

## THE MEDIATING ROLE OF OUTSOURCING INTERNAL AUDITING IN THE RELATIONSHIP BETWEEN ELECTRONIC AUDITING AND AUDITING STRATEGIES-A FIELD STUDY IN PUBLIC COMPANIES IN IRAQ

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### ABSTRACT

Through this research, we seek to demonstrate the role of the relationship between electronic auditing and outsourcing internal auditing in supporting auditing strategies for the opinions of a sample of companies operating in Iraq, and to identify the nature of the correlation and influence relationships between the research variables (electronic auditing, outsourcing internal auditing, auditing strategies) in companies under review. Studying. The researcher formulated a set of questions that represented the problem of the research, and for achieving the goal of the research, a hypothetical scheme was adopted through which its hypotheses were defined. The study population consists of some Iraqi companies in Baghdad governorate, while the study sample was limited to internal auditors, accountants, and implementation managers in Iraqi companies, as the number of these companies reached (21) companies, and (3) were excluded as a result of the invalidity of their answers for analysis. So that the number of companies in the study sample is limited to (18) companies only, (210) forms were distributed, as if the recovered and valid ones for analysis were (202) forms only, i.e. with a recovery rate of only 96%, and then the researcher analyzed them using the appropriate statistical program. The study came out with a set of results, the most important of which is the impact of electronic auditing and outsourcing of internal auditing in supporting auditing strategies in the companies under study. In order to prepare the report and guide the development of the audit plan, the

### KEY WORDS

Electronic audit,  
outsourcing internal  
audit, audit  
strategies.

disclosure of the comprehensive audit strategy must contain sufficient details to guide them when developing the internal audit plan or outsourcing, so that the audit strategy is comprehensive.	
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## Introduction

The world is witnessing a huge development in information technology, and the fundamental changes brought about by this technology in the accounting information environment, as this technology offers enormous capabilities and important advantages, including the ability to store accounting information and the ability to run accounting data with great speed and accuracy, as well as the development in the field of internal audit operations. (Khadash et al, 2014). As it is possible through the process of auditing the data of all departments, departments and branches of economic units, and through outsourcing the audit, the economic units are audited by external parties such as customers, suppliers, government and other parties, as it requires the auditor to have skills in using the electronic computer, maintaining and updating files, making backups and others. The work of the accountant is limited to analyzing, recording, tabulating and classifying the economic operations in the project to show the outcome of the business and the financial position, but it has evolved to deal with data analysis and administrative decision-making (Byamukama, 2014). It also required the auditor to understand and take into account the advantages of the environment of electronic accounting information systems because of its impact on the design of the accounting system and internal controls and to choose the internal controls that he intends to rely on and also to understand the nature, timing and extent of his procedures, and from here the electronic accounting information systems imposed a new reality on the auditing profession as a result of the adoption of activities and transactions The economic unit and carrying out the main tasks on the electronic computer, which led to the need for the auditing profession and the auditors to keep pace with the development of electronic auditing (Hadden et al, 2013). Both (Abdullah & Fares, 2016) and (Lynn et al, 2015) dealt with electronic auditing as an independent variable, while the study (Djanegara, 2021 and Gurama, 2018) dealt with auditing strategies as a dependent variable, either in the study of (Khasawneh, 2017) and (Ahmad, 2014) The relationship between electronic auditing and auditing strategies showed that there is an absence of how electronic auditing affects auditing strategies, so outsourcing internal auditing was used as a mediating variable (Saeed et al, 2019) and (Karin & Kgobalale, 2010) .

### 1.1 Study problem

The use of electronic auditing at the stage of planning the flour process leads to an improvement in the quality of the auditing service. Electronic flour is also used in the implementation of the Association's tests and basic operations tests, in addition to understanding the internal environment of the Association. The results showed that the use of electronic auditing in the implementation of analytical auditing procedures and detailed tests of balances. It leads to improving the quality of flour service, and the use of electronic auditing at the stage of completing flour and issuing the auditor's report leads to improving the quality of flour service. Among the contemporary methods and concepts is the outsourcing of internal auditing, which focuses on assisting internal auditors in raising work efficiency by assigning the work that was previously performed within the company to a company or an external independent entity to perform it, in order to keep pace with the development of auditing procedures and processes from traditional auditing methods to modern methods. And qualifying the internal cadres, as well as

benefiting from the savings that are achieved as a result of adopting this method. As the practice of (outsourcing) has become an important practice followed by companies to benefit from external technological and professional expertise, as large organizations seek to reduce costs. In addition to providing information that helps senior management in making appropriate decisions that focus on achieving the goal for which companies decided to outsource their activities to others. Therefore, the integration of the relationship between outsourcing and electronic management can support audit strategies. Through the foregoing, the problem of the study crystallizes in identifying the impact of electronic auditing in supporting auditing strategies through outsourcing internal auditing. Therefore, asking the following questions can contribute to clarifying the contents of the study problem:

- Is there a statistically significant effect between electronic auditing and its dimensions and auditing strategies through outsourcing internal auditing in the companies under study?

## 1.2 The importance of the study

The current study gains its importance through:

- 1) Starting from the importance and role of the variables under study, whose importance is derived from the problem it addresses, as the study focused on important variables represented (electronic auditing, outsourcing internal auditing and auditing strategies), as important variables in the accounting literature.
- 2) It favors the success of the offices in the midst of a dynamic environmental vortex that changes in size and diversity, with the aim of generating new interpretations, which leads to the correct path to reveal the reality of the phenomena and the underlying relationships between them.
- 3) Providing the maximum amount of strength and providing what is necessary for the survival of industrial companies by accounting mechanisms that are employed in the face of various changes and developments.
- 4) The study sample companies need such studies, as they provide them with information about capabilities that can be employed in the service of exploiting their energies more effectively and efficiently.
- 5) It could be a pioneering attempt for members of senior management in industrial companies to make a decision that is compatible with the nature of the challenges they face in the Iraqi environment in terms of adaptation and speed.

## 1.3 Study objectives

The main objective of the study is to study the impact of the relationship between electronic auditing and outsourcing internal auditing on supporting auditing strategies. Thus, these research premises resulted in a set of goals, as follows:

- 1) Studying the nature of the effect of electronic auditing on auditing strategies in terms of their dimensions at the aggregate and individual levels in the research sample companies.
- 2) To identify the extent of the impact of internal audit outsourcing on audit strategies in terms of their dimensions at the aggregate and individual levels in the research sample companies.
- 3) Analyze the relationship of the effect of electronic auditing on outsourcing internal auditing in terms of their dimensions at the aggregate and individual levels in the research sample companies.
- 4) Studying the impact of outsourcing internal auditing and its dimensions on the relationship between electronic auditing and cross-audit strategies in the research sample companies.

## 1.4 Study methodology and tools

This study adopted the field study approach, which specializes in conducting field interviews with officials and workers in the companies under study, with the aim of comprehensive identification and briefing on all aspects of the problem, analyzing it, and then indicating its dimensions, variables, and relationships between them, without being satisfied with knowledge or an apparent description of it. In our study, the relationship between electronic auditing was studied. Outsourcing internal audit in support of audit strategies.

The study tool The study relied mainly on the questionnaire to collect primary data related to the variables of the study in preparation for analyzing it statistically to test the hypotheses of the study, as well as conducting interviews with officials and workers in the industrial companies under study for the purpose of crystallizing the problem of the study, and clarifying the paragraphs of the questionnaire in case of need. Distribute the questionnaires manually during the field visits.

## 1.5 Limitations of the study

The limits of the current study include four limits, which are as follows:

- 1) Objective limits: It is represented by three variables, which are (electronic auditing, outsourcing internal auditing, and auditing strategies).
- 2) Spatial limits: It is related to the field aspect of the study to test the hypotheses of the study and answer the research questions raised. A group of companies operating in Iraq were selected in Baghdad governorate.
- 3) Human limits: The limits of the human study included a sample of workers in industrial companies operating in Iraq under study and included (accountants and auditors).

## 2. Theoretical review

### 2.1 The concept of electronic audit

The shift from the manual system to the electronic auditing system has become an indispensable necessity for the advancement of the auditing process and its entry into the era of technology. Therefore, the first use of the electronic accounting system was in 1954, when at that time the devices used in the accounting work were the main computer devices, and at that time there were few individuals They have the skill and ability to use the computer and during the period from 1954 to 1960 the auditing profession was still dependent on the computer auditing method (Khadash et al, 2014).

The change in auditing methods began in the mid-sixties of the last century, coinciding with the introduction of new machines that are small in size and less costly. The method of data storage, retrieval, processing and control over it. In 1968, the American Institute of Certified Public Accountants developed data auditing and electronic processing. As a result, an association was formed for this task, and they called it the Electronic Data Processing Auditors Association. 1977 The first edition of the objectives of information audit control, now known as (COBIT), was issued. The objectives of information control and related technology are a set of special objectives for information technology control that are generally accepted by information technology auditors. In 1994, the association changed its name and turned into the Association for Control and Audit of Information Systems. (Bible et al, 2015).

It has become the dominant feature of many modern organizations using technology in conducting their business and processing their data, as it helps in building successful institutions, and helps them build

distinguished relationships with their customers, thus increasing their market share, and it also helps in the decision-making process, improving productivity, and encouraging global competition (Alter, 1999). These developments in information technology put the profession - the auditing profession - in front of a major challenge to develop its tools and methods to continue providing its services with high quality, so what is known as electronic auditing, or computer auditing, appeared. This technology will help the profession, he said. (Wali et al, 2021) in overcoming some aspects of human shortcomings if appropriate professional judgment is exercised. Not only that, but also this technology put the security and safety of these organizations at stake; This required them to put in place several security measures that accompanied the use of this technology in order to protect their valuable information (Bierstaker et al, 2011). Having careful security and oversight of information resources relating to the company should be a priority for the top management. Although the objectives of control remained similar in light of the use of information technology, the methods of control and security have changed fundamentally in light of developments in electronic commerce and information technology (Romney & Steinbart, 2006).

At the outset, it must be taken into account that the objectives of the systems and the objectives of auditing are the same, and are not affected by the method of data operation, whether it is manual or automated. Likewise, the scope of the audit does not change under the computerized information system (Thneibat, 2006). With regard to the use of information technology in the audit process, which is called Audit Automation or Auditing-E, it was less developed, but the interest in it increased during the past two decades. The latest controversy surrounding the nature of computerized systems auditing (Braun & Davis, 2013).

Electronic auditing means, "The process of applying any type of system using information technology to assist the auditor in planning, controlling, and documenting audit work" (Shaikh, 2020). Therefore, the electronic auditing pillar, in addition to the aforementioned auditing pillars, is the use of information technology in the auditing process to assist the auditor through the different audit stages of planning, control and documentation (Boynton et al, 2016).

There are three different methods for the extent of using information technology in the process of auditing accounts, the simplest of which is computer auditing, and the most in-depth and focused one is computer-based auditing, as well as computer-based auditing. The three approaches can be discussed as follows: (Al-Thunaibat, 2006). These methods are related to multiple factors such as the degree of automation of the electronic system and the extent to which the organization maintains documents and records, or in other words, the quality of the audit trail, and these methods are: (Turner & Weickgenannt, 2009)

## 1. Auditing Around the Computer

When the external auditor only takes into consideration the control that is not related to the electronic operation of data to estimate the risk of control, it will be known that it is called computer auditing. of account balances on the same approach that is implemented under manual systems (Sekaran et al, 2010).

## 2. Auditing Through the Computer

This method is summarized in the external auditor examining and testing the data operation process inside the computer, as well as ensuring the validity of the inputs and outputs. The auditor here depends on the extent of compliance with the specific program (approved for data operation), which requires the auditor to have an appropriate amount of knowledge of the computer and electronic data operating systems, as well as the design and uses of programs. According to this method, there are several



methods involved in using the computer to carry out examination and validation operations Operations and balances (Whittington & Fisbach, 2012). These methods agree on the assumption on which they are built, which is that if the data operations are done accurately, this means that there is a high probability that the accounting records are correct and therefore the financial statements are correct. This method is suitable for auditing advanced systems, in which the degree of reliance on Printed copies of outputs, which requires the auditor to carry out his task of verifying the validity of operations and balances through the computer and not around the computer (Romney & dan, 2012).

### 3. Auditing With the Computer

In this entry, the auditor uses some auxiliary programs, some of which require computer skills and experience. These methods are the parallel simulation approach. In this method, the auditor processes samples of the company's actual data using programs similar to those used by the client, and then compares its results with the client's results, but must be careful in choosing samples that are representative of the company's data. Test data: This method aims to ensure that the client programs are run properly, so it prepares dummy data and then enters it into the client's system to ensure that it is properly processed. Audit programs: They are programs aimed at assisting the auditor in his work, and they are divided into: Special audit programs: They are used to carry out some audit tasks in accordance with the client's system, and they are prepared with the help of experts in this field, or general audit programs: They are not specific to an application or client. However, it is generally intended to assist the auditor and may be used in many applications and with many clients (Arens et al, 2012).

## 2.2 Audit outsourcing

The concept of outsourcing, known to some as outsourcing, is one of the modern scientific accounting concepts, which is done through another specialized intermediary who has the scientific capabilities and technical expertise that enables him to perform his work efficiently and with high quality. Outsourcing is the process of outsourcing some of the activities previously carried out by a company (Kavcic, 2014:20). He also defined it (Fatima, 2015: 13) as when an industrial or commercial company outsources a job or part of it that was previously performed internally to an external resource. There is a consensus among researchers about the concept of outsourcing, which is contracting with an external party to provide services that can enhance performance within the company (Byamukama, 2014:24). Outsourcing can be defined as: assigning work that was previously performed within the company to an external facility to perform it. There is a growing trend towards outsourcing internal audit activities, and a number of business establishments have outsourced internal audit activities (Abdel-Fattah, 2001: 170), and a study (Hawkins et al, 2014:232) indicates that the value of external contracts is Internal activities doubled between (2001-2008) to reach (300) billion dollars, and the study (Barac & Motiubats, 2010: 975) indicated that the percentage of outsourcing internal audit activities within the United Kingdom amounted to (87.7%) in companies, (48.8%) ) for private companies.

The Institute of Internal Auditors (IIA) has redefined internal auditing as an independent, objective assurance and advisory activity, designed to add value to the company, improve its operations, and assist in achieving its objectives in a systematic and structured manner by evaluating and improving the effectiveness of risk management, control, and governance (IIA) processes. 2014).

This definition is the main driver for outsourcing internal audit activities to become a general practice for many business establishments, for reasons that the definition did not specify the party responsible for performing internal audit activities compared to the previous definitions, as the previous definitions

indicate that internal audit is: an independent evaluation activity that is carried out From within the company, it aims to audit the financial accounting operations and other operations as a basis for providing preventive and management-building services. The importance of achieving the element of independence and objectivity in the party entrusted with providing internal audit activities, which may be accompanied by doubt if it is submitted from within the company. The expansion of the scope and objectives of the internal audit process to include the provision of consulting services to management aimed at improving the company's operations, the effectiveness of risk management and governance, which requires competencies and expertise that may not be available in the case of providing internal audit from within the company (Seetharaman et al, 2020).

It is clear from the foregoing that the profession of outsourcing internal auditing is witnessing a great development, and this development is due to the fact that the control tools within business organizations have become significantly different from what was the case in traditional organizations in most periods of the twentieth century, as business organizations today depend on information, and they have become There is a lot of knowledge as a result of entering into highly complex and specialized operations at the international level, and accordingly the company's objective and function have changed, and the organizations' need for oversight has changed. Activity in the company (Sian & Roberts, 2009). Therefore, efforts should be directed to ensure that information is clear and reflects the real situation of companies or banks and to provide information to decision makers in a timely manner. Undoubtedly, the internal audit department bears many responsibilities and burdens towards decision makers, given that its responsibilities lie in achieving the objectives of internal control, which It includes control of efficiency and effectiveness of operations, control of financial reports, and control of compliance (Jayabalan & Dorasamy, 2009).

According to the Institute of Internal Auditors (Seerharaman, 2008), internal auditing is an independent and objective assurance and consulting activity designed to add value and improve the operations of the organization. (Saravanan, 2009) described outsourcing as a service provided or surrendered to external parties. (Abdolmohammadi, 2013) defined outsourcing as internal auditing. An approach in which outsiders regardless of the organization perform tasks will provide the benefits of cost advantage, effectiveness and efficiency of operations, and professional gains. Internal audit outsourcing is an activity in which firms hire or appoint independent public accounting firms and other professionals to perform work not performed by internal auditors. Traditionally. According to (Barac & Motubatse, 2010), the study stated that internal auditing helps improve the organization by enhancing the effectiveness and quality of auditing, which will eventually help management to identify problems and thus achieve the goals of the designated organization. It was also mentioned (Brandon, 2010) that risks Accounting can be diminished when the internal audit function is outsourced to external third parties and will be able to reduce the risk of fraudulent financial reporting. By having internal audit within the organizations it will have a greater advantage rather than outsourcing it entirely to third parties.

## 2.3 Audit strategies

An audit strategy generally means a combination of the audit approach to be used, the management and allocation of resources, the timing of the audit, and the manner in which the audit engagement is managed, for example the auditor uses a risk-based audit approach or a top-down approach to conduct the audit engagement (Arens et al. , 2010).

The audit plan states the detailed steps that must be followed in conducting the audit, and the plan includes risk assessment procedures, in addition to additional procedures that must be followed based on the result of the risk assessment. The audit plan is more detailed than the strategy document, as the plan stipulates the nature, timing, and extent of procedures specific audits to be performed (Boynton et al, 2011). (Bell et al, 2007) showed that audit planning is a vital area of the audit process that is mainly conducted at the beginning of the audit process to ensure that appropriate attention is devoted to important areas, potential problems are identified immediately, work is completed quickly, and work is coordinated properly.

The auditor's ultimate objective in an audit is to reduce audit risk to an appropriately low level to support an opinion on whether the financial statements are fairly presented in all material respects. Evidence, materiality, and components of audit risk, the auditor may choose from alternative primary audit strategies in planning the audit of individual assertions or groups of assertions (Chang et al, 2013).

Based on the foregoing, the audit strategy can be defined as a planned methodology that includes how to choose the means and methods that the auditor must follow to carry out the audit task efficiently and effectively, and one or more strategies can be used for a specific account or group of accounts within the specific audit tasks, and the success of the audit process depends on the degree. The first is the degree of cooperation among the members of the audit team, especially if we know that the services assigned to the auditor are renewable and increasing in quantity and quality, given that auditing is a profession and a service provided by the auditor to his clients and society, and given that the needs of this society are renewable and increasing due to the natural development and dynamism of society.

The audit strategy tests and evaluates the operations of the economic units affected by the strategic management process, and this audit can be comprehensive for all aspects of the strategic management process, or it can focus on one part of the process. (Ahmad, 2015) defines the audit strategy as a planned approach that includes how to choose the methods that must be followed by the auditor to carry out the audit task efficiently, while (Ramamoorti, 2003) on the other hand sees that it is part of the supreme financial control, which is a new methodology for assessing the development prospects of the state and is applied with the aim of making the optimal decision regarding the use and use of state resources, and this type of audit allows the parties to financial control Supreme Council to express its views on the efficiency of achieving the approved goals and objectives.

According to (Erjckson, 2010) that developing an audit strategy for any audit engagement is mandatory under auditing standards, several factors contribute to the importance of an audit strategy in an audit, and some of these are as follows:

- 1) Determine the scope of participation in the audit: The audit strategy plays an important role in determining the scope of the audit. Without an appropriate audit strategy, the auditors will not understand the extent of the work they should do. Similarly, scoping can help auditors in making decisions related to in resource management; in general, establishing the audit engagement scope is one of the key roles of the audit strategy.
- 2) Developing the right audit approach: The audit approach refers to the strategy that auditors use to conduct an audit engagement. This approach varies according to the client and the type of engagement. Through the audit strategy, auditors can determine the appropriate audit approach to use. It can also help in ensuring that the audit approach is effective and efficient in completing the engagement (Yati, 2016).



- 3) Help in identifying potential problems: During some engagements, the auditors may encounter problems, and through the audit strategy, these potential problems are identified and resolved in a timely manner, and in the absence of this strategy, the auditors will find it difficult to solve the problems, moreover it can These problems affect the timing of the audit, which may increase costs, as indicated (Karima & Marwa, 30:2022).
- 4) Risk Reduction: An audit strategy can also help auditors reduce their risks, and it can allow them to allocate appropriate time and attention to high-risk areas, moreover it can help them identify those areas to create awareness of those risks, in general it can help In making the audit process efficient and effective, which reduces audit risks in general (Simangunsong, 2020).

#### **2.4 The role of audit outsourcing in the relationship between electronic audit and audit strategies**

Technology contributes to building institutions, customer service, and competition in the labor market. Information technology helps in making decisions and improving the productivity of business organizations. Information technology is one of the most important methods used in business establishments to provide services and produce products. It has been used to process data and economic events. Moreover, the use of information technology has affected financial and accounting systems as well as internal controls in business establishments. As a result, information technology has entered the field of auditing and the so-called electronic audit has emerged (Boynton et al, 2016).

The electronic audit is represented in carrying out the audit process using information technology, and despite the change in the environment, the objectives of the electronic audit remain the same as those of the manual audit. used by auditors has changed compared to what it used to be (Al-Jabari, 2014). Electronic financial management allows the accounting office and the auditor to have flexible access to the same data and reports. The information flow improves between the accounting office and the auditor, and the auditor's procedures become more efficient with automated processes that reduce the number of errors and misdemeanors compared to the manual operating model (Cerullo et al, 2013).

The development in business intelligence and the use of computers has led to increased interest in using modern technologies in the audit process, as this leads to overcoming some aspects of human shortcomings when exercising professional judgment, and this is reflected in improving the efficiency and effectiveness of the audit process, as the new audit methodologies adopt the concept of risk, which It includes a strategic dimension with regard to the ability of the economic unit to achieve its objectives, which requires auditors to rely on advanced technology that can identify factors that prevent the unit from achieving its objectives (Shihata, 2010). And (Al-Qudah et al, 2011) indicated that the use of information technology in various aspects of life can be used to improve many aspects at the individual level, at the community level, and in various business fields, including the field of auditing. And in the same context.

The audit strategy is seen as this type of audit that deals with an economic unit from a comprehensive perspective while providing management with a comprehensive and comprehensive report on its strategic position in relation to various aspects within the framework of decision-making processes (Arens & James, 2000). The audit strategy also expresses the input The general plan for planning audit tasks as well as drawing up a strategy based on internal control or key tests in collecting data and evidence related to the audit process, and (Institute, 2004) adds that the audit strategy is the last step in strategic management, and while conducting audits attention should focus on following up on internal and external factors Evaluating actual performance and taking corrective action. Audit strategy is one

of the vital processes because future success depends on accuracy in following up and continually evaluating today's actions. On the other hand, (Tavasti, 2012: 4-5) defines the audit strategy as one of the tools related to strategic choices at the internal level and the environment at the external level. The strength and weakness that affect the company, especially the reasons for the company's failure, the inability to achieve profitability as expected, and the search for new areas and dimensions that may be the reason for adding real value. The audit strategy is also defined by (Coram et al, 2008: 48) as the approach used by the auditor in planning the audit process to collect and evaluate evidence, and he adds that it is a system to ensure that the company achieves its goals by drawing levels of the actual performance targeted and then evaluating and comparing the actual performance. With benchmarks to determine the achievement of strategic performance objectives. For (Arena & Azzone, 2009: 43), the audit strategy is the approach used by the auditor to plan the audit process to collect and evaluate evidence, and he sees the audit strategy as an independent evaluation of development prospects and is implemented based on information expectations to reflect the auditor's opinion about the possibility of achieving goals.

Auditing is important in all the company's activities through marketing auditing. The aim of auditing the marketing process in the company is to determine the company's current marketing goals, strategies, policies and programs and their consistency with the company's mission, objectives, strategies and policies. What is the level of marketing performance of the company as well as the company's position in the local and international markets and the extent of the advantage The competitiveness achieved by current marketing (Muhammad & Ali, 2020). Finance audit Finance audit is one of the main elements that help the company to ensure its financial independence and maintain the balance of its work. The auditor must consider the company's current financial objectives, strategies, policies and programs and their clarity and consistency with the company's internal and external environment. The degree of the company's success in conducting the financial analysis and the trends that this analysis shows, in addition to the company's financial trends in relation to its past and present performance, as well as the impact on its future performance, the current financial position of the company, and ensuring its support for the

### **3. Theories and hypotheses of the study**

#### **3.1 Theories of the Study**

1. Agency Theory: This theory considers that the administration is an agent for others in the management of economic resources, where the administration tries to make the best use of these resources (low interest on loans, high share prices, low salaries and wages), and in order for the financial data to be well exploited, these data must be characterized Therefore, a person who has a good reputation should be assigned to separate management from external parties to carry out the audit process and express his neutral technical opinion with the honesty and fairness of the financial statements.

Agency Theory: A study method based on defining the relationship between the business broker and the client. This theory helps to know the best private incentives in individuals, which appear as a result of the success of commercial deals. It also contributes to reducing expenses that may appear due to the occurrence of disputes between brokers and clients. . Agency theory is defined as a hypothesis that contributes to explaining the relationships between managers and agents in the business environment. This theory seeks to solve problems that may affect business objectives or lead to increased levels of

risk. An example of agency theory in the work environment is the relationship between shareholders in the business environment. Capital and corporate executives. Another definition of the agency theory is a contract whereby an individual or group of individuals appoints or assigns other persons to carry out a work on their behalf. The agency theory is concerned with following up the nature of apparent differences as a result of the desires or private goals of the agent and the principal, and these differences may occur due to the principal's lack of knowledge of the actions or decisions issued by the agent, such as when the company's executive director considers it necessary to participate in commercial business within a variety of markets through Increasing production dependent on raising production costs; In order to contribute to obtaining higher profits in the future, while the shareholders desire the growth of the current capital instead of paying additional production costs (Al-Jubouri, 2002).

2. The theory of granting credibility: This theory reflects the basic task of the audit process, as the auditor increases the credibility of the financial data, which is used by the administration (the agent) to increase the loyalty of the owners of capital, and this theory is unable to explain the other tasks that the user of the financial statements expects the auditor to take into account. Screening process (Al-Fadl, 2007).

### **3.2 Hypotheses of the Study**

Joint outsourcing or outsourcing of internal audit work can reduce costs, free up capital, and enhance a company's ability to focus on achieving its goals. It can also provide the ability to tap into specific skill sets, industry knowledge, and global resources as needed. With organizations pushing to do more with fewer resources, the internal audit function has become a prime candidate for audit strategic resources, and this can include outsourcing the entire function or just certain critical elements like many other functions. Audit during the specified period, and the auditor divides the work between the audit team according to the nature of the operations through an executive program that reflects the goals of the plan in the form of practical procedures that can be followed up and supervised. The report guides the development of the audit plan, as the disclosure of the comprehensive audit strategy must contain sufficient details to guide when developing an internal audit or outsourcing plan. The audit strategy is comprehensive as indicated (Saleh and Waad, 2012).

When outsourcing or outsourcing audit strategies to the service Internal audit or outsourcing can be involved through strategic intent and feasibility A key area is to provide assurance that managers are using the recognized process to complete the feasibility study, to show that there is a clear business case Aligned with the strategic objectives of the organization, in the absence of such a process internal audit can act in an advisory capacity to help establish an effective framework. Implementation and management: Internal audit can review the vendor selection process and assess whether the organization has adequate and effective bidding policies and procedures. In addition, Contract Management Arrangements: Internal audit can examine the performance management arrangements in place (Tavasti, 2012). From the foregoing, the following hypothesis can be built:

- Is there a statistically significant effect of outsourcing internal auditing with its dimensions on the relationship between electronic auditing and auditing strategies in the companies under study?

From the above, a hypothetical scheme can be designed, which indicates the logical relationship between the variables of the study:

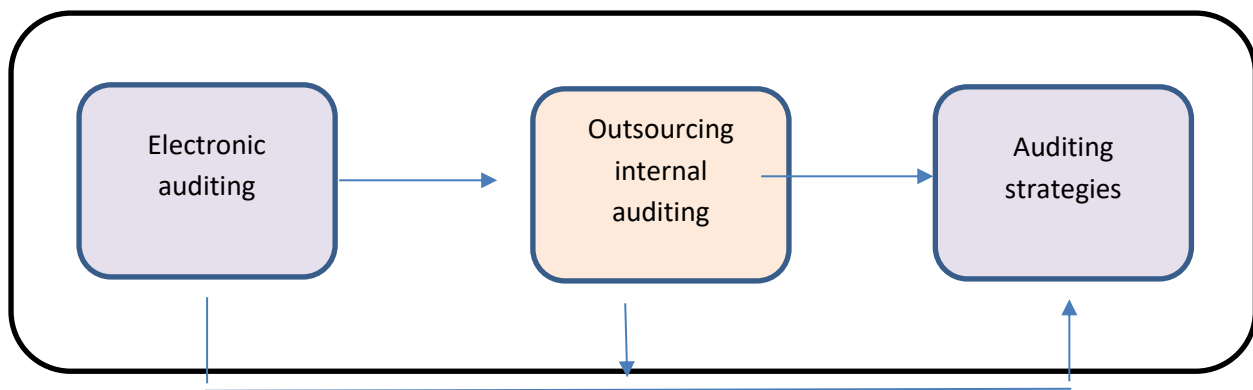


Figure (1) The hypothetical study scheme

Source: prepared by the researcher

The main hypothesis: There is a statistically significant effect of outsourcing internal auditing with its dimensions on the relationship between electronic auditing and corporate auditing strategies. It branches out:

- There is a significant effect of electronic auditing in its dimensions in auditing strategies through the economic dimension.
- There is a significant effect of electronic auditing in its dimensions in auditing strategies through the neutrality dimension.
- There is a significant effect of electronic auditing in its dimensions in auditing strategies through the dimension of professional specialization.
- There is a significant effect of electronic auditing in its dimensions in auditing strategies through the knowledge transfer dimension.
- There is a significant effect of electronic auditing in its dimensions in auditing strategies through the quality of auditing service dimension.

## Results

### Study population and sample:

The number of these companies reached (21) companies, and (3) were excluded as a result of the invalidity of their answers for analysis (\*), so that the number of companies in the study sample was limited to (18) companies. (210) forms were distributed, as if the recovered and valid ones for analysis were (202). Application only, i.e. only 96% refund rate.

### Analysis of the results:

#### 1. The impact of electronic auditing on cross-economic auditing strategies.

Within the framework of the intellectual orientation of the study, it is possible to extrapolate and interpret the results that reflect the trends and values of the impact of electronic auditing on cross-economic auditing strategies, as follows:

- Efficiency and effectiveness were recorded through the (economic) dimension, a positive (direct) effect on audit strategies, with a reading of (0.411), while guarantee and reliability were recorded through the (economic) dimension, a positive (direct) effect on audit strategies, with a reading of (0.139). As for validity and accuracy, it scored a direct reading of (0.509) in the auditing strategies.

- The electronic audit variable through its three dimensions (efficiency and effectiveness, guarantee and reliability, validity and accuracy) recorded a positive (indirect) effect on auditing strategies, with a reading of (0.496).
- The total effect of direct and indirect efficiency and effectiveness in cross-economic auditing strategies was (0.907).
- The total effect of direct and indirect assurance and reliability on cross-economic auditing strategies was (0.635).
- The total effect of correctness and accuracy, both direct and indirect, in cross-economic auditing strategies was (1.005).
- The determination coefficient of (56.81) indicates that the efficiency and effectiveness dimension and the economic dimension explain this percentage (56.81) of the variance in auditing strategies, and that (43.19) of the variance is due to factors other than economic, which is a good coefficient that can be relied upon In explaining the behavior of audit strategies. The determination coefficient of (45.90) indicates that the guarantee and reliability dimensions and the economic dimension explain this percentage (45.90) of the variance in auditing strategies, and that (54.10) of the variance is due to factors other than economic, which is a declining coefficient that cannot be relied upon. In explaining the behavior of audit strategies. The determination coefficient of (53.87) indicates that the dimensions of validity and accuracy and the economic dimension explain this percentage (53.87) of the variance in auditing strategies, and that (46.13) of the variance is due to factors other than economic, which is a good coefficient that can be relied upon in Interpreting audit strategies behavior.

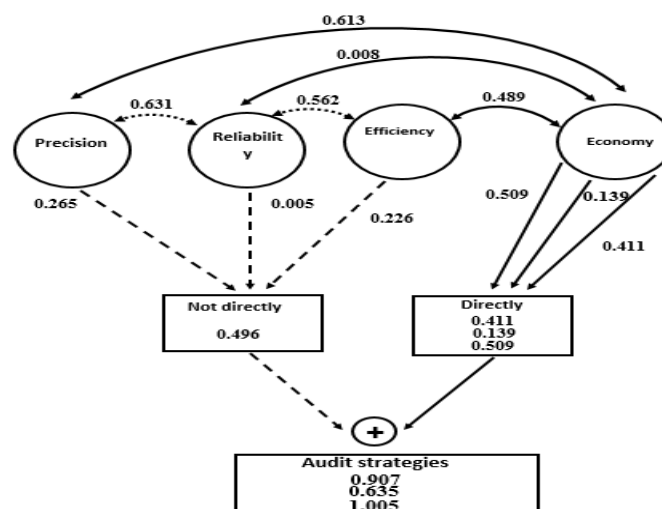


Figure (2) a schematic diagram with path values for the causal relationship between the dimensions of the electronic audit variable in cross-economic auditing strategies

Based on these numerical indicators, the following are nominated:

- The fourth sub-hypothesis is rejected, which states that (there is a significant direct effect relationship between electronic auditing and economic auditing strategies) on a dimensional level (efficiency, effectiveness, and after guarantee and reliability).
- Acceptance of the hypothesis on the level of dimension (correctness and accuracy).



## 2. The impact of electronic auditing on auditing strategies through neutrality.

Within the framework of the intellectual orientation of the study, the results can be extrapolated and interpreted, which reflect the trends and values of the tracks of the impact of electronic auditing on auditing strategies through neutrality, as follows:

- Efficiency and effectiveness were recorded through the (impartiality) dimension, a positive (direct) effect on auditing strategies, with a reading of (0.60), while the guarantee and reliability dimension recorded, through the (impartiality) dimension, a positive (direct) effect on auditing strategies, with a reading of (0.101). As for validity and accuracy, it recorded a direct reading of (0.743) in auditing strategies.
- The electronic audit variable, through its three dimensions (efficiency and effectiveness, guarantee and reliability, validity and accuracy), recorded a positive (indirect) effect on auditing strategies, with a reading of (0.110).
- The total direct and indirect effect of efficiency and effectiveness on auditing strategies through impartiality was (0.710).
- The total effect of direct and indirect assurance and reliability on auditing strategies through impartiality was (0.211).
- The total impact of correctness and accuracy, direct and indirect, on auditing strategies through impartiality was (0.853).
- The coefficient of determination of (44.82) indicates that efficiency and effectiveness and the dimension of impartiality explain this percentage (44.82) of the variance in auditing strategies, and that (55.18) of the variance is due to factors other than impartiality, which is a regression coefficient that cannot be counted It has to explain audit strategies. The coefficient of determination of (10.94) indicates that the dimension of guarantee, reliability, and the dimension of impartiality explain this percentage (10.94) of the variation that occurs in audit strategies, and that the percentage (89.06) of the variation is due to factors other than impartiality, which is a very weak coefficient that cannot be counted It has to explain audit strategies. The coefficient of determination of (64.77) indicates that the dimensions of correctness, accuracy, and the dimension of impartiality explain this percentage (64.77) of the variance in auditing strategies, and that (35.23) of the variance is due to factors other than impartiality, which is a good coefficient that can be relied upon in Interpretation of audit strategies.

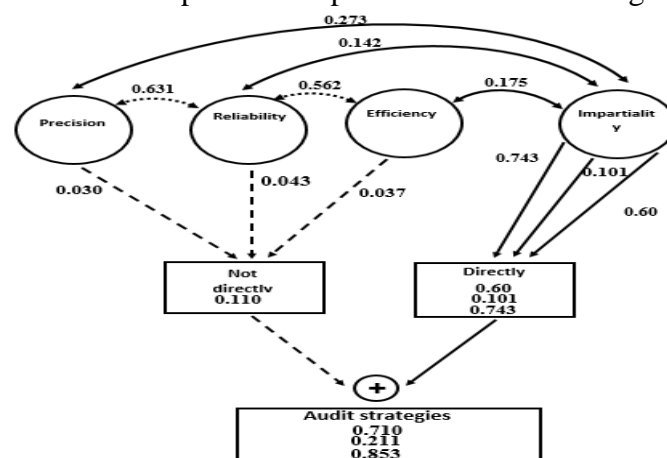


Figure (3) A schematic diagram with path values for the causal relationship between the dimensions of the electronic audit variable and cross-neutral auditing strategies

- The fifth hypothesis is accepted, which states that (there is a significant direct impact relationship between electronic auditing and audit strategies through impartiality) on a dimensional level (efficiency and effectiveness, validity and accuracy).
- The hypothesis is rejected at the level of the dimension (guarantee and reliability).

### **3. The impact of electronic auditing on auditing strategies across professional specialization.**

Within the framework of the intellectual orientation of the study, the results can be extrapolated and interpreted, which reflect the trends and values of the tracks of the impact of electronic auditing on auditing strategies across professional specialization, as follows:

- Efficiency and effectiveness were recorded through the (professional specialization) dimension, a positive (direct) effect on auditing strategies, with a reading of (0.618), while guarantee and reliability were recorded through the (professional specialization) dimension, a (direct) positive effect on auditing strategies, with a reading of (0.618). 0.098), and as for the correctness and accuracy, it recorded a direct reading rate of (0.767) in the auditing strategies.
- The electronic audit variable, through its three dimensions (efficiency and effectiveness, guarantee and reliability, validity and accuracy), recorded a positive (indirect) effect on auditing strategies, with a reading of (0.072).
- The total effect of direct and indirect efficiency and effectiveness in auditing strategies across professional specialization was (0.69).
- The total effect of direct and indirect assurance and reliability on auditing strategies across professional specialization was (0.17).
- The total direct and indirect impact of validity and accuracy on auditing strategies across professional specialization was (0.839).
- The determination coefficient of (42.09) indicates that the efficiency and effectiveness dimension and the professional specialization dimension explain this percentage (42.09) of the variation in auditing strategies, and that (57.91) of the variation is due to factors other than professional specialization, which is a regression coefficient that cannot be It is reliable in interpreting auditing strategies. The coefficient of determination of (5.69) indicates that the dimension of guarantee and reliability and the dimension of professional specialization explain this percentage (5.69) of the variance in auditing strategies, and that the percentage of (94.31) of the variance is due to factors other than professional specialization, which is a very weak coefficient that cannot be It is reliable in interpreting audit strategies. The coefficient of determination of (59.89) indicates that the dimensions of correctness and accuracy and the dimension of professional specialization explain this percentage (59.89) of the variance in auditing strategies, and that (40.11) of the variance is due to factors other than professional specialization, which is a good coefficient that can be counted It has to explain the audit strategies.

Based on these numerical indicators, the following are nominated:

- The sixth sub-hypothesis is accepted, which states that (there is a direct significant impact relationship between electronic auditing and auditing strategies through professional specialization) at the level of the three dimensions (efficiency and effectiveness, assurance and reliability, validity and accuracy).

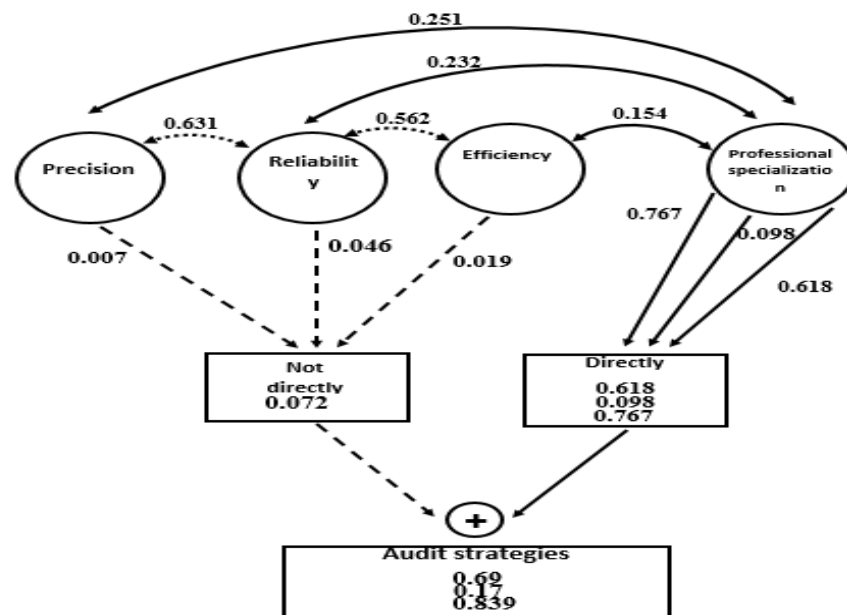


Figure (4) a schematic diagram with path values for the causal relationship between the dimensions of the electronic audit variable and the auditing strategies across the professional specialization

#### 4. The impact of electronic auditing on auditing strategies through knowledge transfer.

Within the framework of the intellectual orientation of the study, the results can be extrapolated and interpreted, which reflect the trends and values of the tracks of the impact of electronic auditing on auditing strategies through knowledge transfer, as follows:

- Efficiency and effectiveness were recorded through the (knowledge transfer) dimension, a (direct) positive effect on auditing strategies, with a reading of (0.565), while guarantee and reliability were recorded through the (knowledge transfer) dimension, a (direct) positive effect on auditing strategies, with a reading of (0.565). (0.047), as for the correctness and accuracy, it recorded a direct reading rate of (0.705) in the auditing strategies.
- The electronic audit, through its three dimensions (efficiency and effectiveness, guarantee and reliability, validity and accuracy), recorded a positive (indirect) effect on the audit strategies, with a reading of (0.238).
- The total effect of direct and indirect efficiency and effectiveness in auditing strategies through knowledge transfer was (0.803).
- The total direct and indirect effect of assurance and reliability on auditing strategies through knowledge transfer was (0.285).
- The total effect of validity and accuracy, direct and indirect, in auditing strategies through knowledge transfer was (0.943).
- The determination coefficient of (42.18) indicates that after efficiency and effectiveness and after knowledge transfer, they explain this percentage (42.81) of the variance in auditing strategies, and that (57.82) of the variance is due to factors other than knowledge transfer, which is a regression coefficient that cannot be It is reliable in interpreting audit strategies. The coefficient of determination of (17.66) indicates that after guarantee and reliability and after the transfer of knowledge explain this percentage (17.66) of the variance in auditing strategies, and that (82.34) of the variance is due to factors other than the transfer of knowledge, which is a very weak coefficient that cannot be It is reliable in

interpreting audit strategies. The coefficient of determination of (55.11) indicates that after correctness and accuracy, and after knowledge transfer, explain this percentage (55.11) of the variance in auditing strategies, and that (44.89) of the variance is due to factors other than knowledge transfer, which is a good coefficient that can be counted It has to explain the audit strategies.

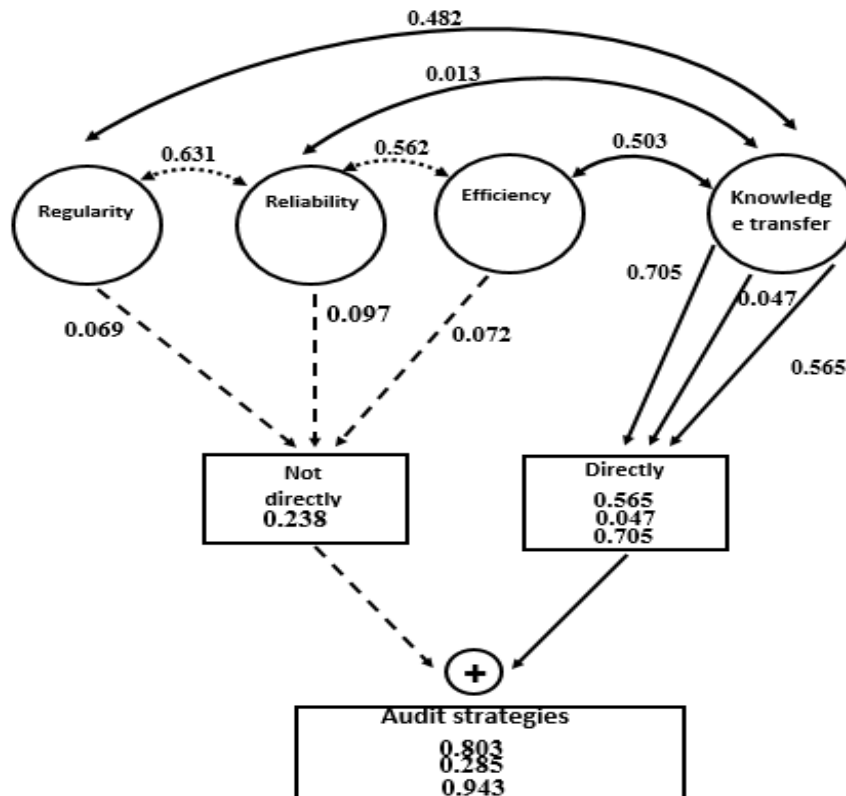


Figure (5) A schematic diagram with path values for the causal relationship between the dimensions of the electronic audit variable and the auditing strategies through knowledge transfer  
Based on these numerical indicators, the following are nominated:

- The seventh hypothesis is accepted, which states that (there is a significant direct effect relationship between electronic auditing and auditing strategies through knowledge transfer) on a dimension level (efficiency and effectiveness, correctness and accuracy).
- The hypothesis is rejected at the level of the dimension (guarantee and reliability).

## 5. The impact of electronic auditing on auditing strategies through the quality of auditing service.

Within the framework of the intellectual orientation of the study, the results can be extrapolated and interpreted, which reflect the trends and values of the tracks of the impact of electronic auditing on auditing strategies through the quality of auditing service, as follows:

- Efficiency and effectiveness were recorded through the dimension (quality of audit service), a positive (direct) effect on audit strategies, with a reading of (0.441), while guarantee and reliability were recorded through the dimension (quality of audit service), a positive (direct) effect on audit strategies, with a reading of (0.441). Its percentage is (0.083), and as for accuracy and accuracy, it recorded a direct reading of (0.653) in auditing strategies.

- The electronic audit record through its three dimensions (efficiency and effectiveness, guarantee and reliability, validity and accuracy) has a positive (indirect) effect on auditing strategies, with a reading of (0.378).
- The total effect of direct and indirect efficiency and effectiveness in auditing strategies through the quality of auditing service was (0.819).
- The total direct and indirect effect of guarantee and reliability on audit strategies across the quality of audit service was (0.461).
- The total impact of correctness and accuracy, direct and indirect, in auditing strategies across the quality of auditing service was (1.031).
- The coefficient of determination of (49.19) indicates that the two dimensions of efficiency, effectiveness, and quality of audit service explain this percentage (49.19) of the variance in auditing strategies, and that (50.81) of the variance is due to factors other than the quality of audit service, which is a regression coefficient that does not It can be relied upon in interpreting audit strategies. The determination coefficient of (36.39) indicates that the dimension of guarantee and reliability and the quality of audit service explain this percentage (36.39) of the variation in audit strategies, and that the percentage of (63.61) of the variation is due to factors other than the quality of audit service, which is a weak coefficient that does not It can be relied upon in interpreting audit strategies. The coefficient of determination of (62.41) indicates that the dimensions of correctness and accuracy and the quality of audit service explain this percentage (62.41) of the variance in auditing strategies, and that (37.59) of the variance is due to factors other than the quality of the audit service, which is a good coefficient that can It is reliable in interpreting audit strategies.

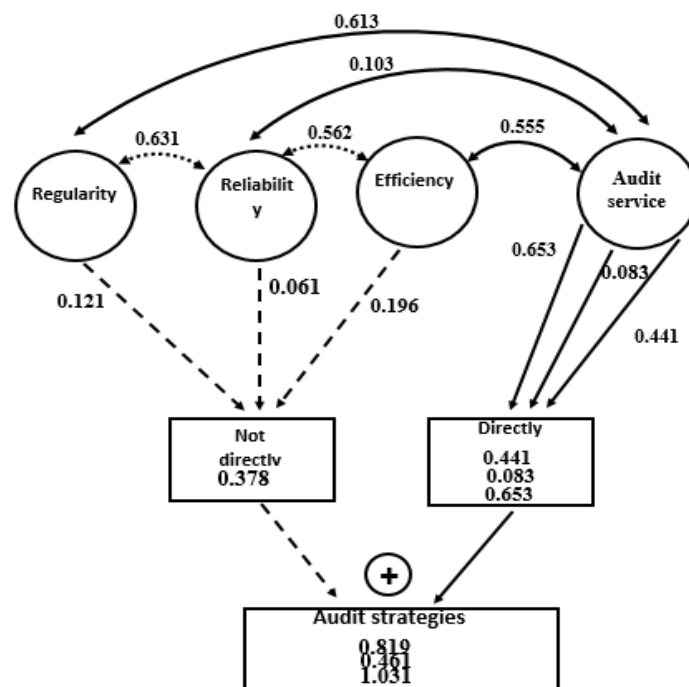


Figure (6) Diagram with path values for the causal relationship between the dimensions of the electronic audit variable and audit strategies across the quality of audit service



Based on these numerical indicators, the following are nominated:

- The eighth hypothesis is accepted, which states that (there is a significant direct effect relationship between electronic auditing and auditing strategies through the quality of auditing service) on a dimension level (efficiency and effectiveness, validity and accuracy).
- The hypothesis is rejected at the level of the dimension (guarantee and reliability).

## **Conclusions and recommendations**

### **Conclusions:**

- 1) The field results of the path analysis showed that there is an effect of electronic auditing on the level of the dimension (correctness and accuracy) in the strategies of cross-economic auditing. While the results showed that there was no effect of electronic auditing on a dimensional level (efficiency, effectiveness, after guarantee, and reliability) on auditing strategies through economics.
- 2) The field results of the path analysis showed that there is an impact of electronic auditing in its dimensions (efficiency and effectiveness, validity and accuracy) on auditing strategies through impartiality. While the results showed that there was no effect of electronic auditing on the level of the dimension (guarantee and reliability) in auditing strategies through neutrality.
- 3) The field results of the path analysis showed that there is an impact of electronic auditing in its dimensions (efficiency and effectiveness, assurance and reliability, validity and accuracy) on auditing strategies across professional specialization.
- 4) The field results of the path analysis showed that there is an impact of electronic auditing in its dimensions (efficiency and effectiveness, validity and accuracy) on auditing strategies through knowledge transfer. While the results showed that there was no effect of electronic auditing on the level of the dimension (guarantee and reliability) in auditing strategies through knowledge transfer.
- 5) The field results of the path analysis showed that there is an impact of electronic auditing in its dimensions (efficiency and effectiveness, validity and accuracy) on auditing strategies through the quality of auditing service. While the results showed that there was no effect of electronic auditing on the level of the dimension (guarantee and reliability) in the auditing strategies through the quality of the auditing service.

### **Recommendations:**

- 1) It is important to focus on the electronic audit system, which has become an indispensable necessity to advance the audit process and its entry into the age of technology.
- 2) The existence of accurate security and control over information resources related to the company must be a priority for senior management, and although the objectives of control remained similar in light of the use of information technology, the methods of control and security have changed fundamentally in light of developments in electronic commerce and information technology.
- 3) The auditor in the company should be qualified to understand the standards, and competent to know the type and size of evidence to be obtained, as well as enjoy mental and material independence.
- 4) Setting several professional standards that direct and regulate methods of dealing with these systems while auditing the information technology environment in companies.
- 5) Work on preparing a list of outputs in sufficient detail to enable the auditor to track individual financial operations from the original documents to the outputs and vice versa. In other words, the auditor must be able to track the flow of financial operations from the original documents forward

through the audit trail to the general ledger with a move in the opposite direction. From the general ledger back to the original documents.

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