.648**	1	.866**
	Sig. (2-tailed)	.000		.000
	N	112	112	112
Administrative Violations	Pearson Correlation	.583**	.866**	1
	Sig. (2-tailed)	.000	.000	
	N	112	112	112

** Correlation is significant at the 0.01 level (2-tailed).

The second main hypothesis: the existence of a statistically significant effect of electronic auditing in financial and administrative violations

The results of Table (6) show that increasing and improving electronic auditing enhances the capabilities of auditors at the studied banks in reducing financial and administrative violations in government institutions by (0.548), and this is due to the increase in the value of (T) calculated by (8.643), and (F) calculated by (74.700).

The results also showed that the electronic audit contributed to the interpretation of (0.404) of the square of variation in financial and administrative violations, while the remaining value falls outside the limits of the study.

Table (6) Results of the impact of electronic audit on financial and administrative violations

Variables	Financial and administrative violations				
	value	T	F	R ²	Sig.
E-Audit	0.548	8.643	74.700	0.404	0.001

PART FOUR: CONCLUSIONS AND RECOMMENDATIONS**First: Conclusions**

1. The results showed that increasing the interest of the studied sample in electronic auditing contributes to reducing financial and administrative waste, which means that commercial banks become more capable of accurately and effectively assessing and identifying their damaged data

that is not suitable for analysis, which allows them to uncover issues that limit their internal capabilities.

2. The results showed the interest of the studied sample in improving organizational transparency using electronic auditing by enabling its employees and auditors to access appropriate financial and administrative data to improve its internal capabilities.
3. The results showed the interest of the studied sample in using electronic auditing in order to address financial and administrative waste by periodically supporting and evaluating its analytical capabilities with the aim of reducing the extent of its risks.
4. The results showed an inverse relationship between the study variables, which motivated the studied sample to develop ethical codes that reduce the violations that occur to them.

Second: Recommendations

1. The studied sample must be keen to improve the efficiency and effectiveness of its internal operations, which requires organizations to improve their vision and electronic auditing processes by identifying weak points and investing in opportunities to improve their ability to address financial and administrative violations.
2. It is necessary for the studied sample to gain the trust of its customers, which requires first instilling confidence among its employees by adopting best practices and tools in the field of electronic, administrative and financial auditing.
3. It is necessary for the studied sample to focus on developing the efficiency and skills of workers in using electronic auditing, as it represents a major issue in dealing with its financial and administrative waste, which requires special training tools and channels that are keen to continuously develop their capabilities.
4. It is necessary for the organization to establish legal and regulatory codes for the use of electronic auditing to increase transparency and accountability in work, which requires the use of a comprehensive approach to diagnose the appropriate resources for this.

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