

The Impact of IT Governance on the Audit of Electronic Accounting Information Systems: "Empirical study on Palestinian companies listed on the Palestine Stock Exchange"

Dr. Mohammed Mosa farajallah¹, Dr. Dalal Mohammed Ibrahim Mohammed²

¹Ph.D. in accounting and finance, Head of payroll and appointments section in the High Judicial Council, Gaza, Palestine

²Ph.D. in accounting. Assistant Professor at Al-azhar University, Al zagazig, Egypt

E-Mail: mmfarajallah@gmail.com¹, dalal.mohamed@azhar.edu.eg²

Abstract: This study aimed to identify the impact of IT governance on the audit of electronic accounting information systems in Palestinian companies listed on the Palestine Stock Exchange, Identify the audits of electronic accounting information systems and the challenges and risks they face, and the concept, principles, and mechanisms of information technology governance. The study followed the descriptive-analytical approach. To achieve the study objective, the researcher designed a questionnaire as a study tool. The results of the analysis revealed a significant statistically significant impact between IT governance and auditing and auditing of electronic accounting information systems at the macro level. The results of the analysis showed that there was a significant statistically significant impact between each of the variables of IT governance and audit of electronic accounting information systems. The auditors are aware that the use of IT governance improves the quality of audit procedures on the software and electronic files used in the company, and thus on the quality of audit services. The researcher recommended Greater attention to the application of the principles of IT governance in the Palestinian companies, due to their significant impact on the quality and reliability of the company's operations and business results.

Keywords: IT governance, Auditing, e- accounting information systems

1. INTRODUCTION:

IT governance has become a cornerstone of successful organizations in the digital age of the digital revolution in e-commerce and e-government, to achieve better performance of the IT system, contributing to the achievement of the strategic objectives of the organization (Gelling, 2007). Information technology governance, in particular, focuses on information systems, their performance, and risk management, while at the same time their compatibility with the organization's strategies and objectives, while ensuring the return on investments in the field of information technology and reducing the risks associated with it, in a manner that achieves the highest degree of control and use of information technology involving all stakeholders. At the lowest cost and safe ways.

On the other hand, the audit of electronic accounting information systems is an extension of Regular audit operations, taking into account the fact that many activities are becoming based on electronic information systems, with the importance of analysis and assessment of the relevant risks. The financial statements also linked through the mechanism of systems based on the integration and processing of data in more than one operating system and database system, which requires constant examination systems and electronic control (Lutfi, 2005).

The development of information technology and the use of electronic accounting information systems to increase interest in the use of modern technologies in the review and audit process, especially in auditing the electronic accounting

information systems, as this matter leads to overcome some aspects of human shortcomings in the case of the exercise of professional judgment, and therefore it can improve the efficiency and effectiveness of the audit process. Some studies in this field have shown that the use of information technology in the audit process to reduce the time spent in writing processes and tasks calculations for many things, such as: audit risks and audit sample sizes, and thus led to reduce time and costs, and improve the quality of the audit process, and provide a better basis To practice professional judgment by auditors (Khaddash and Siam, 2003). On the other hand, despite the new job opportunities offered by IT to the audit profession, it was accompanied by many risks and challenges, including: the abolition of the traditional documentation of evidence and internal control systems, the lack of important elements of the visual audit trajectory, the spread of computer crime and information security, viruses, and others.

With the development of information technology and the widespread application of electronic accounting systems, there is an urgent need to protect these systems from the risks and provide the necessary control methods for the protection of electronic accounting systems and to ensure the completion of its operations properly and on time (Alsakiny & Awawda, 2011). Therefore, the researcher chooses this topic to highlight the basic principles of information technology governance and its impact on the audit of electronic accounting information systems.

2. STATEMENT OF THE PROBLEM:

Despite the role played by electronic accounting information systems in facilitating financial reporting

processes for companies, but their emergence was associated with increased information security risks through the penetration of information systems or attempts to manipulate accounting information, especially in the financial sector, which negatively affects the external auditor's estimate of the degree of risk inherent associated with each item of the financial statements. On this basis, the research problem is to study the impact of applying the principles of information technology governance on the audit of accounting information systems, and to identify their role in reducing audit risks and enhance the security of information systems. The problem of the study is the following question:

What is the impact of IT governance on the audit of electronic accounting information systems in Palestinian companies listed on the Palestine Stock Exchange?

3. STUDY OBJECTIVES:

- Identify the concept, principles, and mechanisms of information technology governance.
- Identify the audits of electronic accounting information systems and the challenges and risks they face.
- Access to the results of correlation and influence relations between the two variables studied, and to try to interpret and benefit from the results in addressing one or more problems in the companies subject to research.

4. STUDY IMPORTANCE:

The study derives its importance from two main aspects:

- In practical aspect: obtaining a field guide from the Palestinian business environment on the impact of IT governance on the audits of electronic accounting information systems, the opportunities, and challenges facing these systems, techniques, and methods used to deal with them, in addition to the extent to which the Palestinian companies apply the principles of information technology governance.
- In Scientific aspect: the increasing need for the advancement of the profession of auditing in Palestine, and to improve the performance of auditors during their audit services of the highest quality. Also, providing scientific evidence on the importance of the application of information technology governance in companies and its prominent impact in maximizing the company's benefits.

5. STUDY HYPOTHESES:

In the context of the study questions, the researcher will try to validate the following main hypothesis: "There is a statistically significant impact between the application of IT governance and the audit of electronic accounting information systems in companies listed on the Palestine Stock Exchange". The following sub-hypotheses emerge:

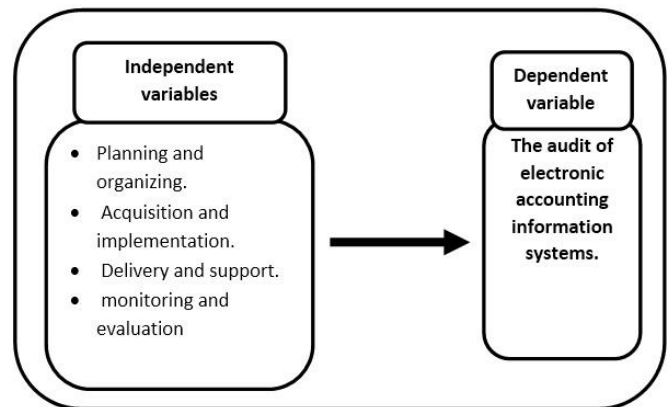
- There is a statistically significant impact between planning and organizing on the audit of electronic accounting information systems in companies listed on the Palestine Stock Exchange.

- There is a statistically significant impact between acquisition and implementation on the audit of electronic accounting information systems in companies listed on the Palestine Stock Exchange.
- There is a statistically significant effect between support and delivery on the audit of electronic accounting information systems in companies listed on the Palestine Stock Exchange.
- There is a statistically significant impact between monitoring and evaluation on the audit of electronic accounting information systems in companies listed on the Palestine Stock Exchange.

6. STUDY MODEL AND VARIABLES:

Figure (1) presents the proposed study model and the relationships between its main variables. The right side of the model, as it represents the independent variable, represented by the basic elements of IT governance: (Planning and organizing, acquisition and implementation, delivery and support, monitoring and evaluation). The left side of the model represents the dependent variable represented by: the audit of electronic accounting information systems.

Figure (1): The proposed model and the relationships between its main variables



7. PREVIOUS STUDIES:

Previous studies on IT governance and its impact on auditing have varied. Some have focused on the role of IT governance mechanisms in reducing information security risks to reduce electronic financial manipulation in government units under the e-government system, such as (Abu Hajar and Abdeen, 2014), It showed that IT governance is an important strategic requirement in various sectors, especially in enterprise information systems. Also, the use of IT governance reduces electronic financial manipulation and reduces the risks facing the security of electronic government accounting information. While other aspects have received the attention of researchers, including the role of information technology governance under the framework of (COBIT) in enhancing internal control in reducing the risk of audit of electronic accounting information systems such as the study

(Hasnawi and Moussawi, 2017) which concluded that companies adopt the mechanisms of IT governance. It contributes to the reduction of financial manipulation, and enhances the internal control system in the electronic accounting systems, in addition to improving the quality of audit, and reduce their costs. The study (Shanti, 2011) focused on the importance of the use of information technology in the audit process, and the impact and changes resulting from the use of information technology in the audit process. The study found that the use of information technology contributed to the development of the audit profession and contributed positively to the audit processes, in addition to the need for the auditor to have scientific and practical experience, in addition to knowledge of the use of information technology, which contributes to raising the efficiency of the audit. The study (Hammadi et al., 2018) aimed to highlight the impact of electronic governance in improving the quality of audit, through accounting disclosure and how to use it in solving many of the problems facing organizations, as well as to know the extent of the relationship between e-governance and the quality of audit through accounting disclosure. The study concluded to several results, including There is a positive correlation and impact between e-government and the quality of audit and accounting disclosure, a weakness in the application of the principles of electronic governance in economic organizations used for the electronic system.

On the other hand, the study (Hamdouna & Hamdan, 2006) focused on electronic audit in Palestine, in terms of areas in which external auditors use information technology, and assess the extent of use in various activities and areas of audit in terms of planning, control and documentation, and the impact of electronic audit on The quality of evidence, in addition to the most important challenges and difficulties facing the application of electronic audit. The study concluded that the use of IT in electronic audit process helps in some aspects to improve the quality of evidence, in addition to there are some problems and difficulties associated with the application of information technology in audit, including the difficulty of maintaining the confidentiality of information, and the dismissal of some workers. The study (Tuttle & Vandervelde, 2007) examined the theoretical framework of IT governance under the cobit framework of internal control in various audit areas including operational audit, compliance with regulations and instructions as well as a financial audit. The results showed that it is important for the audit profession to look for academic tests for their application, which provides a field guide for policymakers in enhancing the current audit applications. The results also showed a correlation between the application of the cobit framework and the overall risk assessment under the electronic accounting systems. Also, the cobit framework can be used to predict the behavior of auditors in assisting in IT audits.

From previous studies, according to the researcher, there are no previous studies in the Palestinian environment at least that dealt with the problem of this research in terms of study variables and their relationship (IT governance and its impact

on the audit and audit of electronic accounting information systems), so it is expected to fill this research a gap, and to draw the attention of companies and society in general to the importance of the findings of the study, taking into account the recommendations.

8. THEORETICAL FRAMEWORK

8.1 IT Governance

IT governance is one of the concepts that have received great attention recently and has become an important topic in the field of accounting and auditing. (Van Grembergen, 2002) has pointed out that IT governance is the organizational capacity exercised by the Board, Executive Management and IT Department to oversee the design and implementation of an IT strategy, and emphasis on integration between the organization and information technology. (Moeller, 2013) defined it as a set of policies and best practices that serve as a strategic enabling force to improve the operations of business ventures, encompassing all levels of the organization. (Abdul Rahman, 2013) defined it as an effective tool in the enterprise by creating flexibility in information technology, in the structures and operations of information systems, and where it is seen as the organizational capacity to control the installation and implementation of the IT strategy, It is also a guide to the right direction, to achieve a competitive advantage for the enterprise.

Although these definitions differ in some respects, they focus on the same issues, such as: harmonizing business and IT, the primary responsibility of the Board.

8.1.1 Importance of IT Governance:

Many researchers, such as (Prasad et al, 2010), (Well & Rose, 2005) cited several reasons for their importance, including:

- Achieving an economic return on all activities carried out by the Corporation.
- Deepening the role of management and control of information technology activities and raising awareness of the risks arising from them.
- Not to confuse the functions and responsibilities of the Executive Directors, and the functions of the Board of Directors and the responsibilities of its members.
- Contribute to discovering opportunities and maximizing the expected benefits.

8.1.2 Key Elements of IT Governance (COBIT5 Framework):

To be able to implement IT governance, organizations must use a combination of different mechanisms, including best practice controls and practices. These mechanisms represent a set of important controls to achieve governance, and are grouped into four main areas:

- **Planning and organizing:** This includes demonstrating that technology can be used optimally in companies,

helping these companies achieve their general and private goals. Also, it shows the alignment between the organizational structure of the organization and the structure of the IT system in preparation for maximizing the benefits of using information technology. This area also addresses the strategy related to the contribution of information technology to companies and emphasizes that business objectives should converge with what is planned, and that information activities must be planned, connected, and managed efficiently. The imbalance in planning and organizing is a major cause that may lead to the company's failure to meet the challenges from internal and external sources (Lainhart, 2007).

- **Acquisition and implementation:** The field of acquisition and implementation comes after planning the requirements of information technology, to be accompanied by the process of acquisition of the proper use, and the correct implementation of the information technology system, thus providing the organization with its need of this technology, which ensures the functioning of the business.
- **Delivery & Support:** This field means the delivery of information technology within the activities of the company, the implementation of its applications, as well as the support of operations to be able and effective in the implementation of IT systems, This area also takes into account services to be delivered, ranging from traditional processes to training, and to deliver services, support must be effective (Salle, 2004).
- **Monitoring and Evaluation:** This field aims to ensure the compatibility of the current IT systems, which is designed and planned, to achieve the objectives of the company. It also aims to achieve independent and impartial evaluation of the effectiveness and efficiency of information technology systems, and their ability to achieve business objectives and control of companies through internal and external auditors, and compliance with legislation, which means that the collection of information technology processes and resources need to be systematically measured to seek To implement governance, improve quality and comply with control requirements.

8.1.3 IT Governance Objectives:

The objectives of IT governance are as follows: (Abu Hajar and Abdeen, 2014)

- Separation of ownership, management and performance control.
- Develop physical control on computers and access to them, and work on the control of logical access to data where it does not reach unauthorized to perform their tasks.
- Evaluate the performance of senior management, enhance accountability and raise confidence.

- Not to confuse the functions and responsibilities of the Executive Directors and the functions of the Board of Directors and the responsibilities of its members.

8.2 Audit of electronic accounting information systems:

The audit of electronic accounting information systems is an organized and objective process to obtain evidence (paper and electronic) of the allegations of management, and evaluated objectively, as in the evaluation of both internal control and data and information security at all stages of the electronic accounting information system, from input and operation and outputs, then Determine the extent to which these claims conform to the established criteria and communicate the results to the users concerned (Al-Sharif, 2006). It is also known as: a collection and evaluation process to determine whether the use of a computer contributes to the protection of the assets of the economic unit assures the integrity of its data and achieves its objectives effectively and efficiently uses its resources (Ferjani, 2009).

8.2.1 Importance of auditing electronic accounting information systems: Importance of auditing electronic accounting information systems is as follows: (Al-Dossary & Al-Huwaidi, 2008)

- Keeping pace with the continuous development in audit tasks and procedures as a result of the electronic operation of accounting data.
- Provide the necessary time to perform the audit process, as the impact of the audit on the financial position of many enterprises.
- Improving the decision-making process and the exercise of personal judgment.
- Improve the quality of the audit process in general and the possibility of completing some complex audits more easily.

8.2.2 Audit objectives of electronic accounting information systems:

The objectives of the audit of the electronic accounting information systems have not changed from the audit of manual accounting information systems, but the use of computers changes the way the processing, storage, retrieval and delivery of financial information, and may affect the accounting and internal control systems used in the company. The overall objectives of the audit of electronic accounting information systems are: (Moscove, et. Al. 2003)

- Ensure the effectiveness of internal control of data, computers, and networks to prevent unauthorized access, with a view to copying, modifying or destroying.
- Ensure that the ownership, development, and modification of the programs are carried out under the authorization and approval of the Department.
- Ensure that the processing of financial transactions, files, reports, and any other electronic records is carried out accurately and completely.

- Ensure that the source data with errors are identified and then processed following management policies.
- Ensure that the electronic accounting information system files are accurate, complete and confidential.

9. METHODOLOGY:

9.1 DETERMINE THE METHODOLOGY OF THE STUDY:

The study followed the descriptive-analytical approach, in which it attempts to describe the phenomenon subject of the study, and analysis of its data, and to show the relationship between its components, and the views expressed about them, and the processes involved, and the effects they cause.

9.2 STUDY POPULATION:

The study population consists of all the financial and administrative staff working in the companies listed on the PEX during the period of the study. The number of (48) companies deployed in the governorates of the West Bank and Gaza Strip.

9.3 THE STUDY SAMPLE:

The researcher selected a random sample of (120) employees, distributed to each of: senior management staff, financial management in the companies under study, and after the distribution of questionnaires according to the knowledge of the researcher was retrieved (108) questionnaires by (%90).

9.4 STUDY TOOL:

To achieve the study objective, the researcher constructed and designed the study questionnaire, drawing on similar previous literature, and consulting with expertise and specialization in this field in the academic and professional field. The questionnaire was divided into two sections: Section I \ this section consists of specific data on the employees interviewed and companies such as job title, educational qualification, and practical experience, years of experience, number of training courses, company age. Section II is a scale aimed at identifying the impact of IT governance on the audit of electronic accounting information systems. This section contains two axes with a total of (32) questions. The researcher used the five-point Likert scale to determine the importance of each questionnaire questions, to measure the respondents' responses to the questionnaire questions.

9.5 VALIDITY AND CONSISTENCY OF THE STUDY:

The validity of the scale: The accuracy of the scale was confirmed by:

9.5.1 The validity of the arbitrators: The accuracy of the scale was confirmed by:

The validity of the arbitrators: The scale was presented to a group of arbitrators with specialization in accounting at Palestinian universities, to guide their views on the appropriateness of the scale questions for its purpose, as well as to ensure the correctness and clarity of the language formulation, and some questions were added, deleted or

modified based on the arbitrators 'suggestions, The scale included in its final form (32) questions.

9.5.2 Validity of the internal consistency: The Validity of the internal consistency was confirmed by calculating Pearson correlation coefficients between the scores of each dimension and the total degree of the questionnaire, by applying the scale to a survey sample consisting of (40) individuals outside the study sample, and obtained high stability coefficients indicating Validity of the scale as shown in Table No. (1).

Table (1): Correlation coefficients and significance level for each field And the total score for the questionnaire

#	The field	Correlation coefficient	Significance level
Dimensions IT Governance		0.994	0.000
1	Planning and organizing	0.838	0.000
2	Acquisition and implementation	0.915	0.000
3	Delivery and support	0.835	0.000
4	Monitoring and evaluation	0.755	0.000
Auditing of electronic accounting information systems		0.961	0.000

9.5.3 Stability of the scale: Alpha-Cronbach stability: The researcher calculated the Alpha Cronbach parameter to measure the stability of each field of the scale and the scale questions as a whole, and obtained high stability parameters indicating the validity of the scale as shown in Table No. (2).

Table (2): Stability coefficients for scale fields

#	the field	Questions	Alpha - Cronbach
IT Governance		24	0.927
1	Planning and organizing	6	0.630
2	Acquisition and implementation	6	0.923
3	Delivery and support	6	0.867
4	Monitoring and evaluation	6	0.781
Auditing of electronic accounting information systems		8	0.909
All fields together		32	0.954

9.6 DESCRIPTION OF SAMPLE CHARACTERISTICS AND HYPOTHESIS TEST:

Description of sample characteristics: Through the general data collected on the respondents and the company’s data by the first section of the questionnaire, and using statistical iterations, the characteristics of the study sample were determined, To identify the characteristics of the respondents' society in terms of scientific, practical and social composition, the following table clarifies this:

Table No. (3): Description of the sample characteristics

Job Title	Financial / Administrative Manager	Head of Accounting Department	Accountant	100%	
Duplicates	30	33	45	108	
Qualification	Bachelor Degree	Master	PhD	100%	
Duplicates	49	37	22	108	
number of training courses	nothing	(1-5) courses	More than 5 courses	100%	
Duplicates	11	46	51	108	
Years of Experience	Less than 5 years	years (10-5)	(15-11) years	more than 15 years	100%
Duplicates	4	17	31	56	108
the company age	Less than 5 years	years (10-5)	(15-11) years	more than 15 years	100%
Duplicates	-	20	39	49	108

9.7 ANALYSIS OF STUDY QUESTIONS AND HYPOTHESIS TEST:

9.7.1 Analysis of the study questions: For analyzing the questionnaire questions, several statistical methods were used, such as arithmetic averages, percentages, and standard deviations for each field question, as well as the total field.

A- Analysis of the first field questions (planning and organizing): This field was used to measure the degree of planning and organization, as one of the sub-variables of information technology governance, which could affect the audit of electronic accounting information systems, and the following results were monitored:

Table (4): Analysis of questions in the field of planning and organization.

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
1	There is annual planning for the company's needs for electronic systems and software.	3.58	0.75	71.7	2

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
2	The company uses continuing professional education programs to develop workers on all-new programs.	3.20	0.97	64.1	5
3	There are established channels of communication for management with employees to ensure the implementation of company strategies and goals.	3.31	1.10	66.3	4
4	A plan is developed to ensure the quality and effectiveness of the IT systems used in the company.	3.06	1.01	61.3	6
5	There is a clear system for defining the scope of responsibility and determining the powers of workers in the field of IT.	3.36	1.11	67.2	3
6	There are periodic reports about the compatibility of IT with organizational strategies and the risks expected from its use	3.77	0.69	75.4	1
Planning and organizing		3.38	0.69	67.7	

It is clear from the above table No. (4) that the arithmetic averages for all field paragraphs ranged between (3.06 - 3.77) with a percentage ranging between (61.3% - 75.4%) according to the five-step scale (Likert), as it is also evident by the low dispersion in the responses of the sample individuals around That field with its various questions, where the value of the standard deviations ranged between (0.69 - 1.11), which reflects the convergence of the respondents' views on that field.

It also shows that the level of availability of planning and organization in general with the management of companies came in a medium degree, where the arithmetic mean for the field reached (3.38) and with a percentage of (67.7%).

B- Analysis of the second field questions (acquisition and implementation): This field was used to measure the degree of acquisition and implementation, as one of the sub-variables of information technology governance, which could affect the audit of electronic accounting information systems, and the following results were monitored:

Table (5): Analysis of questions in the field of acquisition and implementation.

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
1	There is a continuous development of electronic services provided to clients.	3.43	0.96	68.5	5
2	Additional copies of the basic and modified software are kept.	3.44	0.88	68.9	4
3	There is sufficient security to protect programs and files and restrict access to computer logs and files.	3.69	0.89	73.7	1
4	The required system software is determined, and appropriate control systems are put in place and maintained.	3.54	0.69	70.7	2

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
5	There are policies for training and qualifying employees to use information technology.	3.38	0.96	67.6	6
6	There is a determination to the procedures for modifying programs and the entities authorized to do so, and the approvals obtained to make modifications.	3.54	0.78	70.7	3
Acquisition and Implementation		3.50	0.74	70.0	

It is clear from the above table No. (5) that the arithmetic averages for all field questions ranged between (3.38 - 3.69) with a percentage ranging between (67.6% - 73.7%) according to the five-step scale (Likert), as it is also evident by the low dispersion in the responses of the sample individuals around That field with its various questions, where the value of the standard deviations ranged between (0.69 - 0.96), which reflects the convergence of the respondents' views on that field.

It also shows that the level of availability of acquisition and implementation in general with the management of companies came to a large degree, where the arithmetic mean for the field reached (3.50) and a percentage of (70.0%).

C- Analysis of the second field questions (delivery and support): This field was used to measure the degree of delivery and support, as one of the sub-variables of information technology governance, which could affect the audit of electronic accounting information systems, and the following results were monitored:

Table (6): Analysis of questions in the field of delivery and support.

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
1	Customer complaints about the quality of services provided are reviewed and their causes analyzed.	3.65	0.67	73.0	4
2	An effective system is available to address problems in the company's workflow.	3.67	1.00	73.3	3
3	There is an emergency plan to face risks and implement alternative support measures.	3.52	1.21	70.4	5
4	The services provided to clients are evaluated periodically.	3.28	0.99	65.6	6
5	There are controls to access important information and reports.	3.85	1.05	77.0	1
6	There is ongoing maintenance for the devices and equipment used.	3.81	0.64	76.3	2
Delivery and Support		3.63	0.75	72.6	

It is clear from the above table No. (6) that the arithmetic averages for all field questions ranged between (3.28 - 3.85) with a percentage ranging between (65.6% - 77.0%) according to the five-step scale (Likert), and the low dispersion in the responses of the sample individuals around That field with its various questions, where the value of standard deviations ranged between (0.67 - 1.21), which reflects the convergence of the respondents' views on that field.

It also turns out that the level of availability of support and delivery in general with the management of companies came to a large degree, as the arithmetic means for the field reached (3.63) and with a percentage of (72.6%).

D- Analysis of the second field questions (monitoring and evaluation): This field was used to measure the degree of monitoring and evaluation, as one of the sub-variables of information technology governance, which could affect the audit of electronic accounting information systems, and the following results were monitored:

Table (7): Analysis of questions in the field of monitoring and evaluation.

#	The question	Arit hmet ic mea n	Stand ard deviat ion	perce ntage	arra nge ment
1	The data necessary to monitor and define the management reporting process is collected.	3.57	0.97	71.5	5
2	There is a mechanism for assessing performance and assessing customer satisfaction.	3.47	0.88	69.4	6
3	The control mechanism for internal operations is determined and the level of reporting on this control is set.	3.61	0.86	72.2	2
4	Reports are prepared and presented to its users on time	3.68	0.80	73.5	1
5	The level of protection provided in hardware and instructions is checked to maintain the integrity and confidentiality of the system and its data.	3.59	1.01	71.9	3
6	The network and communication work environment and its impact on the applied systems are constantly being studied.	3.58	0.82	71.7	4
Monitoring and Evaluation		3.58	0.72	71.7	

It is clear from the above table No. (7) that the arithmetic mean for all field questions ranged between (3.47 - 3.68) with a percentage ranging between (69.4% - 73.5%) according to the five-step scale (Likert), as it is also evident by the low dispersion in the responses of the sample individuals around That field with its various questions, where the value of the standard deviations ranged between (0.80 - 1.01), which reflects the convergence of the respondents' views on that field.

It also turns out that the level of availability of follow-up and evaluation in general with the management of companies came to a large degree, as the arithmetic means for the field reached (3.58) and with a percentage of (71.7%).

E- Analysis of the second axis questions (audit of electronic accounting information systems): This field was used to measure the degree of auditing of electronic accounting information systems. The following results were monitored:

Table (8): Analysis of questions in the Axis of the audit of electronic accounting information systems.

#	The question	Arit hmet ic mean	Stand ard deviation	perce ntage	arra nge ment
1	The use of computerized systems in the audit process improves control procedures for the company's software and electronic files.	3.60	0.80	72.0	4
2	The use of application software in the audit process contributes to comparing the actual results of the company's departments with what is planned to identify deviations and know the reasons.	3.59	0.83	71.9	5
3	Modern systems are used to implement the analytical and financial procedures of the company's operations.	3.66	0.82	73.1	2
4	The use of electronic technologies helps in checking the balances of the various accounts more accurately and better.	3.53	0.90	70.6	7
5	The use of computerized systems in the audit process helps to achieve objective results by properly documenting the audit process.	3.56	0.81	71.3	6
6	The use of computerized systems in the audit process will improve the auditor's ability to understand the company's internal control system, and thus determine the extent of reliance on him in assessing evidence.	3.77	0.92	75.4	1
7	The use of application software in the audit process reduces the costs of completing the audit process.	3.66	0.83	73.1	3
8	The use of information technology in the audit process helps in calculating the sample size better, more accurately and more expressively on the financial community.	3.40	0.78	68.0	8
Audit of electronic accounting information systems		3.52	0.68	70.5	

It is clear from the above table No. (8) that the arithmetic mean for all field questions ranged between (3.40 - 3.77) with a percentage ranging between (68.0% - 75.4%) according to the five-step scale (Likert), as it is also evident by the low dispersion in the responses of the sample individuals around That field with its various questions, where the value of standard deviations ranged between (0.78 - 0.92), which

reflects the convergence of the respondents' views on that field.

It also turns out that the level of availability of auditing of electronic accounting information systems in general with the management of companies came to a large degree, where the average arithmetic for the field reached (3.52) and a percentage of (70.5%).

10. HYPOTHESES TEST:

To test the validity of the hypotheses, the researcher conducted a simple Linear Regression. The Beta coefficient was used to determine the expected change in the dependent variable (audit of electronic accounting information systems) due to the change in one unit of the independent variable (IT governance). (R²) was used to identify the model's ability to interpret the relationship between independent and dependent variables, in addition to using the F test to identify the significance of the regression model. The significance level (0.05) was used to judge the significance of the impact; the calculated significance level was compared with the value of the adopted significance level. The results of the hypothesis test were as follows:

Table (9): Result of multiple regression tests for study hypotheses.

The field	Audit of electronic accounting information systems		
	Significance level (Sig.)	T-Test	Regression coefficient (Beta)
Planning and organizing	0.002	3.191	0.221
acquisition and implementation	0.002	3.215	0.291
delivery and support	0.000	4.078	0.279
monitoring and evaluation	0.003	3.010	0.237
The correlation coefficient (R)	Significance level (Sig.)	Value of (F) test	Coefficient of determination (R ²)
0.920	0.000	142.243	0.847

The above table shows that the value of (R) is (0.920), and the value of (R²) is (0.847), and this indicates the strength of the relationship between information technology governance and electronic accounting information systems auditing, and the value of (F) (142.24) is a statistically significant value when Significance level ($\alpha \leq 0.05$), which indicates the significance of the model as a whole.

The value of (t) was (3.191) corresponding to the dimension of planning and organization, which is statistically significant value at the level of significance ($\alpha \leq 0.05$), which indicates a statistically significant effect between planning and organization on auditing electronic accounting information systems. The value of (Beta) also reached (0.221), which means that the audit of electronic accounting information systems increases by one unit as the interest in

planning and organization increases by (0.221). Hence, the first sub-hypothesis can be accepted, which is: **“There is a statistically significant effect between planning and organizing on auditing electronic accounting information systems in companies listed on the Palestine Stock Exchange.”**

It also appears from the above table that the value of (t) corresponding to the axis of acquisition and implementation (3.215) is statistically significant value at the level of significance ($\alpha \leq 0.05$), which indicates a statistically significant effect between acquisition and implementation on auditing of electronic accounting information systems. The value of (Beta) also reached (0.291), which means that the audit of electronic accounting information systems increases by one unit as interest increases in the acquisition and implementation increases by (0.291). Then the second sub-hypothesis can be accepted, which is: **“There is a statistically significant effect between acquisition and implementation on auditing of electronic accounting information systems in companies listed on the Palestine Stock Exchange.”**

It is noted from the above table that the value of (t) corresponding to the axis of support and conduction (4.078) is statistically significant value at the level of significance ($\alpha \leq 0.05$), which indicates a statistically significant effect between delivery and support on the audit of electronic accounting information systems. The value of (Beta) also reached (0.279), which means that the audit of electronic accounting information systems increases by one unit as the interest in support and delivery increases by (0.279). Hence, the third hypothesis can be accepted, which is: **“There is a statistically significant effect between delivery and support on auditing of electronic accounting information systems in companies listed on the Palestine Stock Exchange.”**

Also, the value of (t) (3.010) corresponding to the follow-up to the evaluation and evaluation, which is statistically significant value at the level of significance ($\alpha \leq 0.05$), which indicates a statistically significant effect between monitoring and evaluation on the audit of electronic accounting information systems. The value of (Beta) also reached (0.237), which means that the audit of electronic accounting information systems increases by one unit as the interest in monitoring and evaluation increases by (0.237). Hence, the fourth hypothesis can be accepted, which is: **“There is no statistically significant effect between monitoring and evaluation on auditing of electronic accounting information systems in companies listed on the Palestine Stock Exchange.”**

11. CONCLUSIONS:

- The results of the analysis revealed a significant statistically significant impact between IT governance and auditing and auditing of electronic accounting information systems at the macro level.

- The results of the analysis showed that there was a significant statistically significant impact between each of the variables of IT governance and audit of electronic accounting information systems. However, these variables varied according to the level and came in order respectively: (internal controls, information technology strategy, and planning, organizational structures, standards, and policies).
- The concept of auditing has not changed as a result of the emergence of electronic accounting information systems. However, it was the change in the audit environment, which had an impact on the implementation of audit tasks, including the methods and approaches used in the audit process.
- The application of IT governance elements under the COBIT internal control framework enhances internal control in electronic accounting systems.
- There is an urgent need for auditors and audit offices to implement elements of IT governance by companies, as they have a role in improving audit quality and reducing their time and costs.
- The auditors are aware that the use of IT governance improves the quality of audit procedures on the software and electronic files used in the company, and thus on the quality of audit services.

12. RECOMMENDATIONS:

- Greater attention to the application of the principles of information technology governance in the Palestinian companies, due to their significant impact on the quality and reliability of the company's operations and business results.
- Work on dissemination the concept of information technology governance to all concerned parties through issuing regulations and brochures and holding forums, seminars and workshops.
- The need to keep abreast of developments and follow up on modern systems, especially in the field of auditing and internal control systems and training and qualification of those who consider them as the process of using information technology in the audit process is a prerequisite for quality control audit.
- The need to highlight the importance of information technology governance in the audit profession, through conferences, lectures and training courses.
- The need to use the means and methods of information technology and modern electronic systems, in addition to tools and techniques of electronic audit in the audit process because of its impact in increasing the efficiency and effectiveness of the audit process.
- Work on the adoption of the internal control framework by the Palestinian companies to ensure sufficient

confidence in the accounting system and improve the security of information within the system.

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