

The effects of digital transformation on the Characteristic of Faithful Representation of Accounting Information and its implications on the professional performance of the internal auditor "Empirical Study"

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Abstract: The study found that digital transformation contributes to the development of the competencies and skills of the accountant, which elevates the accounting profession and enhances the property of Faithful representation of accounting information, which reflects positively on the work of the internal auditor, as the application of digital transformation techniques helps in the speed of issuing financial reports and reduces costs, which facilitates the work of the internal auditor and makes his tasks continuous and comprehensive, but the application of digital transformation mechanisms requires several factors, including continuous training, renewal of information and scientific research, Therefore, the performance of accountants and auditors must be developed to keep pace with digital transformation and develop accounting measurement and disclosure methods using modern technologies in line with the developments of modern technology.

Keywords: Faithful Representation of Accounting Information, internal audit, professional performance of the internal auditor, digital transformation.

(JEL) Classification : M42, O33

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Introduction

One of the results of the Fourth Industrial Revolution is the emergence of many innovations and technologies, including digital transformation, which represents one of the most important drivers and catalysts of growth in various institutions, which requires them to accelerate the use of developed and effective strategies that make them more aware and able to work in order to address the challenges of intense competition and ensure that they continue to carry out their activities for which they were founded.

Like many professions, the fourth technology has contributed to changing the performance of the accounting and auditing professions, because of the great ability of its tools in data processing, analysis and leadership in performance, thus saving time and effort, for the benefit of stakeholders and practitioners of the accounting profession and the auditing profession.

In light of the traditional practice of accounting and internal auditing compared to the new digital transformation tools, it was noted that there is a large gap between the offer of services to practitioners of the two professions and their failure to fulfill their responsibilities, in addition to a decrease in the quality of their professional performance, due to their failure to keep pace with the new technologies imposed by digital transformation, which made many thinkers and relevant bodies rush to propose alternative practical mechanisms to support the ability of the two professions to face the repercussions and risks of digital transformation.

❖ **The research problem:** Through what has been presented previously, the features of the problem of this research can be seen in the following main question:

What are the effects of digital transformation on the Characteristic of Faithful Representation of Accounting Information? And What are its implications for the professional performance of the internal auditor? And Is there a relation between the characteristic of faithful representation of accounting information and the effectiveness of the auditor's professional performance in light of digital transformation?

❖ **Research hypothesis:** In order to answer the problem of research, the following **hypothesis** can be formulated:

• **The first hypothesis:** There is statistically significant relationship between digital transformation and the characteristic of faithful representation of accounting information.

• **The second hypothesis:** There is statistical significance between digital transformation and the professional performance of the internal auditor.

• **The third hypothesis:** There is statistically significant relationship between the characteristic of faithful representation of accounting information and the professional performance of the internal auditor in light of digital transformation.

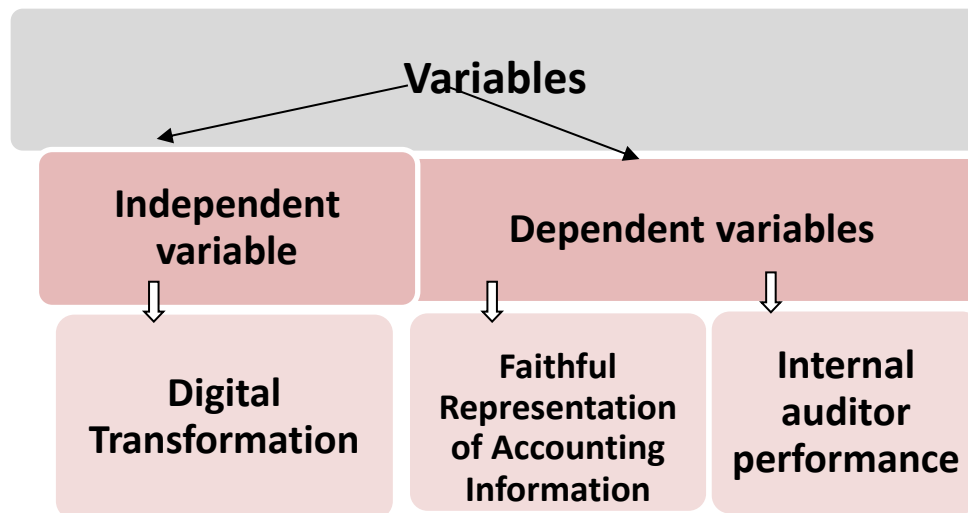
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Figure (01): The study model shows



Source: Prepared by the researcher

Accordingly, this research paper aims to identify the most important effects of digital transformation tools on the credibility of accounting information and its repercussions on the internal audit profession, through the analysis of the most important professional publications as well as academic studies, related to the subject of research on the one hand and depending on the results of the field study on the other hand.

❖ The importance of research:

This research is of great importance in that it sheds light on the repercussions of digital transformation and its relationship to the outputs of the accounting and internal auditing professions, to be aware of the interest of thinkers, bodies and relevant organizations and their urgency on the need to keep pace with modernization by following strategies to develop technical skills and capabilities in order to ensure continuity, especially in an intense competitive environment, while dealing rationally with the obstacles and risks resulting from the application of digital transformation tools and trying to find ways to get rid of them. Or avoid them if this is not possible.

❖ Methodology :

To deal with this subject, we opted for the experimental method by taking advantage of the complementarity between the analysis technique and the questionnaire and interview technique. The first will largely serve to expose theoretical research, while the second will be the tool that will collect data that will be used for quantitative research through descriptive statistics to determine the perception of accountants and internal auditors of the effects of digital transformation on the credibility of accounting information and its implications on the professional performance of the internal auditor.

Design:

To measure the effects of digital transformation on the credibility of accounting information and its implications on the professional performance of the internal auditor, 130 copies of the organized questionnaire were designed and distributed to the sample of the study population (practitioners of the accounting and internal auditing professions), where 85 copies were answered correctly. In

order to analyze the data obtained, the statistical package for the social sciences (SPSS) was used.

❖ The results of the statistical study :

Through the analysis of the data obtained related to this statistical study, we found that digital transformation has an effective role in supporting the characteristic of faithful representation of accounting information, and it also positively affects the professional performance of the internal auditor. On this basis, this study recommended the need to circulate the new regulations and laws governing the use of digital transformation tools in the internal audit profession in order to ensure the security and protection of users. Given the importance of digital transformation, this study recommended the need to use digital transformation tools in all activities of organizations in order to rationalize costs. Practitioners of the auditing profession must also take advantage of the tools of digital transformation and work to apply them to adapt this profession to the requirements of the current era of technology or industrial innovation.

1. Analysis of literature review studies and the most important publications of digital transformation in the field of accounting and auditing

Many economic researchers, along with international bodies and organizations related to accounting and auditing, have attached great importance to the subject of digital transformation and its recently developed tools, in recognition of its effective role in the qualitative leap in the modernization of the practice of accounting and auditing professions, and the following is an analysis of the most important previous studies and publications on digital transformation:

1.1: literature review studies and their most important results:

- A. The article by Otieno and Oima, (2013) whose purpose is to determine the effect of the computerization of the accounting system on the management of audit risks in public companies. The authors performed a descriptive and statistical inference analysis on a sample of 41 public companies in Kenya and were able to identify a strong correlation between the computerization of the accounting information system and audit risk management.

B. Study of Aditya B et al. (2018) Entitled "The Role of Information Technology Auditing in the Era of Digital Transformation":Through this study, it was confirmed that the innovations of digital transformation will automatically affect the role of IT auditing, and that a good IT audit will ensure that unacceptable business risks are not exacerbated by the implementation of IT. The study concluded that there are four basic aspects to activate the tasks and activities of internal audit on technology developments in the era of digitization, where the first aspect concerns the management of information technology, qualified persons, procedures and processes that govern the information technology environment, The second aspect concerns the technical infrastructure, the underlying technology in supporting key enterprise applications such as operating systems, database management systems, networks, data centers and security infrastructures. The third aspect focused on applications and computer programs that perform specific tasks related to processes and activities such as transactional applications and support applications. Finally, the fourth aspect dealt with external communications, an external network connected to an operational network such as the Internet, cloud computing, and software used as a service provider.

C. Study of Ayman Mohamed Sabri Al-Khal's. (2020) entitled "The Impact of Using Blockchain Technology on the Auditor's Responsibility": The random sample method was relied on in selecting the study sample, consisting of 74 individuals, which included three categories (faculty members, auditors, graduate students), where this study focused on the impact of using digital blockchain technology, with the division of the auditor's legal responsibility into the responsibility of the audit direction, and the responsibility of the original beneficiary direction, and the most important results reached by the researcher through this study were that the use of digital blockchain technology will leads to increased auditor liability to all parties."

D. Study of Abdul Rahman Mohamed and Heba Hamada Abu Arab.(2022) entitled "The Role of Digital Transformation in Improving the Quality of the Internal Audit Process" :

After analyzing and interpreting the questionnaire data answered using the statistical packages program, it was concluded that the use of digital transformation contributes to ensuring the quality of the internal auditor's work and the ability to use electronic data to facilitate the completion and implementation of the audit process with high accuracy.

E. Study of Dr. Tawileb Mohamed's.(2022) entitled "Prospects for the adoption of the electronic accounting system in light of the existing digital transformation in Algeria":

This study dealt with the prospects of adopting the electronic accounting system in light of the existing digital transformation in Algeria, through our focus on the role of the manifestations of digital transformation (information and communication technology, e-commerce), in its impact on the field of accounting, while trying to identify the advantages and risks of adopting the electronic accounting system, where we found that the emergence of these modern technologies will work to organize accounting operations more efficiently and effectively, while reducing the use of paper in accounting processing processes, which helps to Speeding up accounting operations and reducing cost and error,

and the use of the electronic accounting system results in building a high decision-making capacity to solve problems based on information and data that are characterized by accuracy, speed and quality, but given its advantages, it entails several risks that must be minimized.

1.2: Analysis of the most important publications and their recommendations:

A. The initiative of the United Nations Industrial Development Organization.(2016):

The largest global study, titled "Fourth Industrial Revolution Survey", with more than 2000 person from 26 countries around the world, was prepared by PricewaterhouseCoopers in collaboration with the UAE Ministry of Economy representing six different sectors. "Although the sample was rather small in the first year of the survey, the results reflect companies' perceptions of the benefits of digitally transforming their horizontal and vertical value chains".

B. Publication of International Federation of Accountants (IFAC).(2018):

It was concluded that "digital transformation technology can provide many advantages in accounting, the most important of which are cost reduction, focus on value addition activities, reduction of fraud, elimination of the need for adjustments, reduction of errors, reduction of review time.

C. Publication issuance of between the Institute of Management Accountants and the Association of Chartered Accountants.(2019):

The report of these two bodies acknowledged that "the ten most important technologies will reshape the accounting profession, which are, respectively: big data, cloud computing, mobile, artificial intelligence, robotics, cyber secrecy, electronic payment systems, virtual reality, digital service delivery and social media, and the same report also recommended that accountants must eradicate their digital illiteracy and increase their technological skills."

D. Publication of the Institute of Internal Auditors .(2019):

The members of this institute discussed a topic entitled "The Impact of Digitization on the Internal Audit Activity" and their report stressed that there are many challenges, which impose on the internal audit function the need to change its pattern and procedures and update its activities to keep pace with the technological and technical developments associated with the implementation of digital transformation strategies, as well as that these digital challenges will not only affect the internal audit tasks and the way guarantees are provided, but also Required skills and the audit methodology itself.

Through the above, we conclude that the studies that dealt with the impact of digital transformation on the credibility of accounting information and its repercussions on the performance of the internal auditor in various developing countries are few due to the novelty of the topic of digital transformation. Most of them confirm that there is a lack of credibility in the accounting information resulting from poor performance for practitioners of the internal audit profession due to the lack of use of digital transformation tools, which hinders the owners of institutions and beneficiaries of financial statements in making their decisions in a timely manner.

2. Research Structure:

In order to achieve the objectives of this research paper, it was divided into four main axes, where we address through the first axis the conceptual aspect of digital transformation, while the second axis is devoted to the literature on the relationship of digital transformation and the characteristic of faithful representation of accounting information, and then in the third axis we address the literature related to the relationship of digital transformation and the effectiveness of the professional performance of the internal auditor and in order to verify these relationships, we conducted a field study represented in the fourth axis, through which we reviewed the most important results, proposals and future prospects.

First axis: The Conceptual Aspect of Digital Transformation

2.1 Definition of Digital Transformation:

One of the most important and latest topics related to the business world at the present time is digital transformation (Reis et al, 2018). It focuses on the end-to-end digitization of all physical assets and integration into digital ecosystems with value chain partners (Lee, M, Lee, Y, Chou, C, 2017). Therefore, Digital transformation can be considered as the integration of digital technology in all activities related to the organization, which in turn leads to fundamental changes in the infrastructure of the organization to positively serve its customers, and in order to create new or modify existing products, services and operations.

Digital transformation is important as companies need to evolve to remain competitive in their industry (G. Vial, 2019). We can even describe these changes as a real new revolution since it is necessary to completely review the functioning of information systems and because all sectors are involved. So, is not just about disruption or technology, it is about value, people, optimization and the ability to adapt quickly when needed through intelligent use of technology and information (Phornla, K., et al., 2021).

Moreover, we can also consider Digital transformation as the combined effect of several digital innovations bringing new actors that change and complement the existing rules of the game within organizations (B. Hinings, T. Gegenhuber, R. Greenwood, 2018). Then in recent years, following the advent of the new technologies and computing in general, many companies have indeed decided to take action by digitizing considerably.

As a result, and in order to bring significant improvements (for example, improve the customer experience, streamline operations or create new business models), the company must adapt to new digital technologies. However, advances in digital technologies are building capacity that updates or replaces an organization's business model and collaborative approach.

2.2 Requirements for a professional orientation towards digital transformation:

Through various literatures, the requirements for a career orientation towards digital transformation can be summarized as follows: (Al-Balushi, and other, 2020)

A. Human resources:

Human resources are the important and basic element in the application of the digitization mechanism in the performance of institutions and organizations, so this important category must refine its skills with the need for technical knowledge and experts

to ensure the ease of use of technology and harnessed in achieving its goals and facilitate the achievement of digital transformation.

B. Implementation of new digital strategies and plans:

As the digitization mechanism is based mainly on the availability of a clear strategy by a group of specialists in the field that contains priorities and goals that must be achieved with the availability of follow-up by senior management in order to ensure the secret of work with high quality and in a correct manner.

This is in addition to: (Dahliz Khaled Walid Lubbad Khaled, 2017)

C. Identification of infrastructure:

The decision to shift from traditional work to digitization is based on the preparation of technical readiness that relies on technology and the Internet in providing services, so that it is characterized by efficiency in its specifications in addition to the adequacy of manpower and the skill of individuals, which is governed by the availability of organized policies for practices and procedures.

D. Security and legislation:

The importance of the existence of laws and legislations related to the mechanism of digital transformation and electronic transactions in the digital environment is an imperative necessity due to the difference between the nature of traditional services and electronic ones.

2.3 Digital Transformation Goals:

Based on the above, it can generally be said that digital transformation relies heavily on digital technologies and strategies that bring positive changes to the organization's activity and lead to improving its services, especially with customers. Digital transformation is important as companies need to evolve to remain competitive in their industry (Vial, 2019).

The specific goals of digital transformation may vary depending on the type and size of the organization and the specific business goals. However, the most important objectives of digital transformation can be summarized as follows:

A. Enhancing efficiency and improving productivity: It is about the need to use all modern digital tools in order to improve professional performance and thus the imperative for institutions to benefit from digital programs and systems to improve overall efficiency and increase work profitability.

B. Improving customer service: It is related to the need to develop websites or commercial applications, in addition to benefiting from the analysis of customer interactions towards the products or services provided by the institution.

C. Make resilient, data-driven decisions: Economic organizations can analyze big data related to customer behavior and preferences and then benefit from the results for the purpose of collecting ideas and identifying trends, so digital transformation aims to enable organizations to make more flexible and fast decisions.

D. Cost Rationalization and save time: Digital transformation can help economic organizations rationalize costs by using modern digital tools alternative to hand tools.

E. Stimulating innovation Gaining competitive advantage: Through the use of modern digital transformation technologies, such as artificial intelligence and the Internet of

Things, economic enterprises can foster a culture of innovation and explore new strategies aimed at developing products or services and gaining a competitive advantage in the market.

F. Possibility of expanding activity: Through the use of digital transformation techniques, economic enterprises can expand their activity more easily and adapt to market demands.

Through the above, it can be said that digital transformation is a profound transformation related to entrepreneurial activities, transactions and models in order to identify strategic priorities, and the opportunities provided by the combination of digital technologies and their accelerated impact on society, in order to represent and present future changes. (Garzoni et al, 2020).

Second axis: Relationship of Digital Transformation and of Faithful Representation of Accounting Information

2.4 The Concept of faithful representation of accounting information:

The honest representation of accounting information expresses the need for the latter to be accurate and realistic for accounting events so that they are accompanied by evidence, proofs and documents that indicate those facts. (Oluwagbemiga, 2021). The concept of faithful representation of accounting information focuses on the conformity and similarity of measurement of economic events with the need for compatibility between accounting figures and descriptions in terms of resources. (Safwan & Najat, 2019).

According to many literatures, faithful representation of accounting information means that accounting information is subjective and does not include major errors and is supposed to reflect the faithful image of the financial operations carried out by the economic institution. faithful representation of of accounting information was also defined as a qualitative characteristic of accounting information under which objectivity is achieved with the possibility of proper presentation of information. (Osaimi, Ahmed Zakaria Zaki, 2015).

In addition, the property faithful representation of accounting information is related to the honesty of information that can be relied upon and trusted, as three sub-characteristics are required: honesty in representation, verifiability , and impartiality. (Sherien Mamoun Sayed, Ahmed Muhammad, 2020).

From the above, it can be said that the quality of faithful representation is achieved in accounting information free of errors and bias, as it enables users to rely on it mainly in making rational decisions.

2.5 Dimensions of faithful representation of accounting information:

The importance of the dimensions of faithful representation of accounting information appears by providing all elements of completeness in financial reports, taking into account the limits of relative importance, in addition to the element of neutrality, which is an important factor in the dimensions of the faithful representation of accounting information because it indicates the degree of credibility in that information and the extent of reliance on it in making decisions. (Haija · 2016).

Moreover, everyone who practices accounting must have the necessary skills and techniques in order to promote the faithful representation of accounting information. (Nurunnabi, 2021). And In order to complete the importance of the dimensions of faithful

representation of accounting information, the element of bias to economic events must be avoided without others, with the need to avoid making mistakes during the accounting registration process. (Madah & al., 2022).

2.6 Digital Transformation and Characteristic of Faithful Representation of Accounting Information

Accounting is one of the oldest traditional professions, which has been standardized for a long period of time with its rules and methodology. But with the advent of digital technology and its rapid spread, the accounting profession has had to keep pace with changes to meet the requirements of customers. As a reminder, accounting began to enter digitization in 1945 with the beginning of the use of the first commercial computer. As a reminder, accounting began to digitize in 1945 with the beginning of the use of the first commercial computer called "Electronic Number Integrator & Computer" by IBM, and since then accounting systems have gradually begun to change towards digital transformation. (Enyi Patric Enyi, 2016).

After there, The role of accounting has converged with e-commerce through electronic exchange and electronic transfer of funds, and here appeared the beginnings of the digital transformation of accounting information. (Deshmukh, 2006) . Accordingly, the great role played by digital accounting appeared from the first century until the beginning of the nineteenth century, where it witnessed a great spread and development.

In 2010, the International Accounting Board (IASB) and the American Financial Accounting Standards Board (FASB) published the result of their joint project on the revision of the conceptual framework, where the property of reliability was replaced by the property of honest representation of accounting information. (Pelger & .Erb, 2015). Due to the importance of the credibility of accounting information, many experts point out that the quality of financial reports clearly reflects the extent to which the financial statements provide truthful information about the company's core performance, financial health and position. (Arthur & al., 2019).

Soon, the effects of digital transformation on IT governance appeared within the patterns of financial guidance and project performance analysis, enabling companies to develop their practices towards accounting activities and digital control over financial performance (Lacombe & Jarboui 2022). This has radically transformed the practices of the accounting profession, as digital transformation refers to the integration of digital technologies into the accounting system in order to transform traditional accounting practices into advanced practices through so-called cloud computing, robotic process automation (RPA), artificial intelligence and data analytics. In addition to developing the professional capabilities and skills of accountants, as well as improving the quality of accounting information to facilitate decision-making (Abdulquadri & al, 2021). It has become necessary for companies not to ignore the importance of digital technologies, as digitization is crucial for companies, in order to maintain a competitive advantage in the market, and with the rapid technological development, digital technologies change, which increases competition and develops the need for innovation.

The challenge for accounting in digital transformation is to consider the concept of reporting

Accountants, and accountants can take advantage of digital transformation to get out of the traditional accounting role towards

a serious strategy that supports the role of accountants, and work to bridge the gap between digital transformation technology and accounting generalities (Chan, 2017).

Third axis: Relationship of digital transformation and the effectiveness of the professional performance of the internal auditor

3.1 Digital Transformation and Internal Audit:

The main objective of the internal audit process is to ensure that the assets of companies are maintained and that they exploit their resources in a successful manner, in addition to providing continuous improvement, by achieving the required quality in both performance and procedures in line with the applicable policies, and this is evident in terms of the accuracy of financial and operational information as well as financial reports. So the American Accounting Association has defined auditing as: a systematic and objective process for obtaining and evaluating evidence in relation to an investigation of economic facts and events, in order to verify the degree of conformity between those facts and the specified standards, and to communicate the results to interested information users. (Jumaa, 2009).

Despite the importance of the internal audit function within the company, it has still suffered from many shortcomings due to the gap in expectations that arise from the difference between what the beneficiaries expect from the internal audit process and what the internal auditor can accomplish reasonably. This is in addition to the lack of independence of the internal auditor in many cases as a functional subordinate to the company's management and as a result of weak internal control of companies and increased risks of internal audit and lack of good planning (Kamal, 2013). Which led to the need to search for solutions to avoid all these risks and negatives that resulted from the function of the internal auditor, where the best option according to those interested in the internal audit profession is to resort to virtual technology, represented in digital transformation in its innovative methods, as the efficiency and credibility in the work of the auditor is enhanced by the use of digital information that works at the same time, to reduce the cost and raise the quality of the audit function. Hence the inevitability and possibility of quality governance internal audit function through the governance of the determinants associated with the work team as well as the governance of the determinants associated with the work environment for internal audit.

Through the new digital tools, comprehensive data related to various financial operations can be analyzed and processed, allowing the detection of most errors, as this fits with the work related to big data, leading to the transition to the full use of data and thus improving the quality of financial data. So The cognitive and technical skills of internal auditors can be considered as an important opportunity to influence the implementation and effectiveness of internal control.

3.2 Procedural approach to internal audit in light of digital transformation:

In the context of the trend of many companies using digital transformation technologies, internal audit departments are forced to follow the procedural approach outlined by the Institute of Internal Auditors (IIA) in a report issued in 2009, which stated the following:

A) Internal audit plan considerations in the light of digital transformation:

A comprehensive risk-based internal audit plan should include procedures and policies for examining the digital transformation strategy and verifying the rate of technological development and digital technologies used within the organization. In addition to the need to adopt and use a set of ideas and experiences in order to assess the risks associated with the implementation of these technologies through digital platforms and websites, taking into account three dimensions within the digital organization when developing the internal audit plan, which are cooperation (between those in charge of the audit process), communication (between people, data and the system), and communication (using digital technologies). (CIIA). (2019).

B) Requirements for examining digital transformation mechanisms:

The requirements for examining digital transformation mechanisms are based on the availability of resources related to IT audit practices and new technologies. (OECD. (2019). Foremost of which is the number of internal auditors, their level of expertise in this field, the techniques used to complete the inspection and verification processes (hardware, software), as well as local and international standards.

C) Competencies and skills of internal audit officers for digital transformation:

The competencies, skills and capabilities of the internal audit function in light of digital transformation are one of the main axes that contribute to enriching the procedural approach. The PWC report (2019) also stressed that technological and digital developments impose on internal auditors the need to possess a modern set of knowledge, skills and competencies that enable them to provide strategic advice and objective assurances as well as guarantees associated with the risks of these technologies. (PWC, 2019).

D) Adapting internal audit methodologies in light of digital transformation:

In light of the digital transformation, the internal audit profession is a great pressure on internal auditors, so it is necessary to keep pace with digital changes, change work programs in line with these technologies, and move to the use of financial and operational sustainability approaches to push the internal audit profession towards driving digital value and facing the risks resulting from digital disruption (Lia H. et al., 2020). conducted a field study represented in the fourth axis, through which we reviewed the most important results, proposals and future prospects.

Fourth axis: The Empirical Study

After conducting a survey of the various literature related to the subject of the study, this axis comes to cover the part of the Empirical study, which includes a description of the procedures carried out by the researcher in planning and implementing the study, in addition to presenting the study methodology and its community to reach the statistical data and how to analyze it and then show the results with the submission of proposals.

4.1 Objectives of the Empirical study:

This study aims to evaluate the effects of digital transformation on the property of honest representation of accounting information and its implications on the functional performance of the internal auditor.

4.2 Study Hypotheses:

Based on the study literature, the hypotheses were formulated as follows:

- **The first hypothesis:** There is statistically significant relationship between digital transformation and the characteristic of faithful representation of accounting information.
- **The second hypothesis:** There is statistical significance between digital transformation and the professional performance of the internal auditor.
- **The third hypothesis:** There is statistically significant relationship between the characteristic of faithful representation of accounting information and the professional performance of the internal auditor in light of digital transformation.

4.3 Choosing a population and how to determine the size of Sample of study?

The study population was selected, which consists of a group of accounting and auditing practitioners, headed by internal auditors, external auditors, accountants, university professors, financial managers, where copies of the questionnaire were distributed to

those and then we considered the responses to it as a source of data used in this study. So 130 copies of the organized questionnaire were distributed to the sample of the study population , where 85 copies were answered correctly. In order to analyze the data obtained, the statistical package for the social sciences (SPSS) was used.

• how to determine the size of the Sample of the study?

The study sample was selected through the method of intentional or intentional sample, which refers to the selection of a group of members of the study population who have the conditions of objectivity and confidence in their statements and opinions, and who represent the study population correctly.

4.4 Characteristics of the study population sample:

Based on the statistical analysis of the set of correct responses for the distributed questionnaire that was received by the members of the community sample, the most important characteristics of this sample were determined, which revolve around the variables of job title, educational level, number of years of experience and. This is illustrated by the following tables:

4.4.1 Table (1): Distribution of sample items by profession

Statement	Number of questionnaires Correct	Response Rate
University Professors	41	48.23 %
External and internal auditors	26	30,59 %
Accountants	18	21.18 %
The Total	85	100 %

Source: prepared by the researcher relying on SPSS program outputs.

After distributing **135** questionnaires to different sample groups of the study population, 85 valid questionnaires were retrieved, representing approximately **63%** of the number of questionnaires distributed, Through the above table, it is clear to us that the rate of good lists for statistical analysis of the categories of the study

sample is appropriate, to be relied upon to test the hypotheses of the study, while the information in it about the study sample has been processed and analyzed as the data has been entered into the statistical program used in order to complete the study,

4.4.2 Table (2): Distribution of sample items by profession

Degree	Number of questionnaires Correct	Response Rate
Doctorate	24	28.24 %
Master	38	44.71 %
Licence	18	21.17 %
Professional certifications	5	5.88 %
The Total	85	100 %

Source: prepared by the researcher relying on SPSS program outputs.

It is clear from Table N°02, which concerns the distribution of the categories of the study sample according to the professional qualification, that the most responsive category is the **38** master's degree holders, equivalent to **44.71%** of the total study sample, followed by the category that holds a doctorate degree with a total of **24** individuals, which is equivalent to **28.24%**, followed by the

category that holds a bachelor's degree and the number of its members **18** represents **21.17%**, and finally the category of holders of professional certificates with a number of individuals of **5** represented by a percentage of **5.88%**, The reason for the difference in percentages is due to the diversity of the study sample categories in terms of academic certificates.

4.4.3 Table (3): Distribution of sample items by Years of experience

Category experience	Number of questionnaires Correct	Response Rate
More than 10 years	30	35.30 %
5 to 10 years	36	42.35 %
Less than 5 years	19	22.35 %
The Total	85	100 %

Source: prepared by the researcher by relying on SPSS program outputs.

As for the distribution of categories by professional experience, Table 3 shows that the most responsive percentage represents the group whose members have experience from 5 to 10 years at a rate of 42.35% of the total categories, followed by the category that gains more than 10 years of experience by 35.30%, while the members of the category whose experience is less than 5 years represent 22.35% of the total categories of the study population sample.

4.5 Test the Validity, Reliability and Stability of the study tool:

Using both Excel and the programs of the statistical package for social sciences version 23 (SPSS), the data retrieved from the members of the study population sample were entered, for the purpose of processing and analysis, and the statistical methods used are as follows:

4.5.1 Validity and Statistics Reliability:

The Cronbach Alpha correlation coefficient method was used to ensure the correlation of the study variables and their consistency

with each other, which is one of the methods that measure the reliability of the results of the field survey-based data analysis, and this means proving the homogeneity of the answers of the members of the study population sample among them and then the possibility of generalizing the results to the whole community, as it is recognized that through the tests of the reliability coefficient and the honesty coefficient, the more the number of factories from 0.5 indicates to Stability of laboratories in the community, which leads to the generalization of the results to the study population.

4.5.3 Stability:

One of the basic characteristics that must be available in the statistical data collection tool before using it is the stability property, which represents a measure that gives the same results if reapplied to the study sample, in the same conditions and conditions, and therefore it leads to obtaining the same results. As mentioned above, the Cronbach alpha correlation coefficient was relied upon, where the results shown in Table 4 were obtained as follows.

Table (4):- Results of Cronbach's alpha coefficient test for the study sample

The Axes of Applied Study	Number of paragraphs	Cronbach alpha coefficient
The first Axis concerns the results of the stability test in statements related to the impact of digital transformation on the characteristics of the faithful representation of accounting information.	10	0.85
The second Axis includes the results of the stability test for statements associated with the reflections of digital transformation on the professional performance of the internal auditor.	10	0.76
The third Axis includes the results of the test of paragraphs related to the impact of the work of the internal auditor on the faithful representation of accounting information in light of digital transformation.	10	0.78
The Total	30	0.80

Source: Prepared by the researcher based on the results of the statistical analysis of the study data. (2023)

It is clear from the above table (4) that the values of the Cronbach alpha coefficient exceed **80%**, which indicates the availability of a high degree of internal stability, which enables us to rely on the answers of the hypotheses of the study sample and analyze its results.

Table (5) the Results of the descriptive statistical analysis of the data:

The Likert five-point scale has been relied upon to determine the degrees of relative importance of the answers of the study sample as follows:

Scale of ranks	Very important	important	Medium importance	Insignificant	Not important
Relative weight	5	4	3	2	1

And In order to interpret the data for this applied study, all the values of the arithmetic averages obtained can be treated as follows:

- If the arithmetic mean value of the elements is >3.5 , the level of perceptions will inevitably be high, so the sample members agree on the element;
- If the value of the arithmetic mean is **between [2.5-3.49]**, then the level of perceptions is average;
- If the arithmetic mean value of the elements is <2.49 , the level of perceptions is low.

4.6 Analysis of results and testing of data related to the hypotheses:

In the following, we review in this part the most important results of the statistical analysis of the applied study data obtained from

the members of the study population in order to test the validity of the hypotheses of the research paper :

4.6.1 Results analysis and testing of data related to the first hypothesis: the first hypothesis : There is statistically significant relationship between digital transformation and the characteristic of faithful representation of accounting information.

Through the values of standard deviations and the degree of relative importance of the statements, the first hypothesis of this applied study can be accepted or denied, which includes, data on the effects of digital transformation, on the property of honest representation of accounting information as shown in the following **table (6):**

Serial	The first axis: includes statements about the impact of digital transformation on characteristic of faithful representation of accounting information	Arithmetic mean	Standard Deviation	The Arranging of Paragraph	Materiality of Paragraph
1	The Digital transformation contributes to achieving integrity when processing data, which positively affects the quality of accounting information.	4.23	0.76	4	High
2	In light of the use of digital transformation tools and programs, accounting information is kept strictly confidential.	4.30	0.77	5	High
3	Using digital transformation techniques, errors can be reduced when processing accounting information across the various stages of the accounting cycle.	4.21	0.89	6	High
4	Digital transformation tools contribute to providing a complete picture of accounting information to its users.	4.29	0.86	4	High
5	The use of digital technologies contributes to improving the property of honest representation of accounting information, because it is treated under a set of recognized principles and standards.	4.27	0.76	4	High
6	Accounting information can be presented in the financial statements in an faithful and organized manner under the use of digital transformation techniques.	4.26	0.75	6	High
7	The use of digital transformation tools ensures the impartial disclosure of accounting information.	3.95	0.96	5	High
8	In light of the use of digital transformation mechanisms, the time factor can be taken into account, especially when disclosing the accounting information contained in the financial statements for the purpose of benefiting from them in making decisions.	4.17	0.84	6	High
9	Through the application of digital transformation mechanisms, accurate and clear accounting information can be obtained.	4.14	0.82	4	High
10	The use of digital transformation techniques contributes to making accounting information more credible.	4.13	0.83	5	High
The mean of Arithmetic mean of sum of statements.		4.19			

Source: Prepared by the researcher based on the results of the statistical analysis of the study data.(2023)

1. It is clear from **Table N°6** above that the arithmetic mean of all statements is equal to **4.19**, which is greater than the hypothetical mean of the study (**3.5**) with an average standard deviation equal to **0.82**, which indicates that the members of the study sample strongly agree on the availability of the property of honest representation of accounting information in light of the use of digital transformation techniques; **Therefore, the first research hypothesis was accepted, which is that there is a statistically significant relationship between the use of digital transformation techniques and the availability of the property of honest representation of accounting information.**
2. The paragraph "In light of the use of digital transformation tools and programs, accounting information is kept strictly confidential" came in first place in terms of relative importance

with an arithmetic mean of **4.30** with a standard deviation equal to **0.77**, while the last rank is related to the paragraph "The use of digital transformation tools ensures the impartial disclosure of accounting information" An arithmetic mean of **3.95** with a standard deviation of **0.96**.

4.6.2 Results analysis and testing of data related to the second hypothesis: the second hypothesis: There is statistical significance between digital transformation and the professional performance of the internal auditor.

To accept or deny this hypothesis, the answers of the study sample members were statistically analyzed and outputs related to the arithmetic mean and standard deviation were obtained for each paragraph of the hypothesis questions as shown in **Table N°07**.

Table (07): The second axis: includes statements about the implication of digital transformation on the professional performance of the internal auditor:

Serial	The second axis: includes statements about the implication of digital transformation on the professional performance of the internal auditor:	Arithmetic mean	Standard Deviation	The Arranging of Paragraph	Materiality of Paragraph
1	The use of digital transformation techniques contributes to the development of effective programs to achieve audit objectives in a timely manner.	4.45	0.75	6	High
2	Digital transformation tools help provide assurance services by the internal auditor that contribute to making appropriate decisions.	4.37	0.73	4	High
3	The use of digital transformation tools does not adversely affect the independence and integrity of the internal auditor	4.28	0.96	7	High
4	The results of the examination related to the internal audit program using digital transformation applications enable the reduction of time and effort required as well as the reduction of costs.	4.46	0.75	6	High
5	The internal audit process in light of the digital transformation maintains the confidentiality of information and contributes to protecting the network from penetration.	4.25	0.80	7	High
6	Through means of communication, digital transformation helps to connect the internal auditor with the various beneficiary parties in order to organize and coordinate the work between them.	4.53	0.64	5	High
7	To ensure high quality of inspection and confirmation services in light of digital transformation, the auditor must develop his skills and professional experience by participating in training courses related to the subject of digital transformation and its relationship to the internal audit profession.	4.20	0.95	8	High
8	Digital transformation helps speed up the internal auditor's business tasks, which increases the efficiency and effectiveness of the internal auditor's job performance within the organization	4.59	0.59	4	High
9	Digital transformation helps in providing the necessary recommendations by the internal auditor in order to improve the organization's policy in managing its activity	4.42	0.70	4	High
10	Digital transformation helps provide an internal audit regulation for the organization's management to facilitate access to risk information.	4.25	0.79	6	High
The mean of Arithmetic mean of sum of statements.		4.38			

Source: Prepared by the researcher based on the results of the statistical analysis of the study data.(2023)

1. It is clear from Table No. 7 that there is agreement among the members of the sample of the study population on the relationship between digital transformation and the functional performance of the internal auditor, where the arithmetic mean of all the statements of the second hypothesis axis (4.38), which is a value that means strongly agreeing with an internal correlation whose evidence is the value of the average standard deviations for all variables by 0.76 less than one, which means that there is no dispersion in the answers of the study sample members, **so the hypothesis that there is a statistically significant relationship was accepted between digital transformation and internal auditor functionality.**
2. While the statement most supportive of the second research hypothesis is "Digital transformation helps speed up the internal auditor's business tasks, which increases the efficiency and effectiveness of the internal auditor's job performance within the organization" with an arithmetic mean of **4.59** with a standard deviation of **0.59**, while the last rank

relates to the paragraph "To ensure high quality of inspection and confirmation services in light of digital transformation, the auditor must develop his skills and professional experience by participating in training courses related to the subject of digital transformation and its relationship to the internal audit profession." with an arithmetic mean of **4.20** with a standard deviation of **0.95**.

4.6.3 Analysis and testing of data related to the third hypothesis:

The third hypothesis: There is statistically significant relationship between the characteristic of faithful representation of accounting information and the professional performance of the internal auditor in light of digital transformation.

To accept or deny this hypothesis, the answers of the study sample members were statistically analyzed and outputs related to the arithmetic mean and standard deviation were obtained for each paragraph of the hypothesis questions as shown in **Table N°08**.

Table (8):-The third axis: includes the phrases related to characteristic of faithful representation of accounting information and the professional performance of the internal auditor in light of digital transformation.

Serial	The third axis: includes related to characteristic of faithful representation of accounting information and the professional performance of the internal auditor in light of digital transformation.	Arithmetic mean	Standard Deviation	The Arranging of Paragraph	Materiality of Paragraph
1	The use of digital transformation techniques ensures the logical interpretation of financial accounting outputs by the internal auditor, which contributes to enhancing the level of transparency of disclosure of accounting information	4.36	0.77	6	High
2	The more the internal auditor controls the digital transformation techniques, the more this positively affects the effectiveness of the processed data, which leads to improving the quality of accounting information that helps the beneficiary parties to make the appropriate decision..	4.28	0.86	4	High
3	Internal audit, when using modern digital transformation tools, helps to verify the availability of security and protection necessary for accounting information when practicing various accounting treatments.	4.10	0.70	10	High
4	digital transformation environment leads to the communication of audit results, follow-up of results, and implementation of recommendations in financial reporting.	4.27	0.73	7	High
5	In light of the use of digital transformation techniques and for the purpose of achieving the property of honest representation of accounting information, the internal auditor seeks, through his program, to issue a set of recommendations and proposals and always stand on their implementation by the concerned departments.	4.26	0.99	8	High
6	Digital transformation contributes to reducing the credibility gap between financial statements and financial reports, which helps in raising the functionality of the internal auditor	4.70	0.87	4	High
7	In order to ensure accuracy in accounting information, the internal auditor, when controlling digital transformation techniques, assists the various departments of management to carry out their tasks.	4.30	0.82	8	High
8	Using digital technologies, the internal auditor focuses mainly on improving the quality of accounting information by verifying that all employees comply with all management procedures of the organization.	4.69	0.70	5	High
9	In light of the digital transformation, internal audit enhances and supports the company's position among its competitors	4.14	0.74	9	High

	through assurance services that ensure the existence of the property of honest representation of financial information				
10	In light of the use of various digital transformation technologies, the internal auditor contributes to issuing confirmatory reports for accounting information, which leads to the satisfaction of the parties benefiting from the financial reports	4.60	0.81	5	High
The mean of the arithmetic mean of the total questions		4.37			

Source: Prepared by the researcher based on the results of the statistical analysis of the study data.(2023)

1. Through Table N°08, it is clear that there is agreement between the answers of the sample members about the strength of the relationship between the honest representation of accounting information and the work of the internal auditor in light of the use of digital transformation techniques, and this is evidenced by the value of the arithmetic mean of all the statements of the third hypothesis axis, which amounted to (4.37), and it is also noted that there is an internal correlation and lack of dispersion between the answers, as the average standard deviations for all variables reached a value of 0.78. This means that there is no dispersion in the answers of the study sample, including the inevitability of the validity of the hypothesis of a statistically significant relationship between the credibility of accounting information and the functional performance of the internal auditor in light of digital transformation.
2. While the most supportive statement for the third research hypothesis is "Digital transformation contributes to reducing the credibility gap between financial statements and financial reports, which helps in raising the functionality of the internal auditor" with an arithmetic mean of 4.70 with a standard deviation of 0.87, while the last rank relates to the paragraph "Internal audit, when using modern digital transformation tools, helps to verify the availability of security and protection necessary for accounting information when practicing various accounting treatments." with an arithmetic mean of 4.10 and a standard deviation of 0.70.

By analyzing the results of the responses of the study population sample on the third part of the questionnaire, it can be confirmed that there is a strong relationship between the job performance of the internal auditor and the honest representation of accounting information in light of the digital transformation, due to the high arithmetic mean of the total arithmetic averages of the paragraphs, which amounted to 4.37, **so the third hypothesis was accepted that there is a statistically significant relationship between the job performance of the internal auditor and the honest representation of accounting information in light of digital transformation.**

5. Summary of the results of the study hypotheses to derive the relationship between the variables of the study:

Through the results of the study, the research hypotheses were confirmed as follows:

5.1 The first research hypothesis was accepted, which is that there is a statistically significant relationship between the use of digital transformation techniques and the availability of the property of honest representation of accounting information.

5.2 The second hypothesis was accepted that there is a statistically significant relationship was accepted between digital transformation and internal auditor functionality.

5.3 The third hypothesis was accepted that there is a statistically significant relationship between the job performance of the internal auditor and the honest representation of accounting information in light of digital transformation.

6. Conclusions, Finding and recommendations studies:

Based on the presentation and analysis of the main axes of this research paper and in parallel with the reality of the field survey of the groups that represented the sample of the study population, the results were drawn and proposals and recommendations were submitted to be able to propose the prospects of the study as follows:

Conclusions:

The study concluded that digital transformation helps to strengthen and upgrade the accounting system and contributes to activating the property of honest representation of accounting information within the framework of applying the principles and standards of recognized financial accounting. Digital transformation also provides the necessary technological skills that lead to the success of practicing the accounting profession in a realistic way that makes it provide financial data in a timely and more accurate manner compared to traditional practice.

As for internal auditing, the number transformation techniques play a major role in activating the functional performance of the internal auditor by providing advanced public services and building better relationships with all beneficiary parties, as the application of these modern technologies requires many factors, including the inclusion of the audit plan for accounting information and the continuous audit approach, provided that the work of the internal auditor is included within the advisory services and not confirmatory as stated in the report (CIIA.2019).

Findings:

Through the above, several important results related to the issue of digital transformation and its effects on the property of honest representation of accounting information as well as its implications for the function of the internal auditor were reached, which can be summarized as follows:

- 1- The application of digital transformation techniques contributes positively to improving the quality of accounting information and its honest representation with regard to impartiality, completeness and error-free.
- 2- Digital transformation creates the information infrastructure, leading to its digitization, and facilitates the application of the

extended business reporting language on which financial reporting is based within organizations.

- 3- Digital transformation helps to achieve the appropriate timing of accounting information, both in terms of processing timeliness and disclosure timing, as technology is used to measure and process data.
- 4- Digital transformation helps reduce the burden of The work of the accountant and reduces the documents Paper.
- 5- Digital transformation helps speed up the completion of the internal auditor's work and the quality of the audit process in general.
- 6- The internal auditor can conduct comprehensive and continuous assessments of accounting information using digital transformation mechanisms, which contributes to the issuance of audit results and discuss them with the Board of Directors in a timely manner with recommendations that improve the quality of financial reporting.
- 7- Internal audit supports the pillars and techniques of governance in the field of digital transformation by helping companies to know how changes affect the control processes of electronic programs before they are implemented and expand the scope of risk assessment associated with them.
- 8- Internal audit plays an effective advisory role to lead digital value leadership by identifying the risks specific to the organization in advance, which makes the internal auditor provide strategic advice and value-added services, especially with regard to cybersecurity, privacy, cloud computing, big data and other technological technologies.

Recommendations

In light of the results of the theoretical study and field survey, and in line with recent developments in the accounting and auditing professions, we can provide a set of recommendations, which we include as follows:

- 1- Accountants must develop their performance to keep pace with the digital transformation environment by shifting from a traditional accountant to a financial analyst of available data and information.
- 2- Accounting measurement and disclosure must be developed through the use of digital transformation tools and capabilities.
- 3- The need to keep pace with developments in the field of digital transformation through the participation of accountants and auditors in training courses in order to develop their competencies and scientific and practical skills
- 4- Due to its great importance, digital transformation technologies must be exploited in the examination and consultation processes, where the internal auditor obtains the necessary information in a timely manner.
- 5- One of the advantages of digital transformation is to reduce costs, so accounting and auditing practitioners must take advantage of digital transformation techniques as much as possible to maintain the principle of reducing costs and developing work methods to satisfy users of financial reports.

- 6- Conducting more research and studies on digital accounting and electronic auditing and methods of developing them in order to deal with new changes in business technology.
- 7- Professional standards and publications governing internal audit implementation plans and procedures should be developed to include new digital technologies and digital transformation processes.
- 8- Laws and regulations related to the financial system and the internal audit system must be amended in line with digital transformation.
- 9- The current curricula of the faculties and institutes of economics and accounting should be developed by studying new courses, keeps pace with modern information technology.
- 10- Audit committees and the Court of Auditors should be instrumental in adopting digital transformation techniques through conferences and workshops and professional courses in this field to keep pace with the secretions of modern development in technology and communications.

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