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THE ROLE OF THE DIMENSIONS OF TACIT KNOWLEDGE IN INCREASING THE EFFICIENCY OF INTERNAL AUDITORS WHEN USING ELECTRONIC AUDITING

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Abstract:

The study aimed to diagnose the levels of tacit knowledge of auditors and the performance of their work in light of the use of electronic auditing, as well as diagnosing the nature of the impact of the tacit knowledge of auditors in achieving effective performance in government units ,The study was conducted on a group of auditors in some government units in Al-Muthanna Governorate, where it was distributed to (65) workers in government units and (60) questionnaires valid for analysis were retrieved with a response rate of (92%). With regard to data analysis, a descriptive statistic method was used to extract frequencies, find percentages, t-test for one sample, Pearson correlation and regression analysis to describe study variables and test the validity of the study hypotheses. A five-point Likud scale was used in the questionnaire, The researcher reached a set of conclusions, the most important of which is the diminishing of tacit knowledge. It is a process through which the performance of workers in economic units is evaluated and measured by comparing them with the main goals and standards of performance set by the top management at a specific time, such as one year, government units need tremendous efforts in Implementing electronic audit in order to further improve the quality of the internal auditors by supporting the human cadres who have professional service and experience The researcher reached the most important recommendations, the necessity of conducting more studies and scientific research related to the application of the tacit knowledge system in all the different economic units, and the need to apply the dimensions of tacit knowledge when applying electronic audit because it will increase the efficiency of the performance of the internal auditors

Keywords: Dimensions of tacit knowledge, Electronic auditing , Internal **auditors**

INTRODUCTION

The current era is witnessing a set of variables and developments that affect various types of organizations, as organizations are exposed to a number of challenges as a result of environmental changes in the economic, technological, social and political fields, and as a result of these challenges, organizations must make the necessary efforts to reach their goals, using concepts The modern administrative, which is able to achieve this, and that knowledge and its management is one of the modern concepts and is one of the important resources. And knowledge in organizational thought is of two types: explicit and implicit, and the focus will be on tacit knowledge as it represents the organization's special knowledge that is embodied in individuals, their relationships and interactions, and therefore it is the deepest and most rooted in the organization and its practices, and this is what makes it focus on learning and on enhancing tacit knowledge in order to maintain its true strength and enhance Its activities, raising performance levels, achieving goals and adapting, which in turn enhances the organization's potential, and that the increase in the size of decentralization in economic units has increased the complexity of activities and operations, which provided opportunities to manipulate the funds and properties of these organizations, the phenomenon of financial and administrative corruption emerged, which created the need to find means of control that led to growth Internal audit, whose balanced scorecard seeks to evaluate the performance of workers in this field of accountants and auditors, the relevant organizations, institutes and international educational institutions

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have promoted the approach of the certified internal auditor and made it professional and developed, and created regulations, rules and instructions and set international standards for controlling auditing and internal auditors. In recent years, the world has witnessed a revolution in information technology, which has led to an increase in the number of computer users in various activities, and all sectors and their various activities have witnessed many developments and clear changes during the past years in several aspects, including the economic and technological aspect, as technology has become an essential part of work. Professional and institutional, which required the flour profession to keep pace with these developments and changes, and with the emergence of electronic systems and their use in the accounting field to process financial data automatically, the use of one or more computers in processing financial data became an electronic accounting information system. The importance of auditing electronic accounting information comes from checking the inputs, operation and outputs of those systems and evaluating the security and safety of that information. Then evaluate it objectively to express a neutral technical opinion on the validity and accuracy of such data and their conformity with the generally accepted standards and accounting rules contained in laws and regulations.

1-The research problem

The research problem is crystallized in raising the following question: "Were the inspectors general able to reflect the tacit knowledge of the auditors in achieving the effective performance of their offices?" From this main question, the following questions arise:

a. What is the level of tacit knowledge of auditors working in government units through the use of electronic auditing?

B. What is the level of effectiveness of auditors' performance in government units?

c. What is the extent of the internal auditor's understanding and awareness of the importance of tacit knowledge in achieving the level of organizational performance required for the Office of the Inspector General?

D. Is the tacit knowledge of auditors reflected on the effective performance of government units when applying electronic auditing?

2. Importance of Research:

The research gains its importance from the importance of the variables for research, as it contributes to providing a theoretical framework on tacit knowledge as it is one of the critical issues in the success of the performance of internal auditors, after many organizations rely on that knowledge stored by individuals working in offices, especially auditors, and how to acquire and employ it correctly. In addition to indicating the most important requirements for the effectiveness of the performance of government units, which is one of the important indicators that reflects the extent of the units' success and ability to achieve its goals, and this importance emerges in two theoretical aspects through its contribution to enriching the Iraqi scientific library with regard to the subject of tacit knowledge and organizational performance, which is contained in the theoretical framing of research from Important and useful axes and highlight the contribution of researchers in this field. And a practical field aspect, as this research acquires importance from the fact that the environment is represented by the internal auditors, which is one of the important regulatory authorities for its role in protecting public money and fighting corruption.

3. Research objectives:

A. Diagnose auditors' tacit knowledge levels and perform their work in light of the use of electronic auditing.

B. Diagnose the nature of the impact of auditors' tacit knowledge on achieving effective performance in government units.

C. Coming up with a set of conclusions and making recommendations to these offices in a way that contributes to the development of their work.

4- Research Hypotheses:

A- There is a statistically significant correlation and effect of the independent variable tacit knowledge (experience) on the mediating variable, the performance of the auditors and the follower of electronic auditing.

B- There is a correlation and a statistically significant effect of the independent variable, the tacit knowledge (skill) on the variable, on the mediating variable, the performance of the auditors and the dependent of electronic auditing.

C- There is a correlation relationship and a statistically significant effect of the independent variable tacit knowledge (thinking) on the variable on the mediating variable, the performance of the auditors and the follower of electronic auditing.

5- Search tools:

A. Historical sources and references: The researchers used some books, references, published Arab and foreign scientific research, letters, and Arab and foreign university theses, printed and electronic, and also using the Internet.

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B. Personal interviews: - that take the method of asking questions and waiting for an answer by the researched eye and clarifying the ambiguity about some paragraphs and inquiries.
C. The questionnaire: The questionnaire is the main source for obtaining data and information related to the research variables.

THE CONCEPT AND DEFINITION OF TACIT KNOWLEDGE:

Tacit knowledge is considered to be the inner knowledge of the individual, including cognitive learning, mental models, and technical skills, and argues (Tamzini, 2015) that it is a form of knowledge that is difficult to manage and is difficult to translate in discourse and transcends description through language (Khudair et al., 130:2022), And tacit knowledge is the knowledge that an individual stores in his mind and is not expressed in any form, and therefore it is not known or available to others and remains preserved in the minds of individuals and may die with them and is not able to appear at other times, and the owners of that stored knowledge may prepare opportunities and incentives that It prompts them to declare it and show it to others with different degrees of clarity and completeness (Idan, Hussein, 2019:129), and it is defined as the knowledge that is manifested by the experience, skill and thinking of individuals working in the organization and subject to continuous improvement, which enables them to perform the tasks and duties assigned to them in the best possible way (Hussain, 322:2016), as well as knowledge based on personal experiences and intuitive and acquired rules for performing a work, and then it cannot be expressed easily and is difficult to transfer to others except after participating in it in ways such as observations and conversations. (Al-Saidi, Al-Bayraqdar, 2016: 300), and Al-Lihani sees it as the knowledge preserved in the minds of individuals and acquired through the accumulation of previous experiences and is often of a personal nature, which is difficult to obtain because it is stored in the mind of the owner of knowledge (Al-Lihyani, 10: 2013).

Second, the importance of tacit knowledge

1- Knowledge is the real wealth of organizations as it is for individuals, peoples and societies, and it is therefore their vital tool in carrying out their functions or directing their activities in order to achieve their goals and objectives (Darwish 2007: 21).
2- The tacit knowledge achieves the functional excellence of the individuals working within the organization.
3- It represents the basic competence of the organization, as it makes the process of carrying out business in an easy way that increases the quality of institutional performance (Al Kubaisi, 7: 2017).
4- Valuing the internal economic resources of the organization and its strategic efficiency, and monitoring the full knowledge of its employees of its strategic resource (Mohammed, 81: 2014).
5- It is considered the most important strategic resource owned by organizations and it becomes the only basis that can be updated and renewed with the organization's activities and its ability to compete (Thuy, 2011: 2).

Third: The dimensions of tacit knowledge

1- Experience: It is the knowledge accumulated over time and experience with all the facts, rules and procedures in a relevant field of work, and it indicates that the experience refers to the technical dimension of knowledge, which is the knowledge (how), where this experience is divided into several types which are (Rushdi, 148: 2012): -
A- Shared experience.
b- Experience of motor skills.
c- Theoretical experience.
2- Thinking or Perception: He defined the ability as the ability to envision many alternatives with the presence of problems, and perception represents the tacit knowledge that the individual acquires in facing problems, and it includes the tacit knowledge of what he acquires as a result of the multiple problems facing the individual (Korhonen, 2014; 198).
3- Skill or intuition: Intuition is not related to emotion, but rather to skills and methods of thinking, and to determine the skill in mental cutting, as the social scientist Harbert Simon (Chunking) called it, and it means that the brain transforms knowledge into several forms and compiles and categorizes them.

Fourth: Types of tacit knowledge

According to the classification of (Spender 1996), he classified them into three categories based on their individual and collective levels. My agencies (Marhej, 2018:10) (Al-Kubaisi and Hussein, 8:2017): -
1- Conscious knowledge: which is represented by facts, theories and concepts that an individual has learned or that have been discovered through experience.
2- Objective knowledge: shared professional knowledge is shared among the employees of the organization (tacit knowledge).
3- Machine knowledge: It is the knowledge that the individual acquires through work (tacit knowledge) represented by skills, talents, personal opinions and

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the practice of business activities that are difficult to attract.

4- Synthesizing knowledge: We mean by it the knowledge and experiences that are naturally distributed among the individuals working in the organization in general.

First: The concept of electronic auditing:

It has become for many organizations to use modern technology in light of economic development in order to keep pace with their business and process their financial data, which made this profession important in providing their services with high quality and efficiency. Therefore, a new system known as electronic auditing appeared, which was defined by (Taha and others) as the process of applying any A type of system using information technology to assist the auditor in planning, controlling and documenting business (Taha et al., 277:2020), The auditor uses these programs as part of the audit procedures to process the data of regulatory importance contained in the information systems (Daoud and Al-Ma'ini, 231:2021), and it is defined as an audit program that uses the specifications provided by the auditor to create programs that perform the audit functions (Romney, Steienbart, 2018; 362) .The concept of electronic audit means the process of applying any type of financial system using advanced information technology in order to assist the auditor in the process of planning, controlling and evaluating audit work (Williamson, 1994, as well as a process of collection and evaluation to determine whether the use of the computer will contribute to protecting the assets of the facility and confirms the safety of its data and achieves its goals effectively and uses its resources efficiently (Al-Hijami, 186: 2015).under (Sardok.2015)its define process of collecting and analyzing data to verity whether computer data is capable of protecting the assets of the enterprise as well as achieving its objective (Taher,2020:256).

Second: - Objectives of electronic auditing

It should be one of the priorities of top management in any economic unit in light of the similarity of control objectives when using information technology from the presence of accurate security and effective control over information resources related to financial units, so the methods of control have changed fundamentally in light of the expansion of information technology (Romney & Steinbart, 2006) Therefore, the objectives of electronic auditing can be determined in light of the use of information technology (Wen & Wang, 2011) (Hamid, 190:2021): -

1- Ensuring the effectiveness of control over data and electronic computers (computers).

2- Ensuring that programs are owned and developed in line with the work of the financial units according to the approval of the higher management.

3- Ensuring that the processing of financial transactions, data, reports and any other electronic records is done with high accuracy and completely.

4- Ensuring that the source data in which there are errors are identified, distinguished, and then processed according to the policies of the senior management.

5- Ensuring that the files of the electronic accounting information system are characterized by accuracy and confidentiality.

Third :- Electronic audit stages and procedures

There are several stages of the electronic audit process, and they can be summarized as follows (Abdul Majid, 2009):-

1- The stage of accepting the assignment: The auditor may face the risks of accepting the audit and being exposed to the legal and professional issue that results in material losses as a result of accepting the assignment work, so he must obtain all the information related to the organization before starting the audit work.

2- Planning stage of the audit process:- It is the need to delve deeper into obtaining information and expanding the database building to start the process of planning the audit work.

3- The stage of the audit implementation process: - After preparing the general plan and audit programs, the stage of implementing the plan comes, and this plan aims to collect sufficient and appropriate evidence.

4- Report stage: It is the last stage of the audit, where the auditor prepares the report that expresses the auditor's opinion in an impartial manner through the use of electronic audit programs (Hussain, 2010).

As for the electronic audit procedures, they include the following (Youssef and Najm, 122: 2018): -

1- Skill and competence: The necessary skill and competence must be available to the auditor when performing the electronic audit of the financial statements.

2- Planning for the audit process: All matters related to the audit process must be taken into account when designing audit programs to ensure the success of the audit process.

3- Risk assessment: In agreement with Standard No. (400) for risk assessment and internal control, where the auditor must carry out the process of assessing the risks necessary for control to ensure the safety of financial and non-financial operations.

Fifth :- Electronic audit application problems

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After addressing the concept, objectives and stages of electronic auditing, we must know the problems of applying electronic auditing, which can be summarized as follows (Al-Qabbani, 221: 2008) (Al-Hijami, 188: 2015):-

1- The computer as a data operator lacks an element of personal judgment and judgment on the reasonableness of its work, which makes it vulnerable to making unacceptable errors.

2- The possibility of modifying data or information or programs that have been stored without leaving tangible traces, as the nature of electronic storage means allows this.

3- Ease of communication with the computer through the follow-up unit or through the terminals related to the computer to achieve personal purposes.

4- Neglecting, checking and checking the outputs of the computer, both on the part of the administration's interests, believing that the outputs of this computer are always correct.

5- Deletion or partial disappearance of the audit trail, which includes documents, daily records, ledgers, magnetic media, master files and financial reports..

Fifth: The function of the auditor under of electronic auditing: - In light of the technological developments, the function of the auditor has become an advisory function to assist the administration in planning, organizing and controlling its functions. Improving them, as the audit function under electronic accounting information systems includes examining all components of the electronic information system, including workers, hardware, software, and the database, and these components are integrated with each other in order to achieve the objectives of the audit. (Brzan, 2015: 425).The main objective of the audit process is the auditor's report on whether the financial statements express honestly and fairly the financial position and the results of the work of the economic unit during the fiscal year, which requires the auditor to collect and evaluate evidence to obtain assurances Reasonable for each of the essential paragraphs of the subject of the audit, and the International Federation of Accountants has defined the evidence in paragraph (3) of the International Audit Guide No. (500) as all the information used by the auditor to reach the conclusions on which the auditor builds the audit opinion, and the information contained In the accounting records on which the financial statements and other information are based. (Wahab, 2010: 44).

Standards of Professional Conduct and Code of Ethics for the Audit Profession:-

The American Association of Certified Public Accountants (AIPA) has defined the ethics of the profession of accountant and auditor issued by the Association's Committee on Standards of Professional Conduct and the Ethical Constitution for the Accounting and Auditing Profession, which includes the following:- (Al-Mutairi, 18:2012):-

First: Standards of Professional Conduct: They represent the general ethical values required for the accounting and auditing profession, with linking them to the obligations and responsibilities of members towards their clients and the public. These standards are:

1. Objectivity and independence.
2. Honesty and integrity.
3. Due diligence.
4. The extent and nature of the services it provides.

Second: Code of Conduct: - They represent the detailed instructions that the accountant and auditor must follow in his work in order to be committed to the general ethical standards, the most important of which are -

1. Taking into account the colleagues of the profession, not to compete with them through advertisements or paying brokerage or commission to obtain clients, and not to participate or use people other than the members of the Association of Accountants and Auditors.
2. To ensure that the accounting principles set in the form of approved standards are followed in the accounting application.
3. Not to use methods that affect his independence, such as conditional or potential fees, in determining his fees.
4. Respect the dignity of the profession.

Third: Ways to achieve and strengthen adherence to the moral constitution through:

1. Self-commitment.
2. External obligation.
3. Sanctions.

Fourth: Studies that believe that humans can be divided in terms of moral commitment into three categories:

1. The category of benefactors who are always committed to ethics.
2. The category of bad guys who are not always ethical.
3. The category whose moral obligation depends on the environment and circumstances.

Fifth: It is necessary to have an environment that leads people to abide by ethics, and this environment can only be provided by the availability of three elements:

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1. Existence of clear guidelines for ethics.
2. Rewarding those who adhere to ethics.
3. Punishment of breach of ethics.

The accounting and auditing profession standards are the legal responsibility of the accountant and auditor through the following:-

1. The responsibility of the accountant and auditors towards the auditors.
2. The responsibility of the accountant and auditor towards the higher management of government units in light of the following:-

a. under the law.
B. Under the legislation.
T. Under regulations and laws.

3. Criminal responsibility.

Application side

After the questionnaire was designed in its first version, it was presented to a group of arbitrators, where all their observations were taken into account in the design of the questionnaire in its latest version. It was distributed to (65) internal auditors in some government departments or units, and (60) valid questionnaires were retrieved for analysis and a response rate (92%). With regard to data analysis, the descriptive statistics method was used to extract frequencies, find percentages, one-sample t-test, Pearson correlation and regression analysis to describe the study variables and test the validity of the study hypotheses).

Table (1)
Five-point Likert scale

Totally agree	I agree	neutral	Don't totally agree	I don't agree
5	4	3	2	1

1- Statistical results related to the characteristics of the study sample:

To determine the characteristics of the study sample, the questionnaire form included a set of characteristics, which represent general information about the study sample, represented by (scientific qualification - practical experience - scientific specialization), as tables No. (3 - 4-5) show the frequencies and percentages of general information related to the study sample .

Table (2)
Qualification

Qualification	NO.	Ratio
PhD	1	%2
Master's	3	% 6
BA	42	%70
Diploma	13	%22
the total	60	100%

Where it becomes clear to us that the majority of the sample members are holders of a bachelor's degree, with 42 recurrences out of 60 views, at a rate of 70%, and that the least scientific qualification is a doctorate, with one view out of 60 views, at a rate of 2%. Through the results above, it is clear that the study sample members are able To understand the questions focused on the questionnaire and answer them and that their answers can be trusted about the axes of the questionnaire.

Table (3)
Years of service

Years of service	NO.	Ratio
20 years and over	13	22%
15 - less than 20	10	16%
10- Less than 15	22	37%
3- Less than 10	15	25%
the total	60	100%

The results in the above table indicate that the majority of the sample members who have 10 years of service less than 15 years, 22 views, 37%, and 15 viewers had work experience between 3 - less than 10 years, 25%, and 16% have 15 years of service. - Less than 20, and through this, it can be inferred that there is experience in the selected sample, whose answers can be trusted about the axes of the questionnaire and the achievement of the objectives of the study.

Table (4)
Scientific specialization

Scientific specialization	NO.	Ratio
Accounting	35	58%
Business Administration	12	20%
Banking and Financial Sciences	8	13%
Economies	5	9%
the total	60	`100%

The above table indicates that the majority of the sample members have scientific specialization in the field of accounting, with 35 views out of 60 views, with a rate of 58%, and the specializations of management, financial and banking sciences, and economics were respectively (20% - 13% - 9%) Through this, it can be inferred that the sample has scientific expertise, because most of them hold a scientific degree in accounting, as well as the diversity of specializations of the study sample members, whose answers can be

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trusted about the axes of the questionnaire and the achievement of the study's objectives.

Second: - Practical statistics

The first axis: tacit knowledge

1- Experience

Table (5)

N0.	Questions	Totally agree	I agree	neutral	Don't totally agree	I don't agree	SMA	standard deviation	General trend
1	**Government units have administrative, financial and organizational competencies with experience in the audit field**	**40%**	**20%**	**32%**	**4%**	**0%**	**3.2800**	**.53120**	**agree**
2	**Your units have the necessary expertise for auditors in the field of implementing laws and instructions without referring to higher authorities**	**20%**	**40%**	**16%**	**24%**	**0**	**3.3200**	**.52224**	**agree**
3	**The application of the auditors' tacit knowledge improves the efficiency of the work performance of the units at their various levels**	**28%**	**32%**	**20%**	**20%**	**0%**	**2.5211**	**.76264**	**agree**
4	**Your units have auditors who have the necessary professional experience to achieve the mission and objectives of the economic unit**	**20%**	**36%**	**32%**	**12%**	**0%**	**5.3220**	**.62700**	**agree**
5	**Your units are based on the tacit knowledge of the auditors by providing them with opinions on the results of their work and activities**	**32%**	**40%**	**24%**	**4%**	**0%**	**6.2145**	**.52130**	**agree**
6	**The proposals and studies provided by the tacit knowledge of auditors are among the important decisions in formulating the policies of economic units**	**28%**	**28%**	**40%**	**4%**	**0%**	**5.5280**	**.44312**	**agree**

2—skill

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Table (6)

N0.	Questions	Totally agree	I agree	neutral	Don't totally agree	I don't agree	SMA	standard deviation	General trend
1	Government units have auditors with the necessary skills to manage the audit work	20%	40%	32%	8%	0%	1.2300	.33120	agree
2	Your units have auditors who have the necessary professional skill in dealing with auditors, whether from inside or outside the country	15%	45%	16%	24%	0%	3.4200	.52224	agree
3	Your units have auditors who are able to invest their time in developing the skill of their audit work	35%	22%	20%	23%	0%	2.5211	.76264	agree
4	Your units work on developing the skills of auditors through their participation in workshops and courses related to audit work	48%	36%	16%	0%	0%	3.3110	.42710	agree
5	Contribute the skill of the auditors' work to the development of the work of your units by submitting proposals to improve the performance of the units' work	32%	40%	24%	4%	0%	3.5080	.74312	agree

3—Thinking

Table (7)

N0.	Questions	Totally agree	I agree	neutral	Don't totally agree	I don't agree	SMA	standard deviation	General trend
	Your units have auditors who are able to consider all external environmental variables	45%	32%	13%	10%	0%	30.801	.24310	agree
	The auditors in your units have the ability to manage thinking time and build a true picture of their future plans and processing methods	30%	40%	16%	14%	0%	2.3200	.52324	agree
	The auditors in your units are distinguished by having enough space to think in order to develop the control systems	38%	42%	20%	0%	0%	4.5211	.76064	agree

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	Auditors make intellectual contributions related to the work of your units	**30%**	**40%**	**22%**	**8%**	**0%**	**1.2300**	**.33120**	**agree**
	The auditors' tacit knowledge contributes to the ability of auditors to continually improve the thinking	**10%**	**50%**	**16%**	**24%**	**0%**	**3.4200**	**.53224**	**agree**
	Your units are encouraged to hold seminars between all departments in the presence of auditors in order to invest their intellectual energies and develop appropriate solutions	**35%**	**22%**	**20 %**	**21%**	**0%**	**2.5211**	**.76264**	**agree**

4- **Electronic auditing**

Table (8)

N0.	**Questions**	**Totally agree**	**I agree**	**neutral**	**Don't totally agree**	**I don't agree**	**SMA**	**standard deviation**	**General trend**
1	**Your units have a number of experts and specialists in the field of electronic auditing**	**40%**	**40%**	**12%**	**8%**	**0%**	**3.2800**	**.53120**	**agree**
2	**Your units encourage auditors to develop a plan to implement electronic auditing**	**20%**	**60%**	**16%**	**4%**	**0%**	**3.3200**	**.54424**	**agree**
3	**Your units have strategic plans that implement electronic auditing by adhering to timelines when implementing them**	**38%**	**42%**	**20%**	**0%**	**0%**	**2.5211**	**.76264**	**agree**
4	**Your units organize training courses for auditors in the field of electronic auditing.**	**20%**	**36%**	**32%**	**12%**	**0%**	**5.3220**	**.62700**	**agree**
5	**Your units can determine the performance results through the application of electronic auditing**	**48%**	**36%**	**12%**	**4%**	**0%**	**5.5280**	**.44312**	**agree**
6	**There are standards in your units to ensure compliance with the application of the electronic audit plan.**	**45%**	**20%**	**32%**	**4%**	**0%**	**2.3801**	**.24310**	**agree**
7	**Your units have strategic alternatives to solve the problems and obstacles facing their work .**	**20%**	**40%**	**16%**	**24%**	**0%**	**2.3200**	**.53224**	**agree**

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8	**There is a policy and advance plans prepared by the Internal Audit and Control Unit, represented by the plan for applying electronic auditing.**	**48%**	**33%**	**19%**	**0%**	**0%**	**4.5211**	**.76064**	**agree**
9	**The electronic audit policy is clear, comprehensive, and consistent with each other.**	**28%**	**42%**	**22%**	**8%**	**0%**	**1.2300**	**.33120**	**agree**
10	**Your units work to facilitate the electronic audit policy without hindrance to the implementation of the activities and procedures for each activity.**	**45%**	**35%**	**15%**	**5%**	**0%**	**3.4200**	**.52224**	**agree**
11	**The strategic implementation is audited from the process of applying electronic auditing of policies, programs and budgets, and a final report is submitted at the end of each plan.**	**52%**	**36%**	**12%**	**0%**	**0%**	**2.3200**	**.55224**	**agree**

Table (9)
Statistical analysis of the research variables

Details	**statistical analysis indicators**
Views	**5**
modulus (T)	**4.710**
modulus (F)	**10.642**
B	**2.230**
link size	**0.875**
sig . moral level	**0.000**

It is noticed from the above table that the relationship between the arithmetic averages of the research variables has been achieved and its high significance through which the correlation hypotheses are achieved.
Summary of the effect of tacit knowledge and electronic auditing on improving the efficiency of internal auditors

Table (10)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672[a]	.452	.433	.28585

a. Predictors: (Constant), tacit knowledge , electronic auditing

Table (11)
ANOVA test: The effect of tacit knowledge and electronic auditing in improving the performance of internal auditors

ANOVA[a]

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Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.907	2	1.954	23.910	.000[b]
	Residual	4.739	58	.082		
	Total	8.647	60			

a. Dependent Variable: improving the performance of internal auditors
b. Predictors: (Constant),), tacit knowledge , electronic auditing

Table(12)

Testing the values of beta, coefficient (t) and significance (sig.) for the effect of tacit knowledge and electronic auditing in improving the performance of internal auditor

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.077	.474		2.269	.027
	tacit knowledge	.520	.133	.472	3.913	.000
	electronic auditing	.251	.111	.274	2.271	.027

a. Dependent Variable: improving the performance of internal auditors

Tables (11 and 12) show that the effect of the dimensions of tacit knowledge and electronic auditing has a significant effect on improving the performance of internal auditors. Table (9) of the analysis of variance shows that the model is significant according to the calculated F value, which amounted to (23.910), which is greater than the tabular value at the level of significance (1). If the Unstandardized Beta Coefficient between them is (1.077) and the calculated (t) value has reached (2.269), which indicates the significance of the non-standardized Beta Coefficient at the level (%1). The explanatory power of this model was relatively high according to the value of ($R2 = 0.452$). This indicates the ability of the two independent variables to explain (45.2%) of the differences in the dependent variable.

CONCLUSIONS

A - Dimensions of tacit knowledge is a process through which the performance of employees in economic units is evaluated and measured by comparing them with the main goals and standards of performance set by senior management at a specific time, such as one year.

B - Governmental units need tremendous efforts in applying electronic auditing in order to further improve the quality of internal auditors by supporting them with human cadres that have professional service and experience.

C - Justifications for adopting standards for the dimensions of tacit knowledge in the Iraqi environment are available due to the increase in the number of graduates holding a bachelor's degree, as well as holders of higher degrees (Master's or Ph.D.).

D- There is insufficient interest on the part of researchers in strengthening the tacit knowledge system in improving the performance of the work of internal auditors when applying the electronic audit system in economic units in general.

C - There is a significant correlation, a statistically significant correlation of the independent variable, tacit knowledge (experience) on the dependent variable, electronic auditing.

H- There is a significant correlation and a statistically significant correlation for the independent variable, the tacit knowledge (skill) on the dependent variable, electronic auditing.

G- There is a significant correlation and a statistically significant correlation for the independent variable tacit knowledge (thinking) on the dependent variable electronic audit.

RECOMMENDATIONS

A - The state must activate the application of electronic auditing by imposing this system in government units in line with the legislation and laws in force that govern their work and the increase in investment projects and others.

B - The necessity of strengthening government units of human cadres who have well-known professional service and experience that contribute to the process of developing the application of electronic auditing.

C - Spreading cultural awareness about the application of electronic auditing in government units through

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media channels and free courses and workshops for auditors.
d- The necessity of conducting more studies and scientific research on the application of the tacit knowledge system in all the various economic units.
C - The necessity of applying the dimensions of tacit knowledge when applying electronic auditing because it will increase the efficiency of the performance of internal auditors.
H- Adopting a constructive electronic audit approach that presents a balanced picture of all negative and positive points and aspects, and not only mentions phenomena and conclusions, but reinforces them with recommendations and measures to be taken.

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