

Electronic Auditing and Its Role in Detecting Fraud Using the Adoption of International Auditing Standard (240)

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ABSTRACT

This study looks at how electronic auditing helps find fraud, especially with the new International Auditing Standard (240) that outlines steps for detecting fraud. A questionnaire was created to meet the research goal. It was divided into five main areas, and each area includes several steps to find fraud or mistakes. It was decided that using electronic auditing is very important for checking risks and related actions. This is because it helps make sure that management's evaluation of risks related to fraud is accurate. Electronic auditing also helps auditors understand their responsibility to find and stop fraud by providing them with enough confidence that the financial statements are mostly accurate and not affected by mistakes or fraud. Electronic auditing plays a key role in figuring out how to address the risks of financial statement errors caused by fraud. The key advice is that professional groups and important people should help with using technology in auditing. This will help make the audit process faster and find mistakes and fraud. The auditor needs to be well-informed about the importance of using electronic auditing. To improve their skills, they should take part in training courses and seminars. We need to use electronic auditing because it helps make the auditing process better and more efficient. It helps with assessing risks and finding fraud in financial statements.

Keywords: *Electronic auditing; fraud; International Auditing Standard 240*

INTRODUCTION

Using technology is seen as an advantage for companies that use it effectively to reach their goals. Using technology in auditing is an important topic today. Auditors have highlighted how valuable it is, which has led to the rise of the term "electronic auditing." Accounting involves keeping track of, studying, handling, and understanding financial information. Because of this, computers have become more common in accounting to help accountants work more efficiently. In response, auditors started to agree that audits are not very useful in a system that processes data electronically. Auditing is the process of checking and assessing a company's financial records to make sure they accurately show the business's activities and are truthful. The main goal of the auditor is to give their opinion on the organization's financial statements, checking if they are mostly done according to the rules for financial reporting. Checking financial reports and statements electronically is a big challenge for accountants and auditors. They need to make sure these reports are trustworthy and that users can have confidence in the information they provide and the details that go along with it.

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THE FIRST AXIS: RESEARCH METHODOLOGY AND PREVIOUS STUDIES**Research methodology*****Research problem:***

Recording accounting data under electronic information systems requires verifying its accuracy and discovering fraud and errors in the financial statements submitted by the entity, and the following questions were raised:

- 1- What is the role of electronic auditing in instilling confidence in accounting data and detecting fraud.
- 2- Is there an effect of using electronic auditing in supporting the performance of the audit team to detect fraud when auditing financial statements?
- 3- Does electronic auditing generate ideas about fraud with higher quality than individual auditors, which can contribute to improving the auditing process?

The importance of the research

The importance of the research comes from understanding the need to audit reports and financial statements electronically and its role in detecting fraud, which is based on the International Auditing Standard (240).

Research objectives

This research aims to identify the role of electronic auditing in detecting fraud in light of the adoption of International Auditing Standard (240).

Research hypothesis

The research hypothesis is that using the electronic auditing method helps the auditor detect fraud.

Previous Studies

The study by Dawood and Al-Muaini in 2020 looked at how electronic auditing helps check the basic methods for measuring financial instruments when companies follow International Financial Reporting Standards (IFRS). The goal of the study was to understand how important electronic auditing is for reviewing the financial assets of companies. The goal of the smaller tasks was to explain why electronic auditing is important and to look at what needs to be measured according to the International Financial Reporting Standard (IFRS-9). An electronic audit program was created to check the accounting of financial assets (like stocks) using the tools available in Microsoft Excel for managing data. The study found that using electronic tools helps auditors check if financial assets are measured and shown correctly according to International Financial Reporting Standards. This is important because there are many different types of financial assets, like shares, in Iraqi companies, and their market values vary widely. Switching to electronic auditing (computer auditing) is a good way to help some auditors who may not have enough experience or knowledge of these standards. In a study by Ayman (2021), the focus was on how electronic auditing affects the quality of financial statements. The study showed that electronic auditing helps make financial statements better and more useful for the people who need them. It also explained how using technology is important for improving the quality of these financial reports. The study found that using information technology in auditing helps organizations grow by making information more accurate, efficient, and faster. It also showed that electronic auditing improves the quality of financial reports. This study by Safiya and Muhammad (2020) looks at how electronic auditing can help improve the quality of internal audits. It also explores how this improvement can increase the value for those who benefit from corporate governance. The study found that electronic auditing means using technology to do audits. Switching from doing things by hand to using electronic methods to help finish the auditing process quickly and effectively. This change aims to meet the goals of the audit and provide a clear opinion on whether the financial statements are accurate. The study by Samour (2014) looks into how electronic auditing can make auditing services better in Palestine. The study found that using electronic auditing when planning an audit makes the audit service better. It also helps when doing control tests and basic tests of operations. The results showed that using electronic audits helps make auditing better by improving how detailed checks and analyses are done. A study by Hung Wang and Wen Lin in 2011 looked at how to choose the best auditing software. This study aimed to create a model to evaluate different audit programs, whether made in-house or general ones, to find the best criteria and factors for

choosing the right option. As technology grows, many businesses now use computers for information systems. One important tool for auditors is Computer Assisted Audit Techniques (CAATs). These tools help auditors check controls, confirm information, and analyze financial data. The study found that important factors to consider when creating audit programs include how the system works, how data is processed, the technical help available, and the services offered by the software company. The study found some important factors for choosing audit programs, like cost, how steady the system is, and how accurate the data processing is. This study by Stoel and others (2010) looks at what affects the quality of information technology audits. It emphasizes how important it is to audit IT systems because businesses rely more on technology for their operations, there are new rules to follow, and technology is used everywhere. The study found a group of features that influence the quality of audits that use technology. It also ranked how important each feature is to the quality of these technology-based audits. This study is different from earlier ones because it focuses on electronic auditing and how it helps find fraud, based on International Auditing Standard (240). While previous studies looked at how information technology helps auditing in general, this one highlights how electronic auditing can create better ideas about fraud than those made by one auditor alone. This can make the auditing process better and boost trust in accounting information.

THEORETICAL ASPECT

Electronic auditing

The concept of electronic auditing

Electronic reviewing is characterized as the method of collecting and assessing information to decide whether the utilize of the computer contributes to ensuring the resources of the financial unit, affirms the keenness of its information, accomplishes its objectives viably, and employments its assets productively. (Barzan, 2015, 423) examining is characterized as "an organized handle of getting prove related to management's declarations approximately money related articulations, and equitably assessing this prove in arrange to confirm the degree to which management's declarations adjust to objective benchmarks and communicate the comes about to pertinent parties" (Nashwan, 2014, 318). It moreover implies "the method of applying any sort of framework utilizing data innovation to help the reviewer in arranging, controlling and recording review work" (Hamduna, 2008, 926). Through the past definitions, we conclude the taking after: Electronic reviewing may be a handle that depends fundamentally on data innovation (all components of the computer framework from gadgets and devices) that the evaluator employments for arranging, controlling and documentation purposes.

Objectives of electronic auditing

The objectives of auditing do not change whether the data is audited manually or using a computer, but the basic concepts of auditing related to the rules of professional conduct or the generally accepted auditing standards or the auditor's legal responsibility do not differ according to the type of data operation Rather, they differ in the audit procedures and methods used. Among the most important objectives of electronic auditing are: (Ayman, 2021, 13)

- 1- Improving the efficiency and effectiveness of audit procedures.
- 2- Providing guarantees that internal controls are reliable, sufficient and are being implemented in an efficient manner in order to increase confidence in the auditor's report.
- 3- Saving time and the accuracy of information that is characterized by accuracy and efficiency that helps in making sound and effective decisions.

The importance of electronic auditing

Electronic auditing is of great importance and has an important role in making bodies and organizations achieve their competitive advantage in auditing. Among these objectives are: (Al-Mutairi, 2012, 16)

- 1- Monitoring and improving risk management and internal control processes, which is an important contribution to corporate management, which is called audit quality.
- 2- Audit reports are an important source of information, so external auditors review annual reports.

Electronic Audit Approaches to Accounts

There are three essential ways to utilize innovation amid reviews, agreeing to Safiya and Muhammad (2020, pages 7-8). Beyond any doubt, I'd be cheerful to assist. Might you it would be ideal if you give the content you'd like me to disentangle. Checking things related to the computer. The inspector checks as it were the inputs and yields and doesn't look at how the information is taken care of interior the computer. They anticipate that the control frameworks are working well. This strategy is one of the most effortless ways to do electronic reviews. It doesn't require a parcel of cash or progressed computer abilities. Be that as it may, it isn't exceptionally compelling since numerous businesses presently utilize complex computer frameworks. There are complicated ways to handle information, distinctive sorts of extortion, and this approach can't keep track of them all. Beyond any doubt Please provide the content you'd like me to rewrite in less complex words. Checking things employing a computer. In this strategy, the review checks how information is handled interior the computer, as well as what goes in and what comes out. The reviewer makes beyond any doubt that the information entered and handled by the client is redress which the comes about are moreover exact. Beyond any doubt It would be ideal if you give the content you'd like me to disentangle. Computer Reviewing implies checking and checking on computer frameworks and program to create beyond any doubt they are working accurately and safely. In this strategy, the reviewer employments additional programs, and a few of them require aptitude and encounter with computers. These methods are: (Hamduna and Hamdan, 2007, pages 15-16) Parallel recreation strategy implies running diverse parts of a recreation at the same time to induce comes about speedier. In this strategy, the evaluator looks at tests of the company's genuine information utilizing programs just like the ones the client uses. At that point, he checks on the off chance that his comes about coordinate the client's comes about. It's imperative for him to choose tests that genuinely reflect the company's information. 2- Test data This strategy is implied to create beyond any doubt the client's programs work legitimately. The individual makes fake information and puts it into the client's framework to check that it is dealt with accurately. 3- Checking plans These are programs planned to assist reviewers with their work. They are isolated into two sorts: Extraordinary review programs, which help carry out particular review errands based on the client's framework, and are made with the assistance of specialists in this zone. Common review programs are instruments that are not outlined for a particular application or client. Instep, they are made to assist evaluators and can be utilized for different applications and clients.

Fraud***The concept of fraud***

Fraud is defined as ((an intentional act by one or more individuals, those charged with governance, employees, or a third party that involves resorting to deception to obtain an unfair and illegal benefit)). (International Auditing Standard 240, 2021, 159). Fraud is defined as "committing errors intentionally and with premeditation, meaning that fraud is synonymous with intentional error. Fraud occurs by manipulating financial statements with the aim of concealing certain features to achieve personal gain. Attempts to commit fraud vary and include embezzlement, extortion, bribery, manipulation of disclosure processes, conflict of interest, and abuse of power. (Al-Waqqad, Wadyan, 2010, 93)

Causes of fraud

Fraud involves a set of common causes that lead to its occurrence, including:

Pressures and motives

The nearness of a rationale or weight to commit extortion, whether by administration or workers. Common illustrations of committing twisting and control or companies controlling monetary articulations, and a diminish in benefits that will undermine their coherence and capacity to get financing for their commerce. Companies may control benefits to match financial analysts' expectations or to realize particular benefits or for the reason of Satisfying commitments or to expand offers and at last, the administration controls benefits to preserve its notoriety. (Rashid, Al-Saqa, 2015, 12)

Opportunities

When the internal control system is weak and can be penetrated by employees and workers, it provides an opportunity to commit fraud, and management and those charged with governance have the main role in reducing the opportunities

for fraud by establishing an effective internal control system. Among the reasons for the opportunity for fraud are: (International Auditing Standard 240, 188)

1. There's ineffectual follow-up by administration due to the control of one or more people over administration without elective control frameworks and ineffectual supervision by those charged with governance over the method of planning budgetary reports and inner control.
2. The presence of a complex or unsteady organizational structure due to changes in senior administration or those charged with administration or the presence of abnormal authoritative lines within the organization in expansion to the trouble in recognizing the people and organizations that have a controlling stake.
3. The presence of abandons within the inner control framework spoken to by the need of satisfactory follow-up of control frameworks.

Justifications

Fraud risk indicators related to justification are the subjective beliefs of fraud practitioners that what is being committed is not fraud or that it does not harm a specific person. Justification factors provide psychological security to the fraudster because they are the type of personal or moral values of the individual that allow him to commit fraud arising from weak ethical principles. We always find that justification is present as he convinces himself that the work he is doing is not a mistake and that he did not commit fraud. In order to overcome all these justifications, the administration must spread the culture of integrity and commitment to the ethical rules of employees and inform them that fraud perpetrators will be subject to legal accountability and penalties, considering that fraud is considered a crime that harms society. (Bozkurt, 2003, 4-5))

Management's responsibility to prevent and detect fraud

There are three essential ways to utilize innovation amid reviews, agreeing to Safiya and Muhammad (2020, pages 7-8). Beyond any doubt, I'd be upbeat to assist. May you if you don't mind give the content you'd like me to disentangle. Checking things related to the computer. The inspector checks as it were the inputs and yields and doesn't look at how the information is dealt with interior the computer. They anticipate that the control frameworks are working well. This strategy is one of the least demanding ways to do electronic reviews. It doesn't require a parcel of cash or progressed computer abilities. In any case, it isn't exceptionally compelling since numerous businesses presently utilize complex computer frameworks. There are complicated ways to handle information, distinctive sorts of extortion, and this approach can not keep track of them all. Beyond any doubt Please provide the content you'd like me to rewrite in less complex words. Checking things employing a computer. In this strategy, the review checks how information is prepared interior the computer, as well as what goes in and what comes out. The inspector makes beyond any doubt that the information entered and handled by the client is rectify which the comes about are moreover exact. Beyond any doubt If you don't mind give the content you'd like me to rearrange. Computer Reviewing implies checking and investigating computer frameworks and computer program to create beyond any doubt they are working accurately and safely. In this strategy, the inspector employments additional programs, and a few of them require aptitude and involvement with computers. These methods are: (Hamduna and Hamdan, 2007, pages 15-16) Parallel reenactment strategy implies running distinctive parts of a reenactment at the same time to urge comes about quicker.

1- In this method, the auditor looks at samples of the company's real data using programs like the ones the client uses. Then, he checks if his results match the client's results. It's important for him to pick samples that truly reflect the company's data.

2- Test information This method is meant to make sure the client's programs work properly. The person creates fake data and puts it into the client's system to check that it is handled correctly.

3- Checking plans These are programs designed to help auditors with their work. They are divided into two types: Special audit programs, which help carry out specific audit tasks based on the client's system, and are created with the help of experts in this area. General audit programs are tools that are not designed for a specific application or client. Instead, they are created to help auditors and can be used for various applications and clients.

THE PRACTICAL ASPECT

First: The study community and sample: The study community and sample are related to a group of auditors in Iraq who practice the auditing mission in the Financial Supervision Bureau and audit offices. A questionnaire was prepared

on the topic (Electronic auditing and its role in detecting fraud in light of the adoption of International Auditing Standard 240) and (80) questionnaire forms were distributed, (70) valid forms were retrieved for the study (87.5%) and are considered A good percentage for scientific research purposes.

Second: General information: Includes personal information (scientific specialization, academic qualification, number of years of experience)

Table 1. General information for the study sample

Percentage	Numbers	Answers	Questions	No of question
77.1	54	Accounting	Scientific Specialization	-1
22.9	16	Other		
100	70	Total		
71.4	50	Bachelor's	Academic qualification	-2
28.6	20	Postgraduate		
100	70	Total		
28.6	20	Less than 2 years	Year of expert	-3
21.4	15	From 2 years - Less than 8 years		
17.1	12	From 8 years - Less than 12 years		
32.9	23	From 12 years - Less than 15 years		
100	70	Total		

Third: Areas of study:

- 1- The part of electronic reviewing in actualizing chance evaluation methods and related exercises.
- 2- The part of electronic examining in deciding obligation for anticipating and identifying extortion.
- 3- The part of electronic reviewing in distinguishing and evaluating the dangers of fabric error due to extortion.
- 4- The commitment of electronic inspecting to the dialog among individuals of the review group
- 5- The commitment of electronic reviewing in deciding reactions to the evaluated dangers of fabric error due to extortion.

To test the investigate theory to discover out whether the normal reaction score has come to the normal endorsement score of (3) or not. Invalid theory: The normal reaction score is rise to to (3), which compares to the normal endorsement score agreeing to the Likert scale. Alternative hypothesis: The average response score is not equal to (3) Analysis of the results for the study areas: After transcribing the answers of the sample members to the questions included in the questionnaire and measuring them using the following equations:

1- Arithmetic mean equation

$$X^- = (\sum Xi)/n$$

2- Variance and standard deviation equation

$$S^2 (Xi) = \sum (Xi-M)^2 p(Xi)$$

As for the square root of the variance, it is called the standard deviation, meaning that the variance

$$= \sqrt{S^2 (Xi)}$$

$$S^2 = (\sum (Xi-x)^2)/n$$

First: Measuring the role of electronic auditing in implementing risk assessment procedures and related activities, as shown in the table below:

Table 2. The role of electronic auditing in implementing risk assessment procedures and related activities

Std. dev	Per.	Mean	Phrases	No.
0.38	88.8	4.44	Electronic reviewing contributes to the legitimacy of management's evaluation of the dangers that the monetary articulations may be tangibly mutilated due to extortion.	1
0.202	90.8	4.54	Electronic examining contributes to deciding the management's component for distinguishing and reacting to extortion dangers within the substance	2
0.198	90	4.5	.Electronic examining makes a difference the reviewer evaluate whether bizarre or unforeseen connections distinguished through expository methods, counting those related to incomes, may show the nearness of dangers of fabric error due to extortion.	3

ANALYSIS OF RESULTS

The average score for the first question (about how electronic auditing helps ensure that management's assessment of risks related to fraud in financial statements is accurate) is 4.44. This means it represents 88.8% on the Likert scale we used, and the variation or spread of scores around this average is 0.38. This means that the average score given for this question is higher than the average approval score, which is 3. This means that most people in the group agree on this question. The average score for the second question (how electronic auditing helps management find and address fraud risks) is 4.54, which is 90.8% on the rating scale we used. The standard deviation is 0.202. This means that the average score for this question is higher than the average approval score, which is 3. This means that the people in the sample mostly agree on this question. The average answer to the third question (about how electronic auditing helps auditors spot unusual things that could mean there is a risk of fraud) is 4.5 out of 5 on the rating scale. This is 90% of the maximum score, and the variability of the answers is 0.198. This shows that the average score for this question is higher than the average approval score of 3. This means that most people in the group agree on this question. The earlier answers highlight how important electronic auditing is for carrying out risk assessment tasks and activities.

Second: Measuring the role of electronic auditing in determining responsibility for preventing and detecting fraud. As shown in the table below:

Table 3. The role of electronic auditing in determining responsibility for preventing and detecting fraud

Std dev	Per.	Mean	Phrases	No.
0.350	89	4.45	Electronic examining makes a difference the inspector get sensible affirmation that the budgetary explanations as a entire are free from fabric error, whether due to mistake or extortion.	-1
0.198	90	4.5	Electronic reviewing makes a difference distinguish potential impacts of review confinements, which may be critical within the occasion of error coming about from extortion.	-2
0.190	88.6	4.43	Electronic reviewing makes a difference distinguish extortion that includes progressed and carefully organized plans to conceal it, such as fraud.	-3

Analysis of the results

The average score for the first question (that electronic auditing helps the auditor be sure that the financial statements are mostly accurate and not affected by mistakes or fraud) is 4.45 out of 5. This means it is 89% in the Likert scale used. The standard deviation, which shows how much the scores vary, is 0.350. This means that the average score for

this question is higher than the average approval score, which is 3. This means the people in the sample mostly agree on this question. The average score for the second question (about how electronic auditing helps find possible issues with auditing rules, especially fraud) is 4.5, which is 90% on the rating scale used. The standard deviation is 0.198. This means that the average score for this question is higher than the average approval score, which is 3. This means that most people in the group agree on this question. The average score for the third question (that electronic auditing helps find fraud that is well-planned and hidden, like forgery) is 4.43, which is 88.6% on the Likert scale we used. The standard deviation is 0.190. This shows that the average score for this question is higher than the average approval score of 3. This means that most people in the group agree on this question. The earlier answers explain how electronic auditing helps find out who is responsible for stopping and spotting fraud.

Table 4. The role of electronic auditing in identifying and evaluating the risks of material misstatement due to fraud.

Std. Dev	Percent age	Mean	Phrases	No
0.206	91.4	4.57	Electronic reviewing is utilized to distinguish and survey the dangers of fabric error due to extortion at the budgetary explanation level and at the affirmation level for categories of exchanges, account equalizations and revelations.	-1
0.203	91	4.55	When distinguishing and surveying the dangers of fabric misquote due to extortion, accepting the presence of extortion dangers in income acknowledgment.	-2
0.213	92.6	4.63	Electronic examining contributes to assessing the sorts of incomes that provide rise to such dangers.	-3

Analysis of the second results

The average for the first question is that electronic auditing helps find and assess. The chances of inaccuracies in the financial statements due to fraud are measured at 4.57, which is 91.4% on a scale we used. The variation from the average is 0.206. This shows that the average score for this question is higher than the average approval score of 3. This means the people surveyed mostly agree about this question. The average score for the second question about fraud risks in revenue is 4.55 out of 5, which is 91% on a scale we used. The standard deviation is 0.203. This shows that the average score for this question is higher than the average approval score of 3. This means that most people in the sample agree on this question. The average score for the third question (about electronic auditing helping to understand control tools and activities related to risks) is 4.63, which is 92.6% on the Likert scale used. The standard deviation is 0.213. This shows that the average answer for this question is higher than the average approval rate, which is 3. This means that most people in the sample agree with this question. From the earlier answers, it's clear that electronic auditing helps find and assess the risks of serious mistakes caused by fraud. Fourth: Looking at how electronic auditing helps team members talk to each other. The table below shows:

Table 5. The role of electronic auditing in discussions between members of the audit team

Std dev	Per	Mean	Phrases	No
0.324	85.4	4.27	Electronic examining makes a difference in conducting talks among individuals of the review group almost how they accept the entity's monetary explanations may be subject to fabric misquote due to extortion and the zones of misstatements.	-10
0.350	89	4.45	Electronic inspecting makes a difference in considering circumstances that will indicate earnings administration and hones that will have been turn to to oversee profit.	-11

0.355	89.6	4.48	Electronic reviewing makes a difference in identifying management's endeavor to display divulgements in a way that darkens a appropriate understanding of the things uncovered.	-12
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CONCLUSIONS AND RECOMMENDATIONS

Conclusions

- 1- The utilize of electronic reviewing plays a major part in executing chance evaluation methods and related exercises since it contributes to coming to the legitimacy of management's evaluation of the hazard of being substantially misshaped due to extortion.
- 2- Electronic reviewing contributes to deciding the management's component for distinguishing and reacting to extortion dangers within the office and makes a difference the evaluator recognize through expository strategies bizarre or unforeseen connections that demonstrate the nearness of dangers of fabric twisting due to extortion.
- 3- The utilize of electronic examining plays a major part in deciding obligation for anticipating and recognizing extortion by the inspector getting sensible confirmation that the budgetary articulations as a entire are free of fabric mutilation, whether due to blunder or extortion.
- 4- Electronic examining contributes to finding the potential impacts of the limitations related with reviewing, which may be critical within the case of twisting coming about from extortion, in expansion to contributing to finding extortion that includes progressed and carefully organized plans to conceal it, such as imitation.
- 5- Electronic inspecting contains a major part in recognizing and surveying the dangers of fabric error due to extortion by recognizing and surveying the dangers of fabric misquote due to extortion at the level of announcements for categories of exchanges, account equalizations and revelations.
- 6- Electronic inspecting encompasses a major part in conducting discourses among individuals of the review group around how they accept that the budgetary articulations of the substance may be uncovered to fabric error due to extortion and the areas of the misstatements.
- 7- Electronic examining has an critical part in deciding reactions to the surveyed dangers of fabric error due to extortion at the level of the monetary articulations additionally contributes to evaluating whether the choice and application of bookkeeping approaches by the substance related to non-objective measures and complex exchanges that demonstrate the presence of a false money related report due to management's endeavors to oversee benefits.

Recommendations

- 1- The require for direction by proficient organizations and significant parties towards the utilize of electronic implies in inspecting for the reason of speeding up the completion of the review prepare and finding mistakes and extortion.
- 2- The inspector must be adequately educated and mindful of the significance of utilizing electronic inspecting by taking part in preparing courses and workshops in arrange to create his abilities.
- 3- The need of utilizing electronic examining in examining since of its critical affect in expanding the productivity and viability of the reviewing prepare, because it contributes to actualizing chance appraisal strategies and related activities to distinguish extortion within the budgetary explanations.
- 4- The reviewer must work out due proficient care to recognize and assess the dangers of fabric error due to extortion by recognizing and assessing the dangers of fabric error due to extortion at the level of affirmations for categories of exchanges, account equalizations and revelations through the utilize of electronic implies in examining.

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