

The impact of Information Technology on Audit Quality in Oman

By

Mohammed Hamed AL-Salmi

Faculty of Technology Management & Business, Universiti Tun Hussein Onn, Johor-Malaysia

Email: mohamedhamed1979@hotmail.com

Seow Ta Wee

Faculty of Technology Management & Business, Universiti Tun Hussein Onn, Johor-Malaysia

Email: tawee@uthm.edu.my

Fazal Akbar

Department of Business Administration, University of Buner, KP Pakistan

Email: fazal.akbar22@gmail.com

Abstract

The impact of information technology on audit quality in Oman's governmental sectors has been examined in this article. This article looked at the advantages of information technology in earlier research as well as the connections between IT and audit quality in the public sector of Oman. Also, this paper examined audit quality, audit improvement, and the impact of information technology on the auditing industry. Data was gathered through surveys and questionnaires before being examined and analysed. Investigation and research have also been done on how information technology affects audit quality. The findings of our study are encapsulated in the following way: there is a favourable relationship between information technology and audit quality in the Omani public sector, and used software has been studied as part of a theoretical framework, structural modelling was applied. These results were evaluated utilizing multiple data routes using SPSS and the Smart-PLS approach to assess the variable that predicts relationships. The findings also revealed a strong and positive connection between information technology and audit quality in Oman's governmental sectors.

Keywords Information Technology, Benefits of Information Technology, Audit Quality, Public sector, Oman

Introduction

In recent years, daily use of information technology for human needs has increased. In terms of what people need to better their quality of life, economic development, and global security. In order to accomplish their aims, humans built information technology, which they can then use in a variety of ways. The advancement of information technology in various fields, including health, education, business, and defense as well as transportation, has resulted in lifesaving, cost-saving, high-security, and high-quality improvements (Raudeliuniene, et al, 2021). Information technology use has aided in the development of the financial system and the financial performance of all civil organisations, as well as all sectors that contribute to boosting the high efficiency of human life (Xu, Y, et al, 2017). There is a chance to take advantage of information technology's advantages to work towards long-term advancement, enhance the working environment, and achieve these goals more quickly. This gave the chance to create technological programmes and software in several fields (Qin, H,

et al, 2022). Moreover, information technology helped to improve the business climate, including that for investors, shareholders, and markets for foreign capital. That is the connection between information technology with audit quality automation and also, the positive relation between the information technology and management efficiency (Prasetyo, W, et al,2020).

Information technology helped firms control or lower financial crimes such as fraud, forgery, bribe crimes, and financial corruption. To avoid underdevelopment situations and stay up with the financial system's development, audit environments must be improved in accordance with modern system requirements in order to spot information technology fraud and financial misconduct (Pierce, et al., 2015). In order to improve audit quality, several audit tasks, including investigating financial accounts and other reports, are computerized (Arner, et al., 2019).

The private sector employed information technology to help auditors to practice those tasks in high efficiency as well as high securities. Because the quality was considerably greater than previously, the financial system grew as information technology usage expanded. This is the reason that attention is given to improving information technology in several fields, including the audit field (Halbouni, et al, 2016). Every commercial or governmental company needs to conduct audits in order to look into their operations, support them in achieving their objectives for high-caliber performance, and spur economic expansion. As a result, the quality audit necessitated the use of information technology to manage by professional tools and systems to support auditors' responsibilities in both the public and commercial sectors (Li, H., et al, 2018).

When the audit quality and efficiency are excellent and there is a high level of confidentiality, confidential business looks more for audit reports to trust the investment environments in companies. More investors needed higher audit quality as a result. This is what motivates auditors to concentrate on enhancing audit quality through the use of information technology (Thottoli, M, et al, 2022). There are many advantages to information technology, but the development of a nation's internal and foreign economies ranks as one of its most significant advantages. Also, there are advantages for human health, society as a whole, educational attainment, and general security. Moreover, information technology enables auditors to complete their tasks with excellent quality and efficiency (Tayeh, et al., 2015).

The public's perception of financial organisation performance and the public markets' supervisory confidence both depend heavily on the audit quality. Measurements of audit performance based on the effectiveness of the audit and its successes in preventing financial misconduct in organisations (Johnston & Zhang, 2018). A country's internal economic strength can be gauged by the calibre of its audit, which also favourably affects its exterior economy and potential investors. In order to increase audit efficiency and quality, management should invest in both financial and information technology audit tools (Chou, 2015).

The sample target internal auditors in Oman's public organisations were used in the researcher's analysis of the research conducted in Oman utilising a system of scientific questionnaires and Google Forms. The study will investigate how information technology and audit quality are related in Oman. In this study, software tools and software analysing tools like PLS and software analysis (SPSS) were utilised. The results were compared to those of previous

studies on the benefits of information technology for national economies. And based on these research concerns, to look into how information technology and audit quality are related.

Objectives

The objectives of this research are:

- 1.1 1) To analysis the challenges of Audit Quality in Public Organizations.
- 1.2 2) To evaluate the relationships between Information Technology and Audit Quality in Oman.
- 1.3 3) To improve Audit Quality in Oman Public sectors by using information technology.

Literature Review

Information technology eliminates barriers, boosts productivity, and fortifies information technology security. And succeeds in making money in every way. Investment in information technology is still profitable and offers hope for advancement in the fields of economics, society, and security, as well as the improvement of work according to evaluation, which will inevitably lead to the promotion of better work and a simpler and better system for as long as humans exist on Earth. It is one of the very important objectives for the improvement of the business sector for both commercial and governmental businesses (Betti & Sarens, 2021). Nowadays, practically all managements use software systems to process and regulate organisational activities. By doing so, they obtain a valuable return for the company through cost savings and high-quality performance. Even measurement evaluations, such as e-finance, e-audit, and audit quality, are conducted using computers to provide precise measurement evaluations of the organization's activity. Hence, increased confidence in computers opens doors for participation in information technology competitions (Sledgianowski, et al, 2018).

The word "audit" refers to the process of checking, investigating, and reporting findings to higher-ups in an organisation or a nation. The audit guards against financial fraud, financial corruption, bribing corruption, and financial bankruptcy for the organisation. The audit, on which the state's economy is based, will be the country's economic sources if the reports it issues are reliable, untarnished by any defaults, and totally credible. In order to identify financial embezzlement and manage financial irregularities, the audit must be professional, non-political, and distinguished by professionalism in its sphere of work (Mansour, E. M, 2016). The majority of companies relied on hand-written audit reports that were tailored for shareholders, stakeholders, or financial markets. This is the rationale behind contemplating third-party audit quality measurement. Any firm with a finance department should also have an internal audit department to help it avoid both managerial and financial corruption. Information technology has therefore developed, and audit must also develop by utilizing cutting-edge technology to find financial irregularities and management misconduct in both the public and commercial sectors (Smidt, 2019).

The value of an audit's quality is not only important for assessing a country's financial markets internally but also outside. By audit reports and reports on financial corruption under audit, audit quality can be assessed. The effectiveness of the audit was dependent on the tools and environment used by the auditors. In several nations, information technology was employed in audit work to create audit methods and raise audit standards. Hence, both the public and private sectors can benefit from adopting information technology in auditing tasks (Lamboglia, et al, 2021). It can invest in information technology to automate audits or establish

systematic audits to prevent and lessen financial corruption. According to several prior research, information technology may be used to improve auditing standards, carry out tasks in line with information development, and boost businesses' financial security (Byrnes, 2018).

Information technology tools are also used in each firm to improve financial efficiency and organisational effectiveness. This research examines methods to raise or improve audit quality through the use of information technology. Several studies have highlighted the advantages of utilizing information technology to improve audit quality. The relationship between information technology and audit quality was taken into consideration by the researcher. The findings of past studies on information technology use in audit environments are presented in Table 2.1: -

No	Authors	Origin	Finding
1	Al-Tae, S. H. H. (2021)	Iraq	Information technology involved in audit improvement and increase audit quality
2	Farida et al, (2020)	Indonesia	The information technology supported the audit quality to improve in the public organization as well as private organizations.
3	Hiyam et al, (2020)	Lebanon	Audit quality has grown up by using information technology in different filed
4	Taufiq et al, (2019)	Indonesia	Audit environment improved a lot by using information technology and increase audit efficiency
5	Ali et al (2019)	Jordan	Automation audit supported the global economic to reduce finance risks
6	Josheph et al, (2019)	Nigeria	The computer audits increase audit accuracy and achieved audit goals in low cost and short of time.
7	Tuit et al, (2019)	Indonesia	Audits system helps audit environment to practice the audit work in professionally work
8	Renaldi et al (2018)		The new technology helps to design the audit work and transferring audit work to systematically audit process
9	Omer et al, (2017)		There is a positive relationship between information technology and audit quality
10	Thabit et al, (2016)		Information technology reduced audit risks and increase audit efficiency
11	Mostefaoui et al (2016)	Algerian	Audit quality improved by adopting information technology in private sectors
12	Abduallah et al (2016)		Information technology supported auditors to achieve audit goals as well as increase audit process control
13	Steven et al, (2016)		The results in this paper that information technology decrease frauds as well as corruptions in organizations
14	Tung-hsien (2015)		There is a strong relationship between information technology and audits process to control the finance corruptions as well as bribe corruptions
15	Mehdi et al, (2015)		To increase audit quality must use information technology in nowadays as the technology spread in different felid and more effectively in audit environment.
16	Abou-El-Sood, et al, (2015)		Auditors exploring that the audit can be more professionally by adoption information technology in audit environment

This paper will focus on impact of information technology on audit quality in Oman public organizations.

Information Technology

By continuously advancing, information technology has succeeded in achieving economic objectives. The human beings created for them use to make it professionally and methodically work in various fields to cut costs and time. Both public and commercial enterprises can handle finance and audit settings more easily thanks to computers. Strong connections were established in each process thanks to computer activity, and transactions between units happened quickly. In order to advance the company, practically all process management functions are now automated in management and finance. Information technology is a key player in the economic world's progress cycle. The automation of the auditing process allows for higher levels of accuracy in results while allowing auditors to concentrate on their task.

The administrative and financial auditing for all sectors has benefited from the expansion and use of information technology in many areas. Information technology is therefore the primary and driving force behind overall economic and financial development. This shows that information technology is successful, that it is developing day by day, and that users have faith in it because it has a good impact on every possible financial and administrative area. Information technology is becoming one of the most crucial tools we use on a daily basis since it makes completing our routine activities quickly and easily, which creates opportunities for ongoing professional growth. Information technology has become one of the reliable and documented system that carry confidentiality and harness it to serve human required.

Audit Quality

Due to the management environment circle, audit quality is the examination and investigation of audit works, audit process, and audit performance. Audit quality can also take into account how audits are improving over time, allowing for the identification of audits with poorer quality while also encouraging audit companies to fund activities to raise audit quality. The measurement and evaluation of audit quality may be carried out by a third party, an organisation that adheres to an international audit standard, or the general public. Audit quality includes knowing the obligations and rules governing audits and acting in accordance with those rules and regulations. The improvement of audit quality and interest in boosting audit performance are the development phases' main goals (Christensen, et al, 2016).

Advantage of Audit Quality Measurement

Audit quality has some beneficial effects, such as raising audit computation, raising audit accuracy, raising audit performance, and lowering audit risks. The auditors' high computation skills will enable them to work more effectively and raise the management process's level of quality (Alzoubi, 2018). The following benefits can help you provide audit-quality reporting:

1- Improves Governance

Audit quality support to improve in management control as well as audit control to create developing process environment in the organizations. One of the main arms of audit quality is improvement in management filed. Audit quality provides a deep sight into effectiveness in improvement governance process. It helps to solve the audit problems in short of time.

2- Promotes leadership and empowerment

Audit quality provides real a leadership in the organizations to make decision in some best solutions. so, that creates leadership and empowerment in the organization. The quality of the audit makes the real competition in the performance of the audit leadership to add development work in the organization, which enhance the work of the actual administrative system.

3- Supports Service Monitoring

Audit quality encourages all services to strive more so they can eliminate subpar performance in their companies. That is why the monitoring services provided by the auditors improve audit performance and quality. Monitoring services enables the firm to enhance its processes and offerings. Improvement in all service kinds spurs attention on audit quality and leads to audit quality improvement. Strong oversight and monitoring of various services, as well as reporting and recommendations for better or more effective services, are supported by audit quality.

4- Low cost

When there is competition in audit quality in organizations that will lead to improve and reduce cost of expenditures in the organization. The audit quality reduces the services cost and also improve the services by suggesting only. Internal auditors managing the cost of auditors in low range and makes the auditors services professionally to reduce organization risks.

5- Regulatory Compliance

The quality audit support to identify the audit process step by step and to manage the organization policies with audit rules, regulations and audit quality. Regulatory compliance makes and address the improvement points to achieve quality improvement in organization.

Methods

This study explores how information technology may affect audit quality and operational performance. Information technology is the study's independent variable, and audit quality is its dependent variable. With an emphasis on the connections between information technology and audit quality, this study also compared our findings to those of earlier research on information technology. This paper utilized a questionnaire survey to produce better results. The outcomes of the questionnaire were examined after data collection. We offer survey questionnaires to the Oman public sector's internal auditors (ministries). This study used the PLS approach and the Statistical Package for the Social Sciences (SPSS) as its software tools. The following is the study's research framework: -

Figure 1.1 Research Framework

The relationships among the information technology and audit quality been examined in this framework. The hypothesis (H) describes how information technology has an impact on audit quality in Oman's public organizations. Distributed the survey questionnaires to the internal auditors in Oman public organizations with 5-point Likert Scale evaluation items. The analysis replies from the participants to performance audits in the public sector have

been analyzed and achieved in the range rate was between (1.59 - 1.81) mean, as is shown in the above table. The highest was coded (G.I.T.Q4) with the lowest item coded (G.I.T.Q1).

4. Data Collection

Statistics have been gathered from Oman's public sector internal auditors (Ministries). Internal auditors in the Omani public sector were given the questionnaires to complete as 5-point Likert Scale evaluation items. The analysis responses from the participants about the performance of information technology in the Omani public sector were gathered and evaluated as the findings were between (1.59 and 1.81) mean. The lowest item was classified with the highest (G.I.T.Q4) (G.I.T.Q1). Data has therefore been examined using SPSS and Smart-PLS software tools.

5. Results and Discussion

5.1 Numerical Results

In this study the research goal was to collect information from internal auditors in Oman public organizations, which been into account 166 samples. We distributed 280 questionnaire to internal auditors in Oman public sector. 165 internal auditors responded to the call for information. According to the descriptive statistics, the information technology performance replies had higher scores on G.I.T.Q1 and the majority of their items had scores between 1.594 and 1.909, which showed that the results fell within the expected range. Additionally, information technology performance response displays a range rate within (1.59 - 1.81) mean, with (G.I.T.Q4) being the highest and (G.I.T.Q1) being the lowest item. In other measurement as KMO and Bartlett's score was (0.900), P-Value was (0.000) significant, Cronbach score was (0.913), Correlation Matrix is normal. All out loading achieved the target requirements as shows in this results that indicator loadings of audit Quality items were (B.A.Q.Q1, B.A.Q.Q2, B.A.Q.Q3, B.A.Q.Q4, B.A.Q.Q5, and B.A.Q.Q6) the score were 0.818, 0.724, 0.804, 0.813, 0.765 and 0.833 respectively, on another side, Information Technology is measured with six items as can be seen in Measurement, The indicator loadings for the Information Technology construct items of (G.I.T.Q1, G.I.T.Q2, G.I.T.Q3, G.I.T.Q4, G.I.T.Q5, and G.I.T.Q6), the score is 0.798, 0.795, 0.858, 0.818, 0.850 and 0.783 respectively. According to Cronbach's Alpha measurement reliability, the outcome for Audit Quality scored (0.883) and for Information Technology scored (0.889), both of which met the research criteria. Consequently, convergent validity and discriminant validity have been fitted to the research model. The P-value in this research is supported the positive relationships and also the path coefficient in recommendations rung. In addition, that there are no any problems between the components. In this study, the effects of information technology on audit quality examined also, and the findings indicate a favorable relationship between

the two variables. In the end, information technology supported and increase the audit quality as this research results.

5.2 Graphical Results

In this study measurement model and relationships between the items and variables in this study are as follows: -

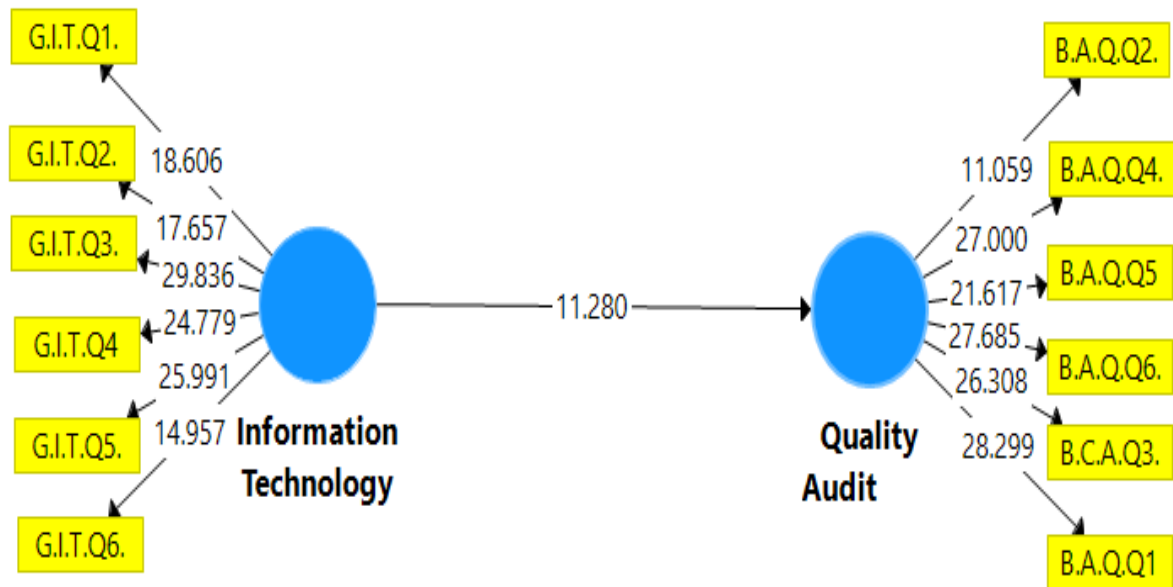


Figure 5.1 Research Measurement

In the measurement model shows the result supported the relationships between the variables Information Technology and Audit Quality and also the items.

5.3 Proposed Improvements

In additional results is Discriminant validity test as the results shows between Information Technology – Audit quality the score is 11.280, and also between the variables and the items supported relationships.

5.4 Validation

The hypothesis that been tested by Smart-PLS and the result is shown in table 5.1 follows: -

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Information Technology -> Quality Audit	0.598	0.612	0.053	11.280	0.000

H; Information Technology influences the audit quality in Oman public sector as shown the relation is 0.671 so it is acceptable.

Conclusion

The findings of this study's analysis of the data show that information technology has had an impact on audit quality in Oman's public organisations. The findings also revealed a significant and positive association between information technology and audit quality in Oman's public sector (Ministries). The outcomes of this study and those of other studies indicate that information technology is encouraged to lower economic risks and boost economic growth. Large economic projects' success as well as the development audit quality across the public and commercial sectors have benefited from information technology. Information technology can improve audit quality, according to this. As seen in earlier studies, information technology aids in accelerating completion and improving work quality. After fulfilling all the requirements, the report's concluding part included these conclusions and results. Using information technology can assist with both audit obligations and quality in professional job. Every time we employ information technology, we generate significant economic gains both internally and outside. In conclusion, the aforementioned findings and earlier research have demonstrated that information technology has a favourable effect on audit quality, which strengthens the nation's financial and administrative system. Information technology also contributes to shorter transaction times and less usage of paper in the settlement of financial transactions. Information technology has also demonstrated its advantages in increasing the effectiveness of informational and practical processes in both public and private businesses. Theoretically, it confirms the association between information technology and audit quality that has been discovered in past studies. The findings suggest that prudent information technology use to combine operations and enhance execution of chosen measures will benefit government internal auditors who strive to promote efficiency. It is the primary requirement for addressing the advantages of information technology utilization by senior government management. The following table lists the objectives and results of this study: -

No	Research Objectives	Objective's achievements and Results
1	To analysis the challenges of Audit Quality in Public Organizations	Analyzed the challenges of Audit Quality and studies the previous studies in Audit quality in public organizations In this research been analyzed the results and founded there is
2	To evaluate the relationships between Information Technology and Audit Quality in Oman	positive relationships between information as well as information technology has strong effects on audit quality. The results of this studies
3	To improve Audit Quality in Oman Public sectors by using information technology	supported that the quality improvement can be done better by using information technology in Oman public sector.

6.1 Recommendations

The following recommendations are presented in light of this study's findings:

- Raising the quality of auditing required the creation of technical programs and systems to increase the quality of audit.
- The expansion of information systems opens up good prospects for improving financial and administrative management in all state organizations, which supports the growth of the state's financial economy.
- To make the current development is closely linked to information technology progress in all fields of knowledge and science to increase economic development as well as enhance cyber security all over the world.
- To focus on information technology functions and study the benefits subjects in IT parts to improve public sectors as well as private sectors.

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Biography

Authors Bio

1) Mohammed Hamed Al-Salmi is a full time PhD researcher in the Faculty of Technology Management and Entrepreneurship at Universiti Tun Hussein Onn Malaysia. He earned his Master's in Pune University in Business Management. He published papers in journals and conferences and his research interests including auditing and enterprise risk assessment, strategic management, and innovation. Currently, he focuses on E-Auditing, Information Technology, and innovation. And also, he works as Director of Internal Audit Department in Oman Public sector.

2) Dr. Seow Ta Wee is Associate Professor at the Universiti Tun Hussein Onn Malaysia. He earned, Master's from the Universiti Kebangsaan Malaysia, and PhD in Technology Management from Universiti Kebangsaan Malaysia. He published journal and conference papers on solid waste management, innovation, and environmental education. His research interests include innovation, qualitative expertise in research, solid waste management and environmental management and community development.

3) Dr. Fazal Akbar is Assistant Professor at University of Buner, Pakistan. He published numerous papers in conferences and journals. His area of research is innovation, management, and risk-management. He published papers on Entrepreneurial Orientation, innovation, and entrepreneurship. He has a vast experience in analyzing quantitative and qualitative data. He has experience in reviewing papers for journals and conferences. He lectures in entrepreneurship and innovation management.