

**The Role of Continuous Auditing in Reducing the Risks of  
Electronic Publishing of Financial Reports  
(A Field Study on The National Audit Bureau)**

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**Abstract:**

The study aimed to identify the role of continuous auditing in reducing the risks of electronic publishing of financial reports. This causes many risks that negatively affect the quality of the published reports.. The study used the descriptive analytical approach, and data were obtained through a questionnaire, where a number of (125) questionnaires were distributed among the targeted managers, auditors, and inspectors working in the National Audit Bureau. (122) individuals, i.e. the percentage of the questionnaire retrieved amounted to (97%). The results showed a positive and significant effect of applying continuous audit on reducing the risks of electronic publishing of the data of the financial position report of Sudanese financial institutions. The study also found that there is a strong effect of the

application of continuous audit on reducing the risks of electronic publishing of 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. Information about Sudanese financial institutions. And provide continuous solutions for accounting systems to disseminate financial information electronically, while working with the regulations and laws that regulate the electronic dissemination process of electronic information published electronically.

**Keywords: continuous audit, risks of electronic publication of income report data, risks of financial position report, risks of cash flows report, risks of Stockholders' Equity report.**

#### المستخلص:

هدفت الدراسة الي التعرف على دور المراجعة المستمرة في الحد من مخاطر النشر الإلكتروني للتقارير المالية، حيث تمثلت مشكلة الدراسة في أن الكثير من المنشآت بدأت تستخدم النظم الالكترونية في إدارة أنشطتها بصورة واسعة خاصة في نشر القوائم المالية عبر شبكة الانترنت دون أن تكون لديها أنظمة رقابية تواكب ذلك التطور. الأمر الذي قد يؤدي مخاطر عديدة مما ينعكس سلباً على جودة التقارير المنشورة .. 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 المُستردة بلغت (٩٧%)، أظهرت النتائج تأثيراً ايجابياً وهاماً لتطبيق المراجعة المستمرة على الحد من مخاطر النشر الإلكتروني ببيانات تقرير المركز المالي للمؤسسات المالية السودانية. ايضاً وجدت الدراسة ان هنالك تأثير قوي لتطبيق المراجعة المستمرة على الحد من مخاطر النشر الإلكتروني ببيانات 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 تقديم حلول مستمرة للأنظمة المحاسبية لنشر المعلومات المالية الكترونيا ، مع العمل باللوائح والقوانين التي تنظم عملية النشر الالكتروني للمعلومات الالكترونية المنشورة الكترونيا .

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

## Introduction:

The expansion of the use of the Internet has led many companies to publish their electronic financial reports, and this is due to their endeavor to gain new shareholders or increase their sales volume, which leads to an increase in their revenues, and this may result in the occurrence of many risks related to privacy, safety and validity, which led to interest of professional bodies in developing methods and methods that enable the reduction of this risk to obtain reliable and free of distortion-free disclosures, i.e. quality disclosures.

## the study Problem:

The problem of the study was that many establishments began to use electronic systems to manage their activities in a wide manner, especially in publishing financial statements via the Internet, without having control systems that keep pace with

that development, which may lead to many risks, which reflects negatively on the quality of the published reports.

**the study importance :**

Scientific studies and research in the field of continuous auditing represent one of the modern research interests in the field of accounting thought. The importance of the study also stems from measuring the relationship between continuous auditing and the risks of electronic publishing of financial reports in the Sudanese business environment, one of the topics that did not receive a degree of attention in the Sudanese business environment.

**the study Objectives:**

The study aimed to identify the impact of the application of continuous audit on reducing the risks of electronic publishing of Sudanese financial institutions.

**Literature audit**

The emergence of modern technical developments in information technology and electronic commerce activities led to the need to find a fundamental change in the implementation of the audit process from a traditional manual audit to an electronic audit based mainly on the use of computer programs, which led to the emergence of what is known as continuous audit, by providing confirmation and verification The continuous quality and reliability of the accounting information published electronically  
(Zabihollah and Sharbatoghlie, 2002)

Continuous auditing is defined as a methodology that enables the auditor to provide written confirmation of a specific audit area, using a series of audit reports that are issued at the same time as the confirmation of events related to a specific audit area or shortly after the occurrence of this confirmation. (AICPA/CICA, 1999)

The continuous audit aims to give continuous reliability to the immediate disclosure of companies on the Internet (Ali and Shehata, 2007). And assist stakeholders in the economic unit, the Capital Market Authority, and all visitors to the unit's website in exercising immediate and continuous control over the economic unit (Farid, 2012). And determining the efficiency and effectiveness of online accounting systems in protecting assets, maintaining the objectivity of data, and producing honest, reliable and reliable financial information (Kamil, 1999).

The need for continuous audit stems from the need of decision makers to reduce the risk of information: this information must be in light of immediate disclosure to be suitable for immediate or accelerated decision-making. (Ibrahim, 2000).

(Abdel-Fattah, 2013) referred to the proposal of a framework for activating the continuous audit of financial reports, by clarifying the procedures for this audit, which ensure the reduction of the risks of information contained in the electronic financial reports published on the Internet. He explained that the effective

continuous audit reduces the risks of the information contained in the financial reports published electronically on the Internet.

(Muhammad Ali and Sanad 2016) explained the extent of the relationship between continuous auditing and reducing the risks of electronic operation of financial data, and analyzed the role of continuous auditing in reducing the risks of electronic operation of financial data by applying it to Sudanese banks, in order to find an effective scientific framework that the auditor can use, to achieve The quality of the information included in the financial reports published electronically, and he indicated that there is an important role for continuous audit in reducing the risks of electronic operation of the financial statements of Sudanese banks.

(Muqitouf and Abdel-Rahman, 2017) indicated the extent to which continuous auditing contributes to limiting creative accounting practices that negatively affect decision-makers through misleading financial statements. And a statement of testing the extent of the impact of continuous auditing in reducing creative practices in the income and financial position statements, and it found a statistically significant direct relationship between continuous auditing and limiting creative accounting practices in the income and financial position statements.

As it was explained (Sanad and the Messenger, 2019) that the current auditor faces a challenge in light of the tremendous development of electronic computer technology, and its use in developing electronic auditing within companies. He referred to

the study and analysis of the relationship between electronic auditing in the light of electronic commerce, and to explain the role of electronic auditing in reducing oversight risks, and to clarify the role of electronic auditing in reducing discovery risks. Electronic audit Information to manage inherent risks and improve opportunities for electronic commerce, the organization's awareness of the importance of electronic commerce, risk management and improvement of its control systems. 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 reducing the risks 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 reducing the risks of electronic publishing of the data of the financial position report of Sudanese financial institutions.

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

**Hypothesis4:** "There is a statistically significant relationship between the application of continuous audit and the reduction of

the risks of electronic publishing of the data of the Stockholders' Equity report of Sudanese financial institutions."

From the foregoing, the researchers believe that the role of the continuous audit in reducing the risks of electronic publishing is the responsibility of the auditor in light of the use of the computer in the accounting treatment of data in all aspects related to this processing in terms of stages, programs and various parties that have a direct impact on the process of electronic data processing. Likewise, the auditor is responsible for testing the electronic accounting data processing systems, where the auditor is responsible for testing the accounting data processing systems electronically. Processed before examining them and to analyze the internal control system through the use of the risk analysis method and potential losses, and the decision is taken on the extent to which it is necessary to establish preventive control methods for each type of risk, which is represented in (employees and programmers errors, hardware and software malfunctions, fraud and manipulation, defect in Lines of communication, fires and approved sabotage, natural disasters) There is also the responsibility of the auditor towards computer programs and hardware, so his responsibility is to verify the existence of sound procedures for approving and modifying programs, and making sure that the accounting department employees follow these procedures during the accounting data processing operations, according to (make sure Proofing all program modifications on



the software modification request form, ensuring that the cost of programs is accurately calculated, and that it has been complied with High-cost modifications are carried out by a specialized committee. Ensure that both software developers and users of the computer system adopt the software specification form, which is considered a permit to prepare or modify programs. Matching software documentation documents with software preparation or modification documents.

### **research methods:**

The researcher's deals with the procedures of the field study, which included the planning of the study, explaining the procedures followed by the researcher's 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 researcher followed the following steps during the process of building his study performance:

a. Refer to previous literature related to the subject of the study and audit what has been written about the role of continuous auditing and Risks of Electronic Publishing of Financial Reports.

B. The researcher 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 he asked them 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 researcher tried to formulate the expressions of the questionnaire, taking into account the possible impartiality by avoiding the 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	mber of phrasesnu
1	The first hypothesis	٥
2	The second hypothesis	٥
3	Third hypothesis	٥
4	Fourth hypothesis	٥

The study sample was asked to specify their answers about what each statement describes according to a graded five-level Leckert 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.

Second: Description of the study population and sample:

**A/ the study population:**

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

**b/ study sample:**

As for the study sample, it was selected from some individuals in a manner commensurate with the job titles, as the researcher distributed (125) questionnaires to the targeted, and (122) individuals responded, i.e. the percentage of the questionnaire retrieved amounted to (97%). This high percentage leads to acceptance of the results of the study and thus its circulation to the community studying.

**The statistical methods used:**

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

- Test reliability and the study relied on - Cronbach's alpha equation.
- Frequency distribution of the percentages of hypotheses answers.
- Weighted mean and standard deviation.

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

#### **Fourth: Evaluation of Measurement Tools:**

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

A test of the validity of the content for the expressions 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. The researcher 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**

<b>Age</b>	<b>size</b>	<b>%</b>
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 %
<b>Scientific specialization</b>	<b>size</b>	<b>%</b>
Accounting	102	83.6 %
Business Administration	6	4.9 %
Economie	6	4.9 %
Accounting and finance	4	3.3 %
other	4	3.3 %
<b>Qualification</b>	<b>size</b>	<b>%</b>
BA	63	51.6 %
Higher Diploma	8	6.6 %
Master's	28	23%
Ph.D	8	6.6 %
other	15	12.2 %
<b>job position</b>	<b>size</b>	<b>%</b>
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 %
<b>Professional qualification</b>	<b>size</b>	<b>%</b>
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 %
<b>Years of Experience</b>	<b>size</b>	<b>%</b>
years ٥ 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 reduction of the risks of electronic publication of income report data for 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
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 works to immediately verify that the generated revenues are recorded .correctly	4.3	.80	1.42	4	.000	Too high
It works to make sure that real sales are carried .out on easy terms	4	.87	92	4	.000	Too high
Contribute to the immediate verification of the registration of consignment goods sent to agents as .sales	4	.79	62.5	3	.000	Too high



It constantly works to ensure that sales revenues are recorded early, before the customer is committed to paying them, and before for they are shipped and .recorded	3.8	.91	79.9	4	.000	High
It works to immediately verify the transfer of current revenues to a later .accounting period	4	.80	53.4	3	.000	Too high

It is clear from Table No. (6) the following: Calculated chi-square values (92, 1.42, 77.5, 62.5, 53.4, 79.9,) 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 study's first hypothesis, which states: "There is a statistically significant relationship between the application of continuous auditing and reducing the risks of electronic publication of income report data for 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 reduction of the risks of electronic publication of the data of the financial position report of Sudanese financial institutions."

**Table (6) 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
Continuousaudit disclosure-verifies non of mortgaged assets provided as guarantees for loans and assets .leased from them	3.9	.98	73.9	4	.000	High
Continuousaudit contributes to verifying the proper classification of short term -and long .receivables	4.1	.66	1,013	3	.000	Too high
The continuousaudit works on early warning in detecting bad debts related to .receivables	4.2	.72	74.3	3	.000	Too high
The continuousaudit works to ensure that the net profit of the previous years is not included in the profit of the current year, but is treated within .the retained earnings	4.1	.77	83.2	3	.000	Too high
Continuousaudit contributes to -ensuring that long term loans are not used at the end of the -year to pay off long .term loans	4	.85	1,028	4	.000	high too

It is evident from Table No. (6) the following: The calculated chi-square values are (1.013, 73.9, 1.028, 83.2, 74.3,) 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 reducing the risks 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 reduction of the risks of electronic publishing of the data of the cash flow report of Sudanese financial institutions."

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

ferries	Arithmetic mean	standard eviationd	Kai square	degrees of freedom	Moral level	degree of approval
Continuousaudit works to verify that gains on sale of investments are reduced from net .income	4	.81	99.4	4	.000	Too high
auditverifies the inclusion of exchange rate fluctuation gains or losses in equity instead of the .income statement	4	.93	80	4	.000	too high
The continuous audit checks the recording of the flows from the sale of shares in order to control that they are .operational flows	4	.86	97.5	4	.000	Too high
Continuousaudit verifies capital development costs as investment .outflows	4	.73	1,216	4	.000	Too high
Review cash flow data in real time .with EDI	4	.76	52.4	3	.000	high too

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

The calculated chi-square values (99.4 80, 97.5, 52.4, 1.216,) 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 aforementioned, 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 reduction of the risks of electronic publishing 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 reduction of the risks of electronic publication of the Stockholders' Equity report data for 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	ee of degr approval
Ensure the distribution of profits from unallocated .reserves	4	.86	89.8	4	.000	Too high
Verifying values with cash distributions that are not matched by .real profits	3.9	.89	86.3	4	.000	High
Ensure that Stockholders' Equity are not reduced by the decrease in the .value of assets	3.9	.93	78.3	4	.000	High
Providing continuous solutions when a mismatch of accounting principles occurs in the equity .statement	4.1	.80	64.4	3	.000	Too high
Continuous up of the -follow updates immediate of copyright .content	4.1	.81	59.9	3	.000	high too

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

From the foregoing, 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 reduction of the risks 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 and reducing the risks of electronic publishing of income report data for Sudanese financial institutions. Subsequent accounting time.. The study also found that the application of continuous auditing has a strong impact on and reducing the risk of electronic publication of the data of the financial position report of Sudanese financial institutions, as the continuous audit of early warning contributed to the detection of bad debts related to receivables. , and prepare cash flow data in real time, taking into account accuracy. The study also found that there is a strong effect of applying continuous audit on and reducing the risks of

electronic publishing of cash flow report data, as the study showed that continuous audit works on auditing cash flow data immediately with 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 information technology infrastructure in Sudanese financial institutions. And provide continuous solutions for accounting systems to disseminate financial information electronically, while working with the regulations and laws that regulate the electronic dissemination process of electronic information published electronically.

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