The Extent of Using E-Audit in Auditing Offices in Jordan - Advantages and Obstacles of Usage between Perception and Reality

By

Ahmad AI-Atrash

Supervision

Dr. Abdallah Atieh

Abstract

The aim of this study is to explore the extent of using E-Audit by auditing offices in Jordan. The study also aims to identify the perceived advantages and obstacles of using E-Audit by those offices. Additionally, the study aims to determine the real benefits gained and barriers faced of using E-Audit. Moreover, the study aims to test whether there are statistical differences between the perceived and real benefits of using E-Audit. Furthermore, it aims to test whether there are statistical differences between the perceived and real barriers of using E-Audit for auditing offices that use E-Audit.

The descriptive analytical methodology is used in this study. A questionnaire is designed to achieve the goals of this study. The population of the study comprises of all auditing offices in Jordan, which encompasses (310) offices. The questionnaire is distributed via e- mail to all auditing offices in Jordan. Out of the distributed questionnaires, (I10) questionnaires are returned, which represent a response rate of (35%). The initial analysis reveals that only eight offices use E-Audit (7% of all auditing offices). Hence, a second round of data collection is

conducted on these eight offices; four questionnaires are distributed by hand to the eight offices. Total of (40) questionnaires are collected from auditing offices that use E-Audit.

The study concludes that there is statistically significant use of E-Audit in planning, performing, and documenting audit process by auditing offices that use E-Audit. In addition, the results find statistically significant perceived benefits and barriers of using E-Audit. The findings highlight that there are statistically real benefits gained and real barriers faced from using E-Audit. Finally, there are statistically significant differences between the perceived and real benefits of using E-Audit; however, there are no statistically significant differences between the perceived and real barriers form using E-Audit for auditing offices that use E-Audit.

On the basis of these findings, the study calls for increasing the extent of using E-Audit in order to benefit from its advantages, along with coping with its barriers. Keywords: E-Audit, Auditing Offices in Jordan.