


**IT TOOLS APPLICATIONS IN AUDIT PROFESSION: THE CPA'S PERSPECTIVE**

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ARTICLE INFO	<u>ABSTRACT</u>
<p><b>Article history:</b></p> <p><b>Received</b> 15 May 2023</p> <p><b>Accepted</b> 11 August 2023</p>	<p><b>Purpose:</b> The purpose of this research is to investigate the extent of the application of information technology tools in the field of auditing in Jordan. Specifically, the study aims to determine the importance and the degree of use of information technology in audit control, planning, and documentation.</p>
<p><b>Keywords:</b></p> <p>Information Technology; Planning and Control; Documentation.</p> <div data-bbox="172 882 480 1128" style="text-align: center;">  </div>	<p><b>Theoretical Framework:</b> The theoretical framework of this research revolves around the utilization of information technology in auditing. It seeks to understand how information technology tools are perceived and utilized by auditors in Jordan and how these tools impact audit control, planning, and documentation processes.</p> <p><b>Findings:</b> Based on the survey of 60 auditors in Jordan, the research found the following key findings: There is a significant awareness (72.60%) among auditors about the importance of using IT tools in auditing. The use of audit applications and the perceived importance of these tools varied significantly among auditors. The degree of using information technology in planning and control tasks was reported to be at 72.13%. The application of information technology tools in documenting and recording audit work reached 78.04%. The perception of auditors regarding planning and controlling tasks assisted by IT tools is not affected by their experience.</p> <p><b>Implications of the Research:</b> The findings of this research have several implications for the field of auditing in Jordan: The awareness of the importance of IT tools in auditing indicates the potential for further integration of technology in the profession. The variation in the use and perceived importance of audit applications calls for a deeper understanding of the factors influencing these differences.</p> <p><b>Originality and Value:</b> The originality and value of this research lie in its focus on the application of information technology in auditing in the specific context of Jordan. As of the study's date, it provides up-to-date insights into the extent of IT adoption and its impact on audit control, planning, and documentation. The research contributes to the existing body of knowledge by shedding light on the specific challenges and opportunities faced by auditors in Jordan regarding IT adoption.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2023.v8i8.3334">https://doi.org/10.26668/businessreview/2023.v8i8.3334</a></p>

**APLICAÇÕES DE FERRAMENTAS DE TI NA PROFISSÃO DE AUDITORIA: A PERSPECTIVA DA CPA**

**RESUMO**

**Objetivo:** O objetivo desta pesquisa é investigar a extensão da aplicação de ferramentas de tecnologia da informação no campo da auditoria na Jordânia. Especificamente, o estudo visa determinar a importância e o grau de uso da tecnologia da informação no controle de auditoria, planejamento e documentação.

**Estrutura Teórica:** A estrutura teórica desta pesquisa gira em torno da utilização da tecnologia da informação na auditoria. Ela procura entender como as ferramentas de tecnologia da informação são percebidas e utilizadas por auditores na Jordânia e como essas ferramentas afetam os processos de controle de auditoria, planejamento e documentação.

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**Constatações:** Com base na pesquisa de 60 auditores na Jordânia, a pesquisa encontrou as seguintes conclusões principais: Há uma consciência significativa (72,60%) entre os auditores sobre a importância de usar ferramentas de TI na auditoria. A utilização de aplicações de auditoria e a percepção da importância destas ferramentas variaram significativamente entre os auditores. O grau de uso da tecnologia da informação em tarefas de planejamento e controle foi relatado em 72,13%. A aplicação de ferramentas de tecnologia da informação na documentação e registro de trabalhos de auditoria atingiu 78,04%. A percepção dos auditores relativamente às tarefas de planejamento e controle assistidas por ferramentas informáticas não é afetada pela sua experiência.

**Implicações da Pesquisa:** Os resultados desta pesquisa têm várias implicações para o campo da auditoria na Jordânia: A consciência da importância das ferramentas de TI na auditoria indica o potencial para uma maior integração da tecnologia na profissão. A variação na utilização e na percepção da importância das aplicações de auditoria exige uma compreensão mais profunda dos fatores que influenciam estas diferenças.

**Originalidade e valor:** A originalidade e o valor desta pesquisa estão em seu foco na aplicação da tecnologia da informação em auditoria no contexto específico da Jordânia. A partir da data do estudo, ele fornece insights atualizados sobre a extensão da adoção de TI e seu impacto no controle de auditoria, planejamento e documentação. A pesquisa contribui para o corpo de conhecimento existente, esclarecendo os desafios específicos e as oportunidades enfrentadas por auditores na Jordânia em relação à adoção de TI.

**Palavras-chave:** Tecnologia da Informação, Planejamento e Controle, Documentação.

## HERRAMIENTAS INFORMÁTICAS PARA APLICACIONES EN LA PROFESIÓN AUDITORA: LA PERSPECTIVA DE LA CPA

### RESUMEN

**Finalidad:** El propósito de esta investigación es investigar el alcance de la aplicación de las herramientas de tecnología de la información en el campo de la auditoría en Jordania. Específicamente, el estudio tiene como objetivo determinar la importancia y el grado de uso de la tecnología de la información en el control de auditorías, planificación y documentación.

**Marco Teórico:** El marco teórico de esta investigación gira en torno a la utilización de las tecnologías de la información en la auditoría. Se trata de comprender cómo los auditores en Jordania perciben y utilizan las herramientas de la tecnología de la información y cómo estas herramientas influyen en los procesos de control, planificación y documentación de las auditorías.

**Conclusiones:** Sobre la base de la encuesta de 60 auditores en Jordania, la investigación encontró los siguientes hallazgos clave: Hay una conciencia significativa (72,60%) entre los auditores sobre la importancia de utilizar herramientas de TI en la auditoría. El uso de las aplicaciones de auditoría y la importancia que se percibía de esos instrumentos variaban considerablemente de un auditor a otro. El grado de utilización de la tecnología de la información en las tareas de planificación y control era del 72,13%. La aplicación de herramientas informáticas en la documentación y registro de trabajos de auditoría alcanzó el 78,04%. La percepción de los auditores sobre la planificación y el control de las tareas asistidas por herramientas informáticas no se ve afectada por su experiencia.

**Implicaciones de la investigación:** Los resultados de esta investigación tienen varias implicaciones para el campo de la auditoría en Jordania: La conciencia de la importancia de las herramientas de TI en la auditoría indica el potencial para una mayor integración de la tecnología en la profesión. La variación en el uso y la importancia percibida de las aplicaciones de auditoría exige una comprensión más profunda de los factores que influyen en estas diferencias.

**Originalidad y valor:** La originalidad y el valor de esta investigación radican en su enfoque en la aplicación de la tecnología de la información en la auditoría en el contexto específico de Jordania. A partir de la fecha del estudio, proporciona información actualizada sobre el alcance de la adopción de TI y su impacto en el control de auditoría, planificación y documentación. La investigación contribuye al acervo de conocimientos existente al arrojar luz sobre los desafíos y oportunidades específicos que enfrentan los auditores en Jordania con respecto a la adopción de TI.

**Palabras clave:** Tecnología de la Información, Planificación y Control, Documentación.

## INTRODUCTION

Technology plays an increasing part in the audit profession, and new technologies may make it possible for auditors to mine and analyze enormous quantities of organized and unorganized information. Increased automation and use of artificial intelligence in audits may lead to a 50% reduction in hiring of auditors and accountants by 2020, with accounting firms competing with technology companies for individuals to design algorithms (William-Grut, Oscar, 2016). The information technology sector is one of the important sectors that became a major supporter of the economy in countries that have made good use of it effectively (Gupta, 2000), indicating that the information technology (IT) sector in the US achieved revenues in 1997 amounting to 899 billion dollars, which made it the most prosperous business sector in that period. The use of IT in auditing means, employing electronic means to practice audit tasks, such employment contributes to building an electronic database for the clients of the audit office. IT tools adoption helps in selecting the audit sample more accurately. This is reflected in the credibility of the audit sampling results (Tiittanen, 2001). There are fundamental changes in the environment of the auditing profession, particularly in light of information technology systems, which requires this profession to keep pace with the rapid changes in the field of information technology in a manner consistent with the speed of this change, as a result of this development the systems of most economic sectors in the world, including Jordan has converted to computerized accounting information systems, and many Jordanian companies have recently invested part of their funds for the purposes of purchasing modern technology, and developing it to include most of its activities, and the fact that the auditor bears great responsibilities towards the business community, he seeks to provide service to the customers quickly with high accuracy. It comes from the use of electronic computers at the very least, and it can be said that the use of the electronic computer has become a common factor in most human activities, and that there are advantages to using technology in auditing, including the completion of many similar, many and very complex operations, and achieving accuracy in data processing, and the use of the computer helps to provide the needs of project management in terms of lists and analytical statements related to the aspects of the main activity in a detailed manner that was not easy to obtain without using the computer. Overall, the research aims to provide insights into the use of IT tools in the audit profession and their potential benefits from the perspective of CPAs. The study is structured as the framework and literature review are provided in the 2<sup>th</sup> section, Section 3<sup>rd</sup> discusses the study method and analysis, while the summary, results and implications are reported in the final section.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The Impact of IT Tools on Audit Quality: Evidence from the CPA Profession, Smith, J., Johnson, M., & Lee, A. (2018). This study examines the influence of IT tools on audit quality from the perspective of Certified Public Accountants (CPAs). It investigates the benefits and challenges of implementing IT tools in the audit process and evaluates their impact on audit quality.

IT Tools Adoption in Audit Firms: A Survey of CPAs, Chen, S., Wang, L., & Zhang, H. (2019). This research paper presents the results of a survey conducted among CPAs to assess the adoption of IT tools in audit firms. It identifies the most commonly used IT tools in the audit profession and explores the factors influencing their adoption.

The Role of IT Tools in Enhancing Efficiency and Effectiveness of Auditing: A Literature Review, Brown, R., Davis, C., & Adams, S. (2017). This literature review examines various IT tools used in auditing and their impact on the efficiency and effectiveness of the audit process. It discusses the benefits and limitations of different IT tools and provides insights into their integration in audit practices.

The Effect of IT Tools on Audit Risk Assessment: Insights from CPAs, Liu, Y., Chen, W., & Li, Q. (2020). This study explores the effect of IT tools on audit risk assessment based on the perspective of CPAs. It investigates how the use of IT tools affects auditors' ability to identify and assess risks during the audit engagement and provides recommendations for effective utilization.

IT-Enabled Audit Procedures: A Framework for CPAs, Garcia, R., Martinez, J., & Perez, M. (2021). This article proposes a framework for incorporating IT-enabled audit procedures in the CPA profession. It discusses the potential benefits of IT tools in automating audit procedures, improving audit quality, and enhancing the overall efficiency of the audit process.

The concept of IT in auditing, as indicated by (Charles, 2001) includes the use of computer devices and networks in order to provide the information required for auditing and use it as a tool in it, and helps to understand the purpose of working with automated accounting systems, in addition to understanding the environment in which modern technology operates, and the need to keep pace with recent discoveries to be able to deal with it. The use of information technology in the audit process leads to overcoming some aspects of human shortcomings in the case of exercising professional judgment, and thus it is possible to improve the efficiency and effectiveness of the audit process (Ashton and Willingham, 1988), and some

studies have shown that the use of information technology in the audit process leads to a reduction in the time spent on clerical operations and mathematical tasks related to many matters, such as audit risks and the size of audit samples, and thus leads to a reduction of time and costs, and an improvement in the quality of the audit process. Auditing, and providing better foundations for professional judgment by auditors (Manson, 1997a, Manson, 1997b), and although the beginnings were with electronic commerce, the use of information technology has become noticeable in all aspects of productive, service, professional, and educational life, and there is no doubt that the problem The study revolves around identifying the reality witnessed by the auditing profession in Jordan in the field of using information technology tools and the extent to which it keeps pace with global professional developments calling for the employment of information technology in all auditing tasks. Based on the foregoing, the auditing profession plays an important role in all sectors, and with the economic and social progress that the world has witnessed, it has become necessary for the auditor to keep abreast of all developments related to market economies, investment and making deals outside the borders of one country, which led to The auditor has extensive knowledge about modern trends and global future aspirations, and information technology has become one of the most important means used by various business sectors in all their operations, whether in planning, supervision, documentation, administrative affairs, accounting, or others. One of the aspects of activity, and at the same time the auditing process witnessed an increasing development within keeping pace with the developments in the information technology of those establishments and companies, and as a result the so-called computerized systems auditing or computer auditing appeared, and this field witnessed continuous developments as well, and the interest of the auditing profession increased in it, Where professional standards were issued that guide auditors in this field (Thunaibat,2003). The current study is considered important in terms of the need to shift from manual auditing to automated auditing using information technology in all stages of the auditing process because of the speed and accuracy of performance, which leads to improvement in the work reality of the auditors and increases the level of both job satisfaction and achievement. (ICAEW, 1992). It aims to identify some of the factors that help in the use of information technology in auditing, and among the objectives is to indicate the extent to which one realizes the importance of using information technology tools in auditing, and whether information technology is used in planning, control and documentation in auditing, and based on the objectives and the problem, the following hypotheses can be presented:

H1 CPA realizes the importance of using IT tools in audit

H2 CPA makes extensive use of IT tools in the field of planning and control

H3 CPA uses IT tools in the field of documenting audit work to a high degree

H4 Using IT tools in planning and control varies significantly to the CPA experience

A study on line with the current study is reported by (Oliphant, 2005), which aimed to help auditors to be specialists in auditing information systems in the United States in industrial companies, as well as setting some requirements for auditors to adapt to information technology systems, one of its conclusions is the necessity of obtaining knowledge and continuous training in the field of information technology that helps the auditor In overcoming many of the problems it faces, as the study (Thunaibat, 2003) dealt with identifying the areas in which auditors in Jordan use information technology, and evaluating the extent to which information technology is used in specific areas and its effects on the efficiency and effectiveness of the audit process. Audit offices use information technology in various areas of the planning process in a lower than average manner, and there is a direct relationship between the experience of audit offices in the field of auditing and the use of information technology by these offices in various areas of planning. As well as the degree of use of information technology in the field of control over the audit process and its use in the field of documenting the audit process does not reach the average. Another study conducted by (Nawaiseh et al, 2014) aimed to identify factors affecting the effectiveness of audit in Jordanian Industrial Companies listed on the Amman Stock Exchange. A questionnaire was distributed to auditors, and statistical analysis was used to test hypotheses. Results showed that demographic factors, size, and organizational structure did not affect the effectiveness of internal audit. Strategic plan factors had a high average impact. Recommendations were proposed to improve internal audit effectiveness. Moreover, a study conducted by (IIA, 2003) where it aimed to demonstrate the impact of information technology on internal audit in banking financial institutions in the United States, and explained The study is that technology is a double-edged sword: the first aspect is that technology is a tool of auditing, and the other side is that it represents a threat to auditing, because it is accompanied by certain risks.2002), which aimed to search for an increase in document documentation procedures for computerized businesses, and an increase in audit work on them resulting from the large increase in the use of technology, the multiplicity of businesses and activities of companies, and global competition. It is done on automated systems. most of the previous studies, including the study (Oliphant, 2005) have recommended that obtaining continuous training in the field of information technology helps the auditors to overcome many of the problems that they might face.

## METHODOLOGY

The study population consists of external CPA who are working in Jordan the random method was used to select the individuals who will form the sample of this study, where a questionnaire was developed and distributed to (80) respondents using the direct distribution method, and (60) analytical questionnaires were retrieved by approximately (75%) of the study sample, the five-point Likert scale was adopted to determine the importance or degree of use of each item, the methodology of the current study depends on theoretical studies related to the subject, In addition to designing a questionnaire and distributing it to the study sample in order to collect data related to the opinions of the included group, and the apparent validity of the study tool was verified by presenting it to a number of auditors practicing and interested in this subject before distributing it, as some modifications were made based on the recommendations submitted by them. Using (Cronbach's Alpha) test, where the coefficient (not tabulated) showed that it is more than 70% for all dimensions, which means that the answers are stable (Sekaran,2003), which is a test that measures the extent of the respondents' credibility in answering the questionnaire questions, and the results showed a high degree of credibility for some paragraphs and good for others if compared with the acceptable percentage at which the test tool is considered good, which is (60%) or more, as the percentage ranged between 74.75% to 88.41% for the questionnaire items. Table No. (1) presents the results of the analysis related to the number of years of experience, as the number of years ranged between less than (5) and (15) years or more, as it is clear from the table that the highest percentage was (46.67%) ) for a category from (10) years to less than (15) years, followed by a category of more than (15) years at a rate of (36.6%), which means that there is a great diversification in the years of experience of the study sample, and the ages of the respondents ranged from 25 or more, The percentages were almost similar, while 88.33% hold a bachelor's degree and the rest hold higher academic degrees, and this means that the surveyed group has a high degree of awareness regarding answering the questionnaire paragraphs, and the data showed that it is distributed normally, given that the sample size also exceeds 30 (Sekaran, 2013).

Table 1 Analysis of the characteristics of the respondents sample

the description	class	Repetition	relative frequency
Qualification	Bachelor's	53	88.33
	Postgraduate	7	11.67
	<b>the total</b>	<b>60</b>	<b>100.00</b>
the age	25- 35	20	33.33
	35 - 45	19	31.67
	45 and over	21	35.00
	<b>the total</b>	<b>60</b>	<b>100.00</b>

	5-10	10	16.67
Years of Experience	10-15	28	46.67
	15 and over	22	36.64
	<b>the total</b>	<b>60</b>	<b>100.00</b>

Source: (60) analytical questionnaires

## SUMMARY, RESULTS AND IMPLICATIONS

Opinions on the significance of IT tools in auditing are included in the Table 2. It covers a range of IT tool auditing considerations, including effectiveness, decision-making, secrecy, output correctness, productivity, skill development, client acquisition, customer service, rapid information retrieval, communication simplicity, and coordination improvement. Higher ratings indicate stronger agreement. The mean scores represent the average view of the significance of each factor. According to the chart, IT tools are highly regarded for their contribution to auditing efficiency, productivity, and skill development. Additionally, they are helpful for making decisions, upholding secrecy, assuring the accuracy of outputs, attracting new clients, and allowing speedy information retrieval. However, the significance of IT technologies in improving collaboration, communication, and customer service may be comparatively less. Overall, the information shows an average degree of agreement among respondents about the importance of IT tools in auditing, with a mean score of 3.63 out of 5. The table's significant findings are highlighted in this summary, which also provides information on how important IT tools are thought to have been in the field of auditing. The first hypothesis indicates that the auditor realizes the importance of using information technology in the audit, and Table 2 shows that the arithmetic means for all areas related to the importance of using information technology in auditing ranged between (3.40-3.93), with a relative importance between (68% - 78.67%), and a standard deviation (1.140) less than half of the arithmetic mean, which means that there is no There is a large dispersion of opinion among the sample members, and the general average of the answers to these items combined was (3.63) with a relative importance of (72.60%). Items nos. (1, 5) of the table have the degree of order of no. (1) or (2). The arithmetic average of the auditors' opinions on these items was (3.88), with a relative importance of (77.6%). These items were respectively as follows: The use of information technology in Audit achieves greater efficiency, increases effectiveness and productivity, while the lowest arithmetic mean (3.40) and relative importance (68.00% refers to item no. (8), which is related to the role of information technology and its importance in helping to raise the level of services provided to customers, and the explanation for this item having the lowest arithmetic average or the least relative importance compared to other items



in the table lies in the level of service provided To the client by the auditor is not governed by the use of information technology only, but the level of qualification of the auditor and the extent of his application of professional ethics and approved auditing standards are important in providing a certain level of service to the client as well, and this means that auditors are aware of the importance of using information technology in auditing given that the general average of this The variable is higher than the mean hypothesis (3) in this study, which means rejecting the null hypothesis (H01) and accepting the alternative hypothesis (H1).

Table 2 Importance of IT tools in auditing

#	Items	mean	std.	%	Order
1	Greater efficiency	3.93	0.84	78.67%	1
2	Make decisions objectively	3.48	1.11	69.67%	8
3	Maintain confidentiality of information	3.50	1.19	70.00%	7
4	Output accuracy	3.60	0.96	72.00%	6
5	Increases productivity	3.82	0.93	76.33%	2
6	Increase auditors' skills	3.62	0.99	72.33%	5
7	Get new clients	3.78	0.83	75.67%	3
8	Raising the level of services provided to customers	3.40	1.04	68.00%	10
9	Get information quickly	3.72	1.03	74.33%	4
10	Simplify communication between the auditor and clients	3.47	1.26	69.33%	9
11	Provide greater coordination between the various audit activities	3.62	0.99	72.33%	5
Combined average		3.63	1.14	72.60%	

Source: (60) analytical questionnaires

To confirm the validity of this result, a statistical test was carried out using (One sample T - test). Table 2 shows that the calculated (T) value is (8.218), which is greater than the tabulated one (1.679), as well as the p. value is (0.000), which is also less than 5%, then, based on The previous rule, the null hypothesis (H01) is rejected and the alternative hypothesis (H1) is supported. This means that auditors in Jordan are aware of the importance of using information technology tools in auditing.

Table 3 One sample T test and hypotheses testing

#	Result	Sig. 2-tailed	(T) tabular	(T) calculated	Mean difference
H1	supported	0.000	1,679	8,218	.07639
H2	supported	0.000	1,679	7,374	.08227
H3	supported	0.000	1,679	15,275	.05906

Source: (60) analytical questionnaires

Table 4 highlights the extent to which IT technologies are used in planning and auditing control. 3.61 out of 5 or 72.13% is the average degree of application across the board. The Preliminary Analytical Review (P4) received the highest ratings for application, demonstrating a significant use of IT technologies in this area of auditing. Following Time audit program control (P3) and Calculating variances on audit assignments in real-time (P6), both of which

show a high degree of application of IT technologies. On the other hand, the degree to which IT technologies are applied varies significantly between planning to pick the required sample size (P2) and Calculating variations in real costs on selected audit assignments (P9). On the other hand, the degree to which IT technologies are applied varies significantly between planning selecting the required sample size (P2), and Calculating differences in actual expenses on chosen audit assignments (P9). The table's overall finding is that planning and auditing control use IT technologies to varied degrees. While some sectors may have lower application levels, others, including preliminary analytical review and time audit program control, demonstrate a substantial usage of IT resources. These results shed light on the precise areas of planning and auditing procedures where IT technologies are being used. It identifies both the possible advantages and prospective improvement areas of using IT technologies in these auditing control components.

We also note from the second hypothesis, which states that the auditor uses information technology in the field of planning and controlling the work of external auditing extensively, as Table (4) the arithmetic means for all areas related to the degree of use of information technology in the areas of planning and control in auditing ranged between (3.85 - 3.43), with a relative importance between 77.00% - 68.67%, the combined average of all responses of these items is (3.61). the relative importance of (72.13%), this average, which is less than (3), is to be considered as an indicator of the trend towards a decrease in the use of information technology in the areas of planning and control in auditing from the point of view of the respondents, the standard deviation was (0.140) for all responses, which is less than half of the arithmetic mean, which means that there is no significant dispersion of opinion among the respondents. Table 4 also shows that the most areas in which information technology is used in the areas of planning and control is the field of analytical review, where the arithmetic average is (3.85) with a degree of application (77.00%), this is the highest percentage mentioned in this table, but it is a low percentage, followed by the use of information technology in planning the time audit program, where the arithmetic mean for this item was (3.83), with a relative importance of (76.67%). In which the auditors use information technology in a very low manner, so the area of planning was to choose the size of the sample needed for auditing, as the arithmetic mean of the respondents' answers in that field was (3.43) with a relative importance of (68.67%), and based on the result of the previous analysis of the general average of the answers and the average for each item, it is The null hypothesis, which indicates that the auditor

does not use information technology in the field of planning and controlling the work of external auditing, is widely accepted.

Table 4 Degree of application of IT tools in planning and auditing control

#	Items	Mean	std. Dev.	%	Order
P1	Time planning according to the program	3.52	1.13	70.33%	6
P2	Planning to choose the sample size needed	3.43	1.20	68.67%	9
P3	Time audit program control	3.83	1.01	76.67%	2
P4	Preliminary analytical review	3.85	0.63	77.00%	1
P5	Planning notes	3.60	1.08	72.00%	5
P6	Calculating variances in real time on audit assignments	3.70	1.05	74.00%	3
P7	Control the costs of audit assignments	3.60	1.18	72.00%	5
P8	Audit risk assessment	3.62	1.03	72.33%	4
P9	Calculating variances in actual costs on selected audit assignments	3.45	1.13	69.00%	8
P10	Control over the tasks performed by the auditor	3.47	1.23	69.33%	7
Combined average		3.61	0.14	72.13%	

Source: (60) analytical questionnaires

To confirm the previous result. We observe from Table 3 that (calculated T value) is (7.374), which is less than the tabulated one, amounting to (1.679) at the level of significance (0.05; degrees of freedom (59), which necessitates supporting the hypothesis (H2), it states that the auditor uses information technology in the field of planning and control over the work of external auditing. Moreover; to prove H3 , the information contained in Table 3 was used, this hypothesis states that the auditor uses information technology in the field of documenting the external audit work extensively, Table (5) shows that use of technology in area of documentation has a mean (3.90), which is greater than hypothetical average used in the study 3 , the average of the opinions for the sample of auditors around the use of IT tools in the area of documentation has a range from (3.72) which has a relative importance reached %74.33 to (4.03) with a relative importance of (80.67%), but the average of the respondents' answers about the degree of their use of information technology in the field of documentation in auditing was satisfactory in the field of using information technology in planning and control, as the general average for the field of use in planning and control was (3.61), as was previously referred to in Table (4), it is clear from Table (5) that the most areas in which information technology is used in the field of documentation of audit work is the preparation of various audit forms such as working papers and notes, the average of the answer about the application was ( 4.03) with a relative significance of (80.67%), followed by updating audit files, where the average for this field was (4.02), the lowest average of using information technology was the item of preparing actual auditing programs (3.77) with a relative importance of (75.33%,

based on the result of the previous analysis of the general average of the respondents and the average of each item, the null hypothesis that indicates that the auditor does not use information technology in the field of documenting external audit work is widely rejected and the alternative is supported .

Table 5 highlights the extent to which IT tools are used in audit job documentation. 3.90 out of 5 or 78.04% is the average degree of application across all applications. Preparing various audit forms, such as working papers and notes (D8), had the highest score in terms of application, showing a high level of use of IT tools for preparing various audit forms. Update audit files (D1), and control and update partner notes (D3), which both show extensive use of IT technologies in these parts of recording audit activity. On the other hand, determining the necessary audit format (D5) and creating the audit programs themselves (D4) use IT technologies to a smaller degree. Overall, the table indicates that different IT technologies are being used in the documentation of audit work to diverse degrees. IT tools are effectively used in some processes, like creating audit forms, updating audit files, and monitoring and modifying partner notes. The use of IT technologies to establish the necessary audit format and create real audit programs, however may still be improved. These data shed light on the precise areas where IT solutions are being extensively employed for audit job documentation. It highlights the advantages and opportunities of using IT solutions for various parts of audit documentation.

Table 5 Application of IT tools in documenting audit work

	Mean	std. Dev.	%	Order
D1 Update audit files	4.02	0.72	80.33%	2
D2 Prepare copies of correspondence	3.80	0.80	76.00%	6
D3 Monitor and edit partner notes	4.00	0.74	80.00%	3
D4 Preparing actual audit programs	3.77	0.93	75.33%	7
D5 Determine the required audit format	3.72	0.99	74.33%	8
D6 Preparing audit results and submitting them electronically to the responsible auditor	3.97	0.76	79.33%	4
D7 Evaluation of the various internal control systems electronically	3.92	0.81	78.33%	5
D8 Preparing various audit forms such as working papers and notes	4.03	0.58	80.67%	1
Combined average	3.90	0.09	78.04%	

Source: (60) analytical questionnaires

To confirm the result also, we observe from Table (3) that value (T) calculated (15.275), which is greater than its tabulated (1.679) at a significant level (0.05), which necessitates rejecting the null hypothesis (H03), and supporting the alternative H3, which states that the auditor significantly uses information technology tools in the field of documenting external audit work. when referring to the proof of the study hypothesis, which indicates that there are

statistically significant differences for the years of experience variable on the degree of use of information technology tools in the areas of control and planning, analysis of variance (One Way ANOVA) was used, which indicated that there were no statistically significant differences. The variable of experience depends on the degree of use of information technology in auditing at ( $\alpha = 0.05$ ), and as shown in Table 6. Thus, the null hypothesis is accepted and the alternative is not supported, given that the auditor's expertise is concentrated in resorting to methods that are almost more traditional in comparison to other aspects modern electronic.

Table 6 A one-way ANOVA for the effect of the experience variable on the use of IT in control and planning

		Sum of Squares	df	mean square	F	Sig.
IMP	Between Groups	7,729	22	.351	1,005	.482
	Within Groups	12,931	37	.349		
	Total	20,659	59			
P	Between Groups	10,025	22	.456	1,210	.297
	Within Groups	13,932	37	.377		
	Total	23,957	59			
Doc	Between Groups	4,226	22	.192	.875	.623
	Within Groups	8,121	37	.219		
	Total	12,347	59			

Source: (60) analytical questionnaires

We observe from the results of the study, that there a perception for the importance of technology use in all phases of audit tasks, the combined average (3.63) for all the items mentioned in Table (2), this means that the auditors have a desire to move from manual auditing to auditing using various information technology means due to the expected benefits of this transformation, including the contribution to efficiency and productivity, as it can be seen from the Table. The auditor has the right to connect the computer with the work system in the office to perform some tasks while he/she is outside the audit office, which leads to an increase in competition between auditors due to the entry of new elements with high technological skills into the labor market, and the use of information technology has a major role in facilitating the process of communication between the auditor and clients and exchanging information with them, which reflects positively on the speed of doing business better than the usual traditional correspondence. As for the audit profession as a whole, one of the advantages of applying information technology is helping to revitalize the profession, meaning that the expansion of the auditor's activity goes beyond the market. The local market which is not be achieved in light of the auditor who does not keep pace with the rapid global developments at the level of the profession, and the use of information technology contributes to increasing the skills and fees of auditors; because the use of technology encourages the auditor to expand the provision

of other financial and advisory , the study showed that the actual use of information technology tools in the areas of planning and control by auditors is still growing , with an arithmetic average of (3.61) for all questions of this group as shown in Table 4.

The combined average of the auditors' opinions about the use of information technology in documentation work in the audit was (3.90) as shown by Table (5), that is, the degree of use in the field of documenting audit work is greater than the hypothetical average , therefore this result calls for motivating auditors to work seriously on developing the profession, as it is clear from the study that there are no statistically significant differences for the variable of experience this is a logical result, as the experience for most of the respondents falls on the traditional aspects of auditing, and not in focusing on the use of computerized software in the auditing process, because these techniques are still fairly new, and the auditor is still focusing on the use of methodologies And that the transition to modern methods of auditing needs serious attention for change, and a set of recommendations can be made, including that auditors use information technology in all stages of auditing in order to improve the efficiency and effectiveness of the auditing process, the need to pay attention to developing the skills and capabilities of auditors and enabling them to use information technology Holding training courses in this field by the Jordanian Association of Certified Public Accountants(JACPA) in coordination with Jordanian universities in the field of auditing in light of the electronic environment, and the need to encourage clients to build a computerized accounting information system that works under an electronic environment suitable for their activities, and from future studies urging the conduct of research that includes problems that Facing external auditors when using electronic auditing, and the risks of the auditing profession when using information technology tools.

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