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THE EFFECT OF USING INTERNAL CONTROL UNDER THE ELECTRONIC OPERATING SYSTEM

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Abstract:
Due to the increasing in technological development, the importance of using the computer in the interior has increased because of its advantages that help in raising the efficiency of that system, and the importance of researching the importance of internal work, and, and, and, and, and, and, and the effectiveness of the internal management system, reducing errors, identifying errors and the framework Before it happens, as is the importance of research in knowing the methods, procedures and changes that occur to the internal management in the idea of operating an electronic environment.
It performs the function of building control, an organization that works on building engineering, a building engineering organization, building engineering, building engineering, building engineering, building engineering, building engineering, building and building engineering, buildings, and sometimes, And sometimes many ways. She has motives like humans that push him to cheat and steal.
And the best areas that permeate that system with its advantages in building a good and effective system to reduce the operating environment in the electronic operating environment. The environment is highly experienced in computer software to deal with the risks and viruses exposed to it.

Keywords: internal key, advantages of electronic operation, electronic

INTRODUCTION

Because of the rapid development witnessed by information technology, which made institutions in an environment full of changes and transformations, where the most prominent of these transformations was the increase in the dependence of units (institutions) on electronic operating systems in many of their internal and external activities because of its many advantages in conducting complex calculations and the possibility of operating as much A huge number of transactions in a short time and with less effort and cost, in addition to reducing operational and arithmetic errors to a very large extent as a result of benefiting from technological development and low dependence on the human element, which led to an increase in accuracy and quality in information, and this is done through programs that are easy to install and use And they are adaptable, which makes these units more dependent on them in exchanging information and shortening the time and effort expended .

As the institutions seek to develop a good internal control system that works to achieve their objectives and protect their assets, as well as working on the proper conduct of activities, and adherence to the policies and instructions of the higher management, and therefore the institutions' keenness has increased on the importance of keeping pace with the internal control system for information technology requirements and scientific and professional developments, through Develop an efficient and effective internal control system that works to protect the unit from the risks it faces.

The internal control system is one of the most important departments that need to use an electronic computer because of its many advantages such as speed and accuracy and its importance in providing the administration with the information it needs to make decisions in a timely manner, which led many institutions to work as independent internal control departments. And supporting it with qualified human competencies that enable it to achieve its goals effectively and efficiently.

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RESEARCH METHODOLOGY

Research problem

The research problem is the statement of the role of internal control in light of the electronic data operating environment

Research importance

The importance of the research lies in the importance of internal control in general and the importance of the internal control work of the institution in light of the use of the computer in particular because of its advantages that help raise the efficiency and effectiveness of the internal control system, reduce errors and identify risks before they occur. Internal control when using the electronic operating environment.

Research aims

The research aims to identify several aspects, the most important of which are:

- Recognize the importance, objectives and definition of internal control.
- Identify the components, characteristics and methods of internal control.
- Learn about electronic control and the advantages of electronic operation
- Addressing the problems and challenges facing censorship in light of electronic operation
- Statement of changes that occur in the use of control in light of electronic operation
- Research assumes
- The objectives of the internal control system in manual work are the same as in the electronic operating environment
- Working in a computer-based internal control by making the internal control work with high efficiency and effectiveness.

1st topic

Theoretical framework of internal control

The first requirement: the definition of internal control

The internal control system is one of the most important measures taken by the facility to confront risks and work to reduce those risks, as the efficient and effective application of this system by management and individuals to protect the facility from the risks it may face, and works to reduce the possibility of its exposure to risks to the least possible extent. The study and evaluation of the internal control system in the facility is considered the basis from which the auditor is based, and it is the focal point for him when preparing the control program and determining the percentages of tests and samples. (Kafrawi, 2010, p. 26).

The internal control system was defined as "the planning and administrative organization of the project and the associated means or measures used within the project to maintain assets, test the accuracy and reliability of accounting data, develop productive efficiency, and encourage administrative policies in the prescribed path." (Qalala, 2014, p. 65)

As defined by the International Standard for the Practice of Auditing and Assurance and the Code of Ethics No. 400, issued by the International Federation of Accountants IFAC, it "represents all the policies and procedures adopted by the institution to assist it as much as possible in achieving its goals, while ensuring regular management and high work efficiency in addition to adherence to the policies of Protecting assets, preventing fraud, detecting errors and verifying the accuracy and completeness of accounting records and preparing documented financial information in a timely manner." (Bilal, 2015, pg. 5).

The internal control was also defined as "that part of the control system that is concerned with achieving the accounting objectives of the organization, and it is a basic and continuous process practiced by management at all levels to identify the performance of employees and their achievements, and the extent to which the company achieves its goals and plans, and to ensure that the implementation process proceeds in accordance with the established policies within the time, capabilities and costs specified in the plan. (Abbas, 2009, p. 83)

The Committee for the Protection of Organizations (COSO) defined it as "processes established by the board of directors of the institution and other employees, to secure and provide adequate protection and to ensure that the institution can achieve its goals, which are represented in (Bilal, 2015, p. 5):

Operational efficiency.

Reliability in financial reporting.

- Commitment to implementing laws and regulations

From the above, the researcher sees that internal control is a mainstay on which the establishment relies to face the risks it is exposed to and thus work to reduce and confront those risks. The more strong, effective and coherent the control system is, the better results will be in the interest of the institution.

2nd requirement: types of internal control

Internal control is divided into three sections (Al-Alousi, 2003, p. 215):

1- **Administrative control:** This type of control aims to achieve greater efficiency in work and ensure the implementation of the drawn administrative policies. Among the methods used in determining administrative control are the following:

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a. The study of time and motion for the purpose of determining the standard time to complete a particular process.
b. Performance and control reports through planning budgets.

2- **Amounting control:** This control aims to protect assets and ensure the accuracy of the accounting data and information recorded in the books for the purpose of providing the auditor with a reasonable degree of confirmation that the financial operations have been implemented in accordance with the general policy of the institution or based on special instructions. (2003, p. 216).
3- Approval of operations by persons and correction of errors after authentication of authorized persons. Following the double-entry method in registering operations, and the existence of a documentary cycle for each activity of the institutive follow the continuous inventory system and conduct a periodic and sudden inventory from time to time to match the balances of the item cards with the quantities that actually exist.
4- **Responsibility for accounting on assets:** Adopting settlement entries - allowing the preparation of financial statements in conformity with generally accepted accounting principles, and contacting assets is permitted only with a permission from management with existing assets at reasonable intervals and taking appropriate action regarding any differences.
5- **Internal control:** It is an organizational plan consisting of all the means and procedures that are mainly concerned with determining the efficiency in protecting the assets and properties of the institution, in order to preserve it from theft, embezzlement and loss in order to ensure the proper conduct of business.

3rd requirement: the importance of internal control

The importance of the management's internal control system is that it is a tool that enables it to ensure the proper implementation of the established financial policies, and thus achieve the objectives related to the credibility and fairness of the financial statements and the accuracy of the financial reports submitted to it, to protect the unit's assets from misuse and manipulation, whereby management is required to evaluate this system to find out Weaknesses and work to correct and treat them, and internal control has become an important field for research and studies by many interested and scholars, due to its importance in detecting errors and showing weaknesses and defects in administrative processes, as well as the people in charge of implementing these operations, which work and facilitate the process of correcting paths and deviations during Efficiently implement the developed plans (Bassiouni, 2009, p. 404).

The internal control bodies are considered as warning devices to know and detect errors and deviations in the performance of the unit, as this control works hard to prevent committing errors or misuse of funds and resources and protecting them from loss and embezzlement, and the word control means supervision, examination, inspection, review and verification, and it can be defined as verification Whether everything is going according to the drawn plans, the instructions issued, and the established rules, and its topic is to show the areas of weakness or error in order to diagnose them and prevent their recurrence (Shiha, 2008, pg. 415).

The internal control system contains complementary elements to each other, and this system becomes vulnerable to disruption if one of its elements is lost, and then it will be of little use, and the structure of the internal control system varies from one institution to another and depends on many factors, including the size of the company and the nature of its activity, and the method of storing and processing data. And the regulatory and legal requirements that govern the company's work. (Frazier,2010, p43).

4th requirement: the objectives of the internal control system

Internal control has developed and the goals for which it was established have evolved. After its primary goal was to protect assets, it expanded to include many goals (Khaled, May 2016, p. 16):

1- **Asset protection:** Asset protection is the traditional goal of internal control, and it is linked to the preservation of wealth represented in the controlling volume of assets controlled by the institution and which are at the disposal of the management, where this goal is achieved through the development of procedures aimed at preserving ownership and preventing its transfer. or assigning it illegally or detrimental to the interests of stakeholders.
2- **Effective and efficient exploitation of resources**: Protecting assets without using them efficiently and effectively does not bring added value to shareholders, as the institution considers a set of natural, material and human resources that should be exploited in an ideal manner by providing

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procedures and rules to benefit from these resources in the appropriate quantity and time from Achieving the greatest profitability .

3- **Compliance with legislation and laws:** All institutions operate within a specific legal framework that is determined on the basis of the nature and volume of their activity, as failure to comply or adapt to these laws may constitute a limitation of the institution's survival; On the other hand, the conduct of business and tasks within the institutions mainly depends on the issuance of instructions and rules that should be adhered to and applied, and the instructions and rules should be sound and applicable at the lowest cost; For this purpose, the internal control system seeks to reduce the risks of laws and misapplication of instructions, which affects the exploitation of resources and the protection of assets.

4- **Providing credible financial information and reports:** The process of issuing reports in the unit is a continuous process, and this varies according to the types and periodicity of these reports and their purpose, as providing them in a timely manner and with the required information content is an important factor for the continuity of the unit and on this basis a system works Internal control over the provision of reports to the various administrative levels and about the various activities and events in the institution, in order to benefit from them in achieving the objectives of the institution.

5- **Risk management:** The management process is a daily management of risks, as the ability of the internal control system to manage internal and external risks is an important indicator in order to achieve the objectives of the institution.

5th requirement: methods of studying the internal control system

Studying and evaluating the internal control system is one of the basic stages carried out by the auditor, as it relies on a set of the following methods (Jerboa, 2007, p. 113).

The descriptive method of internal control: according to this method, the auditor prepares a list containing the addresses of the internal control sub-systems and directs questions to the employees responsible for performing each process, whereby the auditor finds out how the processes and procedures he passes through, the documents that are prepared for them and the books in which they are recorded, where he The auditor or his assistants record the answers and then arrange the answers, showing how the operations are going from beginning to end and showing whether the system contains gaps or lacks some control controls.

However, one of the shortcomings of this method is the difficulty of following the long explanation to describe the procedures because the answer that the auditor gets is often vague, which makes it difficult to indicate weaknesses in the system .

- **Flow maps:** They represent a set of symbols, shapes or graphics showing the departments and sections concerned with performing the process, i.e. the source who prepared the document or the party to which it is sent, the books in which it is proven and the procedures followed to treat it, as well as adding symbols to the maps clarifying the functions.
- **Survey lists method:** This method is more used by auditors to evaluate the internal control system, where some institutions or accounting and auditing offices prepare a model list that includes a set of questions that address all aspects of activity within the unit, such as the following operations such as: cash operations, purchases and sales, balances Creditors, banks ... etc. The auditor distributes this list of questions to employees to receive answers and then analyze them to determine the effectiveness of the internal control system applied in the economic unit.

6th requirement: the components of the internal control system

Internal control represents a mainstay for the laws, regulations, and instructions that govern the workflow in all institutions, and there are a set of main components of the internal control system that must be available, and these components are as follows: (Yahya and Al-Hubaiti, 2003, p. 158)

- Administrative organizational structure.
- B - sound accounting system.
- c- Detailed procedures for carrying out duties.
- d- Selecting qualified employees and placing them in appropriate positions.

From the above components, it is clear that the organizational structure helps to achieve effective control if this structure represents the organizational plans that achieve the objectives of the unit (the

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institution). It is important to coordinate between the main and subsidiary goals and the clarity of lines of authority and responsibility to achieve flexibility and simplicity to implement the plans laid down and the sound accounting system is the system that must That the data is processed into the information required to achieve the desired goals of the administration. Since any system is based on a set of concepts and principles characterized by objectivity, stability and flexibility, in addition to that, it includes a set of methods, procedures and technical methods to verify the seriousness of accounting operations and ensure their accuracy and integrity of tabulation (Yahya and Al-Hubaiti, 2003, p. 159).

In order to achieve the effectiveness of internal control, the accounting system must be characterized by the following: (Yahya and Luqman, 1996, 53)

1- Clarity, stability and flexibility to control the accounting guidance process.
2- It should include the methods, procedures and technical methods to verify the seriousness of the accounting operations and to ensure their accuracy and integrity.
3- It should include a specific set of documents (internal and external).
4- Follow the principle of work evaluation.
5- It should rely on a sufficient and appropriate set of reports and financial statements.
6- It should be in line with the unit's organizational structure.
7- It should meet the criteria of simplicity and utility.

7th requirement: the characteristics of the internal control system

The internal control system is characterized by a set of main characteristics that represent the basic ingredients that must be available so that the control system can be considered effective and good in achieving the main objectives. , p. 241):

1. An organizational plan based on the principle of separation between functions and responsibilities, so that the entire process is not concentrated in one department. One of the most important points of interest of the internal control system with regard to the division of functions is that no department controls the accounting records related to the operations that it performs, and it must be flexible. It must also be clear and understandable so that the employees of the facility understand it, and this plan must achieve functional independence between the different departments such as the production department and the departments that maintain the project's assets and funds such as the internal audit department and other accounting departments. The path of specialization and making automatic reviews that lead to achieving accuracy and reducing wasted effort arising from duplication of work.
2. A system for determining the authorities and how to complete the recording of operations so that it is possible to achieve accounting control over the assets, liabilities, revenues and expenses, so that the authorities are delegated to others and it must be verified that the works are done in a correct manner.
3. Fixed rules to be followed when performing the functions and tasks of each of the organizational departments, as the proper performance of the duties and functions in each department greatly affects the effectiveness of the internal control and the efficiency of the operations arising from this performance.
4. A group of individuals with a degree of scientific qualification to carry out the responsibilities assigned to them. We must point out here the importance of the human element in the success of the internal control system. This is done by preparing training programs for current employees to raise their efficiency and to assume greater responsibility. Determining the level of qualified persons that allow them to assume the responsibilities of their jobs**.**

2ND TOPIC

THE NATURE OF INTERNAL CONTROL IN AN ELECTRONIC OPERATING ENVIRONMENT

INTRODUCTION

Because of the increase in technical and technical development in data operating systems and the huge boom in modern means of communication, all of this has led to the existence of complex systems for operating data using electronic computers, in addition to the increased demand of medium and small companies at the present time to program their financial systems and operate them automatically to take advantage of the development in computers. Small and medium electronics in terms of increasing operating

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power and lowering the cost of obtaining these computers. As the trend towards operating accounting data automatically using electronic computers had a great impact on the processes of inventory, recording and preservation of data, and therefore the need to develop control systems to suit the requirements of electronic data operation.

1st requirement: the definition of electronic control

Electronic control has been known by many definitions, including: It was defined as "the use of modern electronic methods and means to monitor activities and transactions within the organization in order to achieve economy in effort, time and cost to reach the required results with the least possible risks" (Al-Kasasbeh, 2011, p. 17).

Electronic monitoring can be defined as "obligating employees to comply with the labor law by monitoring the violating performance electronically. This process aims to create a control environment in which the employee feels that he is being monitored, as the software devices of the institution through which the monitoring is carried out play a deterrent role in the institution." (AMA,2007,P2).

From these two definitions, we can conclude that electronic control is a system that aims to follow up and observe the activities, transactions, and performance of employees in the institution, in order to detect deviations through the use of computers and modern technological means to achieve the desired goals to create a work system with a highly competitive advantage.

2nd requirement: changes that occur in the internal control system when using a computer

The use of computers in data processing leads to significant changes in the environment of the institution and the system within which the internal control operates, and these changes can be summarized in the following (Lotfi, 2006, p. 196):

1- **Changes in the organizational structure:** The computer department is the administrative unit responsible for operating the data and extracting the required results within the limits of the general authorization or special authorizations granted by the senior management, and given the importance of the role of this department in ensuring the integrity of accounting data requires an appropriate organization that clarifies the centers of authority and responsibility and the limits of Functions of each job center. There is no typical form for organizing computer management, but in general the following functions should be available in electronic computer management.

2- - **The manager of the computer department:** he is responsible for all the work of the department, for setting up internal control procedures that ensure the smooth running of work, and for distributing work among supervisors;

3- - **Systems analyst:** he is responsible for designing all the tools and means of operating the electronic system and designing program and system maps according to the latest theories and technical methods;

4- **Programmer:** is responsible for designing and writing programs according to the instructions of the systems analyst;

5- - **The device operator**: He is responsible for operating the device according to the work manual prepared by the programmer.

6- **Data entry:** It converts data from original documents to cards or magnetic tapes

7- This is according to the intermediate input methods used in the electronic system, as well as reviewing the data

8- the original after being represented on these intermediates to ensure the correctness of its representation;

9- Librarian: Responsible for maintaining programs, detailed records, and other records
The important ones, whether they are in the form of cards or tapes, and for the purpose of controlling these programs, files and records, the librarian keeps a notebook system in which their movement in and out is proven.

10- **Oversight Committee:** This committee consists of some employees with supervisory positions in the electronic computer department. Its members meet at periodic intervals to review the work procedures followed when receiving data from other departments, the methods of their entry and operation, and the forms of outputs and distribution of these outputs to the various departments. In addition to establishing the necessary procedures to correct errors that are discovered during operation. (Lotfi, 2006, pg. 197).

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2- **Changing traditional documents:** Documents and records are evidence of the operations carried out by the unit during a certain period (sales invoices, purchase invoices, checks) and are an essential and important element of internal control under manual systems. As the use of the computer affects the collection of documents and documents, and that effect varies according to the level of the automated system and its degrees of complexity. When the computer is used only to speed up the computational operations, the documents are affected little, but in more complex systems with direct processing systems it is great because the documents are almost non-existent. (Qasim, 2003, pg. 98)

3-Difference in the way the data is processed

The use of an automated computer has a significant impact on the speed of data acquisition and extraction while providing confidence and dependence on it. Symmetry and unity in data processing can be ensured that all operations that are of a nature are treated in the same way as long as they are fed to the same computer system and processed by the same program, and this point is important because Auditing a single process either means that all the elements of the processes have been handled correctly or all of them have been handled in a wrong way, and therefore the process of auditing and examining computer-processed data focuses on examining the processed system for different periods of time more than it focuses on a large sample of the same type of operations. (Loutfi, 2006, p.199)

3rd requirement: the advantages of electronic operation over the manual system

Among the advantages of using the computer over the manual system, as seen by (Qasim, 2003, p. 353) are the following:

A- Accuracy: As the computer is a very accurate device in carrying out operations, it does not accept any unbalanced entry, and it does not transfer the entry to the wrong account.

B - Compatibility: When preparing systems programs, many programmed procedures can be added that aim to ensure that the conditions required by the system are met.

C- Motives: The computer is a machine that does not have motives like a human being for fraud and embezzlement

4th requirement: internal control procedures in light of electronic data operation

The procedures and methods of internal control in the electronic operating environment are divided into two parts: general procedures and special procedures, and we will explain both types as follows (Abu Kamil, 2011, p. 60):

1- **General control procedures:** It can be said that general control is the control related to the computer environment in which work is carried out, and methods for developing systems, keeping and operating the computer, and it is a control that prevents errors and takes place in the general structure of the electronic data operation department, and that the good preparation of general oversight in electronic systems has The significant and clear impact on the effectiveness and performance of the functions of the information system to ensure the operation of data in the controlled environment. In order to achieve the objectives of internal control under electronic data operating systems, the general control should include the following (Abu Kamil, 2011, p. 61):

2- **Regulatory control:** defined by the Canadian Institute of Chartered Accountants as "the division of tasks inside and outside the electronic data operation department, with the aim of discovering errors and violations in light of the use of these systems." It defines the duties, competencies and responsibilities of each department or department, as well as clarifying the appropriate delegation of job responsibilities through the following:

- Separation of the electronic operation section on the sections benefiting from computer services.
- Complete separation of tasks between employees in the electronic data operation department.
- Separation of tasks within the beneficiary departments.
- The efficiency and integrity of the employees
- Monitoring the preparation and documentation of the system: The preparation and good documentation of the electronic data operating system facilitates the audit process, as it provides the auditor with documents that

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represent sufficient support for the audit. With the standard operating specifications and to achieve this the following procedures should be applied:

- Preparation and processing of the system (the existence of written standard procedures for planning purposes)
- Ensure that the system is well planned.
- Conduct field testing of the system.
- Adequate control over the process of transition from the old system to the new system.
- Continuous examination of the work that has been completed during the process of preparing the system and verify the existence of adequate control procedures.

3- Oversight of system modification and development: One of the most important control measures when modifying or developing the program is to clarify the proposed modification and to submit this modification in an official memorandum to the director of the computer department, where this modification is reviewed by a person other than the person who made the modification.

4- Hardware and software oversight: It is the control that is concerned with the inside of computer hardware to detect system malfunctions and report on them. Perhaps the most prominent of them are the following:

- Self-examination.
- Dual Play.
- Feed back.

6- **Monitoring the security of devices and data:** It is about security procedures for maintaining the physical presence of the physical parts of the computer and its equipment, and it also aims at data security for the safety and preservation of data privacy within the computer system from unauthorized assets.

Special control measures

It can be defined as process control that aims to verify that the operations were carried out in accordance with the correct authorization and were recorded and classified and the final report was extracted in a proper manner.

Special control methods are often divided into three groups as follows (Qassem, 2003, p. 359):

- **Input control** (Input control methods): This control aims to ensure that all information operated by the computer is correct, complete and accurate. This control is very important because the bulk of the error in electronic computer systems results from input errors. Providing a reasonable degree of data validation, integrity and transformation in a way that enables the computer to identify it and not to lose it, add to it, delete parts of it, print a copy of it, or make any illegal modifications to it. It is rejected, and it is preferable to test the data input at an early stage of its processing for the following reasons (Abu-Musa, 2008, p39):
  - Ease of correcting the rejected data at the data entry stage, as it is possible to refer to the original documents and examine the reasons related to their rejection.
  - It is not necessary that the data prepared for its processing be good data, but it can only be entered correctly. Therefore, work must be done to conduct other tests in the stages of its circulation and automated processing.
  - Continuing the process of scrutinizing data during all stages of its circulation and processing in the system is uneconomical.

  If the inputs are not good and accurate, the accounting system cannot provide good information

1- **Oversight of data processing:** After entering the data into the computer and ensuring its accuracy and validity, the operation process begins inside the computer using software that represents the black box for the computer operator, so that it is not possible to see what is happening inside the computer, but its supervisory ability is limited to checking The output is after the operation process, and therefore most of the control means that can be used during the operating stage are usually equipped within the software itself, and this falls on the shoulders of the programmer who is trying to design the specific software with certain capabilities to prevent and correct errors automatically and subjectively, and therefore the programmer must be aware of financial matters And accounting in order to be able to develop a system or system software in a way that is not easy to penetrate from the technical accounting point of view (Abdul-Wahhab et al., 2003, p. 124)

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2- Monitoring the outputs:

This control aims to ensure the accuracy of the outputs of the processing operations and the circulation of these outputs by authorized persons. Therefore, the following must be ensured:

- The presence of fixed forms for the forms of reports.
- The content of the report should reflect the data stored in the files.
- Communicating the reports to the persons who have the right to view them. Maintaining reporting dates. (Qassem, 2003, p. 359)

5th requirement: problems of electronic internal control

It is noted that the use of the electronic operating system has created problems that were not present in the manual operating system data, the most important of which are the following:

1- Lack of concrete material evidence of the audit trail:

In light of the electronic operation of data, physical evidence of proof such as journal records and ledgers often disappear.

Which enables the auditor to trace the course of financial operations during the stages of accounting proof in a readable form. and in

Sometimes the administration provides some documents that express the outputs of electronic data processing.

In spite of this, these documents may be a source of complications in the audit sources for the auditor, so as long as the operation is electronic, appropriate audit methods must be found that give their significance to the audit work, as the disappearance of the traditional accounting book group in the light of the electronic operating environment for data and compensation for it with files that contain The historical data of actual events on tapes or cylinders that only the computer can understand has created difficulty for the auditor in applying the internal control system to data entry processes, operations and data outputs, especially in the absence of an audit record. (Faraj, 2007, p. 69).

2- Difficulty separating jobs:

Since the concentration of some operations within the computer in the hands of a person in an organizational position allows him to perform two functions

Or more, it may enable him to hide intentional and unintentional errors, which will make internal control lose one of its basic components.

It is the separation of functions.

3- Dependence of some manual controls on the operation of the computer:

The output of the electronic run is subject to manual control, for example, displaying error lists that are detected by the run.

The electronic examination is carried out by a responsible person within the operation control team, and then the manual examination is approved on the

The extent of the accuracy and inclusion of these lists of errors that should be subject to examination.

4- The computer lacks personal judgment

When the logical steps are programmed to run the data, the computer will perform the operations according to these steps Which is known as the symmetric operation of operations, if the programmed operation steps are completely correct and free of Logical errors, this ensures that the results are free from the corresponding human errors that are inherent in manual operation.

The programming included errors, the implementation of which will be repeated many times, and the size of the operations that were subjected to operation, which affects the significance of the financial elements in the final lists, which makes it difficult for the auditor to discover them. (Faraj, 2007, pg. 70)

5- Possibility to modify the data:

As it is easy to modify the data without leaving any material traces due to the nature of the medium on which the data are preserved in a secure manner.

a) Easy to scan and re-register.
b) Ease of data transfer due to the small size of the storage media

One of the most important advantages provided by the computer is the ability to store large amounts of information and data using well-known storage media, which need only a very small space compared to the space of books and records that used in the manual system, which makes it easy to steal or copy, and this requires the competent authorities to provide higher possible degrees of security and safety to protect such data from leakage and loss, including prohibiting the entry of unauthorized persons that they are advised to use computers to work places. (Qasim, 2003, pg. 356)

6- Computer viruses:

The difference between computer cheating and computer virus is that cheating is usually intentional with the aim of obtaining a profit.

As for viruses that may be intentional or unintentional, they may be transmitted through infected media,

Viruses cause many problems in the data and programs of companies. (Abu Kamil, 2007, pg. 53)

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Problems caused by computer viruses

1- The virus may have a visible and immediate devastating effect, so it can be written visually and immediately on a part of the body.

Ordinary program and in a way that cannot recover the system, such as virus writing on files.

2- The virus may settle in the main memory of the computer, and the infection is transmitted to any disk that is used through

Computers that carry the virus.

3- There are viruses that have the ability to hide and multiply themselves, and they work on immediate and invisible destruction for the data.

4- The virus may corrupt the discs and the programs and data they contain, or corrupt any program that is running. This virus is considered one of the most dangerous viruses.

5- There are viruses that appear in the form of a small jumping ball that jumps on the computer screen, and its harmful effect appears from

Replacing the letters in the data files on the fixed disk with other letters, and the danger is that this is

The change is not noticed until after a period of corruption of the data in these files has passed**. (Abu Kamil, 2007, pg. 53)**

6th requirement: the characteristics of a good control

A good internal control system is characterized by several characteristics, the most prominent of which are (Salem, 2005, p. 253):

1- **Suitability:** The system must be compatible with the size and nature of the institution's activity. Small organizations that do uncomplicated work need a simple and easy system. As for large organizations with complex operations, they require the use of more complex control tools that are compatible with the size and diversity of activities.

2- **Balance the costs with the returns:** The costs incurred to provide the control system must be proportional to the benefits that accrue to the institution from the application of that system, a need for the control system whose costs outweigh the benefits resulting from its application.

3- **Clarity**: Clarity means the clarity of the objective of the control, the clarity of the control methods, the clarity of the criteria or indicators adopted for comparing the actual results with them, and the clarity of the reporting system for deviations or defects when it is discovered.

Flexibility:

1- It means that the control means and the standards used are subject to development and modification in line with changes in circumstances in the institution.

2- Effectiveness: The control system must achieve the desired goals of its use, which are to prevent errors or deviations from occurring before they occur as much as possible, discover them if they occur, know their causes, and work to correct them as soon as possible.

3- Accuracy and Immediateness: The system, when applied, must result in accurate, correct and immediate information about the status of achievement (performanc**e).**

4- Helping to shorten the effort and time spent on the control operations, by identifying strategic points in the activity that can be dispensed with from the inspection of the previous ones, as their validity indicates the validity of the previous ones, and their lack of validity indicates the invalidity of the previous ones. In order to have these characteristics in the control system, it is necessary and that its components help him to do so.

CONCLUSIONS

1- The internal control is a mainstay on which the establishment relies to face the risks it is exposed to.

2- The internal control works to protect the unit's assets from misuse and manipulation.

3- The electronic internal control aims to follow up and observe the activities, transactions and performance of the employees in the institution in order to detect deviations through the use of computers and modern technological means to achieve the goals.

4- The objectives of internal control in electronic operation do not differ from the goals in manual operation.

5- Oversight in light of electronic operation helps to increase the accuracy and speed of control over the property of the unit.

6- Electronic control works on changing the organizational structure of the institution, changing the traditional documents and different processing methods.

7- Reducing fraud and embezzlement in operations under supervision in the electronic operating environment, as the computer is a machine that does not have motives like a

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human being that pushes him to cheat and steal.

8- Despite the many advantages of oversight in the electronic operating environment, there are problems such as the difficulty of separating powers and the lack of a track for oversight and auditing, as well as the lack of personal judgment.

RECOMMENDATIONS

1. Applying control in an electronic operating environment because it helps to provide a good control environment
2. Scientific and practical qualification of employees to increase their efficiency and ease of work on electronic systems
3. Selecting qualified employees and placing them in the appropriate positions to increase the effectiveness of internal control
4. To reduce fraud crimes in electronic systems, work on building a good control system in the electronic operating environment.
5. Appoint programmers with high efficiency in the work of programs and defensive systems that address viruses that represent one of the problems of the electronic neck

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