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Accounting information systems in the light of electronic operation and their relationship to the performance of the internal auditor
An analytical study of the opinions of a sample of specialists working in the fields of auditing and accounting in the banking sector in the Amara city to Mesan governorate

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Abstract:

This study seeks to explore the impact of electronic-based accounting information systems (AIS) on internal audit performance in the banking sector, most specifically Amara Bank, whereby a mixed-method approach was employed. The research problem was formulated through the following question: Is there a high level of awareness regarding the benefits of electronic accounting information systems in supporting and enhancing the performance of internal auditors in the banking sector of Amara? The study was based on a main hypothesis stating that AIS, when operated electronically, positively contribute to supporting and improving the performance of internal auditors within the organizations studied. A descriptive analytical framework was adopted for the theoretical component, while a structured questionnaire was used for the empirical (practical) component. The questionnaire consisted of 18 items and 40 questionnaires, which were distributed to the study sample selected using the comprehensive census sampling and included auditors and accountants working in the banking sector. Their responses aimed to assess the extent to which electronic AIS support internal auditor performance. Out of the distributed questionnaires, 32 valid responses were received and analyzed statistically. The study reached several key conclusions, the most significant of which is that the statistical analysis demonstrated a positive and significant relationship between the independent variable (electronic AIS) and the performance of internal auditors. This indicates that these technologies play a meaningful role in explaining and enhancing internal audit performance. Based on these findings, the study also proposes several recommendations, like (1) strategic modernization of AIS infrastructure, (2) specialized training programs for digital audit competencies, and (3) policy reforms to standardize electronic auditing practices.

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Introduction

We live today in the midst of the greatest scientific and technical revolutions witnessed in the entire history of humanity through waves of scientific revolutions and technological progress that were evident in the fourth wave, which brings together three worlds (physical, digital, and biological), which brought about transformative changes in the business environment. Digital transformation as an investment. By embracing new ways of thinking and adapting our behavior to changes, we can revolutionize how we work, leveraging significant technological advancements to deliver faster, higher-quality services to beneficiaries. This transformation also fosters stronger, more effective societies through the provision of improved service. Different and varied through digital portals.

Digital transformation is a challenge that cannot be addressed from one angle. In essence, it is multi-functional and multi-disciplinary. It also results in ambiguity in functional boundaries, in setting priorities, and in clarifying the technological necessities faced by those functions, especially in gaining a deeper understanding to confront those challenges. Organizations, whether in the public or private sector, face numerous challenges that necessitate restructuring procedures for effective implementation. Digital transformation calls for restoration and change across all facets of an organization, including its structure, functions, and roles such as accounting. Therefore, accounting professionals must actively engage with this shift rather than remain passive. They should embrace continuous self-improvement and adapt to technological advancements to stay relevant in the digital era.

The rise of digital systems has introduced faster, more secure accounting operations, reshaping the profession's demands. As a result, the accounting field must evolve, not only in practice but also in how it is perceived socially, to align with the rapid changes of the digital age. As digitization advances, modernizing the accounting profession requires restructuring it around digital accounting information systems. This evolution ensures the industry remains relevant in addressing the demands of the digital era. Accounting professionals must therefore take an active role in innovating and redefining the field's future. They should start by first establishing the necessary digital infrastructure, including developing a clear digital strategy and enhancing the financial standing of the organization. Additionally, adopting suitable digital technologies is crucial to support and sustain this transformation.

The process of operating accounting information systems electronically is a supportive and enhancing means for the work of the internal auditor while facilitating the decision-making process by management due to the pace at which financial deals are being executed and the superior ability to process and employ data as ready information to express the extent of the soundness of the organization's financial position through preparing financial reports or conducting comparisons if necessary, in addition to gaining the satisfaction and love of stakeholders. Therefore, implementing electronic accounting information systems is not a simple task. It demands strong support from higher executives, as well as the development of a robust digital infrastructure. This transformation presents a significant challenge for accounting professionals, requiring adaptation and strategic preparation. Transformed organizations struggle to become truly digital, but they face various challenges. They need devices and equipment, in addition to a culture that believes in the digital transformation process to ensure the successful use of the process of mechanizing accounting work, which is reflected in improving financial and auditing performance in terms of reducing the time

of the documentary cycle, speeding up work completion, and reducing the number of workers in financial units, in addition to reducing the cost of performance in the future.

1. Research Methodology

1.1 Problem of Study

In the context of digital operations, accounting information systems serve as fundamental mechanisms for transforming raw data into meaningful information. Given their critical role in organizational decision-making processes, these systems must maintain sufficient flexibility to meet diverse stakeholder needs. Moreover, they should consistently deliver outputs that meet established quality standards, ensuring the information produced possesses the necessary reliability and relevance for effective utilization.

Therefore, the research gap of the current study was identified around diagnosing how organizations can work on operating accounting information systems electronically in the face of the challenges of digital transformation, especially after the emergence of the platform revolution (Platform Revaluation) and its ability to support the internal auditor's performance for that. The banking sector is still suffering from the digital divide and following traditional methods when dealing with processing accounting data and information, as the procedures applied towards automating accounting work are still below the level of ambition, and dealing with digital transformations is still in a stage of extreme apathy and slowness, as it has not yet been able to translate banking work.

Within a vibrant digital environment, its data is reflected in financial performance, as financial performance is still characterized by manual dealing And paper, which necessitates keeping pace with digital changes and benefiting from the data of digital transformation, and with that the problem of the study is embodied in the main question (Is there a high awareness of the benefits of electronic accounting information systems in supporting the performance of the internal auditor among auditors and accountants working in the banking sector in the city of Amara)? Several sub-questions branch out from this question, which are as follows:

a. To what extent are the requirements for electronic operation of accounting information systems available in terms of software, hardware, and equipment in the organization of the study sample?

b. To what extent is there a trend towards enhancing the performance of the internal auditor within the electronic accounting information systems in the organization of the study sample?

1.2 Significance of the study

This study's findings offer predictive insights and key indicators to assist banking sector professionals in assessing how electronic accounting information systems can address digital transformation challenges. Specifically, the results illuminate the measurable impact of these systems on internal audit performance, providing empirical evidence to guide strategic implementation decisions. Its importance is also embodied in the description of the subject still in need of theorizing and application because it is below the level of ambition at the level of tangible reality. It is necessary to shed light on the benefits that the

banking sector obtains in light of the electronic operation of accounting information systems and then show the extent of awareness of individuals working in the auditing profession of the importance of this transformation.

1.3 Hypothesis of Study

This study is based on a main hypothesis, which is

Primary Hypothesis: The implementation of electronically operated accounting information systems demonstrates a statistically significant effect ($\alpha = 0.05$) in supporting and enhancing internal auditor performance.

1.4 Diagram of Study

For the purpose of testing the study hypothesis, the hypothetical study plan comes, which was designed in light of its problem and objectives, and according to the following:

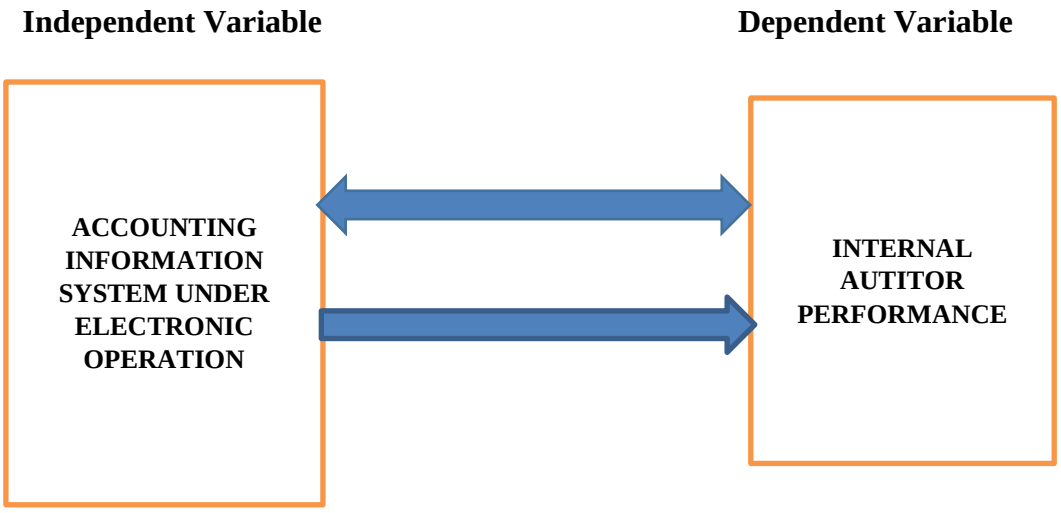

Figure (1) Hypothetical Study Diagram

1.5 Population Study and Sample

The study population includes accountants, auditors, and accounting professionals working in the banking sector in Amara. The sample consisted of 40 individuals, selected through a comprehensive enumeration method due to its small size. The questionnaires were distributed to them, and 32 valid responses were received, all of which were subjected to statistical analysis.

1.6 Limitation of Study

The current study is defined by the following limits:

• **Scientific limits:** The study scientifically addresses the subject by defining accounting information systems in light of electronic operation and then stating the extent of their impact on the performance of the internal auditor.

• **Temporal limits:** The study is confined to the period from October 1, 2024, to October 1, 2025. This timeframe begins with the development and distribution of the questionnaire to the study sample and continues through data collection, statistical analysis, and validation of the study hypotheses.

• **Spatial limits:** The study is spatially limited to the study community of auditors and accountants working in the banking sector in the city of Amara.

Justifications for choosing the topic

The most prominent reasons that led to choosing this topic are as follows:

* The subject of the study is of great importance in terms of interest in accounting information systems in light of electronic operation as a primary source for financial decisions taken by management and beneficiary entities. Beneficiaries of banks.

* The desire to shed light on accounting information systems in light of electronic operation, as it is one of the topics that still needs to be studied more.

1.7 Data collection methods

To ensure the successful achievement of the study's primary objectives, it is assumed that the following tools will be used in the process of collecting data and information:

a. The theoretical aspect: To enrich the theoretical aspect, the contributions of writers and researchers on the subject of the study may be relied upon, which are collected from scientific sources, books, magazines, letters, theses, research, scientific studies, and conferences related to the subject of the current research and published in Arabic and English, in addition to using what is available on the Internet.

b. The applied aspect: The questionnaire serves as the primary data collection instrument, specifically designed to address the research problem and achieve the study's objectives. It is assumed that simplicity and clarity should be taken into account in its formulation in the field of determining the study variables, noting that the questionnaire items have been adapted to be consistent with the requirements of the current study, and simplicity and clarity have been taken into account in this by relying on ready-made and tested measures in some research and studies close to the subject of the current study after modifying and adapting them to be consistent with its requirements. The questionnaire included (10) items for the independent variable accounting information systems under electronic operation and included (8) items related to the performance of the internal auditor.

c. The Alpha-Cronbach equation has also been used to show the accuracy of the research questionnaire when it exceeds of percentage (60%), this indicates acceptance and reflects agreement and correlation between the terms of the paragraphs of the questionnaire based on (Skaran & Bougie, 2010). The questionnaire it's achieved a reliability coefficient of (0.88), while the statistical validity coefficient was (0.93).

1.8 Study tools

Several tools are used to evaluate the study hypotheses, including:

a. Arithmetic means

b. Standard deviation

c. Correlation matrix to show the level of relationship between its variables.

d. Multiple regression analysis

e. Variance

f. (T) test and (F) test

2. Theoretical review

2.1 Definition of the system

The accounting system, in light of electronic developments, is one of the most important systems that produce sound and useful data and information, as the accounting information system constitutes the main artery that provides management and stakeholders with information that enables them to make economic decisions that may have positive effects on the well-being of individuals and societies. Therefore, Romney & Stienbarat (2000:2) defined the system as consisting of a group of subsystems that work in a coordinated manner to achieve the overall goal.

Several definitions of the concept of the system were mentioned, quoted from Aisha and others (2021:3), and stated as follows:

a. A group or collection of things linked by some regular or reciprocal interactions to perform a specific function.

b. A group of parts that interact and integrate with each other and with their environment to achieve a specific goal or several goals

c. A group of components with an interconnected relationship with each other, working in an integrated manner within certain limits to achieve a common goal or goals in a given environment, and to do so, it accepts inputs, performs operations, produces 3 outputs, and allows receiving feedback inputs (feedback).

d. A group of interconnected and interacting parts to achieve common goals through specific activities and functions in a given environment, and thus the system is not everything that consists of elements that came together by chance or randomly, but rather everything that consists of elements and components connected by interdependent relationships and common goals and objectives."

According to Sultan (2000), a system can be defined as an integrated collection of components that work together and with their environment to accomplish one or more objectives. In light of the above definitions, we find that they all express the system as a group of interconnected and interactive procedures that work for the unified whole to achieve unified goals. It closely resembles a musical band, where multiple parts interact to create a harmonious piece of music.

2.2 Definition of the information system

The information system integrates various scientific concepts under a unified framework, meeting the needs of its users to enhance their efficiency and effectiveness. It encompasses a series of activities that gather, process, and summarize data, then distribute it through communication channels to support decision-makers. (Moscover et al, 2001:6)

Al-Ramahi (2009), Yassin (2007), Al-Sabbagh (2004), and Muhammad (2004) define it as "a framework through which resources (human and mechanical) are coordinated to transform inputs (data) into outputs (information) to achieve project objectives. It is also defined as a group of workers, procedures, and resources that collect, process, and transfer data to transform it into useful information that can be delivered to users in the appropriate manner and at the appropriate time to help them perform the functions assigned to them.

The American Information Systems Association (AISA) defines these systems as automated tools that gather, organize, distribute, and display information, enabling users to effectively plan and monitor their activities.

The economic unit: This unit constitutes a systematic process involving data acquisition from diverse sources, transforming raw inputs through operational processing, analytical evaluation, documentation, and storage. The system subsequently synthesizes management-aligned information outputs tailored to organizational decision-making requirements.

Drawing upon these conceptual foundations, an information system can be characterized as an integrated framework of procedural components designed to (1) capture and retrieve data, (2) process and archive information, and (3) facilitate its strategic dissemination. This framework serves three primary organizational functions: (a) enhancing decision-making processes and operational control, (b) enabling coordination across organizational units, and (c) empowering managerial and staff problem-solving capabilities. Furthermore, such systems contribute substantively to product development innovation and the generation of novel offerings.

2.3 Accounting Information System

It forms the basis of the administrative work of any economic unit. Through them, the financial status of that unit can be determined, as the accounting procedures followed depend on a set of generally accepted rules and principles that describe the method by which the details of accounting operations are recorded.

The accounting information system referred to a group of subsystems that work together in a coordinated and fully integrated manner. These systems represent the accounting system, for example, the warehouse system, the sales system, the purchasing system, customers and suppliers, etc. This system processes accounting documents of various types, such as recording receipts, cash disbursements, and checks, and it also processes the process of warehouse entry and exit, etc.

Therefore, Salama (2010: 9) defined the accounting information system as "the system that collects and processes transaction data and publishes accounting information to parties interested in the accounting information system."

As defined by Helmy (2003), "It is one of the components of the administrative organization that specializes in collecting, classifying, processing, analyzing, and

communicating financial and quantitative information to make decisions for internal and external parties."

Al-Hussein (2013) also defined it as the basic and important part of the administrative information system within the economic unit in the field of business, as it collects financial and accounting data from sources outside and inside the economic unit, then operates this data and converts it into financial and accounting information useful to users of this information outside and inside the economic unit." Thus, accounting information systems constitute an essential element of organizational administrative infrastructure.

2.4 Accounting information systems in light of electronic operation

The digital revolution and transformative advancements in internet and communication technologies have precipitated profound changes across both commercial operations and daily life. This paradigm shift has compelled organizations to modernize their accounting and administrative information systems, transitioning from paper-based transactional methods to advanced digital platforms (Ashour, 2012: 40). Such digital transformation necessitates strategic investments in technological infrastructure, fundamental shifts in organizational behavior and processes, and adoption of specialized accounting software and digital tools.

These technological adaptations yield significant operational benefits, including:

- Enhanced efficiency in service delivery through accelerated processing
- Improved capacity for financial monitoring and audit functions
- Development of innovation-driven workplace cultures

Furthermore, as Mustafa (2019, p. 6) emphasizes, the digitization of economic operations facilitates:

- ❖ Migration to technology-supported business models
- ❖ Streamlined workflows requiring reduced manual effort
- ❖ Strengthened frameworks for organizational development and innovation

The cumulative effect represents a comprehensive restructuring of traditional work methodologies through strategic technological integration.

E-operations signify an organizational transition from traditional physical resource management to electronically enhanced service delivery systems. This paradigm shift emphasizes digital governance's role in optimizing public service efficacy and operational excellence (Brien, 1998, p. 105). Technologically, this transformation is underpinned by:

- Core IT infrastructure (computer-based systems, hardware components, and software architectures)
- Integrated data management solutions (databases and communication networks)
- Digital tools for information lifecycle management (collection, processing, storage, and dissemination) (Creenstein & Vasarhelyi, 2000, p. 21)

Modern accounting information systems must embrace digital transformation principles, particularly technologies characteristic of the Fourth Industrial Revolution:

• Artificial Intelligence and Machine Learning

• Big Data Analytics

• Cloud Computing architectures

• Internet of Things (IoT) applications

These technological advancements have catalyzed innovative business paradigms, particularly in digital platform-based service delivery and automated auditing processes and smart financial operations management. The convergence of these technologies enables organizations to transcend traditional operational models, achieving unprecedented levels of efficiency and service quality in financial management domains.

In 2015, the Organization for Economic Co-operation and Development (OECD) described digital transformation as a process driven by information and communication technologies that have become more affordable, powerful, and integrated. This evolution enhances financial and commercial functions and fuels innovation across all economic sectors. Essentially, business or government transformation involves significant overhauls to models, procedures, and operations (Bardhan, 2018). It can entail a complete change in products or service delivery methods, often with strategic implications that impact the entire economic system—from sales and supply chains to information technology and the overall value chain.

2.5 The performance of the internal auditor

The performance of the internal auditor encompasses the qualifications and the level of scientific and practical expertise gained through experience with electronic accounting and auditing systems. Without a doubt, information technology has had a wide impact on the level of accounting and auditing operations, which has led to a change in the accounting systems used. Thus, a group of problems related to data and information security has emerged, which required internal auditors to obtain qualification courses in the field of dealing with electronic systems. This also required auditors to be familiar with modern technologies in the field of auditing, meaning that they have sufficient and comprehensive knowledge of auditing techniques based on electronic systems to help them accomplish their work with high efficiency and effectiveness (Demeke et al., 2020).

Therefore, professional organizations concerned with the internal audit function have been interested in issuing standards and guidelines that the auditor must adhere to in order to improve his performance (Sultan and Salim, 2020: 278), which required the auditor to change his view of the surrounding environment, as auditing standards indicate that the procedures that the internal auditor must follow

Following it when implementing auditing operations, especially in light of the environment of electronic accounting information systems, requires the auditor to use information technologies in the auditing process, which requires the availability of skill and efficiency on his part. This does not prevent the use of professionals with skills if necessary. This does not exempt the auditor from his need for knowledge of electronic technologies, but he must have sufficient familiarity with these technologies to be able to deal with these technologies efficiently. Therefore, he must have sufficient knowledge and experience in several matters specified by Shahata (2013: 25) according to the following:

a. Sufficient knowledge of the nature of electronic computers and their operating systems.

b. Sufficient knowledge of the electronic computer programs that electronic units rely on to operate the systems and their operating mechanism.

c. The auditor must have knowledge of the computer languages used to operate the programs.

d. The auditor must have knowledge of modern auditing programs based on the use of electronic computers by studying the economic feasibility of using them in the auditing process.

e. The auditor must also have some familiarity with mathematical and statistical methods that can be used in the auditing process. In light of the above, we find that practicing the auditing profession requires sufficient familiarity with modern auditing techniques, especially in light of the data of the electronic auditing environment.

3. The Practical Aspect

In this section, the data included in the questionnaire are presented and analyzed by analyzing the answers of the study sample population, who are individuals specialized in the field of auditing and accounting work in the banking sector, about the study variables, which are the independent variable (accounting information systems under electronic operation) and the dependent variable (internal auditor performance). The five-point Likert scale was used, which is distributed from its highest weight of (5) degrees, representing the answer (very high), to the lowest weight, which was given one degree, representing (very low). Therefore, the hypothetical arithmetic mean adopted will be (3) as an average for the measurement performance to evaluate the degree of responses of the participants on the study variables, according to the following:

3.1 Descriptive analysis of the participants' responses on the independent variable

Accounting information systems under electronic operation

Table 1

MEAN, STANDARD DEVIATION, MEAN, NUMBER OF ITEMS, SEQUENCE OF ACCOUNTING INFORMATION SYSTEM UNDER ELECTRONIC OPERATION

Order	Relative Weight %	Standard Deviation	Mean	Number Item	Sequence
2	86.8	0.745	4.34	S1	1
6	78.8	0.801	3.94	S2	2
8	77.6	0.907	3.88	S3	3
4	82.6	0.751	4.13	S4	4
5	79.4	0.861	3.97	S5	5
1	89.4	0.803	4.47	S6	6
7	78.2	0.734	3.91	S7	7

3	83.2	0.723	4.16	S8	8
10	63.8	0.965	3.19	S9	9
9	68.8	0.948	3.44	S10	10
	78.86	0.823	3.94		

N=32

3.2 Descriptive analysis of the participants' responses on the dependent variable Internal auditor performance

Table 2
MEAN, STANDARD DEVIATION, MEAN, NUMBER OF ITEMS, SEQUENCE OF INTERNAL AUDITOR PERFORMANCE.

Order	Relative Weight %	Standard Deviation	Mean	Number Item	Sequence
6	62.6	1.070	3.13	A11	1
3	65	0.803	3.25	A12	2
1	81.8	0.963	4.09	A13	3
5	63.2	0.954	3.16	A14	4
4	64.4	1.128	3.22	A15	5
2	65.4	1.136	3.27	A16	6
8	58.8	0.716	2.94	A17	7
7	60	1.016	3.00	A18	8
	65.15	0.973	3.25		

N=32

Table (2) presents the results of the descriptive analysis of the dependent variable, namely, the performance of the internal auditor. Overall, this variable achieved a percentage of interest of 65.15% and a mean score of 3.25, which exceeds the hypothetical mean of 3, given that a five-point scale was used in the study. The standard deviation was 0.973, indicating a relatively high degree of consistency in the sample respondents' answers regarding the item variable as a whole.

Regarding the individual items, the results are as follows: Item (13) ranked first in relative importance among the respondents, recording a mean of 4.09 and a standard deviation of 0.963. This reflects a high level of agreement, suggesting that most respondents believe that "accounting information systems in the banking sector still rely on paper and written methods to complete auditing tasks."

Conversely, Item (17) received the lowest mean score of 2.94, with a standard deviation of 0.716. This indicates that "banking sector auditors are increasingly adopting modern

auditing programs based on information technology" to a lesser extent, implying a lag in the widespread implementation of advanced technological tools among auditors.

3.3 Testing the correlation between the study variables

The analysis of the relationship between the study variables confirmed the presence of a positive and moderately strong correlation between accounting information systems and their ability to enhance the performance of internal auditors. This relationship is statistically significant at a confidence level of 0.01, with a correlation coefficient of 0.405, as illustrated in Table (3) below.

Table (3) shows the correlation ratio between the main study variables.		
Internal Auditor Performance	**Electronic Accounting Information Systems**	**Pearson Correlation (r)**
0.405	1	**Electronic Accounting Information Systems**
1	0.405	**Internal Auditor Performance**

3.4 Testing the relationship of influence between the study variables

This item examines the impact of the independent variable (electronic accounting information systems) on the dependent variable (internal auditor performance). The researcher used the F-test to assess the significance of this influence. When the calculated F-value exceeds its critical (tabular) value, it indicates a significant effect. In this case, the calculated F-value was 5.870, which is greater than the tabular value of 2.51, as shown in Table (4) below. Based on these results, the main hypothesis of the study is confirmed, showing that electronic accounting information systems have a statistically significant effect on supporting the performance of internal auditors at a significance level of 0.05.

Table (4) The impact of accounting information systems in supporting the performance of the internal auditor (variance analysis)					
Model	**Sum of Squares**	**DF**	**R^2**	**F**	**Sig.**
Regression	1.393	1	0.364	5.87	000
Residual	7.069	30			
Total	8.453	31			

Conclusions and Recommendations

Conclusions

1. Theoretical insights indicate that adopting electronic or modern technology-based audit systems, as opposed to traditional methods, significantly enhances internal audit activities within economic units.

2. The study's results demonstrate that integrating technologies into accounting information systems inevitably increases data storage capacity while enabling faster and more accurate processing.

3. It became clear that the use of technologies in accounting information systems is met by an urgent need for scientific and practical qualification of the internal auditor for the purpose of using these technologies with high skill.

4. The study's results reveal a clear positive correlation between electronic accounting information systems and the performance of internal auditors, as reflected in the overall average scores and consistent responses from participants.

5. Statistical analysis confirms a positive and significant relationship between the independent variable (electronic accounting information systems) and the performance of internal auditors, indicating that these technologies substantially contribute to improving internal audit performance.

Recommendations

1. We recommend the necessity of following up on the most recent advancements in the information technology industry in the field of accounting and auditing by participating in courses and conferences, in addition to reviewing magazines and periodicals that include this.

2. As long as the auditing profession is witnessing a remarkable development at the local and regional levels, there are continuous calls to work on applying modern methods when practicing the auditing profession, especially with regard to applying electronic auditing; therefore, it is the responsibility of bank administrations to give this issue great importance in terms of strengthening the infrastructure required to practice the auditing profession.

3. The necessity for bank administrations to reward and motivate their auditors, especially those who prove their fairness, neutrality, and objectivity in performing the tasks assigned to them due to the sensitivity of their work, as long as electronic auditing contributes to the speed of completing work and reducing fraud and data manipulation.

4. The necessity for bank administrations to work on strengthening the banks' infrastructure by equipping them with modern devices and programs that help in the speed of completion and accuracy in processing accounting data in a manner consistent with the modern auditing environment.

5. We recommend, on the academic level, including in the curricula of Iraqi universities with accounting and auditing specializations courses based on electronic accounting information systems that contribute to supporting the performance of the internal auditor.

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الملحق

السيدة الفاضلة ..... **السيد الفاضل.....**

م/ استمارة الاستبانة

نهديكم تحياتنا ...

تمثل استمارة الاستبانة المعروضة امام حضراتكم جزءً من متطلبات إعداد الدراسة الموسومة: "تأثير نظم المعلومات المحاسبية الالكترونية في دعم آداء المدقق الداخلي "

(دراسة تحليلية لآراء عينة من المحاسبين والمدققين العاملين في القطاع المصرفي في مدينة العمارة)

يسرنا تفضلكم بالإجابة بموضوعية وواقعية على جميع العبارات بما يسهم في الحصول على نتائج دقيقة وبما يعزز تحقيق أهداف الدراسة، علماً أن الإجابات تستخدم لأغراض البحث العلمي حصراً، لذا لا داعي لذكر الاسم أو العنوان أو ما يشير إلى الشخصية بعد تفضلكم بقراءة الملاحظات الآتية:

١. الرأي الموضوعي الدقيق هو المطلوب، إذ ليس هنالك إجابات صحيحة أو خاطئة.

٢. ستجد أمام كل فقرة بدائل تتراوح بين (عالية جدا، عالية، متوسطة، واطئة، واطئة جدا).

٣. يرجى وضع علامة (√) تحت (واحدة) منها والتي تعبر عن وجهة نظركم.

٤.الباحث على استعداد تام للإجابة عن استفساراتكم حول فقرات الاستبانة.

تفضلوا بقبول فائق شكرنا وتقديرنا. مع تمنياتنا لكم بدوام التوفيق والتألق والنجاح.

امير فاضل عباس

مدرس مساعد

أولاً: معلومات عامة

الرجاء وضع علامة (✓) أمام الاختيار المناسب.

١. الجنس:

ذكر	أنثى

٢. العمر:

٣٠ سنة فأقل	٣١ – ٤٠	٤١ – ٥٠	أكثر من ٥٠ سنة

٣. المؤهل العلمي:

دكتوراه	ماجستير	بكالوريوس	دبلوم فني	أخرى ان وجدت

٤. عدد سنوات الخدمة الإجمالي:

اقل من ٥ سنة	٦ – ١٠	١١ - ١٥	١٦ – ٢٠	أكثر من ٢٠ سنة

٥. عدد سنوات الخدمة في المنصب الحالي ان وجد:

٢ سنة فأقل	٣ – ٥	٦ – ١٠	أكثر من ١٠ سنة

ثانيا:

الاسئلة المتعلقة بمتغيرات الدراسة:

١. <u>نظم المعلومات المحاسبية الالكترونية (المتغير المستقل):</u> هي أحد مكونات التنظيم الإداري الذي يختص بجمع وتبويب ومعالجة وتحليل وتوصيل المعلومات المالية لغرض اتخاذ القرارات التي تتعلق بالأطراف الخارجية مثل (الحكومة، والدائنين، والمستثمرين) وكذلك إدارة المنظمة، لاسيما عندما تستخدم تكنولوجيا المعلومات من (الأجهزة والبرامج) الحديثة التي تسهل من عملية التدقيق.

ت	العبارة	عالية جدا	عالية	متوسطة	واطئة	واطئة جدا
		٥	٤	٣	٢	١
١	هل تعتقد بأن نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تعد وسيلة من وسائل تعزيز آداء المدقق الداخلي بدرجة					
٢	نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تسهم في زيادة الالتزام بمعايير التدقيق وتزيد من فاعليته بدرجة					
٣	هل تؤمن بأن نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تساعد المدقق على انجاز مهامه التدقيقية بدرجة					
٤	هل تعتقد بأن نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تؤدي الى تحسين آداء المدقق الداخلي بدرجة					
٥	هل تؤمن بان نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تعتبر وسائل رقابية تسهم في تقييم الأداء وكشف الانحرافات وتحليل أسبابها بدرجة					
٦	هل تعتقد بان نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تساعد على زيادة القدرة على تخزين البيانات ومعالجتها بدقة وسرعة تسهل					

	إجراءات التدقيق الداخلي بدرجة					
٧	هل تؤمن بأن نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تسهم في تنمية وتطوير آداء المدقق الداخلي بدرجة					
٨	هل تعتقد بأن نظم المعلومات المحاسبية في ظل استخدام تكنولوجيا المعلومات تسهم في انجاز الاعمال بالوقت المحدد بكفاءة وبسرعة أكبر بدرجة					
٩	هل لديك تصور بأن نظم المعلومات المحاسبية في معهدنا تستند الى استخدام تكنولوجيا المعلومات من (الأجهزة والبرامج) بدرجة					
١٠	هل تسهم نظم المعلومات المحاسبية في ظل استخدام التكنولوجيا بتوفير معلومات قابلة لأجراء المقارنات قد تفيد عملية التدقيق بدرجة					
٢.الأسئلة المتعلقة بالتأهيل العلمي والعملي للمدقق في ظل استخدام تكنولوجيا المعلومات (كمتغير تابع): يقصد بها الخبرات والمهارات التي يمتلكها المدقق بتكنولوجيا المعلومات من(الأجهزة والبرامج) فيما يتعلق بالتعامل مع نظم المعلومات المحاسبية لغرض آداء المهام التدقيقية						
١١	دائما ما يشارك مدققو مصرفنا بالبرامج والدورات الخاصة بالحاسبات الالكترونية لغرض الرفع من جودة أدائهم التدقيقي					
١٢	تكنولوجيا المعلومات المستخدمة في المصرف فيما يتعلق بنظم المعلومات المحاسبية تتناسب مع التأهيل العلمي والعملي للمدققين					
١٣	لازالت نظم المعلومات المحاسبية في المصرف تعتمد بنسبة كبيرة على الأساليب الورقية في انجاز المهام التدقيقية					
١٤	يمتلك مدققو مصرفنا رؤية واضحة حول آليات استخدام التكنولوجيا المتعلقة بنظم المعلومات المحاسبية					
١٥	دائما ما يبادر مدققو مصرفنا بالمشاركة في الدورات التخصصية في التدقيق وتقنية المعلومات لغرض مواكبة المستجدات على مستوى الأداء التدقيقي					
١٦	الإمكانات المالية والمادية المتوفرة لدى مصرفنا في الوقت الحالي تحول دون امتلاك تكنولوجيا المعلومات على مستوى نظم المعلومات المحاسبية					
١٧	يواكب مدققو مصرفنا باستمرار برامج التدقيق الحديثة المستندة الى تكنولوجيا المعلومات.					
١٨	توجد لدى ادارة مصرفنا متابعة مستمرة لتقييم اداء المدققين والتعرف على مدى مواكبتهم للمستجدات على صعيد تقنيات التدقيق					