IDENTIFICATION OF FACTORS AFFECTING E-AUDITING AMONG GOVERNMENTAL AND GOVERNMENT-DEPENDENT ORGANIZATIONS IN IRAN

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Abstract

The present study investigates the effect of electronic audits on financial health in public organizations in Iran. This study is a mixed research and the research design is exploratory. The statistical population of this study includes two sections. In the qualitative section of the study, the opinions of experts dealing directly with the study subject for many years in public organizations of Lorestan province, Kuhdasht City were used. Based on the obtained statistics, the total number of village offices in Lorestan province is 800. The number of village offices in this city is 156. In the qualitative section, saturation sampling was used. In the quantitative section, to fit the model based on the criteria extracted from the qualitative section, the opinions of managers and employees of public organizations in Lorestan province, Kuhdasht city, were used. In the quantitative section of this study, random and convenience sampling was used to select the sample due to the limited population of the study. The data were collected using a semi-structured questionnaire and field interviews in the qualitative section. To analyze the data in the qualitative section, the grounded theory method was used, and in the quantitative section, PLS Software was used. The results of the open coding of the qualitative data collected through interviews revealed 62 primary codes among 171 concepts identified. These 62 primary codes were classified into 10 categories. They included electronic audit information, electronic audit infrastructure, audit-related factors, auditor ethics, environmental factors, organizational factors, positive outcomes of electronic audit, limiting financial deviations, technical affairs of electronic audit, and rules and regulations. Based on the interviews conducted and the opinions of the experts, 10 categories were extracted. The results of the quantitative section indicated the fit of the model and the relationship between the study variables.

Keywords: Electronic audit, Financial health, Public organizations, Grounded theory, Structural equations

INTRODUCTION

Studies conducted on administrative corruption at the world level suggest that this phenomenon is increasingly becoming more complex. This issue highlights the significance of adopting comprehensive solutions for a business unit (Salimi, 2014). Due to its complex nature, many reform programs of governments have failed. There is a possibility of mistakes in all business units. Thus, it is justified and can be predicted. However, it should be combated if fraud occurs in the financial statements of a business unit (Dadash Nasser et al., 2021). In this regard, the way of formation, outcomes, and examples of corruption depend on it. For this reason, fraud can be attributed to the financial corruption of a business unit. The management of a unit has the primary responsibility for this problem. In this regard, auditors should identify the risks that the executive managers of their business unit have committed. Financial health is of great significance for all shareholders and beneficiaries of financial corruption. All stakeholders in economic units are interested in having appropriate tools to evaluate and predict the profitability and continuity of the activities of these units. Financial statements are the only source of common information available to all stakeholders. However, the financial health and the relative strength of its continued activity in

the future are not reflected in these reports (Hosseinpour, 2021). An electronic audit can be viewed as the implementation of audit tasks electronically and automatically via the Internet, where most of the business's accounting systems are processed and stored electronically (Ranold, 2020). Electronic auditing in public organizations makes the financial operations of organizations available to the Court of Accounts. The Court of Accounts can prepare audit reports and budget deductions timely by auditing these reports and documents. Submitting the reports to the Islamic Council will make them be used timely and finally, it will lead to the efficiency and effectiveness of these reports in the process of approving the next year's budget in the parliament. Overdependence on electronic audits has caused serious concerns from audit specialists and professional budget organizations. Planning to use electronic audits is one of the strategic measures of organizations (Hemmetfar et al., 2010).

Rahimi et al. (2012) examined the role of auditing in providing and improving the health of the administrative system and preventing corruption. In the mentioned study, the code of professional conduct of accounting and auditors and the duties of auditors regarding administrative corruption were explained by the library method and examining electronic databases. It forced accountants and auditors to take effective measures to cope with this phenomenon. Salimi (2014) examined the audit of financial statements and its role in the detection and prevention of fraud and corruption. The results revealed a significant relationship between the characteristics of management, compliance of management with internal controls and applicable standards, risk factors related to market and industry conditions, operational characteristics, liquidity, financial stability, and the probability of fraud. The Transparency International Organization prepares and publishes the Corruption Perceptions Index, one of the most significant indicators in the field of corruption, every year. In the 2018 report, Iran's score dropped from 30 to 28 compared to last year. This shows that corruption has increased in Iran in 2018 compared to last year. Also, in 2017, Iran was ranked 130th among 176 countries in the world. This rank was upgraded to 138 among 180 countries in 2018. Several reports of new corruption are released every day. Apart from observing objective evidence, there is no criterion to measure the level of corruption in institutions and organizations In Iran. Thus, any domestic organizations refer to the reports of international organizations such as Transparency International Organization to determine Iran's rank in corruption. Organizational violations and corruption do not merely impose tangible costs on societies but also endanger the security, health, and well-being of organization members, and customers. In other words, in addition to imposing tangible and visible costs and consequences for societies and individuals, violations and corruption also have invisible consequences that may be much more costly in the long term (Selvi, 2006). Thus, the present study investigates the effect of electronic audits on financial health in public organizations in Iran.

Electronic audit

In the age of information, traditional and paper-based accounting systems that show the financial position and results of operations for past times are increasingly disappearing with current trends (Raeisi et al., 2014). They are replaced by electronic systems, and various implicit concepts for the audit function arise due to the use of such electronic systems, such as the review of electronic audit evidence, the need for greater attention to internal controls than electronic systems, and a need for more knowledgeable and experienced auditors to deal with these electronic systems. In some cases, there is a need for IT audit specialists or information system auditors (Nooreddin, 2009). The electronic audit method will not pay attention merely to the inputs or outputs and computer systems will be examined at once. Thus, the software responsible for the operation and execution of all transactions inside the computer will be included in the audit process. This method requires the auditor to use computer-aided auditing methods (the auditor primarily tries to gain a complete understanding of the structure of internal controls in computer systems) (Selvi et al., 2006).

Moreover, three types of strategies, including data test, parallel simulation, and integrated system audit model, play a key role in this approach. Electronic audit approvals can save considerable time and money. In its "2010 Electronic Approval Guideline", Fox compared the efficiency of electronic approvals and alternative trends to electronic and paper approvals. This guideline differentiates between in-network electronic approvals (the networks created by banks and other responding participating institutions) and extra-network electronic approvals (this platform does not include the authentication and authorization of respondents). Alternative electronic processes include items like

e-mail and direct access to a database that can provide audit evidence. However, they are not considered approval for audit and validation purposes.

Auditing and prevention of corruption

Auditing may play two different roles in combating corruption in theory. It may prevent corruption or it may detect corruption. These roles are somewhat interrelated. If auditors detect corruption, it may act as a deterrent, thereby preventing more corruption. If auditors prevent corruption, there will be less corruption to detect. Tokak et al. (2005) reported that the existing literature suggests that a combination of preventive and detective methods is the best way to reduce corruption. However, previous studies have almost focused exclusively on the preventive aspect. Thus, the literature is affected by the auditing profession, which plays a preventive role. As stated by ISSAI 5700, a common slogan is that "corruption prevention is much better than detection". Tuti (2017) stated that financial auditors consider their role in preventing corruption rather than detecting corruption. The private or public sector auditors, trained to audit financial statements, do not have much experience in detecting fraud in their audits. Their primary contribution to the prevention of corruption has been a strong psychological factor of prevention". Based on the report of the INCOSAI Congress in 1998, Allen (2012) confirmed this opinion and stated "Most SAIs believe that their primary contribution to the prevention and detection of fraud and corruption is focused on improving transparency and accountability, i.e. supporting an environment that limits the opportunity for corruption". Similarly, INTOSAI's current draft, entitled "Guidelines for the Audit of Corruption in Public Organizations", is a standard for corruption and does not cover the role of Supreme Audit Institutions (SAIs) in detecting corruption since is generally seen as a duty for the police or other research organizations. Preferring the preventive role seems to be realistic. Experts believe that preventing fraud and corruption is easier than detecting it. A common rationale for this is that some auditors believe that corruption does not leave any trace of evidence.

For example, Brooke (2007) believes that auditors can hardly detect and investigate the actual occurrence of corruption since the criminals usually leave no documentary evidence". The possibility that transactions are not recorded has led Khan (2006) to conclude auditors cannot play a role in detecting corruption. However, they can help prevent corruption by pointing out areas where there are opportunities for corruption. Probably the problem of missing evidence is severe in cases where corruption has spread. Berg (1998) argues that preventive measures such as auditing are easily hindered or blocked. Due to administrative disorganization, where information is not recorded, auditing against corruption has become difficult since auditors may lose their independence and impartiality by political appointment. The lack of transparent management procedures allows the national officials to have too much authority and not to provide specific audit criteria since if corruption is detected by audit, the punishments against corruption will be weak, and since there is no political will to listen to the auditors' recommendations and reform the public sector to prevent corruption. There are also examples of violent threats and even murders of critical auditors who were investigating corruption.

Chabke Soha Bou (2018) argues that ethics is the primary barrier against corruption since ethics seeks to maximize values, while corruption leads to the minimization of values in the long term. However, ethical norms are changing and are affected by culture, technology, and religion. In other words, there is no standard level of ethics in different parts of social life. However, the primary orientation of ethical norms is at the opposite point of corruption (Zakus, 2004: 632). Based on Cohen et al. (2017), the most common way to institutionalize ethical principles is to create an ethical law, which reflects the ethical judgment of society. Thus, it seems that enhancing ethics in organizations and society is the most common way to ensure the control of corruption at individual and organizational levels. As Tanaka (2001) argues, although some level of corruption can be seen in the education sector, the education of citizens and employees of public organizations can be effective in reducing the phenomenon of corruption. Education makes it possible for learners to get familiar with the rules and regulations and their citizenship rights, to gain knowledge that they can hope for their work progress in administrative and economic environments without the need for additional payments.
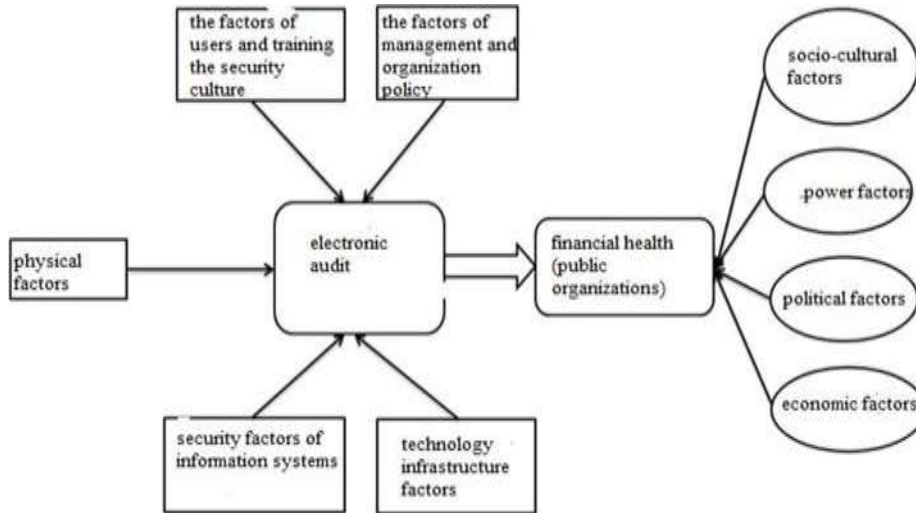
Figure 1- Research model

METHODS

This study is a mixed research and the research design is exploratory. The method of study in collecting and analyzing data is quantitative and qualitative. For this purpose, it collects qualitative data first. In the next step, the researcher can test the hypotheses by collecting quantitative data. In data collection, first qualitative data and then quantitative data are collected. Finally, according to the results of the qualitative data, the researcher tries to collect quantitative data to generalize the results. The statistical population of this study includes two sections. In the qualitative section of the study, the opinions of experts dealing directly with the study subject for many years in public organizations of Lorestan province, Kuhdasht City were used. Finally, it led to the extraction and identification of variables. These experts should have expertise and experience in relevant fields. In the quantitative section, to fit the model based on the criteria extracted from the qualitative section, the opinions of managers and employees of public organizations in Lorestan province, Kuhdasht city, were used

In this study, in the qualitative section, saturation sampling was used. In-depth semi-structured interviews were conducted with the experts of public organizations in Lorestan province, Kuhdasht city. When the researcher did not receive any new answers and received the same answer, he reached theoretical saturation. In the quantitative section of the study, there is an equal chance to select all members of the population, including managers, senior experts, and experts from public organizations in Lorestan province, Kuhdasht city. A convenience random sampling method was used in this stage. Fit models have been selected. The statistical population of the study was public organizations in Lorestan province. According to the obtained statistics, the total number of village offices in Lorestan province is 800. In this study, Kuhdasht city of the province was considered. The number of village offices in this city is 156. Due to the limited statistical population, no sampling was used. Semi-structured questionnaires and field interviews were used as data collection tools in the qualitative section.

To examine the qualitative validity of the study, face validity, and content validity were used. In face validity, to obtain the opinions of the respondents, it is better to interview some respondents (at least 30 people) to find difficulty in understanding items and words, the appropriateness of indicators, and the possibility of ambiguity and misperceptions. Cronbach's alpha method was used to evaluate the quantitative reliability of the research tool. The relationship between the investigated variables was tested based on a causal structure with the partial least squares (PLS) technique, and the t statistic was calculated using the bootstrapping technique to measure the significance of the relationships.

RESULTS

Based on the results, in the quantitative section, 135 people (86.5%) are male, and 21 (13.5%) are female. In terms of age, 45 people (28.8%) are under 30 years old, 52 people (33.3%) are between 31 and 40 years old, 36 people (23.1%) are between 41 and 50 years old, and 23 people (14.7%) are over 50 years old. In terms of education, 27 people (17.3%) have a diploma degree, 48 people (30.8%) have an associate degree, 56 (35.9%) have a bachelor's degree, 23 people (14.7%) have a master's degree, and 2 people (1.3%) have a Ph.D. degree. In open coding, the smallest conceptual units in qualitative data collected through literature review are extracted based on the levels of causal, contextual, intervening factors, strategies, and outcomes using an exploratory approach. In creating primary codes, meaningful units of data are first labeled using a concept name. Then, the obtained concepts are categorized using more abstract names. The results of the primary codes of qualitative data collected using the interview tool led to the identification of 62 primary codes among 171 concepts. All similar codes are placed in their relevant groups. In this regard, all the created codes are reviewed and compared with the texts so that nothing is missed.

Table 1: Axial coding

Category	Primary codes	Frequency of code
1. Electronic audit information	1. Ease of access to information for analysis	2
	2. Electronic financial systems	1
	3. Ease of analyzing received data	2
	4. Providing comprehensive information	1
	5. Compliance of the software with the instructions	2
2. Electronic audit infrastructure	6. Adapting the electronic audit method	3
	7. Electronic monitoring system	1
	8. Use of technical experts	5
	9. Control of electronic audit systems	3
	10. Creating recognition in the auditor	5
	11. Providing credit	2
	12. infrastructures	5
3. Audit-related factors	13. Adequate audit evidence	1
	14. Allocation and assessment of significant misstatement risks	1
	15. Comprehensibility of reports	1
	16. Risk assessment	1
	17. Comparability of results	1
	18. Handling and reviewing financial statements	3
	19. Auditor work experience	2
	20. Compliance with audit guidelines and rules	9
	21. Principles of auditing	1
4. Auditor's ethics	22. Professional ethics	6
5. Environmental factors	23. Healthy output of executive organizations	2
	24. Financial supervision	1
	25. Government structure	2
	26. Quality of assets	3

	27. System health	2
	28. Political factors	1
6. Organizational factors	29. Organizational environment	1
	30. Organizational culture	1
	31. Organizational commitment	3
	32. Personnel skills	1
	33. Personnel health	4
	34. Internal controls	12
	35. Special organizational rules	3
	36. Meritocracy in appointments	2
7-Positive outcome of electronic audit	37. Assessment of risks	1
	38. Evaluation of auditor's performance	1
	39. Timely and fast access	1
	40. Fulfillment of laws	1
	41. Improving the quality of audit files	2
	42. Reduction of paperwork	1
	43. Appropriate division of tasks	2
	44. Processing and follow-up	3
	45. Financial health	3
	46. Financing	2
	47. Social justice	3
	48. Prevention of corruption and deviations	9
	49. Increasing reporting accuracy	5
	50. Time-saving	4
8- Limiting financial deviations	51. Abuse	1
	52. Wrong decisions	1
	53. Access to resources	4
	54. Access to reports	1
9. Technical affairs of electronic audit	55. Ease of use of the software	1
	56. Electronic documents	2
	57. Security of electronic audit	4
10-Rules and regulations	58. Effectiveness of financial operations	4
	59. Law on money laundering	2
	60. Implementation rules of devices	8
	61. Health of law enforcers	3
	62. Comprehensive and codified rules and laws	6

The results of axial coding are shown in Table (1). It can be seen that the 62 primary codes are grouped into 10 categories as follows:
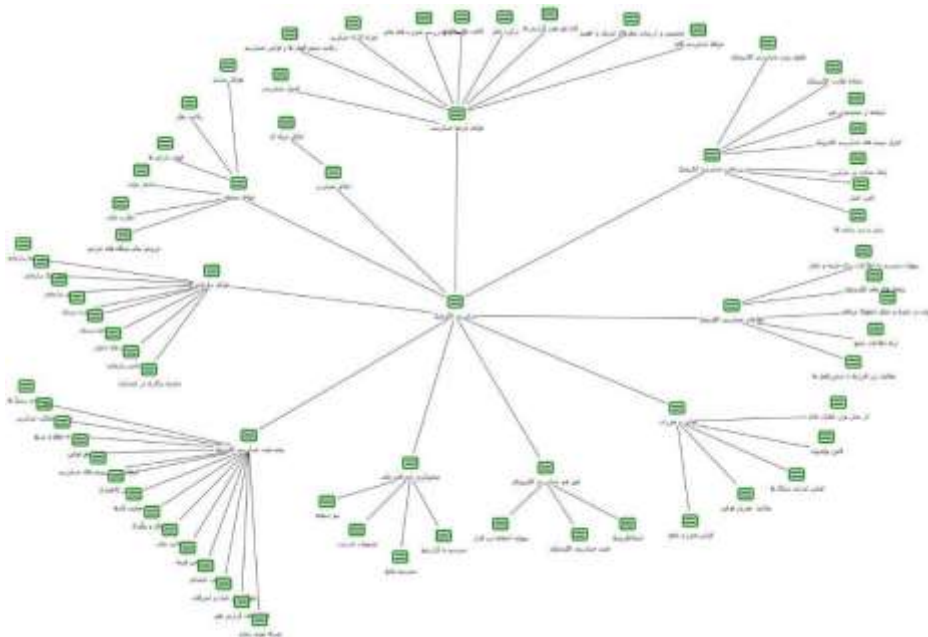
Figure 2: Tree diagram of identified categories
Table 2: Descriptive statistics

Variables	N	Range of changes	Min	Max	Mean	SE	SD
Audit information	156	3.20	1.00	4.20	2.8949	.05357	.66912
Audit infrastructure	156	3.43	1.43	4.86	3.4057	.05915	.73875
Audit related factors	156	3.67	1.11	4.78	3.3825	.06420	.80187
Auditor ethics	156	4.00	1.00	5.00	3.1282	.08662	1.08192
Environmental factors	156	3.00	1.83	4.83	3.4797	.05761	.71952
Organizational factors	156	2.88	1.75	4.63	3.4495	.05601	.69962
Positive outcome of the audit	156	3.86	1.14	5.00	3.2220	.06365	.79496
Limiting financial deviations	156	3.50	1.25	4.75	3.1170	.07505	.93732
Technical audit affairs	156	4.00	1.00	5.00	3.7457	.07251	.90563
Rules and Regulations	156	3.40	1.60	5.00	3.4321	.05762	.71968

According to data presented in Table 2, 156 correct data were collected about the research variables. The mean scores of the variables were between 2.895 and 3.746, among which technical audit affairs obtained the highest mean. The highest dispersion in terms of the range of changes is 4.00. In terms of the standard deviation, the auditor's ethics variable obtained the highest value. According to the results of the Kolmogorov-Smirnov test, the significance value of all variables is smaller than the error level (0.05). Thus, the data distribution is not normal. Since the value of the KMO index is 0.847, the number of samples is sufficient for factor analysis. Also, the significance value of Bartlett's test is less than 0.05, indicating that factor analysis is appropriate for identifying the structure of the factor model. The relationship between the studied variables was tested based on a causal structure using the PLS technique. To measure the significance of the relationships, the t-statistic was calculated using the bootstrapping technique, which is presented in Figure (3). In this model, the output of PLS software, a summary of the results related to the significance of the standard factor load, and the significance of the relationships of the research variables are presented.
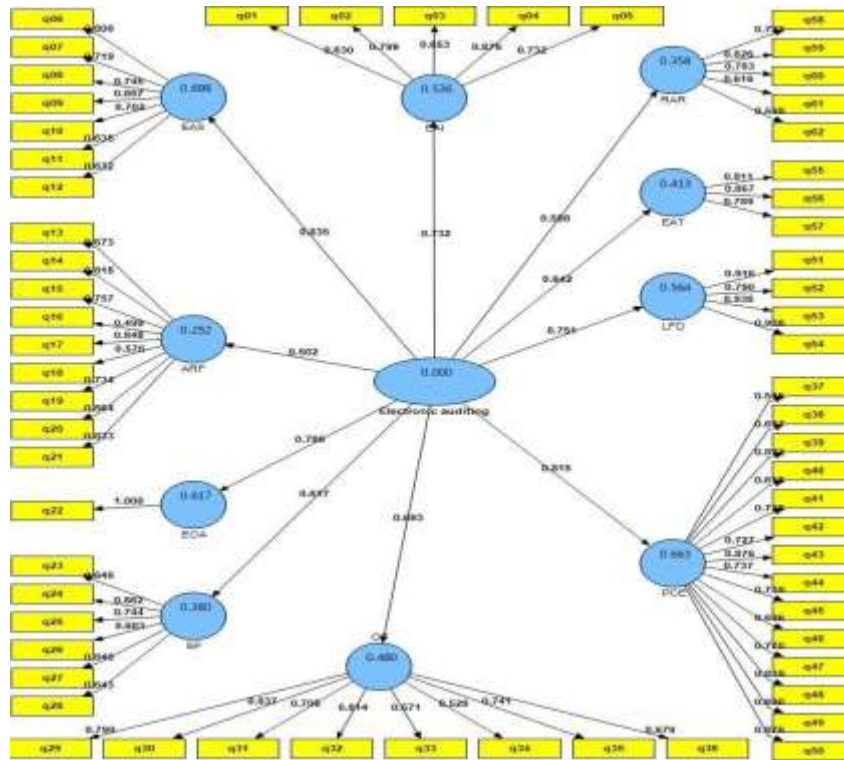
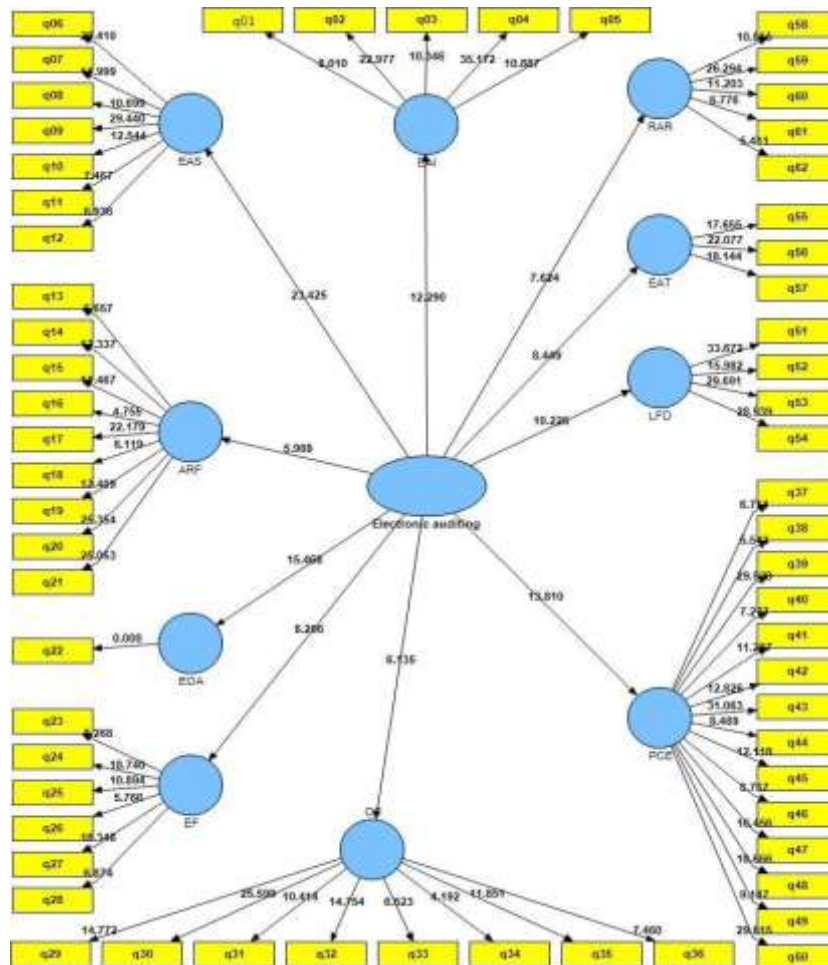Figure 3: General research model with PLS technique

Figure 4: T-statistics of the general research model with a bootstrapping technique

Cronbach's alpha and composite reliability were calculated to measure the reliability of the questionnaire.

Table 3: Cronbach's alpha and composite reliability

Variables	Cronbach's alpha	composite reliability(CR)
Audit-related factors	0.895	0.915
Electronic audit information	0.793	0.859
Audit infrastructure	0.852	0.888
Technical affairs of electronic audit	0.761	0.863
Environmental factors	0.820	0.870
Auditor ethics	1.000	1.000
Limiting financial deviations	0.911	0.938
Organizational factors	0.861	0.893
Positive outcome of electronic audit	0.936	0.945
Rules and Regulations	0.758	0.837

Based on Table 3, the values of composite reliability (CR) and Cronbach's alpha for all dimensions of the studied model are more than 0.7, indicating the acceptable reliability of the questionnaire.

Table 4: Convergent validity of research variables

Variables	AVE	CR
Audit-related factors	0.552	0.915
Electronic audit information	0.553	0.859
Audit infrastructure	0.535	0.888
Technical affairs of electronic audit	0.677	0.863
Environmental factors	0.532	0.870
Auditor ethics	1.000	1.000
Limiting financial deviations	0.791	0.938
Organizational factors	0.515	0.893
Positive outcome of electronic audit	0.554	0.945
Rules and Regulations	0.511	0.837

Based on the table, the value of the average variance extracted (AVE) is always greater than 0.5, and the composite reliability value is also greater than 0.7 in all cases and greater than the value of the average variance extracted (AVE). Therefore, convergent validity is also confirmed.

Table 5: The results of the relationship between the variables

Direction of path	Effect	t-statistic
Electronic audit → audit-related factors	0.502	5.988
Electronic audit → Electronic audit information	0.732	12.290
Electronic audit → audit infrastructure	0.835	23.425
Electronic audit → technical affairs of electronic audit	0.642	8.449
Electronic audit → environmental factors	0.617	8.206
Electronic auditing → auditor ethics	0.786	15.468
Electronic auditing → limiting financial deviations	0.751	10.226

Electronic audit → Organizational factors	0.693	6.135
Electronic audit → positive outcome of electronic audit	0.815	13.810
Electronic audit → rules and regulations	0.598	7.624

CONCLUSION

In this study, the models and related variables were identified based on interviews with research experts to examine the variables of electronic audits on financial health in public organizations. Finally, according to the identified final criteria, the model derived from the theme analysis method is presented. The results of the open coding of the qualitative data collected using the interview tool show that 62 primary codes were identified among 171 concepts. Then, 62 primary codes were classified into 10 categories. They included electronic audit information, electronic audit infrastructure, audit-related factors, auditor ethics, environmental factors, organizational factors, positive outcomes of electronic audit, limiting financial deviations, technical affairs of electronic audit, and rules and regulations. Based on the interviews conducted and opinions obtained from experts, 10 categories were finally extracted.

The results of the quantitative section revealed that the path coefficient of the electronic audit and electronic audit information was 0.732 and the test probability statistic was 12.290, which is greater than the critical t-value at the 5% error level (1.96). Thus, the observed effect is significant, and with 95% confidence, electronic audit information affects the electronic audit. The path coefficient of the audit path and electronic audit infrastructure was calculated at 0.835, and the test probability statistic was obtained at 23.425, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, electronic audit infrastructure affects the electronic audit. The path coefficient of electronic audit and related audit factors has been calculated as 0.502, and the test probability statistic has been obtained as 5.988, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, audit-related factors affect the electronic audit. The path coefficient of the electronic audit and auditor's ethics was calculated at 0.786, and the test probability statistic was obtained at 15.468, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, the auditor's ethics affects the electronic audit. The path coefficient of electronic audit and environmental factors was calculated at 0.617, and the test probability statistic was obtained at 8.206, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, environmental factors affect the electronic audit.

The path coefficient of electronic audit and organizational factors was calculated at 0.693 and the test probability statistic was obtained at 6.135, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, organizational factors affect the electronic audit. The path coefficient of the electronic audit and the positive outcome of the electronic audit was calculated at 0.815, and the test probability statistic was obtained at 13.810, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, the positive outcome of electronic audit affects the electronic audit. The path coefficients of electronic audit and limiting financial deviations were calculated at 0.751, and the test probability statistic was obtained at 10.226, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, the variable of limiting financial deviations affects the electronic audit. The path coefficient of the electronic audit and technical affairs of the electronic audit was calculated at 0.642, and the test probability statistic was obtained at 8.449, which is greater than the critical t-value at the 5% error level (1.96). It indicates that the observed effect is significant. Therefore, with 95% confidence, the variable of technical affairs of electronic audit affects the electronic audit. The path coefficient of electronic audit and rules and regulations was calculated at 0.598, and the test probability statistic was obtained at 7.624, which is greater than the critical t-value at the 5% error level (1.95). It indicates that the observed effect is significant.

Therefore, with 95% confidence, the variable of rules and regulations affects the electronic audit. The figure below shows the relationship between the dimensions of the final research model.

The auditor may need a mixed approach and perform control tests to obtain appropriate audit evidence. In this regard, Ghayelkhu and Khademi (2018) indicated that customer support is ranked first in terms of importance, and different organizations and industries should be more sensitive in this field. Financial factors and the market were ranked second and third, respectively, in this regard. Regarding the internal control approach, Godrati (2017) showed that the authors have selected the Kozo framework, called the organizational risk management framework, which considers internal control as a process and has a global view of the organization. Ghasemi Movahed et al. (2017) showed several factors such as transactional factors, lack of agreement with the employer or unauthorized transactions, making adjustments at the last minute, suspicious cases, missing documents, manipulated documents, access to electronic documents, a small number of approvals, loss of a large number of assets, threats to the audit team members by the management of the company, complaints by the managers about conducting the audit, unusual delay of the company in providing information, lack of access of auditors to employees and information technology equipment, company unwillingness to increase the volume of information disclosure, the employer's unwillingness to deal with identified defects timely, frequent changes in accounting estimates, and management's lack of reaction to the violation of the employer's instructions can increase the possibility of fraud in the financial statements. Salimi (2013) showed that an auditor is not responsible for preventing fraud and mistakes although he can be considered as a deterrent. Thus, the management has primary responsibility for the prevention and detection of fraud and mistakes. Studies have indicated that there is a significant relationship between management characteristics, management compliance with internal controls and applicable standards, risk factors related to market and industry conditions, operational characteristics, liquidity, and financial stability, and the probability of fraud. The results also suggest a significant relationship between the company's performance (variables of asset return rate, operating cash flows, stock return, and company return) and the risk of fraud. It is necessary to explain the internal control questionnaires well in the organization to reduce reporting deviations in electronic auditing. It is recommended to identify and resolve the differences between auditing in computer environments and normal environments and its impacts on companies. It is necessary to consider authentication when using this electronic audit information. The identity of the person or institution that created the information should be verified.

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