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Article

The Role of Auditors in Enhancing Electronic Disclosure: Evidence from Iraqi Auditors

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Abstract: The research aims to investigate the responsibility of auditors in publishing financial and non-financial information and enhancing stakeholder confidence through the Internet. It further examines the auditor's role in light of the latest international auditing standards and discloses them through the Internet and advances the auditing profession. A questionnaire was adopted in the research to test the responsibility and role of auditors in electronic publication and disclosure. This form was distributed to a sample of auditors working in audit offices and audit firms. Statistical analysis packages (SPSS v26) were used as a basic measurement tool to collect data used to test the research hypothesis. The research drew several conclusions, the most prominent of which was that developments in information technology have underscored the need for auditors to enhance their services in electronic disclosure. There are difficulties and challenges facing the auditing profession, represented by the impact of publishing financial statements on the Internet and the extent of trust in them. Under traditional auditing, auditors follow the final audit method after the end of the financial year, but with recent developments, auditors can now audit accounting work on an ongoing basis throughout the year, in what is known as continuous auditing.)

Keywords: External audit **-**Electronic disclosure- Accounting disclosure- Electronic Accounting Disclosure.

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1. Introduction

The electronic exchange process plays a pivotal role in the dissemination and disclosure of both financial and non-financial accounting information. This process requires a comprehensive evaluation of underlying systems and their related information networks, guided by precise standards and professional guidelines that ensure the integrity, reliability, and transparency of these systems [1]. The development of auditing and review standards has further reinforced public confidence in the auditing profession, ensuring auditors fulfill the responsibilities outlined in codes of honor and ethics .With the widespread publication of financial reports on the Internet, especially in developed countries, the credibility and transparency of these reports have become paramount. In response, professional bodies have introduced a new assurance service for auditors: evaluating the credibility of the websites where financial reports are published [2]. This service necessitates the ongoing development of auditors' skills and performance to keep pace with technological advancements. Research by Mnif and Salamn highlights the positive impact of joint auditing on the quality of electronic audit reports in Iraqi banks. Their findings indicate that electronic audit reports are clearer and provide a more faithful representation of the financial position in banks that implement joint audits [3] . Similarly,

studies on Jordanian public industrial companies have examined the relationships among internal control, electronic disclosure, and audit risk. The results suggest that effective internal controls and robust electronic disclosure practices contribute to reducing audit risks—specifically, control, inherent, and disclosure risks**.** Additionally, Bashi et al. examined the role of external auditors in mitigating the risks associated with electronic disclosure in Iraqi companies. Their findings underscore that the auditor's role now extends beyond traditional financial statement examinations to include ensuring the integrity and quality of electronically disclosed information, thereby enhancing trust in financial reporting [4]. Sahib and Ibrahim conducted a theoretical and applied study on The Role of E-Governance Technologies in Audit Quality. Their research emphasized that the effectiveness of electronic auditing depends not only on the quality of technological implementation but also on the availability of supportive infrastructure and mechanisms that ensure successful adoption.

Theoretical Framework

1. The Concept and Definition of External Audit

   Several key concepts related to external auditing have been identified, the most important of which is that external auditing is considered a form of assurance and documentation service through the issuance of a written report by a professional and independent person explaining whether the financial statements are in accordance with generally accepted accounting standards . Another concept of external auditing is that it is a process through which the auditor expresses an independent opinion on the extent and reliability of the financial statements and whether they accurately and fairly reflect the financial position of the company at the end of the financial period and whether the financial statements have been prepared correctly in accordance with recognized accounting standards [5]. It is also a form of corporate governance to avoid conflict between shareholders and managers to ensure the disclosure of accurate and reliable information through the use of control tools for various corporate activities.

2. The Importance of External Audit

   The importance of external auditing can be demonstrated by the following: and . External auditing reduces information risk and thus reduces the overall risk of making important decisions. External auditing is also important for many parties, including investors, who urgently need reliable information about the company's shareholders. This, in turn, enables them to compare with other companies; therefore, it is essential to obtain information that is free from material misstatements [6]. Furthermore, auditing was created to meet needs, including decision-making and bearing consequences at various levels, which requires comparisons between alternatives and depends entirely on the accuracy, correctness, and reliability of the information collected.

3. Materials and Methods

The Audit

This study employs a quantitative research approach to investigate the impact of electronic disclosure and auditing practices on audit quality, with a specific focus on Iraqi and Jordanian financial institutions. The research design combines both descriptive and analytical methods, allowing for a comprehensive evaluation of the relationships among internal control, electronic disclosure, audit risk, and auditor effectiveness**.**An auditor is a person who is academically and practically qualified and has the necessary experience to express an impartial professional opinion on the accuracy and integrity of financial statements in accordance with local and international auditing standards. He is usually appointed by the board of directors of the company whose accounts are to be audited. They must be independent in the performance of their duties and avoid any interest that may detract from the credibility and objectivity of the audit procedures. Auditors must

possess a set of qualities that enable them to perform their duties, including independence, impartiality, integrity, and professional skepticism, in addition to academic and practical qualifications and risk prioritization.

The Concept of The Expectation Gap

The difference or discrepancy between the expectations of financial statement users and the quality of financial reporting and auditing services provided by the accounting profession.' The expectation gap has also been defined as 'the difference between the beliefs of auditors and the public about the duties and responsibilities of the auditor and the message conveyed by the audit report'. The expectation gap can be defined as 'the expectations of auditors and the performance of auditors from the perspective of society.' Based on this definition, the analysis indicates that the gap lies between two elements :

* A gap between what auditors reasonably expect to meet the needs of society, called the 'reasonableness gap.'
* The gap between what society reasonably expects auditors to achieve, called the 'performance gap.' There are reasons for the widening of the expectation gap, including the following :

Failure to understand the meaning of external auditing, as some users believe that auditing should cover all transactions and events with financial impact that occurred during the financial period under audit. In addition to the community's lack of awareness of the importance of the auditing profession as an important social service, and its effective role in economic life.

The Expectations Gap Between Auditors and Users of Financial Statement in the Audit Process

Users of financial statements expect the auditor to provide them with advice regarding the possibility of failure or stumbling of the economic unit under audit. They also expect him to discover fundamental errors and fraud that affect the balance sheet and income statement, and prevent the issuance of a shadow financial statement.

However, no audit can provide complete and final assurance that the financial statements are error-free. This is because mistakes occur as a result of the implementation and adoption of financial processes by the economic entity, improper performance by the financial management within that entity, and other accounting errors. The external auditor's report does not provide any assurance that the financial statements are completely accurate. Still, it does provide reasonable assurance that the financial statements are free from material misstatements.

4. Results

Accounting Disclosure

Financial statements are prepared and reviewed in accordance with International Accounting Standards and International Auditing Standards [7]. Accounting disclosures include several points, the most important of which are the accounting policy followed in financial reporting and the extent of change therein, as well as the investment valuation policy (long and short term), inventory, depreciation, amortization, capital expenditure, revenue recognition policy, loans and interest rates, future capital commitments, and potential financial or legal obligations on the company. When there are logical deviations necessitated by the flexibility of the current situation and related to assumptions, for example, the reasons for not following any of these basic accounting assumptions must be disclosed, and any information related to the financial year that is considered material, especially from the shareholders' point of view [8]. Furthermore, investors' decisions are now largely based on the information provided in these financial statements, which must be up to date with what is happening in the company that affects their interests.

Electronic Exchange of Data and Information & Electronic Accounting Disclosure

Electronic disclosure has become a distinctive and meaningful tool for reporting information, as it allows for flexible formats for presenting financial data and information and facilitates communication with stakeholders, including current and potential investors. In addition to the variety of methods by which companies present and publish their financial data on the internet, it is noticeable that some companies publish comprehensive information, while others publish partial information according to their own vision [9]. Good disclosure of basic information to stakeholders is perhaps an indication of the strength of governance. Some researchers believe that electronic disclosure is an effective means of communicating with potential investors and shareholders and obtaining feedback from stakeholders through the company's website .Electronic exchange of information is based on the concept of electronic business, which is the ability of business organisations to exchange information, money, goods, and services electronically [10]. Electronic business also provides significant services to consumers and delivers high value to information users. Electronic data exchange represents the transfer of information between commercial parties automatically without the need for manual data entry, which improves and increases accuracy, as well as speed in the exchange of information .Local and wide area networks are the beginning of this electronic data exchange. After the emergence and spread of the Internet and its use, there was no longer a need for a third party to set up private networks for EDI data exchange. Furthermore, the use of XML and HTML, which are standard languages for defining data on web pages, eliminated the need for software. It is worth noting that the software used by organisations and establishments that want to switch to electronic business has its own unique characteristics [11]. The widespread development in the world of information and communications technology has contributed to the introduction of electronic accounting disclosure as a fundamental part of corporate reporting [12]. Electronic disclosure has been influenced by cultural, social and political changes, as well as economic and technological developments. Advances in communications and digital technology have also contributed to the convergence of time and space, which may have prompted companies to accelerate their adoption of advanced technological infrastructure and online communications to speed up the dissemination of information

Advantages of Electronic Accounting Disclosure

Technological developments have had a positive impact in many areas, one of which is accounting. as seen in the evolution of traditional accounting disclosure methods to electronic ones, which has contributed to providing transparent, accurate and comparable information with faster and more comprehensive delivery of high-quality information that can be continuously updated to suit the needs of users of this information, thereby strengthening ties and enhancing the confidence of stakeholders in the company and the information it reports in its financial statements

A. Research Problem

Despite the tremendous technological development and progress in the use of the Internet as one of the most important means of information transfer, a number of loopholes have been found in these systems that could lead to the disclosure of customer secrets [13]. It was necessary for the auditor to confirm the reliability of the information disclosed electronically and to review the traditional procedures in place to bring them into line with new technological developments so that users of financial reports can rely on the report prepared by the auditor. Accordingly, the research problem is as follows:

To what extent does the role of the auditor contribute to enhancing electronic disclosure by companies?

B. Research Importance

The importance of the research is evident from the role played by the auditor in the process of giving confidence in electronic disclosure, as well as his contribution to:

1. The development of global electronic systems and their connection to the process of exchanging accounting information as a result of the substantive observations he provides in his report [14].
2. The assurance they provide through their opinion in the report and their contribution to avoiding risks to the exchanged information and financial statements from tampering and unauthorized access to electronic networks.
3. The reduction of risks to financial and non-financial information that could lead to its unreliability and thus cause harm to users of this information, whether investors or any other party.

C. Reseach Hypothesis

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

H0: There is no statistically significant relationship between the ability to trust accounting information published on the Internet by the auditor and a set of new professional assurance services.

H1: There is a statistically significant relationship that enables confidence in the accounting information published on the Internet by the auditor for a group of new professional assurance services.

Data Analysis

A. Design of The Questionnaire

Research community and sample: The research community consists of auditing firms. The applied aspect of the research relied on a questionnaire prepared by the researchers to test the role of auditors in electronic disclosure. The questionnaire consisted of two sections, each containing 12 questions. The questionnaire was distributed to a sample of auditors working in Iraqi companies and auditing firms. Fifty questionnaires were distributed, and 47 respondents responded. The responses were analyzed using statistical analysis software (SPSS v27). The five-point Likert scale was used, with measurements ranging from one point for 'strongly disagree' to five points for 'strongly agree' to arrive at the research results and recommendations.

B. Analysis of demographic information

The research sample consists of 47 employees working in auditing offices and companies [16]. Table 1 shows the demographic information of the research sample, which was analyzed using statistical analysis software (SPSSv27).

Table 1. Demographic Information

Details		Frequency	Percentage (%)
Academic Qualification	Bachelor's degree	5	11%
	Higher diploma	10	21%
	Legal accounting	11	23%
	Master's degree	15	32%
	Doctorate	6	13%
		47	100%
Academic specialization	Finance and banking	6	13%
	Business administration	8	17%
	Accounting	33	70%

		47	100%
Number of years of service	Less than 5 years	3	6%
	10–5	9	19%
	15–11	13	28%
	20–16	13	28%
	25–21	3	6%
	more than 25 years	6	13%
		47	100%

C. Validity and reliability of the questionnaire: Table (2) shows the stability coefficient for the research axes, which was extracted by calculating the alpha Cronbach coefficient using the SPSS v27 statistical analysis programmed. The stability coefficient was high and reliable in the practical application of the 24 questionnaire items, leading to the results and recommendations reached by the research.

Table 2. Reliability and validity coefficients of the questionnaire

Axis	Number of items	Reliability coefficient	Validity coefficient = square root of reliability
First axis	**12**	**0.840**	**0.916**
Second axis	**12**	**0.890**	**0.943**
total	**24**	**0.916**	**0.957**

Table 2 shows that the stability coefficient is very high, which gives the questionnaire greater reliability. The square root of stability shows the apparent validity estimate, i.e., the degree of accuracy in the tool (questionnaire). With values of 0.916, 0.943, and 0.957 for the two axes, the validity is very high, which enhances the questionnaire's potential and validity from a research perspective.

D. Presentation and interpretation of the results of the first axis:

The researchers used statistical analysis (SPSS v27) to extract the results of the first axis paragraphs (the importance of auditing electronic disclosures). The arithmetic mean, standard deviation, and frequency of responses for each of the 21 items in the first axis were calculated using a five-point Likert scale, as shown in Table 3 and below.

Table 3. Results of the first axis related to demonstrating the importance of auditing electronic disclosures

No.	Paragraph	mean	Standard deviation	Result
1-	Electronic auditing contributes to increasing the experience of auditors to enhance their effectiveness.	**4.45**	**0.686**	Strongly Agree
2-	Electronic auditing gives company websites confirmation of the accuracy of accounting information reported on the Internet.	**4.62**	**0.491**	Strongly Agree

3-	Electronic auditing provides greater reliability in the accounting information published on companies' websites.	**4.32**	**0.755**	Strongly Agree
4-	The report prepared by the auditor is considered a guarantee of the security of accounting information published on websites.	**4.51**	**0.688**	Strongly Agree
5-	Electronic auditing enhances the level of disclosure of accounting information published on websites.	**4.32**	**0.663**	Strongly Agree
6-	Improve the quality of auditing accounting information reported on websites from the quality of disclosure	**4.40**	**0.681**	Strongly Agree
7-	Electronic auditing can enhance the timeliness of information and evidence required at the right time.	**4.17**	**0.842**	Agree
8-	Electronic auditing contributes to the further development of the auditing profession.	**4.34**	**0.700**	Strongly Agree
9-	Electronic auditing increases competitiveness to keep pace with developments in other sectors.	**4.26**	**0.765**	Strongly Agree
10-	Electronic auditing improves the transparency and reliability of financial information.	**4.40**	**0.538**	Strongly Agree
11-	Electronic auditing contributes to reducing the costs of external auditing services.	**4.34**	**0.668**	Strongly Agree
12-	Electronic auditing facilitates quick access to company websites and, as a result, access to accounting information for interested parties.	**4.15**	**0.780**	Agree
	The first axis	**4.53**	**0.435**	

After studying the results of the first axis (the importance of auditing electronic disclosures), Table 3 shows that paragraph , which states that 'Electronic auditing gives company websites confirmation of the accuracy of accounting information reported on the Internet.' ranked first among all paragraphs of the first axis with a mean of 4.62 and a standard deviation of 0.491, indicating low data dispersion and a response rate for paragraph was 'strongly agree' according to the Likert scale, which is highly significant [17]. This means that the research sample emphasizes the effective role of electronic auditing in ensuring the accuracy of accounting information published on the Internet. while paragraph , which states (Electronic auditing facilitates quick access to company websites and, as a result, access to accounting information for interested parties), ranked last among all the paragraphs in the questionnaire, with a mean of 4.15 and a standard deviation of 0.780, indicating low data dispersion. The response rate was 'agreed' according to the Likert scale, which is high but lower than the rest of the paragraphs [18].

E. Presentation and interpretation of the results of the second axis:

The researchers used statistical analysis (SPSS v27) to extract the results of the second axis paragraphs (the auditor's responsibility towards electronic disclosures on websites). The arithmetic mean, standard deviation, and frequency of responses for each of the 12 items in the second axis were calculated using the five-point Likert scale and presented in Table 4, as shown below.

Table 4. Results of the second axis: Auditor's responsibility towards electronic disclosures on websites

No.	Paragraph	mean	Standard deviation	Result
1-	Auditors need to be familiar with modern technologies in order to keep pace with developments.	**4.49**	**0.585**	Strongly Agree
2-	It is necessary to secure websites used to publish accounting information with the help of cybersecurity experts.	**4.45**	**0.585**	Strongly Agree
3-	Auditors contribute to the continuous updating of websites, as permitted by law.	**4.32**	**0.726**	Strongly Agree
4-	Ensure that accounting information published on websites is accessible to all relevant parties.	**4.38**	**0.573**	Strongly Agree
5-	Accounting disclosures in paper form must match those published on websites.	**4.30**	**0.623**	Strongly Agree
6-	The auditor's report on the audit of company data must be published electronically and must match the paper report.	**4.38**	**0.677**	Strongly Agree
7-	The auditor shall be responsible for examining the cybersecurity of the information and data of the audited entities.	**4.43**	**0.617**	Strongly Agree
8-	The auditor shall provide sufficient mandatory and optional disclosures on websites.	**4.40**	**0.681**	Strongly Agree
9-	The auditor must undergo training courses on modern auditing techniques.	**4.34**	**0.668**	Strongly Agree
10-	The auditor possesses big data processing skills to identify fraud risks.	**4.17**	**0.761**	Agree
11-	The auditor needs to understand and explain the rationale behind the audit results after preparing the report.	**4.34**	**0.600**	Strongly Agree
12-	The auditor needs greater support in his work if new risks arise as a result of technological developments.	**4.40**	**0.614**	Strongly Agree
	The second axis	**4.40**	**0.538**	

After studying the results of the second axis (the auditor's responsibility towards electronic disclosures on websites), Table 4 shows that paragraph , which states that 'Auditors need to be familiar with modern technologies in order to keep pace with developments) with a mean of 4.49 and a standard deviation of 0.585, ranked first among all paragraphs of the second axis, indicating low data dispersion and a response rate of 'strongly agree' according to the Likert scale, which is highly significant [19]. This means that the research sample confirms that there is a common factor linking the great importance of auditors to electronic disclosures and that auditing is the link between the auditor's responsibility and electronic disclosures on websites. Meanwhile, paragraph , which states, 'The auditor possesses big data processing skills to identify fraud risks,' ranked last among all paragraphs in the questionnaire with a mean of 4.17 and a standard deviation of 0.761, indicating low data dispersion and a response rate of 'agree' according to the five-point Likert scale.

F. **Sixth: Analysis of correlation coefficients for research axes**

Table (5) shows the value of the correlation coefficient between the two research axes, as Pearson's correlation coefficient was used to determine the results of the correlation coefficient, as shown below.

Table 5. Correlation coefficients between the first and second axes

		The first axis	The second axis
The first axis	Correlation coefficient	1	0.594**
	Significance value		0.000
	Number of research samples	47	47
The second axis	Correlation coefficient	0.594**	1
	Significance value	0.000	
	Number of research samples	47	47

**** Correlation coefficient at a statistical significance level of 0.01**

Table 5 shows the value of Pearson's correlation coefficient between the first axis (the importance of auditing electronic disclosures) and the second axis (the auditor's responsibility towards electronic disclosures on websites), which is (0.594**) with a significance value of (0.000), which is less than (0.01) and is marked with ** to indicate that it is a statistical function at a significance level of 0.01. We conclude from this result that there is a moderate positive relationship on a five-point scale between the first axis (the importance of auditing electronic disclosures) and the second axis (auditor's responsibility towards electronic disclosures on websites).

G. Testing the research hypothesis

The researchers used a simple linear regression scale to verify the validity of the main research hypothesis. In light of the problem and in order to achieve the research objectives, the research hypothesis was formulated as follows:

H0: There is no statistically significant relationship that would enable confidence in the accounting information published on the Internet by the auditor for a group of new professional assurance services [20].

H1: There is a statistically significant relationship that enables confidence in the accounting information published on the Internet by the auditor for a group of new professional assurance services.

Table 6. Results of testing the main hypothesis of the research

The axis	mean	Standard deviation	correlation coefficient	regression scale
The first axis	4.53	0.435	0.594[a]	0.000
The second axis	4.40	0.538		

The results in Table (6) show the main hypothesis test for the correlation coefficient and regression coefficient values:

It shows that the type of correlation is a positive and moderate correlation between (the importance of auditing electronic disclosures) and (the auditor's responsibility towards electronic disclosures on websites), with a correlation coefficient of (0.594a), which is a highly statistically significant value at a confidence level of (0.05), which means that the relationship between auditing electronic disclosures and the auditor's responsibility towards electronic disclosures on websites The results of the table above also showed a regression value (0.000) according to the ANOVA analysis, which is less than the value (0.05) specified by the researchers [21]. As a result, the null hypothesis, which states that (There is no statistically significant relationship at a 95% confidence level to be able to place confidence in the accounting information published on the Internet by the auditor for a group of new professional assurance services.

Accordingly, the alternative hypothesis is accepted, which states that (there is a statistically significant relationship at the 95% confidence level to be able to place confidence in the accounting information published on the Internet by the auditor for a group of new professional assurance services), and the linear regression equation becomes:
(Y= 1.075+0.735X).

5. Conclusion

1. Developments in information technology have highlighted the need to develop the services of auditors in electronic disclosure.
2. There are difficulties and challenges facing the auditing profession, represented by the impact of publishing financial statements on the Internet and the extent of trust in them.
3. Under traditional auditing, auditors follow the final audit method for accounts after the end of the financial year, but with recent developments, auditors can now audit accounting work on an ongoing basis throughout the year, in what is known as continuous auditing [22].
4. One of the responsibilities of the auditor is to supervise and evaluate the internal control system of the economic unit to prevent errors and fraud through electronic auditing.
5. Economic units that use international information networks are required to keep pace with developments by designing internal control systems to increase their ability to reduce and narrow the scope of fraud, if possible.

6. Recommendations

1. Focus on amending international standards and resolutions related to electronic disclosure and publication of financial reports to keep pace with global technological developments [23].
2. It is necessary for external auditors who provide assurance services on information systems to obtain a license for such work from their professional bodies.
3. Encourage external auditors who provide assurance services through electronic communication networks to develop their skills by using modern technologies and software that facilitate their work.
4. It is necessary for external auditors to receive appropriate training on the use of the Internet to provide high-quality services in the field of auditing.
5. External auditors need to use modern methods in their auditing work to be able to meet the standards of efficiency and effectiveness for the development of the economic unit.

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