

Contribution of Internal Auditing to the Effectiveness of the Accounting Information System

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Abstract:

This study aimed to demonstrate the significance of the role played by internal auditing in assisting and supporting effective internal control within an organization. It also highlighted the importance of the accounting information system as a part of the internal control system. Furthermore, the necessity of auditing processes was emphasized to achieve the embodiment of an efficient system capable of identifying and addressing deviations. The study stressed the importance of increasing awareness within institutions about the seriousness of this matter at the present time.

The study utilized a questionnaire consisting of 20 items that explored the relationship between the study variables. The study sample consisted of 45 academics and professionals in the field. Consequently, the study concluded by illustrating the extent to which internal auditing contributes to evaluating the effectiveness of the accounting information system.

key words: Internal Auditing, Internal Control, Accounting Information System.

(JEL) Classification : M15, M41, M42.

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1. Introduction:

Auditing is considered a branch of knowledge, where it has evolved into a science with its principles, scientific foundations, methods, and objectives. These objectives include examining internal control systems, data, documents, and records, as well as providing a neutral technical opinion about the accuracy of financial statements and the financial position of an entity at the end of a specified time period. Furthermore, it assesses the presentation of these statements for the results of the entity's operations, whether profit or loss. The auditing profession stands independently, and its significance has grown among stakeholders for evaluating the accuracy and precision of financial statements of institutions.

Given the ongoing developments in this profession, often referred to as the Information Technology revolution, these advancements have arisen and spread due to the evolution of computer systems infiltrating all aspects of life. The proliferation of information technology systems has led to their use in transmitting and exchanging data to their users. These computer systems have influenced the components of the accounting information system, its fundamental elements, internal control systems, and the methods and procedures for processing data and delivering information to users. This impact has necessitated a new reality for the auditing profession. With economic entities relying on electronic computers for their activities and transactions, auditing has had to keep pace with this evolution. This has led to highlighting the importance of changing traditional auditing methods to innovative approaches, relying on modern technological methods and advanced analytical techniques to execute the auditing process efficiently and effectively.

1.1.Study problem:

The problem of this study can be formulated in the following main question:

To what extent does internal auditing contribute to the effectiveness of the accounting information system?

The following sub-questions fall under this problem:

- What is the role of internal auditing in the effectiveness of the accounting information system?
- What are the factors that influence the functioning of internal auditing in assessing the effectiveness of the accounting information system?

1.2.Study importance:

The study derives its significance from the importance of internal auditing and the role it plays in strengthening control within institutions. Over the past years, numerous parties have emphasized the necessity of having an internal auditing function within the organizational structure of institutions. This is to ensure efficient control over the accounting information system, considering it as a part of the internal control system.

2. The Theoretical Aspects of the Relationship between Internal Auditing and the Accounting Information System:

In this section, we aim to delve into the theoretical aspects of both internal auditing and internal control, as well as the concept of the accounting information system.

2.1. Concept of Internal Auditing:

The profession of internal auditing is defined as a "process that contributes to tracking deficiencies and cases of inefficiency, reducing risks with the aim of verifying the availability of developed policies and procedures, and the commitment of the institution to them".¹

Internal auditing is seen as a "set of independent systems or facets of activity established within the enterprise by management to continuously audit operations and restrictions to ensure the accuracy of accounting and statistical data, ascertain the adequacy of precautions taken to protect the assets and properties of the enterprise, and verify that employees of the enterprise adhere to the policies, plans, and administrative procedures prescribed for them." Furthermore, it measures the adequacy of those plans, procedures, policies, and all other control means, and proposes improvements that need to be implemented to achieve the highest level of production efficiency for the project in light of the available capacities.²

As internal auditing is no longer exclusively aimed at serving management, its objective has shifted to serving the organization as a whole. Thus, it is defined as an "independent evaluative function established within the organization to examine and evaluate its operations and activities, providing services to the organization as a whole with the aim of assisting members and employees of the organization in enhancing their effectiveness and carrying out their responsibilities by providing them with analyses, evaluations, recommendations, and consultations regarding the activities reviewed. It also includes evaluating the internal control system and increasing its effectiveness at the lowest cost and providing advice and information to top management".³

In general, internal auditing is defined as: "An independent evaluative functional activity established within the organization to assess its activities, the extent of alignment of its financial and accounting systems, as well as the commitment of employees at all levels of management to the policies, plans, and procedures set by management to enhance effectiveness and improve performance. The overall objective of internal auditing is to evaluate the internal control system at the lowest cost and provide support and information to top management."

2.2. Objectives of Internal Auditing:

Based on the aforementioned definitions of internal auditing, the system aims to achieve the following objectives:

- Establish the credibility of the information contained in the financial statements by ensuring the accuracy and validity of accounting data recorded in the books and records.

¹ Ahmed Helmy, G., & Sameer, A.-B. (2007). The Role of Internal Auditor in Risk Management in Jordanian Commercial Banks. 7th Annual International Scientific Conference College of Economics and Administrative Sciences. Jordan: Al-Zaytoonah University. P03.

² Al-Khatib, K. R. (2010). Modern Concepts in Financial and Internal Control in the Public and Private Sectors. Amman: Arab Community Bureau for Publishing and Distribution. P130.

³ Safa Ahmed, A.-A., & Suleiman Hussein, A.-B. (2004). The Role of Knowledge Management in Enhancing the Performance of the Internal Auditor. Research paper presented at the 4th International Scientific Conference on Knowledge Management in the Arab World. Jordan: Al-Zaytoonah University. P07.

- Safeguard the institution's assets from embezzlement and manipulation by verifying the values of assets and reconciling them with the books.
- Assist in achieving the maximum possible profits and well-being for the community in which the institution operates. Internal auditing provides information about prices, leading to the provision of products that align with market needs.
- Provide a neutral opinion on the representation of the financial statements of the institution's business results and their compliance with generally accepted accounting principles.
- Encourage compliance with policies and managerial decisions to achieve objectives by measuring the sincerity and commitment of employees in performing their tasks, along with the results obtained from the internal audit process.
- Assist in preparing and monitoring the implementation of plans based on the achieved results of the institution's operations in light of the established plans.
- Supply management with necessary information related to efficiency and professional performance.
- Among the objectives of internal auditing is also facilitating the work of external auditors during their examinations.

2.3. Types of Internal Auditing:

Internal auditing is divided into three main types:¹

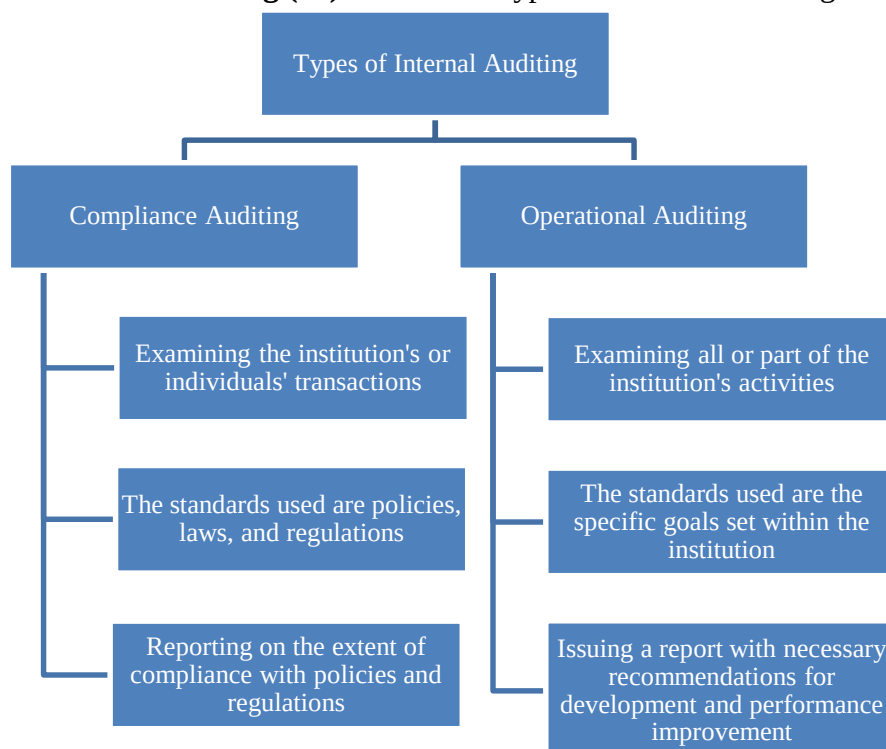
- **Financial Internal Auditing:** This type involves a comprehensive and organized examination of the financial statements, accounting records, and processes related to those records to determine their compliance with generally accepted accounting principles, managerial policies, and other requirements.
- **Operational Internal Auditing:** Also known as managerial auditing, performance auditing, or functional auditing. All these terms describe the process of internal auditing aimed at evaluating the operational processes of a specific function or activity. Operational auditing, in various terminologies, refers to the comprehensive examination and evaluation of project operations to inform management whether planned operations have been executed according to policies and plans related to objectives. It also involves evaluating the efficiency of resource utilization. Operational auditing is broader in scope than traditional internal auditing, which used to focus on financial and accounting auditing. The auditor in operational auditing examines all activities within the financial and non-financial organization to identify performance weaknesses and work on addressing or mitigating them.
- **Compliance Audit:** The purpose of compliance audit is to determine the extent of an organization's adherence to specified managerial policies or applicable laws. The

¹ Abdullah, K. A. (1998). Auditing and Control in Banks. Amman: Wael Publishing House. P126.

standard used to measure this compliance could be the various policies adopted by management or a specific law along with its associated regulations, such as tax laws or labor laws. Reviewing income tax declarations, for example, is a clear example of compliance auditing. Through this, tax authorities determine the extent to which the organization complies with tax laws.

It is important to note that compliance auditing and operational auditing share similarities, although each type focuses on a specific aspect. The relationship between them can be illustrated through the following diagram:¹

Fig.(01): Illustrates Types of Internal Auditing



Source: Prepared by the Researcher based on Awad Labib, F. E.-D., & Shihata, E.-S. S. (2013).

In addition to the aforementioned types of internal auditing, there is another type known as "Comprehensive Auditing," which pertains to government departments and their various activities. This type encompasses financial and legal auditing, efficiency and economic auditing, and performance auditing.

On another note, internal auditing can be defined as a systematic and objective examination by internal auditors concerning various activities and controls within an entity, with the purpose of determining whether:

¹ Awad Labib, F. E.-D., & Shihata, E.-S. S. (2013). Fundamentals of External Auditing: Auditor's Responsibilities - Audit Risks - Audit Planning and Documentation - Audit of Expenses and Payments - Auditor's Report. Alexandria: University Education House. P23-24.

- Financial information and operational data are accurate and reliable.
- Risks have been identified, recognized, and mitigated.
- Laws, regulations, and internal procedures have been adhered to.
- Utilization standards have been complied with and followed.
- Available resources, both material and human, have been rationalized.
- Set objectives have been achieved.

Despite the variations in types of auditing, the importance lies in providing the organization with the following services by the internal auditing department:

- Preventive services to ensure sufficient protection of financial assets.
- Safeguarding management policies from deviating from actual implementation.
- Evaluative services by measuring and assessing the effectiveness of the internal control system, its procedures, and the extent of compliance with management policies.
- Constructive services by suggesting improvements to the internal control system and management policies.

2.4. The Ethical Code of Internal Auditing Profession:

Ethics are generally defined as a "set of principles or values, which include laws, regulatory rules, religious teachings, and codes of conduct for professional groups such as accountants, as well as codes of conduct for various organizations".¹ The distinctive essence of any profession lies in the willingness of its practitioners to undertake their responsibilities to safeguard the interests of those they serve within that profession. Therefore, members of the Institute of Internal Auditors and internal auditors in general must adhere to high ethical principles in order to effectively fulfill their responsibilities. The aim of the ethical rules of the Institute of Internal Auditors is to enhance the ethical culture within the profession. There are principles linked to the profession, as well as the application of professional practice standards for internal auditing, and also principles associated with behavior. These can be summarized as follows:²

- **Integrity:** The integrity of internal auditors arises from the trust they are given, which provides the foundation for reliance on their judgments.
- **Objectivity:** Internal auditors demonstrate the highest levels of professional objectivity in gathering, evaluating, and conveying information about the subject matter under review. They provide a balanced assessment of all relevant circumstances and do not advocate their personal interests or those of others in rendering judgments.

¹ Amin El-Sayed, A. L. (2007). Advanced Studies in Auditing and Assurance Services. Alexandria: University Press. P210.

² IIA. (2009, 11 10). Introduction to the Code of Ethics. Consulté le 08 12, 2023, sur The Institute of Internal Auditors: <http://www.theiia.org/guidance/standards-and-guidance/ippf/code-of-ethics/introduction/>,

- **Confidentiality:** Internal auditors respect the value and ownership of the information they obtain and do not disclose such information without proper authority, except where there is a legal or professional obligation to do so.
- **Competency:** Internal auditors apply the knowledge, skills, and expertise required in providing internal auditing services.

2.5. Components of the Internal Control System:

The components of the internal control system can be likened to pillars within a building. The strength of these pillars reflects the strength and effectiveness of the system, and conversely, weak pillars lead to an ineffective system. Therefore, we will address its components within the following elements:¹

2.5.1. Organizational Structure:

The organizational structure serves as a reflective mirror of the form and nature of functions within the institution. It translates how internal control is established within it. Thus, the design should consider the following elements:

- The size of the institution;
- The nature of its activities;
- The hierarchy of responsibilities;
- Identification of departments;
- Assignment of responsibilities and work division;
- Simplicity and flexibility;
- Ensuring independence among departments (those performing the work should not be the same as those retaining the assets or performing the asset accounting).

2.5.2. Detailed Procedures:

The sequential nature of various functions within the institution prompts its management to establish detailed procedures for executing duties at different departmental levels. This ensures that no single individual authorizes work, retains assets, and maintains records. Therefore, management should specify the types and methods of performing tasks within each department. This prevents task overlap, creates self-monitoring, and ensures that a staff member exercises control over another during the process. This component aids in reducing opportunities for manipulation, fraud, and errors, allowing the internal control system to achieve its goals.

2.5.3. Selection of Competent Staff:

It is undeniable that competent employees play a significant role in the success and achievement of an institution's objectives. Therefore, competent staff stands as one of the fundamental components upon which the internal control system relies to achieve its goals. Without trained and committed employees adhering to their tasks according to the institution's

¹ Masoud, S. (2003). The Role of the Internal Control System in Enhancing the Accounting Performance of Economic Institutions. First National Forum on "Algerian Economic Institutions and the Challenges of the New Economic Climate. Ouargla. P84-86.

overall plan, an effective internal control system cannot be established. The following elements are considered in staff selection:

- Certificates in the field of work;
- Experience enabling them to master their tasks;
- Adherence to established policies;
- Respect for the training system.

2.5.4. Performance Oversight:

Through setting clear objectives in the outlined plan, an institution's management works to effectively achieve these goals while ensuring policy compliance. However, adherence to performance levels may not be sustained indefinitely, leading to deviations from the established standards. Thus, it is essential to study and develop procedures capable of rectifying such deviations.

2.5.6. Accounting Information System

The primary purpose of accounting is to view it as a tool to provide services by supplying information about the institution's operations and preventive methods for the institution's assets on the other hand.¹ As information is a collection of data that has been gathered and processed in a way that makes it suitable for use by its users, it represents the output in the information system. Therefore, the system consists of interconnected parts and elements that interact to achieve a common goal by accepting inputs and producing outputs. There are numerous factors justifying the essential need for information within institutions, whether related to external or internal environments. These factors can be summarized as follows:²

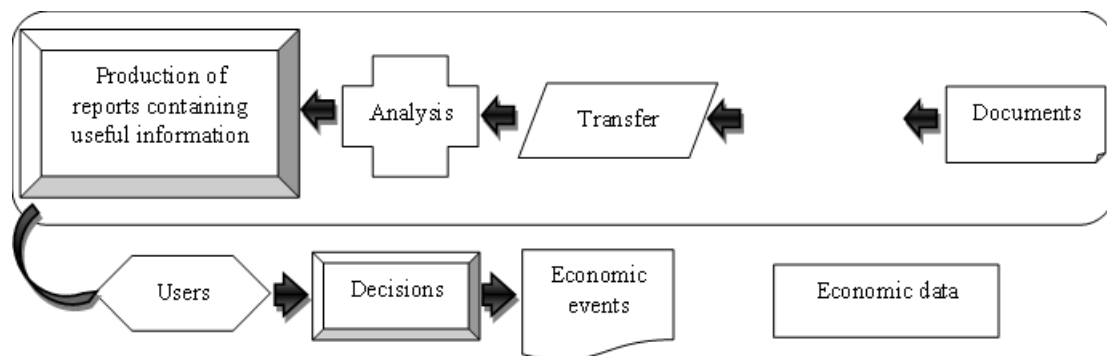
- **Changes in environmental forces:** Providing accurate, sufficient, and up-to-date information about continuous changes in the institution's environment to ensure its sustainability;
- **Emergence of the global economy:** Business success relies on its ability to operate and perform globally, not just within state boundaries. Thus, the need to quickly respond and develop the information system to meet the challenges of globalization is crucial;
- **Shift in industrial economies:** The transition from agricultural to industrial to economic economies relies on knowledge and information services, increasing the importance of information usage;
- **Shift in business projects:** Information systems have significantly contributed to the shift in management methods and functions (from hierarchical and centralized to flat and decentralized structures).

¹ Moyer, C., & Moutz, R. (1992). *Intermediate Accounting: A Functional Approach*. N.Y: John Wiley & Sons. P04.

² Belkaidoum, S. (2014). *Strategic Information Systems as a Tool for Achieving Excellence in Business Organizations - The Experience of Algerian Telecommunications Company*. Al-Bahith Journal. P141.

Therefore, the necessity of accounting as an information system has evolved due to the need for sufficient and useful information. The stages through which accounting data passes can be illustrated in the following diagram:¹

Fig.(02): Illustrates the Data Cycle in the Accounting System



Source:Prepared by the Researcher based on Abdul Nasser, N., & Nael, A. (2007).

A sound accounting information system is considered one of the most important fundamental components of an effective internal control system. An accounting information system that operates according to clearly defined legal methods and responds to the circumstances and nature of the institution's activities, within a controlled automated processing framework, and relies on an integrated set of accounting books and records, along with an account manual designed to facilitate the preparation of financial statements with the least possible effort and maximum accuracy, becomes a supported component of the internal control system.

This account manual must include the necessary and sufficient accounts to enable management to perform its control tasks over operations, and to enable accountants to differentiate between investment expenditures and consumption expenditures. Accordingly, an accounting information system is defined as: "That part of the total information system that deals with the collection, operation, storage, and retrieval of quantitative cash and non-cash data for the purpose of providing information to decision-makers through organization".²

Based on the above, an accounting information system should serve to achieve the following:

- Control over operating records and process execution, as these records represent data sources and their flow.
- Categorization of data and creation of an indexed account manual.
- Designing accounting records in a way suitable for control purposes.

¹ Abdul Nasser, N., & Nael, A. (2007). Control and Security Measures for Accounting Data within the Computerized Information System: A Field Study on Commercial Banks in Jordan. Future Research Journal. 126.

² Monem, S. E. (2008). Economics of Accounting and Managerial Information Systems. Alexandria: University Printing House. P69.

To support the internal control system, the accounting information system must possess the following elements, which we will further elaborate on:

- Sufficient internal documents to cover all aspects of activities, clearly outlining responsibilities (numbered sequentially).
- A procedures and accounting policies manual (outlining the methods followed to process operations).
- Preparation of detailed budget plans for operations and monitoring their execution.
- An effective cost system (for measuring actual performance).

2.6. The Role of the Accounting Information System in Reinforcing Internal Control:

The accounting information system plays a significant role in supporting internal control within any organization. It represents:

2.6.1. Accounting Information System as a Control Tool:

The relationship between the accounting information system and the internal control system contributes to achieving operational objectives. A sound accounting system helps provide effective internal control and serves as a fundamental element in controlling and managing unit activities. The accounting system can be considered the essence of the internal control system, as it generates the necessary accounting information for decision-making and aids in preparing regular monitoring reports that contribute to effective control.¹

The role that the accounting information system can play in the realm of internal control expands as one of its components. It assists in understanding the financial management's performance and clarifies the actions each department has taken to achieve its objectives. It sheds light on areas that require further control. The accounting information system provides the primary data and information needed to serve the organization's requirements. To achieve the efficiency of this system, it plays a fundamental and effective role through the control process. If planning precedes control, then control begins directly when the plans are put into actual execution and continues with them. One cannot envision the presence of good planning without the existence of control tools capable of detecting and rectifying deviations.

Furthermore, genuine control cannot exist unless it is preceded by a clear plan that outlines desired objectives and forms the basis upon which actual results are evaluated, analyzed, and deviations are addressed. Therefore, internal control, alongside its accounting counterpart, encompasses the organizational plan, the procedures followed, all manual and automated activities, and the records used concerning the protection of assets and the verification of accounting data accuracy, with an eye toward evaluating operations to prepare reports. It assesses compliance with universally recognized accounting rules and principles, ensuring the financial well-being of the organization and facilitating decision-making.

2.6.2. Control over Applications:

¹ Halim, S. Q. (2016). Evaluating the Internal Control System According to Misleading Accounting Information. Journal of Economic and Administrative Sciences. P517.

Given that the objectives of internal control in a manual accounting information system are the same as in a computerized accounting information system, control over applications can be defined as "specific control procedures aimed at ensuring the accuracy and reliability of data and reporting, so that these data can be relied upon".¹

A. Control over Inputs:

This control is designed to indicate the accuracy and validity of data input and authorized input. Control measures over inputs include:²

- **Visual Inspection:** This responsibility falls on the employee in charge of internal data, who inspects and verifies the data.
- **Well-Designed Documents:** This facilitates easy data recording.
- **Account Coding:** Assigning specific codes and numbers to all accounts outlined in the organization's chart of accounts.

This is achieved by ensuring the quality of inputs to the accounting information system, such as identifying input sources, obtaining and verifying their accuracy, and categorizing them.

B. Control over Processing:³

Control over processing is one of the most critical types of computer control. Without this type, the organization is vulnerable to significant losses due to incorrect processing. The difficulties arise when detecting fraud and deviations after the operation. For this reason, it must be ensured that all operating procedures set by the management are fully implemented, and that the information processed is accurate, timely, complete, and authorized by the responsible authority. Errors in inputs are reflected in both the processing and output stages. Errors in processing are either due to errors in inputs or technical errors in the processing unit.

C. Control over Outputs:

This aims to verify the accuracy of the information that has been processed, focusing on identifying errors that have been detected during the operation process, rather than preventing errors during the operation. Additionally, it focuses on maintaining data confidentiality and ensuring that all operations that have been inputted have the expected impact on the outputs. Some important methods include:

- Reasonableness Examination of Outputs by experienced analysts capable of analysis.
- Comparing Outputs with some input-related matters that have been accounted for.

The purpose of output control procedures is to ensure their validity, accuracy, completeness, and delivery to those with the right to access them. Therefore, information systems, including their quality, have been described as their ability to provide information that

¹ Mustafa, K. (1991). Auditing: Concepts, Standards, and Procedures. Riyadh : Deanship of Library Affairs King Saud University. P279.

² Al-Jawhar, A. (2012). Auditing and Internal Control in Organizations. Cairo: Arab Organization for Development Heliopolis. P43.

³ Najah, S. (2016). Evaluating the Impact of Internal Auditing on the Effectiveness and Efficiency of the Internal Control System in the Context of Accounting Information Systems. Finance and Markets Journal. P183-184.

enables decision-makers to make successful decisions. This implies that accounting information systems must possess key characteristics, including accuracy, relevance, timeliness, neutrality, comparability, ease of understanding, confidentiality, and reliability.¹

3. Analysis of Study Results:

In order to analyze the role of internal auditing and identify the strengths and weaknesses in the accounting information system, as well as the role of the internal auditor in assessing and reporting on the system to all stakeholders at each level of the organization, a specific questionnaire was prepared and applied for this purpose. The scale of the questionnaire ranged from "Strongly Disagree" (1) to "Strongly Agree" (5), and it included 20 items that addressed the study of the relationship between internal auditing and the accounting information system as part of the internal control system.

3.1 Sample and Study Population:

The study sample was composed of 45 academic researchers from Saida University and professionals in the financial and accounting sector. The purpose was to gather their opinions regarding the extent to which internal auditing contributes to the quality of the accounting information system. The Likert five-point scale was utilized to provide answers to the posed research problem.

Table (01): Illustrates the Distribution of the Sample by Educational Level

Level	Frequency	Percentage
Bachelor's	24	53.30%
Master's	3	6.70%
Doctorate	18	40%
Total	45	100%

Source: SPSS Outputs

From the above table, it is evident that 53.3% of the study sample hold a Bachelor's degree, while 40% have a Doctorate degree. This implies that the study sample consists of university degree holders, which contributes to the accuracy of the results obtained in order to address the research questions.

Table (02): Illustrates the Distribution of the Sample by Academic Specialization

Field of Study	Frequency	Percentage
Finance	24	53.30%
Accounting	12	26.70%
Accounting and Auditing	9	20%
Total	45	100%

Source: SPSS Outputs

¹ Fadhil, A. S.-D. (2012). The Impact of Quality Management System (ISO 9001:2008) on the Quality of Accounting Information. College of Management and Economics Journal. P195

Naturally, the specialization plays a significant role in addressing the studied issue, and the study results have shown that 53.3% have a Finance specialization, while Accounting specialization constitutes 26.7%, and a combination of Accounting and Auditing specialization stands at 20%. This indicates that the study sample possesses sufficient and comprehensive familiarity with the study subject, thereby supporting the obtained results.

Table (03): Illustrates the Distribution of the Sample by Occupation

Specialization	Frequency	Percentage
Professional	27	60%
Academic	18	40%
Total	45	100%

Source: SPSS Outputs

From the above table, it is evident that 60% of the study sample are professionals, while the remaining 40% are academics. This can explain the credibility of the studied sample and bolster the information extracted from the analysis due to their respective professions.

Table (04): Illustrates the Opinions of the Survey Respondents Sample

N	Question	Mean	SD	Acceptance Level
1	Internal control can contribute to encouraging compliance with accounting and managerial policies.	4.2	0.49	Strongly Agree
2	Internal control works to detect errors and manipulations in companies.	4.13	0.96	Agree
3	The internal control system ensures the protection of assets and accounting information in companies.	4.26	0.44	Strongly Agree
4	Internal control can serve as a means of coordination between various departments.	4.13	0.81	Agree
5	Internal control works to regulate employees' behaviors.	3.86	0.75	Agree
6	Companies that lack an internal control system may be exposed to risks affecting their financial position.	4.13	0.89	Agree
7	The accounting information system helps in safeguarding data and preventing manipulation.	4.2	0.84	Strongly Agree
8	The accounting information system can provide timely financial reports to management.	4.21	0.75	Strongly Agree

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9	The accounting information system accurately represents financial data.	4	0.65	Agree
10	The effectiveness of the internal auditor's report within an effective accounting information system surpasses that of traditional reports.	3.86	0.62	Agree
11	The accounting information system contributes to reducing internal audit costs.	3.4	0.62	Agree
12	The accounting information system executes internal audits with high precision.	4.2	0.54	Strongly Agree
13	Internal control guarantees the accurate recording and storage of accounting data.	4.13	0.5	Agree
14	The internal control system ensures swiftness in performing accounting operations.	3.33	0.71	Neutral
15	The internal control system can provide comparable accounting information.	3.73	0.86	Agree
16	The internal control system can provide objective accounting information.	3.6	0.88	Agree
17	The internal control system contributes to maintaining consistent methods of measurement, presentation, and disclosure.	3.73	0.7	Agree
18	Internal control verifies the control methods of inputs and outputs.	3.86	0.81	Agree
19	Internal control prevents the deletion of recorded data.	3.93	0.75	Agree
20	Internal control can establish effective control procedures for distributing reports.	4.4	0.49	Strongly Agree

Source: SPSS Outputs

The table above illustrates the results of the respondents' opinions on the questionnaire items that addressed various aspects of internal control, the accounting information system, and internal auditing. The arithmetic means and standard deviations for all items were determined. The aim is to analyze the findings to arrive at answers for the posed problem and shed light on the significance of the topic:

- The first paragraph indicates that internal control contributes to encouraging compliance with accounting and managerial policies, as the study sample fully agrees with this notion, with an arithmetic mean of 4.20 and a standard deviation of 0.49. This facilitates the identification and rectification of issues before they arise.
- The second paragraph reveals that the study sample agrees that internal control detects errors and manipulations in companies, ensuring the integrity of data and information used in the system, with an arithmetic mean of 4.13 and a standard deviation of 0.96.
- The third paragraph demonstrates that respondents believe that the internal control system safeguards assets and accounting information in companies, contingent upon accuracy, clarity, and flexibility in control standards and methods. The arithmetic mean is 4.26, with a standard deviation of 0.44.
- The fourth paragraph illustrates that internal control can act as a coordinating mechanism among different departments, facilitated by adherence to accounting and managerial policies, with an arithmetic mean of 4.13 and a standard deviation of 0.81.
- The fifth paragraph indicates that internal control regulates employees' behavior, promoting mutual trust, integration, collaboration, and coordination across all levels. The respondents agree, with an arithmetic mean of 3.86 and a standard deviation of 0.75.
- The sixth paragraph highlights that the study sample fully agrees that companies lacking an internal control system might be exposed to risks affecting their financial position. The arithmetic mean is 4.13, with a standard deviation of 0.89, reinforcing that the internal control system is the first line of defense for companies.
- The seventh paragraph underscores that the accounting information system, as part of the internal control system, truthfully represents financial data due to the detection of errors and manipulations. The respondents fully agree, with an arithmetic mean of 4.20 and a standard deviation of 0.84.
- The eighth paragraph presents results indicating that the accounting information system can provide timely financial reports to management, depending on the procedures and implemented systems. The arithmetic mean is 4.21, with a standard deviation of 0.75.
- The ninth paragraph demonstrates that respondents agree that the accounting information system accurately presents financial data due to the internal control's detection of errors and manipulations, with an arithmetic mean of 4.00 and a standard deviation of 0.65.
- The tenth paragraph reveals that the effectiveness of the internal auditor's report within the accounting information system is greater than traditional reports due to the internal auditor's proximity to the company's records. The respondents agree, with an arithmetic mean of 3.86 and a standard deviation of 0.62.
- The eleventh paragraph indicates that the accounting information system contributes to reducing internal audit costs due to the accurate presentation of financial data. The arithmetic mean is 3.40, with a standard deviation of 0.62.
- The twelfth paragraph highlights that the accounting information system executes internal auditing with high accuracy, as it aligns with the company's policies, plans, and

procedures. The respondents agree, with an arithmetic mean of 4.20 and a standard deviation of 0.54.

- The thirteenth paragraph indicates that the study sample agrees with the content of the paragraph, stating that internal control works to ensure the accurate recording and storage of accounting data. An effective accounting information system and a precise internal auditing process enable internal control to achieve the organization's objectives. The agreement is reflected in an arithmetic mean of 4.13 and a standard deviation of 0.50.
- The results of the fourteenth paragraph suggest that the study sample's opinions were similar regarding the proposition that the internal control system ensures speed in performing accounting operations. The nature and operation of the accounting information system determine the pace of accounting operations and data processing. The neutral response received an arithmetic mean of 3.33 and a standard deviation of 0.71.
- The fifteenth paragraph identifies that the internal control system can provide comparable accounting information. This aids the internal auditor in assessing the organization's performance, identifying weaknesses, and recommending necessary improvements. The arithmetic mean for this item was 3.73, with a standard deviation of 0.86.
- The sixteenth paragraph demonstrates that the study sample agrees that the internal control system can provide objective accounting information through the control mechanisms applied by the internal auditor. The agreement received an arithmetic mean of 3.60 and a standard deviation of 0.88.
- The seventeenth paragraph's study findings indicate that the internal control system contributes to consistency in the application of measurement, presentation, and disclosure methods. The internal auditor recommends the management to establish and maintain consistent measurement, presentation, and disclosure methods for accounting information. The agreement received an arithmetic mean of 3.73 and a standard deviation of 0.70.
- The eighteenth paragraph's results show that the internal control system verifies control methods for inputs and outputs. It does so by reviewing control systems to ensure their alignment with the organization's policies, plans, operating procedures, laws, and regulations. The agreement received an arithmetic mean of 3.86 and a standard deviation of 0.81.
- The findings of the nineteenth paragraph indicate that the study sample agrees that the internal control system prevents the deletion of recorded data. This aligns with the earlier proposition that emphasizes adherence to policies and coordination between different departments. The agreement received an arithmetic mean of 3.93 and a standard deviation of 0.75.
- The twentieth paragraph's results suggest that the study sample agrees that the internal control system can provide effective control measures for report distribution. An effective accounting information system can reduce the likelihood of errors and fraud. The presence of internal auditing within the organizational structure allows for the

identification and resolution of deviations and the provision of suggestions to improve management performance.

4. Conclusion:

The presence of an internal auditor within an organization or company serves to assist and support management in achieving desired outcomes in line with pre-established objectives. The role of internal auditing is among the pillars of effective internal control. Therefore, it is the duty of the internal auditor to evaluate the performance of each unit and department within the organization or company. For this reason, the function of internal auditing should be independent from other functions, ensuring credibility in opinions concerning the integrity of data and information contained in the records and books of the organization. This also supports the auditor's ability to provide management with the necessary caution and attention regarding the contents of the accounting information system. Internal auditing places great importance on policies and procedures followed in data collection, classification, and processing, turning them into usable information for the beneficiaries. It also verifies associated claims, affecting the determination of the fairness of financial statements. These presented pieces of information might contain deviations that could impact their reliability, and thus, such deviations are attributed to weaknesses or faults in internal control. Here, the auditor bears a significant responsibility in detecting fraud or errors present within the accounting information system.

Based on the study results conducted, it can be concluded that internal auditing significantly contributes to the effectiveness of the accounting information system. The auditor's focus should be on controlling the inputs, which are the operations conducted, to define their nature and identify deviations if they exist. From this perspective, a critical point arises: the role of internal auditing in controlling the legal operations and transactions enhances the outputs of the accounting information system. Nevertheless, the internal auditor must exercise caution and prudence in evaluating and analyzing the risks found within the system, relying on their expertise, documented evidence of transactions, and the opinions of superiors.

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