

**The Role of Continuous Audit in the Quality of Electronic
Publication of Financial Reports
(A Field Study on the National Audit Bureau)**

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Abstract:

The loss of confidence of users of financial reports in some companies and their need for appropriate and reliable financial reports to contribute to the rationalization of their decisions, was one of the most important reasons that called for such a study, due to deficiencies in traditional auditing. Therefore, this study comes to examine the impact of applying the continuous Audit system and the extent of Its ability in the quality of electronic publication of financial reports. The study used the descriptive analytical approach, and data were obtained through a questionnaire, where (125) questionnaires were distributed among the targeted managers, auditors, and inspectors working in the National Audit Bureau, as (122) respondents responded. That is, the percentage of the questionnaire retrieved amounted to

(97%). The results showed a positive and significant effect of applying the continuous Audit on the quality of the electronic publication of the data of the financial position report of Sudanese financial institutions. The study also found that there is a strong impact of the application of continuous Audit on the quality of electronic publishing on the data of the cash flow report, since there is a strong direct correlation between the application of continuous Audit and the quality of electronic publishing. It is suggested to activate the continuous Audit in all Sudanese institutions by providing the necessary requirements and allocating a budget to support the infrastructure of information technology Sudanese financial institutions. And that the report of the external auditor is available on the client's information network in an accurate manner and is protected from unauthorized change in a way that enables the user to Audit the available information continuously and in a timely manner.

Keywords: continuous Audit, quality of electronic publication of income report data, financial position report data, cash flow report data, Stockholders' Equity report data.

المستخلص:

يعتبر فقد ثقة مستخدمي التقارير المالية في بعض الشركات وحاجتهم إلى تقارير مالية تتسم بالملاءمة والموثوقية للمساهمة في ترشيد قراراتهم، يُعد من أهم الأسباب التي دعت الي مثل هذه الدراسة، وذلك لأوجه القصور في المراجعة التقليدية لذلك تأتي هذه الدراسة لتبحث في أثر تطبيق نظام المراجعة المستمرة ومدى قدرتها في جودة النشر الإلكتروني للتقارير المالية. استخدمت الدراسة المنهج الوصفي التحليلي

وتم الحصول على البيانات من خلال الاستبيان حيث توزيع عدد (١٢٥) استبانة على المستهدفين من المديرين والمراجعين والمفتشين العاملين بديوان المراجعة القومي، حيث استجابة (١٢٢) فرداً. أي نسبة الاستبانة المستردة بلغت (٩٧%)، أظهرت النتائج تأثيراً ايجابياً وهاماً لتطبيق المراجعة المستمرة على جودة النشر الإلكتروني ببيانات تقرير المركز المالي للمؤسسات المالية السودانية. ايضاً وجدت الدراسة ان هنالك تأثير قوي لتطبيق المراجعة المستمرة على جودة النشر الإلكتروني على بيانات تقرير التدفقات النقدية بما ان هنالك ارتباط طردي قوي بين تطبيق المراجعة المستمرة وجودة النشر الإلكتروني يقترح تفعيل المراجعة المستمرة في كافة المؤسسات السودانية بتوفير المتطلبات اللازمة وتخصيص ميزانية لدعم البنية الأساسية لتكنولوجيا المعلومات بالمؤسسات المالية السودانية. و أن يكون تقرير المراجع الخارجي متاحاً على شبكة المعلومات الخاصة بالعميل بصورة دقيقة و محمي من التغيير غير المصرح به بما يمكن للمستخدم من الإطلاع على المعلومات المتاحة بصورة مستمرة و في التوقيت المناسب .

الكلمات المفتاحية: المراجعة المستمرة، جودة النشر الإلكتروني ببيانات تقرير الدخل ، بيانات تقرير المركز المالي، بيانات تقرير التدفقات النقدية، بيانات تقرير حقوق الملكية.

Introduction

Technological development led the accounting and auditing profession to enter this field from its widest gates. Where electronic accounting information systems appeared, as well as what is known as the continuous Audit, which represents an organized process for collecting evidence and determining whether the use of electronic computers in an establishment achieves the following objectives of the establishment, which is to preserve capital and maintain the integrity and integrity of data

to achieve it effectively in systems and achieve efficiency, as it operates Determining the extent to which these results conform to existing standards and communicating the results to their intended users.

The application of the continuous Audit system is considered one of the most important measures through which the quality of financial reports can be achieved, because of what it provides of giving confidence to the immediate disclosure of companies through the Internet company, as it preserves data and produces honest, reliable and reliable financial information.

The study Problem:

The problem of the study was the loss of confidence of users of financial reports in some companies and their need for appropriate and reliable financial reports to contribute to the rationalization of their decisions, and this is often due to deficiencies in traditional auditing. Therefore, this study came to examine the impact of applying the continuous Audit system and its ability to improve the quality of electronic publishing. for financial reports?

The study importance:

The importance of the study stems from providing suggestions that help Sudanese establishments in applying the continuous Audit system.

Sudanese establishments need to provide information

characterized by quality characteristics through the process of electronic publishing of financial statements. Raise the level of quality of electronic publication of financial reports because of its positive effects on decisions that are taken based on electronically published financial information. Properly following the method of continuous references raises the degree of confidence in the accounting information published electronically.

Objectives of the study:

The study aimed to demonstrate the impact of the application of continuous Audit on the quality of electronic publishing of Sudanese financial institutions.

Literature Audit and Hypothesis Development

Continuous Audit is a comprehensive electronic Audit process that enables auditors to provide or provide a degree of reassurance or assurance about ongoing information in real time or shortly after the disclosure of that information.

(Zabihollah Rezaec et al, 2002)

It is noted that digital electronic information is more flexible than paper in terms of ease of access, transfer, storage and organization, as the decision-making process that is characterized by quality and in a timely manner depends on the quality of data and the availability of information, as information technology has enabled institutions and companies to carry out Its transactions in an electronic manner, as well as the

preparation of financial statements, as much of the financial information and audit evidence is only available electronically. (REZAEE, et al, 2001)

The development of information and technologies has led to an increase in the volume of information that must be processed, stored, and the system progressed significantly, which has resulted in obstacles to the process of controlling and controlling it. Information technology applications have spread in various fields and at all levels. Therefore, companies are alienated from acquiring and applying the latest electronic systems and programs as a primary motive for using the computer and performing many accounting tasks and functions faster and more accurately. 2008)

In recent years, many companies have begun to publish their data and financial statements on their websites on the global information network, and the reason for this may be due to several reasons that the company considers, including working to increase the confidence of users in the company. The electronic publication of accounting data may be accompanied by many problems, including the bankability of the financial statements, the trust of users in them and the accompanying disclosure, as the user of the financial statements does not guarantee that those lists published on the Internet are the same as those approved by the audit.

The development of the use of information technology in the field of electronic publishing of financial reports was accompanied by many risks that affect the level of its

effectiveness, which led to increased interest in providing the means and methods necessary to protect and control them to ensure the quality of the content of the information disclosed in the financial reports published electronically (Tawfiq, 1990).

And given that the company's management may know additional data, but it is unofficial, not attached, and does not enjoy credibility from the user's point of view, because it is necessary for him to determine its validity (Abdel-Wahhab, 2005).

There are some problems about the credibility of the data on the Internet, perhaps the most important of which is the publication of some companies' financial statements that are subject to examination and not prepared, the suspension of accounting standards, the link between the audited and unaudited financial statements, which leads to confusion for the user of those lists, the display of partial or summarized data by some companies, which may lead to The user of the information leads to a misunderstanding of the company's financial position, likening them not seeing the details of the financial statements, some companies reformulating their financial statements in a way that may change the message they want to deliver to investors and stakeholders, presenting optional data outside the scope of the financial statements prepared in accordance with generally accepted accounting principles. (Khayal, 2009)

Mostly, this data is not true and biased in favor of the

company. Attempts have been made by researchers and accounting bodies to overcome the problems of credibility of data published online. One of the most important of these proposed procedures is to give credibility to the data, such as companies placing electronic signs that give the user choice when moving from audited to unaudited financial statements and exit. About picking up the financial statements, putting phrases describing the format followed in presenting the information and showing how it is updated, some companies adding a smart program on the company's website to facilitate the user to obtain accurate and appropriate information for him (Abu Azm, 2001).

From the foregoing, the two researchers see that the service of conferring confidence on the published financial statements, if they are in accordance with accounting standards, gives customers a true perception of the company's financial position, which increases the confidence of customers. Audited and non-audited financial statements, which confuses the user of these lists. Also, some companies publish partial or summary data or optional data outside the scope of the financial statements. The user of the information may lead to a misunderstanding of the company's financial position. The researchers can explain the relationship between continuous Audit and the quality of the published financial reports by referring to some studies as follows:

(Rasheed, 2011) explained the importance of the impact of the accuracy of the continuous Audit as an input of the audit entrances through which immediate positive confirmation of the quality of information and the speed of the report on the continuity of companies and increase the quality of the audit

(Ibrahim, 2013) that the successive developments in information technology enable the use of continuous electronic auditing, which helps to prevent and prevent all levels of errors and deception in the financial statements, and that the accuracy of continuous auditing as an input from the auditing entrances can be through immediate positive confirmation of the quality of information And the speed of the report on the continuity of companies and increase the quality of references

(Abu Jabal, 2015) indicated the extent to which internal auditors are aware of the mechanisms of activating the continuous Audit approach to increase the value they add to business establishments and improve the quality of financial reports. the appropriate.

And (Al-Tayeb, 2018) indicated that failure to provide financial information in a timely manner leads to the information losing its importance and becoming unfit for making financial and administrative decisions. He explained that the continuous Audit contributes to achieving the effectiveness of the internal control system applied in banks, and achieving the appropriateness of accounting information. Based on the above

explanation, the study hypotheses can be formulated as follows:

Hypothesis1: There is a statistically significant relationship between the application of continuous auditing and the quality of electronic publishing of the income report data of Sudanese financial institutions.

Hypothesis2: There is a statistically significant relationship between the application of continuous auditing and the quality of electronic publication of the data of the financial position report of Sudanese financial institutions.

Hypothesis3: There is a statistically significant relationship between the application of continuous auditing and the quality of electronic publication of the cash flow report data of Sudanese financial institutions.

Hypothesis4: "There is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the data of the Stockholders' Equity report of Sudanese financial institutions."

search methods:

The researchers discuss the procedures of the field study, which included planning the study, explaining the procedures followed by the researchers in designing the field study questionnaire, describing the population and sample of the study, and the statistical methods used in analyzing the study data and evaluating the measurement tools, as follows:

Study tool:

In order to obtain the initial information and data for this study, the questionnaire was designed to study (the role of continuous Audit in the quality of the electronic publication of financial reports).

The researchers followed the following steps during the process of building the performance of the study:

- Refer to previous literature related to the subject of the study and Audit what has been written about the role of continuous auditing and the quality of electronic publication of financial reports.
- The two researchers presented the performance of the study in its initial form to the professor supervising the study, and the expertise and experiences of some specialists were used as arbitrators, where they were asked to express their opinions and issue their judgments on the performance in terms of the consistency of the paragraphs with the research hypotheses, and in the light of their observations, the following was done:
 - Delete the paragraphs that are suggested to be deleted.
 - Amending some paragraphs and rephrasing them to give their intended meaning.

The researchers tried to formulate the expressions of the questionnaire, taking into account the possible impartiality by avoiding meanings that are difficult to understand or whose meaning is ambiguous.

Accordingly, the survey form was designed to meet the

required purpose of the study community and the selected sample, and then the questionnaire was prepared in its final form and included two parts:

The first section: It included the primary data of the sample, namely age, academic specialization, academic qualification, job title, professional qualification, and years of experience.

The second section: contains four hypotheses (20) phrases distributed as follows:

Table (1) the distribution of the questionnaire phrases

M	study hypotheses	number of phrases
1	The first hypothesis	○
2	The second hypothesis	○
3	Third hypothesis	○
4	hypothesis Fourth	○

The study sample was asked to specify their answers about what each statement describes according to a graded five-level Beckert scale, which consists of five levels (agree, strongly agree, neutral, disagree, strongly disagree). These statements were distributed to the hypotheses of the study. The respondents' answers were also coded to facilitate their entry into the computer for statistical analysis, as follows:

Table (2) Five-graded Likert scale

The phrase	the number
Strongly agree	٥
agree	٤
neutral	٣
disagree	٢
Strongly Disagree	١

Hypothetical mean = sum of weights / number

$$= 5+4+3+2+1 / 5 = 3$$

The aim of the hypothetical mean is to compare it with the actual arithmetic mean of the phrase, where if the actual mean is greater than the hypothetical mean, this indicates the respondents' agreement with the phrase, but if it is less than the hypothetical mean, this indicates that the respondents do not agree with the phrase.

Description of the study population and sample:

- the study population:

The study population means the total group of elements that the researchers seek to generalize the results related to the studied problem, as the study population is a sample from the National Audit Bureau.

- study sample:

As for the study sample, it was selected from some individuals in a manner commensurate with the job titles, where the researchers distributed (125) questionnaires to the targeted, and (122) individuals responded, i.e. the percentage of the questionnaire retrieved amounted to (97%). studying.

Statistical methods used:

To test the hypotheses of the study, the researchers used the following methods:

The stability test, and the study relied on Cronbach's alpha equation.

Frequency distribution of answers percentages of hypothesis statements.

Weighted mean and standard deviation.

- Chi square to indicate the significant differences of the four hypotheses.

Evaluation of measuring tools:

1. Tests of the validity of the content of the virtual scale:

A test of the validity of the content of the phrases of the scales was carried out by evaluating the validity of the concept and the validity of its questions in terms of wording and clarity, which may be due either to the difference in meanings according to the culture of the society or as a result of translating the scales from one language to another, where the researchers presented the questionnaire to a number of academic arbitrators and specialists in the field of study And from various job sites and scientific specializations to analyze the contents of the scales' statements and to determine the extent of compatibility between the statements of each scale and then accept and modify some of the phrases.

2. Stability and self-reliability:

The stability of the test means that the scale gives the same

results if it is used more than once under similar conditions. The stability also means that if a test is applied to a group of individuals and the scores of each of them are monitored, then the same test is re-applied to the same group, the test is completely stable. Stability is also defined as the accuracy and consistency of the measurements obtained from what the test measures.

As for reliability, it is a measure used to know the degree of reliability of respondents through their answers on a specific scale, and according to reliability in many ways, the easiest of which is that it represents the square root of the stability coefficient. And the value of each of the validity and reliability ranges between zero and the correct one, and the alpha-Cronbach coefficient was found. For all the hypotheses included in this questionnaire, the following table shows the results of this procedure:

Table No. (3) The stability and validity of the study hypotheses

hypotheses	constancy	reliability
The first hypothesis	.826	.908
The second hypothesis	.814	.902
Third hypothesis	.789	.888
Fourth hypothesis	.863	.928

It is clear from the above table that the stability (Cronbach's alpha coefficient) for the first hypothesis is .826, or 82%, for the second hypothesis, .814, or 81%, for the third hypothesis, .789,

or 78%, and for the fourth hypothesis, .863, or 86%. This means that the scale gives the same results if used. More than once under similar conditions, the truthfulness of the statements of the first hypothesis was .908, or 90%, and for the second hypothesis, .902, or 90%, and for the third hypothesis, .888, or 88%, and the fourth hypothesis, .928, or 92%. This means that the questionnaire is valid for measurement.

Table 4. Demographic Profile of Respondents

Age	size	%
years old ٢٠ Less than	11	%9
30-35 years old	31	25.4 %
35-40 years old	20	16.4 %
More than 40 years old	60	49.2 %
Scientific specialization	size	%
Accounting	102	83.6 %
Business Administration	6	4.9 %
Economie	6	4.9 %
Accounting and finance	4	3.3 %
other	4	3.3 %
Qualification	size	%
BA	63	51.6 %
Higher Diploma	8	6.6 %
Master's	28	23%
Ph.D	8	6.6 %
other	15	12.2 %
job position	size	%
Auditmanager	11	9 %
Deputy Director of Audit	17	13.9 %
Chief reviewer	20	16.4 %
Senior inspector	20	16.4 %
inspector	14	11.5 %
Assistant Inspector	4	3.3 %
other	36	29.5 %

qualification Professional	size	%
American Fellowship of Certified Public Accountants	2	1.6 %
Arab Fellowship of Certified Public Accountants	4	3.3 %
Sudanese Fellowship of Certified Public Accountants	51	41.8 %
other fellowship	8	6.6 %
There is no qualification	57	46.7 %
Years of Experience	size	%
years ≤Less than	10	8.3 %
5-10 years	33	27 %
10-15 years	25	20.5 %
15-20 years	11	9 %
More than 20 years	43	35.2 %

Descriptive statistics (the arithmetic mean and standard deviation) and the chi-square test for the significance of differences for the answers to the hypothesis statements, which states that "there is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the income report data of Sudanese financial institutions."

Table (5): Descriptive statistics and the chi-square test for the first hypothesis statements

ferries	Arithmetic mean	standard deviation	Kai square	degrees of freedom	Moral level	degree of approval
Works to continuously verify the validity of accounting estimates for .provisions	4.1	.68	1,022	3	.000	Too high
Continuous review helps verify that asset been classification has manipulated to affect .depreciation expense	4.3	.66	86.5	3	.000	Too high
Continuous review contributes to following the principle of stability in the commodity .inventory	4	.92	78.4	4	.000	Too high
It works on continuous up of the -follow updates of immediate the income statement .content	4.2	.73	72	3	.000	Too high
It works on the continuous examination of the control environment by determining the accuracy and completeness of the processed income .statement data	4.2	.78	1.12	4	.000	Too high
Continuously ensuring that fictitious sales are carried out prior to the end of the financial period contributes to the quality of the electronic publication of financial .reports	3.8	.86	77.5	4	.000	High

It is clear from Table No. (6) the following: the calculated chi-square values 77.5, 1.12, 72, 78.4, 86.5, 1.022 with degrees

of freedom (3-4) and with a significant level (0.000) for all expressions, and when comparing the level of significance with the permissible level (0.05), we find The level of significance in the expressions is less than the permissible level, which means that there are statistically significant differences for all hypothesis expressions.

From the foregoing, we conclude that the hypothesis of the first study, which states that: "There is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the income report data of Sudanese financial institutions" has been achieved.

Descriptive statistics (the arithmetic mean and standard deviation) and the Chi-square test for the significance of differences for the answers to the second hypothesis statements, which states that "there is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the data of the financial position report of Sudanese financial institutions."

Table (7) Descriptive statistics and chi-square test for the second hypothesis statements

ferries	Arithmetic mean	standard deviation	Kai square	degrees of freedom	Moral level	degree of approval
Continuous review works for early detection of .bad debts	4.2	.77	71.1	3	.000	Too high
Continuous review contributes to ensuring that the account of debtors with receivables to related parties and subsidiaries or associates is .included	4	.81	57.6	3	.000	Too high
It works to ensure that the debtors account is not reduced by the value of bad .debts	3.8	.87	1,032	4	.000	High
It works to ensure that damaged and consumed assets are not written off and that their book .value is preserved	3.9	.89	92.6	4	.000	High
Continuous review contributes to ensuring that doubtful debts are .not disclosed	4	.92	1,073	4	.000	Too high

It is clear from Table No. (7) the following: The calculated chi-square values are (1.032, 57.6, 71.1, 1.073, 92.6), with

degrees of freedom (3-4) and with a significant level (0.000) for all expressions, and when comparing the level of significance with the permissible level (0.05) We find that the level of significance in the expressions is less than the permissible level, which means that there are statistically significant differences for all hypothesis expressions.

From the aforementioned, we conclude that the hypothesis of the second study, which states that: "There is a statistically significant relationship between the application of continuous auditing and the quality of electronic publication of the data of the financial position report of Sudanese financial institutions" has been achieved.

Descriptive statistics (the arithmetic mean and standard deviation) and the chi-square test for the significance of differences for the answers to the hypothesis statements, which states that "there is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the data of the cash flow report of Sudanese financial institutions."

Table (8) Descriptive statistics and chi-square test for the third hypothesis statements

ferries	Arithmetic mean	standard deviation	Kai square	degrees of freedom	Moral level	degree of approval
Contribute to the preparation of cash flow statements immediately, taking into account .accuracy	4.2	.68	81.6	3	.000	high Too
The continuous review verifies the classification of operating expenses as investment and .financing expenses	4	.78	72.1	3	.000	Too high
Continuous review contributes to verifying the classification of interest and profit receipts as operating .flows	3.9	.76	1,355	4	.000	High
The continuous review verifies the classification of capital development costs as investment .outflows	3.9	.80	1,091	4	.000	High
Continuous review contributes -to ensuring that pre tax losses are added to net income while calculating operating cash .flows	3.9	.82	1,341	4	.000	High

It is clear from Table No. (7) the following:

The calculated chi-square values (72.1, 81.6, 1.355, 1.341, 1.091,) with degrees of freedom (3-4) and a significant level (0.000) for all expressions, and when comparing the level of significance with the permissible level (0.05), we find that the level of significance in the expressions is less than the permissible level Which means there are statistically significant differences for all hypothesis expressions.

From the foregoing, we conclude that the hypothesis of the third study, which states that: "There is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the data of the cash flow report of Sudanese financial institutions" has been achieved.

Descriptive statistics (the arithmetic mean and standard deviation) and the chi-square test for the significance of differences for the answers to the fourth hypothesis statements, which states that "there is a statistically significant relationship between the application of continuous Audit and the quality of electronic publication of the data of the Stockholders' Equity report of Sudanese financial institutions."

Table No. (8) Descriptive statistics and chi-square test for the fourth hypothesis statements

ferries	Arithmetic mean	standard deviation	Kai square	degrees of freedom	Moral level	degree of approval
It works to ensure that the realized gains from previous years are added to the net profits of the current year instead of including them in .the retained earnings	3.9	.93	84.3	4	.000	High
Ensures that changes are up and earned -made in paid capital (retained earnings) .as a result of asset valuation	4	.79	1,155	4	.000	Too high
Verify that the gains and losses of translation of the statements are financial included in the income .statement instead of equity	4.1	.76	63.5	3	.000	Too high
Verifying the distribution of profits with accumulated .losses from previous years	3.9	.94	1,019	4	.000	High
Monitor changes that occur in the Stockholders' Equity items during the financial .period	4.2	.78	1,186	4	.000	Too high

It is clear from Table No. (8) the following: The calculated chi-square values are (1.155, 84.3, 63.5, 1.019, 1.186) with degrees of freedom (3-4) and at a significant level (0.000) for all expressions and when comparing the level of significance with the permissible level (0.05).) We find that the level of significance in the expressions is less than the permissible level, which means that there are statistically significant differences for all hypothesis expressions.

From the aforementioned, we conclude that the hypothesis of

the fourth study, which states that: "There is a statistically significant relationship between the application of continuous Audit and the quality of electronic publishing of the Stockholders' Equity report data of Sudanese financial institutions" has been achieved.

Conclusions:

Based on the analysis, it can be concluded that the application of continuous Audit has a strong impact on the quality of the electronic publication of income report data for Sudanese financial institutions, and this was done by contributing to following the principle of consistency in commodity inventory. The study also found that the application of continuous Audit has a strong impact on the quality of the electronic publication of the data of the financial position report of Sudanese financial institutions, as the continuous Audit contributed to verifying non-disclosure of doubtful debts, and preparing cash flow statements immediately, taking into account accuracy. The study also found that there is a strong effect of applying the continuous Audit on the quality of electronic publishing on the data of the cash flow report, as the study showed that the continuous Audit works on Auditing the cash flow data immediately with the electronic data interchange. Since there is a strong direct correlation between the application of continuous Audit and the quality of electronic publishing, it is suggested to activate continuous Audit in all Sudanese

institutions by providing the necessary requirements and allocating a budget to support the infrastructure of information technology in Sudanese institutions. And that the report of the external auditor is available on the client's information network in an accurate manner and is protected from unauthorized change in a way that enables the user to Audit the available information continuously and in a timely manner.

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