

THE MODERATING EFFECT OF INFORMATION TECHNOLOGY ON THE RELATIONSHIP BETWEEN AUDIT QUALITY AND THE QUALITY OF ACCOUNTING INFORMATION “JORDANIAN AUDITORS PERCEPTION”

DOAA SHAISH ABABNEH¹ ALI MAHMOUD ALRABEI²

^{1,2}Jadara University, Faculty of Business, Accounting Department

aalrabei@jadara.edu.jo²

ABSTRACT

This study aimed to explore the Moderating Effect of Information Technology on the Relationship between Audit Quality and the Quality of Accounting Information. “Jordanian Auditors Perception”. To achieve that the researcher designed a 47-items questionnaire distributed to 190 questionnaires, out of 190 questionnaires distributed only 161 were returned. Nine of these questionnaires were excluded because they were invalid, the remaining 152 questionnaires yielded 80% responses rate. The data was analysed through the SPSS, to find the Moderating Effect of Information Technology on the Relationship between Audit Quality and the Quality of Accounting Information. “Jordanian Auditors Perception”. Multiple regression analysis has been used. This study found a moderating effect of information technology on the relationship between audit quality (audit firm size, audit fees, contact with international auditing offices, and compliance with international auditing standards) and the quality of accounting information (relevance and faithful representation).

Keywords: *Information Technology, Audit Quality, Quality of Accounting Information, External Auditor*

1. INTRODUCTION

The important of information technology has increased significantly due to its importance and its effective role in overall development, that leads business organizations to adopt a new policy of transferring and owning technology in its various dimensions and reflections, because of the rapid developments in technological contemporary human societies in all areas, and because of its role in providing the necessary accounting information to organizations and their impact on the quality of auditing to make appropriate decisions and their effective role in increasing the efficiency of enterprises because they improve the quality of products and reduce associated costs. [1] [2]

The accounting information system is an important system for any organization, helping the organization's management to perform its

tasks efficiently and effectively, through the information provided by the system that contributes to the decision-making of various management decisions and the realization of oversight of the organization's activity, so whether or not the accounting information system's will efficiency depend on the organization's success or failure to achieve its objectives [3].

Accounting information is also considered as a central driving tool for the management in any organization, so a key resource on which to rely in making and strengthening management decisions, so that management cannot ignore of this important role, so the quality of any decision made depends on the quality of the accounting information provided through financial reports, and good accounting information is the most useful and valid information in the field of rationalization of

decisions, and this information must be of high quality and this property will not be acquired unless it is reviewed by Auditors, the audit process represents a greater guarantee about the quality and credibility of the results of the accounting information system in the organizations. [4]

1.1 Information Technology (IT)

All companies seek to reach to their strategic objectives and achieve profit and growth and so maximize market value in the time of competition, technological and cognitive development, as accounting information systems have become an important tool for improving efficiency of companies as they represent the harmonious framework of the flow of information between users, ensuring the practical and orderly implementation of operations and the protection of resources, thereby ensuring the accuracy and completeness of accounting registration and the creation of reliable financial information in a timely manner in the company. [5]

IT defined as those systems and devices that rely on modern technology to communicate and deliver information to beneficiaries with the least effort, the fastest time, and the easiest way. [6] [7]

It is also known as a set of technologies that contain tools and equipment's that can be handled with experience and skill to obtain solutions in the field of information and knowledge production. [8]

Zaqout (2016) also noted that IT depend on computer and other advanced methods in processing data, obtained in order to quickly process, store and recover, and to convert it into reliable information for timely decision-making. [9] Al Hammadi (2002) noted to the components of information technology and divided them as follows:

1. Physical elements (hardware and equipment).
2. Software items.
3. Shared databases.
4. Technical Supporting Work teams.
5. Networks and Communications.
6. Capabilities of Integration.[10]

1.2 Audit Quality

Because of the rapid development and expansion of the business world, the profession of auditor has an important role because of the important information it provides and the value to the related people especially the decision makers, so this information must be credible and serve different sectors of society such as current and potential investors, creditors, government departments, businesses, services, finance, employees and society in general. [11]

Haniyeh, 2016 defined the audit quality as: the extent to which the audit standards are adhered to, and the performance standards of individuals within the audit office, and the performance criteria relate to a set of personal characteristics must be found in audit office staff such as integrity, objectivity, independence, skills and competence in tasks in a manner that aligns the expertise and skills of individuals and the nature of the task. [12]

The quality of the audit also reflects the client's satisfaction with the results of the audit which achieved by compliance to the audit standards and the availability of personal characteristics of the audit team working in the audit office such as scientific and practical qualifications, independence, competence and professional care and others. [13]

Factors affecting the quality of auditing It turns out that there are a number of factors affecting the quality of the audit, including the knowledge of audit office administrators with the latest professional and technological developments in the performance of the profession, and in following modern methods of auditing, and these factors are summarized as the following:

- 1- Auditor's fees
- 2- The auditor's scientific and practical qualifications
- 3- The independence of the auditor
- 4- Factors related to the audit office
- 5- Professionalism and care
- 6- Factors related to the audit team
- 7- The expertise of audit offices in the industry to which the client belongs
- 8- The extent to which the auditor is aware of the importance of achieving quality in the audit process

1.3 Accounting information systems

In generally Accounting is considered an information system, which characterized by its ability to provide accounting information related to the organization, and accounting information is an important element of production that plays an important role in determining the effectiveness and efficiency of enterprises, so the facilities have attempt design and build advanced systems in order to control the large amount of information necessary for the management of enterprises, in order to ensure that good and accurate information reaches to all administrative levels appropriately and in a timely manner in order to be used in good decisions." [14]

What is meant by the quality of accounting information means the credibility and benefit sought by this information, and to be free from misrepresentation and misinformation and to be prepared in accordance with a set of legal regulatory, professional and technical standards, in order to facilitate the purpose of its use, additionally, as it is a component of production because it determines the effectiveness and efficiency of the organization. [15]

1.3.1 Accounting information quality characteristics

The IASB issued a list of concepts No. 8 in September 2010 the qualitative characteristics of accounting information and came into two main groups. [16]

1.3.1.1 The characteristics include:

Relevance: In order for accounting information to be appropriate, this information must be linked to the decision and therefore being capable in making different economic decision related to users.

Faithful representation: Means that the numbers and descriptions shown by the financial statements correspond to what is actually on the budget date, or what actually happened to the establishment in the past periods, which is cleansed by the income list items.

To achieve this, the faithful representation of financial information must be characterized by these three characteristics: completeness (includes all the information necessary to understand financial phenomena, neutral (impartial in the selection or presentation of information), and free from error (not to be

completely accurate but not to be misinformed or deleted in describing financial phenomena). [17]

1.3.1.2 The Secondary characteristics include:

Understandable: Understandable of accounting information means that it must be presented in a clear and concise way.

Verifiability: Means that the availability of objectivity in any accounting measurement and means that the results of a particular person using certain methods of measurement and disclosure can be achieved by any other person using the same methods of measuring that information, thus this characteristic contributing to reduce bias in accounting measurement.

Timeliness: Means that financial information is available to decision makers before it loses its ability to influence the decisions of financial statement users.

Comparability: is that different company's use the same ways to measure and display the financial information shown in their financial lists for the same period

2. IMPORTANCE OF THE STUDY

The importance of this study is to identify the impact of information technology in the relationship between the quality of audit and the quality of accounting information, the importance of the study come from the importance of the topic it raises, as the topic of audit quality is an important topic for both individuals and companies, which needs to be deeply researched at the recent time, especially after the series of accounting scandals of the major accounting and auditing companies in the world, and how to focus on the use of modern technology methods in upgrading the audit profession, to help decision makers in making right decisions, in light of the enrichment knowledge a new cognitive will be added through this study.

3. HYPOTHESIS OF THE STUDY

Based on the study's questions, the study's hypotheses were formulated as follows:

H₁: There is a statistically significant relationship between audit firm size and the quality of the accounting information.

H₂: There is a statistically significant relationship between the audit fees and the quality of accounting information.

H₃: There is a statistically significant relationship between compliance with international audit standards and the quality of accounting information.

H₄: There is a statistically significant relationship between contact with international auditing offices and the quality of accounting information.

H₅: There is a moderating effect for IT on the relationship between audit quality and the quality of accounting information.

4. LITERATURE REVIEW

Abdul Ghani's (2018) aimed to determine the impact of using information technology on the qualitative characteristics of accounting information in addition to seeking to find out the impact of IT on the relevance of accounting information and its sincere impact on it, in addition to testing the relationship of the impact of IT on the qualitative characteristics of accounting information. A questionnaire consisting of (27) paragraphs distributed to (4) dimensions which in turned was distributed to a sample of (90) professors specialized in accounting, accountants, certified accountants and account governors in the state of Um-Albawaqi, 60 of them were returned so all of which were analysable yielded 66.66% responses rate, The statistical program SPSS and Binomial test were used to analyse the questionnaire and extract the results, the most important of which was the imperative of relying on information technology by current institutions, where they are considered the decisive factor in distinguishing between the results of accounting information and faithful representation, and it is considered as one of the most important factors that help the organization and lead it to have high quality of accounting information, information technology helps to raise the efficiency of accounting information in order to prepare financial statements commensurate with the financial ability of the organization, and also affects the qualitative characteristics of accounting information where it gives the institution predictive and analytical capability that makes its information more accurate, and it affects the determinants of qualitative characteristics represented by materiality, accuracy, time and

cost thus giving accounting information valuable and high quality that helps the institution to make rational decisions, The study recommended the need to focus on the accuracy of the information and its validity in terms of its credibility and its ability to make a difference to the institution, and to try to provide the right atmosphere for accountants and provide all the necessary means in the work to avoid mistakes that are costly to the institution, and the need to use competent accountants who have sufficient knowledge in accounting information, technology and programs used, which gives accounting information its quality and credibility.[18]

Al Alawneh (2017) aimed to show the role of the application of information technology in improving the characteristics of the quality of audit from the point of view of Jordanian legal accountants, in order to achieve his goal he was designed a questionnaire of (40) questions, and the sample of the study consisted of (152) Jordanian chartered accountants and retrieved from them (138) questionnaire analysis able resolution and (12) questionnaires were excluded for lack of suitability for analysis, where the rate of valid questionnaires (83%), and the data were analysed using the statistical program SPSS and simple regression test. the study conclude several results, the most important of which was the presence of a role for the application of information technology In improving the characteristics of audit quality (audit firm size, contact with international auditing offices, audit fees, specialization in the client industry), the most important recommendations were attention to information technology because of its role in improving the characteristics of audit quality because it contributes to linking the office with the surrounding community and recommended to adoption of clear and well-thought-out standards in determining audit fees, to facilitate the process of estimating fees and increasing customer confidence in audit offices. [19]

Zagout (2016) aimed to identify the effectiveness of the use of information technology in improving the quality of the audit process, and the descriptive analytical approach was followed to achieve the objectives of the study, where a scientific questionnaire was designed and distributed to the study community represented by the major local and international audit companies working in the Gaza strip which are 18 offices and companies, the sample included (80)

auditors, where (70) questionnaires were recovered yielded 87.5% responses rate, and the statistical program SPSS were used to analyse the data and testing hypotheses for the period between October 2015 and March 2016, the most prominent results of the study were the importance of using information technology at the planning stage and the implementation stage of the control tests and basic tests of operations, by understanding the internal control environment, in addition to its ability to evaluate the results of audit work more quality and more credibility, which contributes to improving the quality of the audit process, on the other hand, the use of information technology in the stage of completing the audit process and issuing the auditor report leads to improving the quality of the audit process, in addition to improving the quality of the performance of auditing work and documenting, through obtaining the auditor more evidence related to the item to be checked, and reaching objective results. the study recommended the need to keep up with developments and pursue modern systems, especially in the areas of auditing and internal control systems, and the need to involve the auditors and take their opinions into account when developing the electronic technologies used in the audit process as a basic requirement for quality control, as well as recommended the need for audit offices to use the means and methods of information technology and modern electronic systems because of their impact in increasing the efficiency and effectiveness of the audit process by reducing the time and effort exerted in the audit process. [9]

Aarab (2016) aimed to identify the impact of information technology on the quality of accounting information, and to identify the characteristics and features that make accounting information quality in addition to the importance of information technology and its impact on the quality of accounting information. To achieve these objectives the analytical description method were used, a questionnaire of (3) dimensions was built and distributed to a sample of (116) accountants and finances working in economic institutions in The State of Warqala. The data was analysed through the use of the SPSS and One-way ANOVA test, the study reached a number of results, the most important of which is that the level of application of information technology is high as it affects the quality of accounting information. The study concluded a number of

recommendations, including the need to circulate information technology in institutions as an important means in improving the quality of accounting information and educating users of accounting information on the importance of information technology.[20]

Henini (2011) aimed to identify the role of the use of information technology in improving the quality of audit services in Jordan, a questionnaire consisting of (3) dimensions were built and distributed to (120) auditors in audit companies and offices in Jordan, where (101) questionnaires were recovered yielded 84.2% responses rate from distributed statements and (8) exclusions for incompleteness. The researcher used the statistical program of SPSS and the T-test One-way ANOVA. The results of the analysis showed that there is an awareness among the auditors in Jordan of the importance of using information technology in improving the quality of external audit services, and that the use of information technology works to improve the quality of the planning phase of the audit process, and improve the auditor's analysis procedures in addition to improving the quality of auditing work and documenting, the study also found that there are obstacles facing the use of information technology in audits, the most important of which is the lack of ability of the auditor to use information technology in the audit process and the use of audited companies by manual accounting systems. The study recommended the need for accounting organizations to conduct practical training sessions to enable and educate auditors on the importance of the actual use of information technology in audits and training them on how to use them.[21]

Alshanti (2011) aimed to show the impact and changes resulting from the use of information technology in the audit process and the importance of the role of its use in this process, (60) questionnaires were distributed to the study population consisting of audit offices and audit companies licensed by the Audit Profession Regulatory Board in Jordan, which is actually registered with the Association of Account examiners, 51 questionnaires were recovered for statistical analysis purposes, and the results of One sample T-test and One Way- ANOVA tests showed that information technology contributed to the development of the audit profession and that IT contributes positively to the audits and that there are some problems and obstacles due to the

use of information technology in the audit process and that having the auditor's experience and practical competence leads to increasing in the efficiency of the auditing profession and thus the use of information technology on a larger scale. The study recommended the need to highlight the importance of information technology in the auditing profession through its activation by conferences, lectures, seminars and training courses. [22]

Abu Haija (2016) aimed to identify the mediating role of information technology in the relationship between audit quality and the faithful representation of accounting information, the researcher used the statistical program SPSS and multi regression, to achieve the objectives of the study researcher built a questionnaire consisting of (34) paragraphs distributed to 196 respondents who are working as auditors in Jordan, only 147 questionnaires were returned yielding 75% responding rate, and the findings show positive and important relationship between audit quality (audit firm size, audit fees, compliance with international audit standards) and the faithful representation of accounting information, in light of these results, it is recommended that the audit firms should pay more attention to information technology when performing an audit processes, since it enhanced the faithful representation of accounting information. Additionally, it will be beneficial to include more variables of qualitative characteristics such as relevance and other characteristics to support the results of the current study. Need to facilitate the access of accountant to the means of information technology in order to use it in audits. [23]

Liana and Georgiana (2016) aimed to identify the impact of information technology on the audit process from the point of view of company's management and employees, , the researchers used the statistical program SPSS and One sample T-test , to achieve the objectives of the study researcher built a questionnaire distributed to employees in companies and some departments, the results of the study shows that the confirmation of both managers and employees on the great value of the benefit obtained from the use of information technology in the audit process despite some obstacles preventing its use and in which the human element excels. The study recommended that departments and staff conduct educational courses related to the importance of

information technology in the success of the auditing, collection and storage of evidence. [24]

Al-Qudah, et al (2013) aimed to identify the impact of information technology on the auditing profession, the researcher used the statistical program SPSS and Simple regression, to achieve the objectives of the study researchers built a questionnaire distributed to (120) Jordanian auditors, only 87 questionnaires were returned which were analysable, the results of the study shows a negative impact of information technology on the audit quality, the study recommended the importance of expanding the study of this topic and comparing the results obtained with the results of this study.[25]

5. METHODOLOGY OF THE STUDY

In this study, the descriptive and analytical approaches were used, and the study variables were described through previous studies, and then measured and then the variables measured, and analysed statistically in order to show the moderated impact of information technology in the relationship between audit quality and the quality of accounting information from the view point of Jordanian Auditors.

5.1 The source of data collection

In this study, the method of data collecting the study data is presented in two main sources:

- 1- Secondary data sources: these are books, periodicals, journals, university thesis and the Internet, these types of secondary sources of data are referenced in order to build the theoretical background and understand the topic of the study.
- 2- primary data Sources: the researcher collected the data of the preliminary study through the use of questionnaire as a major tool developed specifically to attach the results of the study and address its analytical aspects of the subject.

5.2 Population and Sample

The community of the current study is consisted of (323) auditors according to the records of the Association of Jordanian legal Auditors, a representative sample of the community study was taken consisting of (190) auditors and the questionnaire was distributed to them. (161) questionnaires resolutions were recovered and (9) of them were excluded for non-suitability for analysis and (152) became analyzable.

5.3 Statistical methods used

1- Descriptive Analysis: Includes a set of statistics aimed to identify study variables, which include measures of central tendency and include arithmetic mean and standard deviation.

2. Skewness & Kurtosis test: testing the normal distribution of data.

3- Multiple regression analysis.

4- Correlations Analysis.

5.3.1 Descriptive analysis of moderate, independent and dependent variables (information technology)

Table (1) displays the results of the moderate variable (IT) and includes mean and standard deviation.

| # | Paragraph | Mean | St d. Dev | Rank |
|---|---|------|-----------|------|
| 1 | Using information technology plays an important role in raising the level and efficiency of business. | 4.54 | 0.538 | 2 |
| 2 | Using IT helps to achieve tasks in a shorter time. | 4.53 | 0.539 | 3 |
| 3 | Using information technology achieves greater accuracy at work. | 4.45 | 0.55 | 5 |
| 4 | IT application helps to verification of accuracy of data. | 4.37 | 0.573 | 7 |
| 5 | IT helps to protect information and identify licensed people to see what they need from other people's work. | 4.05 | 0.796 | 10 |
| 6 | Using IT helps to make it easier to access any information or information around the world. | 4.63 | 0.56 | 1 |
| 7 | Using information technology helps provide a base of accurate information about the resources and activities of the labor market. | 4.38 | 0.659 | 6 |
| 8 | IT means less confusing workers. | 3.78 | 0.702 | 8 |

| | | | | |
|----|--|------|-------|---|
| 9 | The use of information technology leads to wrong outputs resulting from faulty inputs. | 4.46 | 0.796 | 4 |
| 10 | Using information technology helps decision's makers to improve and develop the labor market by obtaining accurate reports in a timely manner. | 4.25 | 0.622 | 8 |
| 11 | The use of information technology helps to share information about labor market activity transparently. | 4.17 | 0.717 | 9 |

From the table above, the arithmetic mean for all paragraphs of the "IT" field ranged from (3.78-4.63), with the highest of paragraph (6) stating: "Using IT to helps make it easier to access any information around the world" with a mean (4.63) and a standard deviation (0.560), while the lowest of paragraph(8) which states: "IT means less confusing workers " with a mean (3.78) and a standard deviation (0.702), and this finding indicates that the auditors who represented the sample of the study are moving towards using information technology.

5.3.2 Descriptive analysis of moderate, independent and dependent variables (quality of audit)

Table (2) displays the results of Descriptive Analysis for independent variable (audit quality) and includes mean and standard deviation

| # | Paragraph | Mean | St d. Dev | Rank |
|---|--|------|-----------|------|
| 1 | The audit office's readiness has a role in improving audit quality services provided to customers. | 4.28 | 0.53 | 1 |
| 2 | The Audit Office uses procedures to make employers aware of professional and technological developments. | 4.03 | 0.64 | 2 |
| 3 | The audit office's reputation has an important role in | 4.12 | 0.69 | 7 |

| | | | | |
|----|---|------|-------|----|
| | providing good services to it. | | | |
| 4 | The size of the audit office helps to modify the programs and plans that are put in place to implementation. | 4 | 0.63 | 14 |
| 5 | Having an audit office effective website helps to improve the services provided. | 4.07 | 0.594 | 10 |
| 6 | The large size of the audit company helps to bring a customer. | 3.98 | 0.625 | 16 |
| 7 | The small size of the audit company affects the quality of the financial reports submitted. | 2.31 | 1.075 | 23 |
| 8 | Fees received by the auditor affecting the quality of the audit process. | 3.64 | 0.931 | 22 |
| 9 | The estimated of the auditor's fees depends on certain factors such as effort or type of activity. | 3.89 | 0.702 | 18 |
| 10 | The amount of fees taken by auditor affects the professional care. | 3.46 | 0.927 | 20 |
| 11 | The nature and activity of the company affect the determination of fees at the beginning of the contract. | 4.11 | 0.642 | 8 |
| 12 | The effort made by auditors plays a role in determining the fees ratio. | 3.96 | 0.68 | 17 |
| 13 | There is a satisfaction from auditor on the percentage of fees they received for the performance of their work. | 3.54 | 0.898 | 21 |
| 14 | The auditor refers to the applicable international audit standards accepted in the execution of his tasks. | 4.24 | 0.587 | 3 |
| 15 | Compliance with international audit standards reduces the | 4.2 | 0.681 | 5 |

| | | | | |
|----|---|------|-------|----|
| | auditor's deviations and errors. | | | |
| 16 | The auditor's compliance with international audit standards helps to use analytical review in the audit process. | 4.17 | 0.726 | 6 |
| 17 | The auditor develops planning, implementation and supervision procedures in accordance with international audit standards. | 4.26 | 0.558 | 2 |
| 18 | Auditors receive courses to help them become sufficiently familiar with received audit standards and professional codes of conduct. | 3.99 | 0.723 | 15 |
| 19 | Audit services are performed in accordance with the professional and ethical standards of audit practice. | 4.2 | 0.579 | 5 |
| 20 | The merger of the Audit Office with a global audit office helps to develop the performance and diversity of experience auditors. | 4.22 | 0.597 | 4 |
| 21 | The merger of audit office with a global audit office helps to increasing number of clients. | 4.04 | 0.551 | 11 |
| 22 | The merger of audit office with a global audit office helps to improving the services provided to customers. | 4.01 | 0.62 | 13 |
| 23 | The association of audit office's with a global audit firms enhancing the office's competitiveness. | 4.1 | 0.628 | 9 |
| 24 | The association of audit offices with international audit offices has a positive | 3.65 | 0.824 | 19 |

| | | | | |
|-----------------------------------|--|--|--|--|
| impact on auditor's independence. | | | | |
|-----------------------------------|--|--|--|--|

The above table shows that the arithmetic mean for all paragraphs of the "audit quality" area ranged from (2.31-4.28), with the highest of paragraph (1) stating: " The audit office's readiness has an important role in improving audit quality services provided to customers " with a mean (4.28) and a standard deviation (0.530), while the lowest paragraph (7) which states: " The small size of the audit company affects the quality of the financial reports submitted " with mean (2.31) and the standard deviation (1.075), this result indicates that the auditor believe that the audit office's readiness has a role in improving the audit quality services provided to customers, and that the small size of audit company does not affect the quality of the financial reports submitted.

5.3.3 Descriptive analysis of moderate, independent and dependent variables (quality of accounting information)

Table (3) displays the results of the descriptive analysis of the dependent variable (quality of accounting information) and includes the mean and standard deviation

| # | Paragraph | Mean | Std. Dev. | Rank |
|---|---|------|-----------|------|
| 1 | The accounting information in the company's financial statements is relevance and affecting the decisions of its users. | 4.33 | 0.628 | 1 |
| 2 | The accounting information disclosed in the company's financial statements having predictive value that increases the effectiveness and efficiency of its users' decisions. | 4.14 | 0.704 | 6 |
| 3 | The current accounting information system provides timely information to benefit the users. | 4.24 | 0.62 | 2 |
| 4 | The accounting information disclosed in the company's financial statements | 4.15 | 0.679 | 5 |

| | | | | |
|----|--|------|-------|----|
| | have a retrospective value that helps to evaluate, correct and make decisions through the company's financial statements. | | | |
| 5 | Financial reports provide feedback on the results of activities and businesses. | 4.22 | 0.589 | 3 |
| 6 | It is necessary to disclosed relevance accounting information even if it is available on the expense of faithful representation in the information provided. | 3.93 | 0.859 | 10 |
| 7 | The accounting information disclosed in the financial statements have neutrality and free from bias so leading to increased credibility. | 4.13 | 0.761 | 7 |
| 8 | The financial reports disclosed contain accounting information comparable to the results of previous years or with companies from the same sector. | 4.24 | 0.609 | 2 |
| 9 | The disclosed financial reports contain clear and transparent accounting information. | 4.01 | 0.728 | 9 |
| 10 | The accounting information disclosed in the financial statements is objective and can be validated. | 4.17 | 0.638 | 4 |
| 11 | The application of principle consistency in accounting policies is reflected to increases reliability in accounting information. | 4.14 | 0.61 | 6 |
| 12 | The availability of comparable accounting information disclosed in financial statements increases the efficiency of the decisions made. | 4.11 | 0.673 | 8 |

The above table shows that the mean of all paragraphs in the field of "quality of accounting information" ranged from (3.93-4.33), with the highest of paragraph (1) which states: "The accounting information disclosed in the company's financial statements is appropriate and affects the decisions of its users." With an average (4.33) and a standard deviation (0.628), the lowest was paragraph 6, which states: " It is necessary to disclose appropriate accounting information even if it is available on the expense of faithful representation in the information provided " with average (3.93) and standard deviation (0.859), this result indicates that the auditors consider that the accounting information disclosed in the company's financial statements is appropriate and affects the decisions of its users, and that it is necessary to disclose relevance accounting information even if it is available on the expense of faithful representation in the information provided.

5.3.4 Normal distribution test

Table (4) shows the normal distribution of data

| Variable | Kurtosis | Skewness |
|---|----------|----------|
| Information Technology | -0.651 | -0.118 |
| Audit firm size | 2.136 | 0.61 |
| Audit fees | 0.098 | -0.13 |
| Compliance with international audit standards | 1.415 | -0.355 |
| contact with international auditing offices | 0.644 | -0.035 |
| Accounting information Quality | 1.302 | -0.456 |

Table 4 shows tests of (Skewness & Kurtosis) and were used to test the normal distribution of study data, with Skewness values ranging from (0.610) to (-0.456), kurtosis values ranging from (2.136) to (-0.651), and according to Hair et al, (2018) This indicates that the data is normally distributed where Skewness must be (± 1.96) and Kurtosis values between (± 2.58) and since the study variables have been confirmed to be valid for using in the multiple regression model.

5.3.5 Multicollinearity test

Due to the nature of the current study, which represents a linear model (General Linear Model), the researcher examined the data to verify availability of Multicollinearity between variables, and therefore the hypothesis independence of each of the independent variables was verified availability by calculating the test (Collinearity Statistics), by calculating (Tolerance) and (VIF) Variance Inflation Factor. This test indicates that the correlation effect between variables and if the VIF has values below (10) and (Tolerance) values higher than (0.10), this indicates that there is no multicollinearity between the variables and table 5 showing the results of this test. [26]

Table (5) Multicollinearity test between independent variables

| Variable | VIF | Tolerance |
|---|-------|-----------|
| Audit firm size | 1.657 | 0.603 |
| Audit fees | 2.202 | 0.454 |
| Compliance with international audit standards | 1.882 | 0.531 |
| contact with international auditing offices | 2.867 | 0.349 |

The table shows that the VIF values of all independent variables ranged from (1.657-2.867) and Tolerance values ranged from (0.349-0.603), indicating that the study model was free from multicollinearity.

5.3.6 Hypothesis testing

The study hypotheses concerning the moderate impact of information technology in the relationship between audit quality and the quality of accounting information were tested from the view point of Jordanian Auditors, according to the multiple regression model, the results of which were shown in Table 6.

Table (6) multiple regression analysis- dependent variable (Quality of Accounting Information)

| Variables | T | Beta | Std. error | B | Sign |
|-----------|-------|------|------------|-----|------|
| Constant | 5.193 | | 0.361 | 1.8 | 0.0 |

| | | | | | |
|--|-----------|-----------|-----------|--------|--------|
| | | | | 7 | 0 |
| | | | | 5 | 0 |
| Audit firm size | 2.21 7 | 0.28 9 | 0.14 3 | . 3 | . 0 |
| | | | | 1 | 2 |
| | | | | 6 | 8 |
| Audit fees | 2.11 0 | 0.13 9 | 0.06 1 | . 1 | . 0 |
| | | | | 2 | 3 |
| | | | | 9 | 7 |
| Compliance with international audit standards | 3.31 2 | 0.24 5 | 0.06 9 | . 2 | . 0 |
| | | | | 2 | 0 |
| | | | | 8 | 1 |
| contact with international auditing offices | 0.81 1 | 0.06 2 | 0.07 1 | . 0 | . 4 |
| | | | | 5 | 1 |
| | | | | 8 | 9 |
| R ² | 0.546 | | | | |
| Adj R ² | 0.531 | | | | |
| F | 35.181 | | | | |
| Sig | 0.000 | | | | |
| Modified impact of IT on the audit firm size | 1.53 5 | 0.25 4 | 0.16 1 | . 2 | . 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 9 | 3 |
| Modified impact of IT on audit fees | 4.20 1 | 0.37 2 | 0.01 4 | . 4 | . 0 |
| | | | | 5 | 0 |
| | | | | 8 | 0 |
| Modified impact of IT on compliance with international audit standards | 8.72 3 | 0.36 9 | 0.01 1 | . 2 | . 0 |
| | | | | 9 | 3 |
| | | | | 4 | 9 |
| Modified impact of IT on contact with international auditing offices | 4.23 5 | 0.47 8 | 0.16 2 | . 3 | . 0 |
| | | | | 6 | 0 |
| | | | | 9 | 0 |
| Modified impact of IT on the quality of accounting information | 5.24 1 | 0.55 9 | 0.14 0 | . 2 | . 0 |
| | | | | 2 | 0 |
| | | | | 2 | 0 |
| R ² | 0.697 | | | | |

| | |
|--------------------|--------|
| Adj R ² | 0.597 |
| F | 40.397 |
| Sig | 0.000 |

5.3.6.1 First hypothesis test results

Table 6 shows that the beta value was = 0.289 and the t value = 2.217 and at a statistical significance level of 0.028, which indicates that there is a relationship between audit firm size and the quality of accounting information, which means that the more the independent variable (audit firm size) in one unit, the dependent variable (accounting information quality) will change by 0.316.

Accordingly, we accept the first hypothesis, which states that there is a statistically significant relationship between audit firm size and quality of the accounting information.

5.3.6.2 Second hypothesis test results

Table 6 shows that the beta value was = 0.139 and the t =2.110 and at a statistical significance level of 0.037, which indicates that there is a relationship between audit fees and quality of the accounting information, which means that the more the independent variable (audit fees) in one unit, the dependent variable (accounting information quality) will change by 0.12.

Accordingly, we accept the second hypothesis, which states that there is a statistically significant relationship between audit fees and quality of accounting information

5.3.6.3 Third hypothesis test results

Table 6 shows that the beta value was = 0.245 and the t =3.312 and at a statistical significance level of 0.001, which indicates that there is a relationship between compliance with IAS and quality of accounting information, which means that the more the independent variable (compliance with IAS) in one unit, the dependent variable (accounting information quality) will change by 0.228.

Accordingly, we accept the third hypothesis, which states that there is a statistically significant relationship between compliance with international audit standards and quality of accounting information.

5.3.6.4 Fourth hypothesis test results

Table 6 shows that the beta value was = 0.062 and the $t = 0.811$ and at a statistical significance level of 0.419, which indicates that there is no relationship between contact with international auditing offices and quality of accounting information, which means that the more the independent variable (contact with international auditing offices) in one unit the dependent variable (accounting information quality) will change by 0.058.

Accordingly, we reject the fourth hypothesis, which states that there is a statistically significant relationship between contact with international auditing offices and quality of accounting information.

5.3.6.5 Fifth hypothesis test results

Table (6) shows that the R^2 value was in the first model = 0.546 and the R^2 value in the second model = 0.697 and that the F value of the first model = 35.181 and in the second model = 40.397 and at a significant level of 0.000. In addition To the variable of contact with international auditing offices was not significant statistically and then became statistically significant, which means that there is a significant and moderating effect of information technology on the relationship between audit quality and the quality of accounting information due to the increase in the value of R^2 and F value, the audit offices that use information technology seek to achieve quality in the audit process and thus achieve quality in the accounting information presented in the financial statements more than others.

6. CONCLUSIONS

The results of this study showed that IT has a moderate and significant impact in the relationship between audit quality and the quality of accounting information, also and the results show an important relationship between audit quality (audit firm size, audit fees, compliance with international audit standards, contact with international auditing offices) with the quality of accounting information (relevance and faithful representation). These results are consistent with most of the results of previous studies which highlighted an important and effective role for IT in improving and enhancing audit quality.

The results of this study were consistent with the Abu Haija Study (2016), which showed a positive and significant relationship between

audit quality (audit firm size, audit fees, compliance with international audit standards) and the faithful representation of accounting information.

Additionally the results were consistent with the Study of Abdul Ghani (2018) and Arab (2016) where information technology affects the qualitative characteristics of accounting information and gives the institution the predictive and analytical ability which makes its information more accurate. also its consistent with the Study of Liana and Georgian (2016), Alalawneh (2017), Zaqout (2016), Henini (2011) and Alshanti (2011) that information technology contributed to the development of the auditing profession and played a positive role in improving the characteristics of audit quality (audit firm size, contact with international auditing offices, audit fees, specialization in the client industry). On the other hand the results of this study were opposed to the Al-Qudah et al., (2013) study which showed a negative impact of IT on audit quality.

7. RECOMMENDATIONS

- 1- The necessity for audit offices to pay attention to the estimation of fees based on the effort or type of activity so as not to affect professional care.
- 2- Audit offices should be interested in contact with international auditing offices because of their role in achieving a competitive advantage.
- 3- The necessity to focus on information technology because of its important impact on improving the quality of auditing and the quality of accounting information.
- 4- The need for studying additional variables in order to clarify other factors which affect the quality of accounting information, from the view point of financial management that was not considered in this study.

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