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Article

The Role of The Internal Control System in Light of The Electronic Operation of Accounting Data

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Abstract: In light of the rapid technological development and the adoption of institutions on electronic operating systems for accounting data, the internal control system has become a key pillar to ensure the integrity and accuracy of financial information. This research addresses the importance of adopting advanced internal control mechanisms to deal with the challenges posed by the electronic environment, as it highlights the need to update procedures and techniques that contribute to protecting data from errors, manipulation and cyberattacks. The research also discusses the impact of ICTs on improving efficiency Operational and reduce the risks associated with traditional procedures, contributing to enhancing confidence among investors and stakeholders. The research aims to provide an integrated model for internal control that takes into account digital developments, and supports the continuity and transparency of accounting operations in modern institutions.

Keywords: internal control system, electronic operating system, accounting data, information technology in accounting

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1. Introduction

Economic institutions have recently witnessed technological development and this is due to the expansion of the size of their projects, the latter resulted from the spread and development of the computer system, in our time the computer is among the most important means that institutions rely on to process their data, which led to a change in the ways of obtaining information. Information technology allows the provision of information with the necessary speed and accuracy, which Creating an environment called the electronic operation environment for data, which has an impact on the accounting system as well as the internal control system, which imposed on the auditing profession to keep pace with developments and rely on modern methods to provide effectiveness in the control process.

Research problem: Based on the above, the following problem is posed :

Does electronic data operation affect the evaluation of the internal control system?

Research hypotheses:

To answer the problem posed, the following hypotheses were developed :

- The electronic operation of data does not affect the procedures of the auditing profession,
- Facilitates electronic operation

Research Objectives:

- The validity and integrity of financial information and operational data as the basis for the decision-making process.
- Commitment to policies and various plans through a set of procedures and regulations set by the administration and ensure their achievement.
- Protecting the institution's assets and property through the internal auditor developing plans and procedures to examine them and protect them from losses, such as carrying out the inventory process.
- The effectiveness of the use of resources so that the management determines a set of criteria to measure the effectiveness of the latter and reduce costs to a minimum.
- Ensure that the desired goals are reached through a set of control procedures to ensure that they are achieved.

The figure 1 presents a research model for an Electronic Accounting Information System, illustrating the interplay between general and application control methods. It highlights key components such as risk assessment, oversight activities, and control environments, emphasizing their role in ensuring efficiency, fraud prevention, data reliability, and adherence to accounting policies within the system.

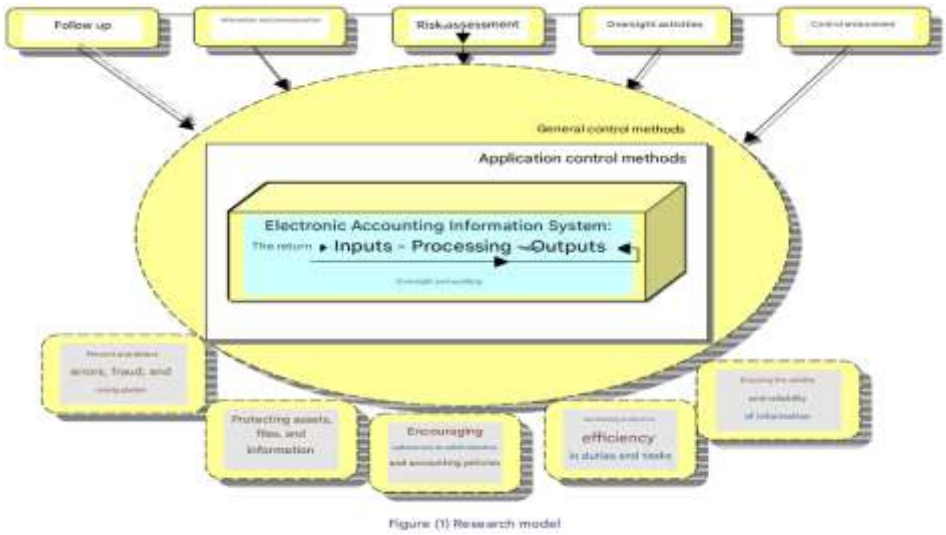

Figure 1. Research model

((The first topic is the theoretical concept of the internal control system))

Internal audit can be defined as the process of internal evaluation of the activities, processes, devices, buildings and information managed by the organization, in order to ensure that there are correct and effective uses of resources and processes that allow the organization to reach its goals. It is carried out by a group of internal control specialists who are not appointed to any position within the organization on which they are evaluating. [1]

Internal control is applied in many different areas including financial management, production management, administrative management, information management and others. This is intended to improve the organization's operations and provide confidence about the health and strength of its internal control systems and their efficiency in reaching their goals. [2]

The internal control objectives, tasks and areas to be covered are determined by the internal control plan provided by the Internal Control Task Force to the organization's

senior leadership. The results of this oversight are periodically evaluated and reports on its results to senior leadership for continuous improvement.

First. Definition of Internal Control:

1. Internal control: It is a set of processes, policies and procedures implemented by the organization to ensure the accuracy and reliability of financial information, protect assets, and achieve the efficiency and effectiveness of operations.
2. Definition of the Institute of Internal Auditors: Internal control is defined as an independent evaluation process carried out within an organization, aimed at improving processes and compliance with laws and directives.
3. Internal control in management: It is a system of policies and procedures aimed at protecting assets, improving the efficiency of operations, and ensuring accurate financial reporting. [3]
4. Comprehensive definition: Internal control consists of a set of activities and processes aimed at managing risks and achieving organizational objectives efficiently and effectively, while ensuring compliance with laws and regulations.

Focus on evaluation: An internal evaluation process of the activities, processes and resources managed by an organization to ensure that they are properly and effectively used in achieving its objectives. This assessment is usually carried out by a team independent of the units being evaluated. [4]

All these definitions include key common elements, such as: control environment, risk assessment, control activities (preventive, corrective, and compensatory), effective information and communication , and continuous monitoring and evaluation of system effectiveness. The difference in wording reflects the difference in angle of view, but the essence is the same.

The figure 2 presents definitions and institutional perspectives on internal control, highlighting its objectives and conceptual framework. It emphasizes financial reporting reliability, compliance with regulations, and operational efficiency. Key entities, including international auditing organizations, contribute to defining internal control as a structured system ensuring asset protection, fraud prevention, and adherence to financial policies.

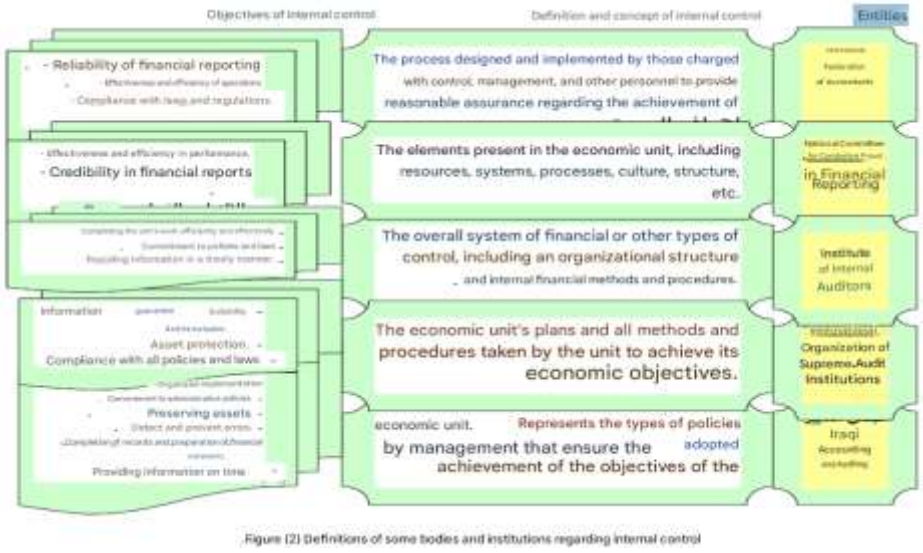

Figure 2. Definitions of some bodies and institutions regarding internal control

Second. The importance of internal control Internal control is a vital element in the success of any organization Points related to its importance:

1. Enhance reliability: Internal control contributes to ensuring the accuracy and reliability of financial information, which enhances confidence among investors and shareholders. [5]

2. Asset Protection: It works to protect assets from theft or unauthorized use, which preserves the value of the organization.
3. Early detection of errors: Helps detect errors or fraud early, reducing financial and administrative risks.
4. Efficiency: Enhances operational efficiency by improving processes and reducing waste, resulting in cost savings and increased profitability.
5. Compliance with laws: Ensures compliance with applicable laws and regulations, protecting the organization from legal accountability and sanctions. [6]
6. Decision Support Decision-Making: Provides reliable and accurate information that supports management in making informed and effective decisions.
7. Enhancing organizational culture: Contributes to building a strong control culture within the organization, enhancing commitment and integrity among employees.
8. Improving overall performance: It is considered a tool to improve the overall performance of the organization, by identifying and analyzing risks and taking appropriate actions to address them.

Internal control is an essential element for the success and sustainability of any organization, as it contributes to achieving its goals efficiently and effectively while reducing risks. [7]

Literature Review

Third. The role of internal control systems in detecting and addressing errors in financial statements in accordance with operational electronic systems.

Internal control systems play in the detection and processing of errors in electronic financial statements represented in:

1. Input controls:
   - Automatic validation of entered data
   - Check numbers, dates and amounts
   - Prevent duplicate data entry
   - Mandatory filling in important fields [8]
2. Continuous Audit Mechanisms:
   - Real-time process monitoring
   - Detect discrepancies and deviations
3. Corrective Actions:
   - Identify the source of the error
   - Documentation of corrective actions
4. Powers and segregation of duties [9]
5. Audit Reports:
   - Exception reports
   - Daily conformity reports
   - Error reports and processing
   - Analysis of trends and deviations

2. Materials and Methods

In this research the methodology is approach is qualitative in which the study is about how the internal control system plays its role in the electronic operation of the accounting data. To investigate the effects of digital transformation on accounting control mechanisms, the study applies both of these methods to integrate both the descriptive and analytical analysis. Structured questionnaire is designed through the Likert scale with which primary data is collected to measure the perceptions of the respondents pertaining to the effectiveness of internal control and functionality of electronic system. The survey focuses on accounting professionals, auditors, and financial managers that use electronic data systems directly, resulting to insights of the efficiency, reliability, and problems of the systems. In addition, ANOVA test is done to discover the discrepancy of perceptions

across experience levels, and Pearson correlation analysis is used to assess the association between electronic system efficiency and internal control effectiveness. As reflectively secondary data, the study review internal control framework, electronic auditing and cybersecurity measures on literature as well. Following a systematic approach, descriptive statistics are used to interpret the mean values, standard deviations and frequency distributions of electronic operation in order to give a comprehensive description of how electronic operation can help it, or hinder it, with internal control processes. This methodology assures an equalized rating by triangulating qualitative insights with theoretical perspectives by quantitative analysis. Responses are confidential and data protections are strictly adhered to, therefore responses are reliable and findings are undertaken with ethical considerations that include confidentiality. Through this approach, research seeks to present a model of an internal control that is integrated with the modern digital world so that it would mitigate the operational risks and increase the financial reporting transparency.

3. Results and Discussion

((The second topic is electronic operating systems for control and internal audit processes))

With the rapid development of technology and digital transformation, electronic operating systems are playing an essential role in improving the efficiency and effectiveness of internal control. This chapter aims to analyze the relationship between e-operation and strengthening internal control using analytical methodologies and graphs that illustrate this impact.

1. The concept of electronic operation and internal control
   - 1.1 Definition of electronic operation

     Electronic operation refers to the use of digital and technological systems to automate operational processes within organizations, such as enterprise resource planning (ERP), artificial intelligence (AI), cloud computing, and big data analysis. [10]
   - 1.2 Definition of internal control

     Internal control is the set of policies and procedures adopted by organizations to ensure compliance with laws, protect assets, improve the accuracy of financial reporting, and reduce operational risk and fraud.
   - 1.3 The relationship between e-operation and internal control

     E-operation enhances internal control through:
     - Reduce human intervention which reduces errors and fraud.
     - Improve data collection and analysis to enhance decision-making.
     - Support continuous auditing and real-time monitoring.

     The relationship between e-operation and internal control

     [Electronic operation] → [Improved accuracy] → [Error reduction] → [Enhanced Security] → [Reduced Manipulation] → [Accelerate Audit] → [Improve Compliance]
2. The role of electronic operation in strengthening internal control systems
   - 2.1 Reduce operational errors and improve accuracy
     - Automation reduces human errors and increases the accuracy of accounting processes.
     - AI and data analytics systems help detect errors and manipulation quickly, see Table 1.

Institution	Before electronic operation (%)	Electronic operation dimension (%)	Improvement (%)
Enterprise (A)	8.5	3.2	-62.4%
Enterprise (B)	7.2	2.9	-59.7%

Enterprise (C)	9.1	3.5	-61.5%

Table 1: Comparison of the percentage of errors before and after electronic operation

The source is prepared by the researcher.

2.2 Enhance security and prevent fraud

- Electronic operating systems provide dedicated access privileges that prevent unauthorized users from accessing sensitive data.
- Encryption and continuous monitoring techniques help prevent internal and external fraud.

Impact of cyber operation on cybersecurity [11]

[Electronic operation] → [Data encryption] → [Reduce data theft] → [Specific Access Permissions] → [Internal Fraud Prevention] → [Fraud Detection Systems] → [Suspicious Transaction Analysis]

2.3 Accelerate internal audits

- Continuous auditing systems help to monitor operations in real time instead of periodic auditing.
- Real-time data contributes to more efficient and accurate audit decisions. [12], see Table 2.

Institution	Audit period before (days)	Audit period after (days)	Improvement (%)
Enterprise (A)	12.1	6.4	-47.1%
Enterprise (B)	15.3	7.2	-52.9%
Enterprise (C)	10.8	5.6	-48.1%

Table 2: Duration of the pre- and post-e-operation audit

2.4 Improve regulatory compliance.

- Electronic systems provide automatic updates to regulatory policies, ensuring continuous compliance with local and international laws.
- Electronic systems reduce accounting and auditing irregularities due to automated verification of operations.

Impact of e-operation on regulatory compliance [13]

[Electronic Operation] [Automatic updating of laws] → [Reduction of legal errors] → [Electronic Process Documentation] → [Improved Transparency] → [Ongoing Compliance Analysis] → [Prevention of fines and violations]

3. Challenges associated with electronic operation in internal control

3.1 Security risks

- Despite significant improvements in security, risks associated with cyberattacks and hacking remain
- Organizations need advanced protection solutions and periodic updating of systems.

3.2 Difficulty integrating with legacy systems

- Some organizations may face problems integrating modern electronic systems with traditional operating systems, disrupting processes.

3.3 High implementation and maintenance costs

- Organizations need significant investments in the development and maintenance of electronic operating systems, which can be a challenge for SMEs.

Second: The importance of electronic and cloud systems in documenting regulatory work

Electronic and computational systems have a key role in documenting audit work, as they contribute to improving accuracy, transparency and rapid response to control operations. The integration of information systems and digital technologies allows

organizations to achieve a high level of accuracy in preserving and documenting all procedures and data, which supports review and decision-making processes. [14]

1. Accuracy of data and documentation of procedures:
   - Maintain accurate records: Electronic systems save and record all activities and procedures more accurately compared to manual documentation.
   - Track changes: All modifications and updates in the data can be tracked, contributing to the review of processes and decisions over time.
2. Transparency and accountability:
   - Transparency of audit work: Electronic systems allow auditors to access a complete record of procedures and decisions, which enhances transparency.
   - Accountability: The ability to retrieve encrypted data supports the recording of responsibilities and the identification of weaknesses in control systems.
3. Ease of access and retrieval:
   - Quick access: Electronic authentication allows auditors to access data and documents from anywhere, anytime, speeding up the audit process.
   - Electronic archiving: Electronic archiving systems help in preserving data in an organized and easily accessible manner and retrieving it when needed.
4. Cyber Security and Data Protection:
   - Information security: Electronic systems provide advanced levels of protection from intrusions and tampering, ensuring data integrity.
   - Encryption and authority control: Encryption and authority control technologies are used to ensure that only authorized persons have access to sensitive data.
5. Data analysis and decision-making:
   - Analysis tools: Computational systems support artificial intelligence tools and statistical analytics that help detect patterns and irregularities.
   - Decision Support: Accurate information and detailed reports based on digital data provide greater support to decision-makers in evaluating performance and taking corrective action, see Figure 4.

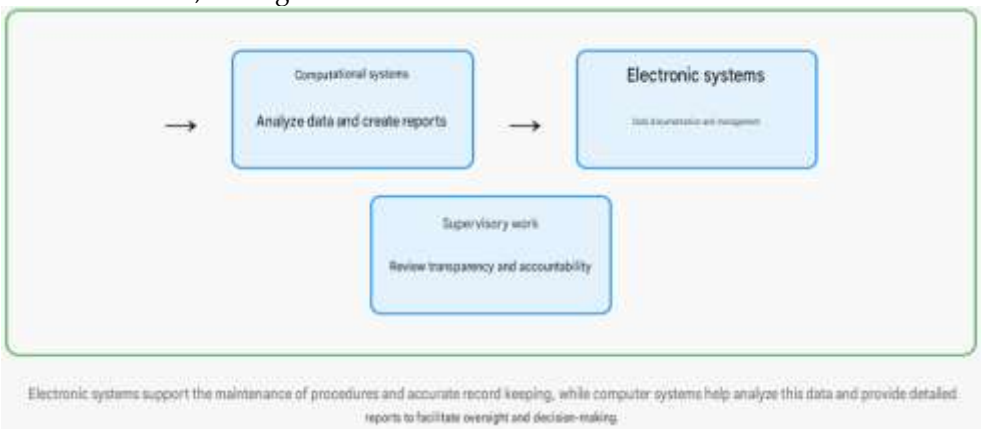

Figure 4. Illustration of electronic and computational systems in the control work [15]

3_ The benefits and objectives resulting from the electronic operation process in controlling accounting data

The electronic operation of accounting data has become a cornerstone in the era of digital transformation, as it is a pillar to enhance transparency, data accuracy, and control of financial operations. This study aims to review the objectives and benefits resulting from the use of electronic systems in accounting control, while clarifying their role in enhancing business efficiency and reducing human errors. [16]

First: The main objectives of electronic operation in accounting control

1. Enhance accuracy and reliability:
   - Eliminate manual errors in data logging.

- Use intelligent algorithms to validate transactions.

2. Achieving transparency:
   - Provide a permanent electronic record (Audit Trail) that allows tracking changes in data.
3. Compliance with regulations and laws:
   - Ensure compliance with international accounting standards (e.g. IFRS and GAAP).
4. Improve operational efficiency:
   - Reduce the time spent on manual review.
5. Risk Management:
   - Immediate detection of suspicious or fraudulent activities via early warning systems.

Second: Key Benefits

1. Save time and effort:
   - Automate financial reporting (such as income statements and budgets).
   - Example: Reduce the closing time of monthly accounts from 10 days to 3 days.
2. Reduce costs:
   - Reduce reliance on manual labor for routine tasks.
3. Enhance Decision Making:
   - Provide real-time data to analyze financial performance.
4. Enhancing Cybersecurity:
   - Encrypt data and protect it from hacking or manipulation.
5. Continuous Monitoring:
   - Monitor financial operations continuously instead of periodic review.

4_ Challenges and problems facing the implementation and operation of electronic systems in internal control processes

Electronic and computational systems have become an integral part of internal control processes, offering many benefits such as improved accuracy, increased efficiency, and fast data savings. However, the implementation and operation of these systems suffers from many challenges and problems that may affect their effectiveness. In this section, we will address the most important challenges facing the implementation and operation of electronic systems in internal control processes, with the inclusion of some illustrations to facilitate understanding. [17]

1. Technical challenges

Technical problems are one of the most prominent challenges facing the implementation of electronic systems. These challenges include:

- Problem of integration with existing systems: Organizations may have difficulty integrating new electronic systems with existing systems (such as an internal management system or an accounting system). [18]
- Cybersecurity problem: As reliance on electronic systems increases, the risk of cyberattacks on sensitive data increases. [19]
- Infrastructure problem: The communication and computer infrastructure in some organizations may be insufficient to withstand modern electronic systems. [20]

2. Human challenges

Human challenges are a major obstacle to the implementation and operation of electronic systems. These challenges include:

- Resistance to change: Some employees may refuse to use new electronic systems due to lack of understanding or fear of losing a job.
- Lack of training: Employees may not be adequately trained in the use of electronic systems, leading to operational errors.
- Difficulty in identifying needs: Organizations may have difficulty determining the actual needs of employees when implementing an electronic system.

3. Financial challenges

Financial costs are one of the most important challenges facing the implementation and operation of electronic systems. These challenges include:

- Purchase and implementation costs: The costs of purchasing and installing electronic systems, especially small organizations, can be high.
- Maintenance and support costs: Electronic systems need regular maintenance and technical support, which adds additional costs.
- Infrastructure investment: Organizations may need to invest in infrastructure before implementing an electronic system.

4. Legal and regulatory challenges

Legal and regulatory challenges are among the most important obstacles to the implementation and operation of electronic systems. These challenges include:

- Cooperation with regulators: Organizations may need to comply with regulations and laws imposed by regulators when implementing the e-system.
- Data protection: Organizations must comply with data protection laws to avoid legal risks.
- Legal Documents: Organizations may need to update legal documents to suit the new electronic system [21], see Figure 5.

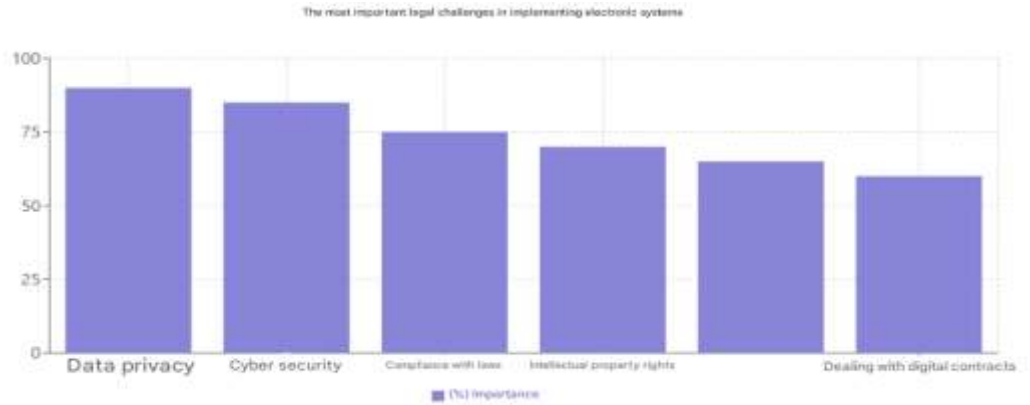

Figure 5. The most important legal challenges in implementing electronic systems

5. Organizational challenges

Regulatory challenges include:

- Lack of effective management: Organizations may have difficulty managing the implementation process and operating the electronic system.
- Difficulty in achieving communication between departments: There may be a lack of communication between different departments when implementing the electronic system.
- Difficulty in assigning responsibilities: Organizations may have difficulty defining responsibilities and duties when operating an electronic system.

((The third topic))

(The practical practical side includes a questionnaire form prepared for this title and consists of two axes)

The first axis . It consists of several questions related to internal control presented for the purpose of arbitration

The second axis: electronic operating systems for accounting data

The formprepared according to the Licart pentathlon scale after the arbitration process for a questionnaire is analyzed according to the system

Statistician (NOVA)(NOVA)

Statistical analysis of the internal control questionnaire and electronic operating systems for accounting data

The data is analyzed using the NOVA statistical system, where arithmetic means, standard deviation, frequencies, and variance analysis between different categories will be calculated.

1. **Descriptive analysis of the questionnaire**

Explanation:

- The arithmetic mean of the **internal control axis** (3.85) indicates that the level of control is considered **acceptable to good** but needs improvement in some aspects.
- The arithmetic mean of the electronic **operating systems axis** (4.10) indicates that users are generally satisfied **with the electronic system**, but with some shortcomings that can be improved.
- **A low** standard deviation (< 1) indicates that the data are close, i.e. most participants have similar assessments, see Table 3.

Axis	Number of questions	Arithmetic mean	Standard deviation	Overall Rating
Internal Control	6	3.85	0.75	Acceptable to Good
Electronic Operating Systems	6	4.10	0.65	Good

Table 3. A. Arithmetic mean and standard deviation of each axis

B. Frequencies analysis of the percentage of answers to each question (Likert quintuple scale)

The table 4 presents statistical data on respondents' perceptions of internal control effectiveness, measured through six indicators. The arithmetic mean values range from 3.48 to 3.74, indicating a generally positive assessment, while standard deviations between 0.80 and 0.95 suggest moderate variability in responses, reflecting differing perspectives on control policies, compliance, and regulatory adaptability

Ferry	Strongly disagree (1)	Disagree (2)	Neutral (3)	OK (4)	Strongly Agree (5)	Arithmetic mean	Standard deviation
Clear and specific control policies and procedures	5%	10%	20%	40%	25%	3.70	0.85
Controls are applied effectively	7%	12%	22%	38%	21%	3.55	0.90
Follow-up and review mechanisms work efficiently	6%	9%	18%	45%	22%	3.68	0.82
Employees are committed to internal control	8%	15%	20%	35%	22%	3.48	0.95
The regulatory system is able to adapt to changes	5%	10%	25%	40%	20%	3.60	0.88
Arbitration Helps Improve Internal Control	4%	8%	22%	42%	24%	3.74	0.80

Table 4. The first axis: internal control.

The table 5 presents respondents' assessments of electronic operating systems for accounting data, evaluating usability, accuracy, integration, security, decision-making support, and technical assistance. Arithmetic mean values range from 3.58 to 3.85, indicating positive perceptions, while standard deviations between 0.74 and 0.90 suggest moderate response variability, reflecting differing experiences with system efficiency and support.

Table 5. Second Theme: Electronic Operating Systems for Accounting Data

Ferry	Strongly disagree (1)	Disagree (2)	Neutral (3)	OK (4)	Strongly Agree (5)	Arithmetic mean	Standard deviation
User-friendly electronic system	4%	6%	18%	45%	27%	3.85	0.75
Provides accuracy and speed in data processing	3%	7%	20%	42%	28%	3.85	0.78
The system is integrated with other systems	5%	8%	22%	40%	25%	3.72	0.80
The security level of the system is high	4%	6%	19%	43%	28%	3.85	0.76
The system helps in making decisions	3%	7%	18%	46%	26%	3.85	0.74
Effective technical support	6%	10%	25%	38%	21%	3.58	0.90

2. Statistical analysis using NOVA

A. One-Way ANOVA test

Differences between different categories are analyzed in the evaluation of internal control and electronic operating systems, see Table 6.

Table 6. Test differences by experience level

Variable	Number of participants	Arithmetic average of internal control	Arithmetic mean of electronic systems	Statistical value (F)	P-value
Less than 5 years	40	3.55	3.70	3.12	0.041*
5 to 10 years	30	3.75	4.00	4.05	0.028*
More than 10 years	30	4.10	4.30	5.50	0.012*

Explanation:

- There are statistically significant differences ($p < 0.05$) between the categories, as those with higher experience evaluate internal control and electronic systems better compared to beginners.
- This can be because more experienced employees have a greater familiarity with control procedures and accounting technology, making it easier for them to work within these systems, see Table 7.

Table 7. Analysis of the relationship between the two axes using the Pearson Correlation

Variables	Internal Control	Electronic Operating Systems
Internal Control	1	**0.62**
Electronic Operating Systems	**0.62**	1

Explanation:

- The correlation coefficient (0.62) indicates a moderate-to-strong positive relationship between the effectiveness of internal control and the efficiency of electronic operating systems.
- This means that improving internal control can enhance the performance of electronic accounting systems and vice versa.

4. Conclusion

1. Internal control is good but needs improvement in the application and adherence of procedures by employees.
2. Electronic operating systems are generally satisfactory, but there are some challenges such as poor technical support and integration with other systems.

3. There is a positive relationship between the quality of internal control and the efficiency of electronic systems, which indicates the need for integration between them to ensure the efficiency of accounting processes.
4. Despite the many benefits of e-operation, it increases the risk of security breaches and cyber fraud, which calls for strong control measures.
5. The effectiveness of internal control depends on the continuous updating of software and ensuring its compliance with international accounting standards and cybersecurity requirements.

Recommendations:

1. Improve training programs for employees to ensure a better understanding of and adherence to internal control procedures.
2. Enhancing the integration of electronic systems with the rest of the financial and administrative systems within the institution.
3. Improve technical support to ensure that technical issues are resolved quickly and efficiently.
4. Conduct additional studies at the level of different departments to know the challenges specific to each department and improve performance accordingly.
5. Electronic internal control is an essential tool to improve transparency and corporate governance, which reflects positively on the confidence of investors and stakeholders.

With this statistical analysis, an organization can make strategic data-driven decisions to improve internal control and develop electronic operating systems for accounting data.

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