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The Impact of using iT on the Quality of Auditing in Lebanon

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Abstract

This study aimed to identify the impact of the use of information technology (IT) on the quality of auditing in Lebanon. To achieve this, a questionnaire was distributed to a random sample of 130 accounting experts and auditors working in audit offices and audit companies in Lebanon. 100 questionnaires were analyzed using Statistical Package for Social Sciences (SPSS). One of the main findings of the study is the awareness of the auditors in Lebanon concerning the positive impact of the use of IT on the quality of the audit. This is because of its accuracy in the output and classification of data, and it improves the performance of audit work and documentation. In addition, it reduces working time and reduces the cost of completing the audit as well as improving the auditor's analytical procedures. The main obstacles facing the use of IT are the lack of sufficient experience of the auditor to use information technology in audits.

Keywords: audit process, auditors, Information Technology, quality.
Jel: M 42, M 43

Introduction

Information technology is a critical and important factor in institution building, customer service, and competition in the business market. The impact of the use of information technology on financial and accounting systems has a significant increase on the process of internal control in business. However, this necessitated the entry of IT in the performance of the audit work. As a result, what is known as electronic auditing has emerged.

Therefore, many companies have recently developed interest in using IT to process their data electronically in order to manage their business, manufacture their products, provide services, and share knowledge.

At the same time, the process of investigation has seen increasing responses to keep abreast of developments in information technology in these enterprises. As a result, the so-called computerized systems audit or computer auditing has emerged.

Furthermore, the use of information technology in the audit process, which is called E-auditing, has been less developed. Nevertheless, interest has increased over the past two decades.

Lebanon, like other countries of the world, is affected by technological development. Although the degree of this development is relatively different, it is generally noted that most audit offices

use computer technology to perform the audit and additional services they provide to the companies and institutions they deal with. In addition, computer technology is used for operational, administrative, and financial processes.

Thus, there is a question about the usefulness of using information technology in the audit process. On the other hand, the question was about the nature of auditing i.e., computerized systems.

This study was conducted to investigate the use of information technology in the audit process or what is known as electronic scrutiny and its impact on the quality of auditing dimensions (the costs of the audit, the authenticity of the electronic documents as evidence of proof, and the reasonable assurance that the financial statements are free of material deviations) at the offices and audit companies operating in Lebanon.

In spite of the fact that many studies were conducted in similar fields and in different countries, this study has not yet been carried out by any researcher in Lebanon. Thus, this study may be the first to address the impact of using IT to improve the quality of auditing in Lebanon.

Electronic Auditing

The Concept of Electronic Auditing: This is a process of collection and evaluation to determine whether the computer contributes to the protection of the assets of the economic unit, assures the integrity of its data, achieves its objectives effectively, and uses its resources efficiently (Jumaa, 1999). Based on the definition, it is clear that the objective of auditing under the automatic processing of information should be focused on verification from the following (Hamadah, 2002):

- Appropriate accounting information systems that provide information for the preparation of sound lists and reports with high efficiency.
- An effective internal control system that prevents or minimizes errors and irregularities.

Objectives of the Electronic Audit: The use of computer systems to complete the audit allows the auditor to take advantage of the capabilities of the computer in the implementation of these work quickly and more accurately, enabling him to read the data required to verify and choose samples, and take the necessary steps to collect evidence and help in the implementation of logical and arithmetic choices. The use of electronic computers in the management of accounting data has led to or contributes to the following objectives (Jumaa, 1999):

1. Economy: The goal of the auditor to examine the use of the computer to ensure that it uses the maximum energy to serve the economic unit at the lowest cost and provide the information and data required in a timely manner, which benefits the economic unit.
2. Effectiveness: The objective of the auditor is to examine the effectiveness of the control instruments to ensure the efficiency of the internal control system in all: administrative, financial, and operational activities.
3. Satisfaction: The auditor must verify the use of the computer to meet the most important requirements of the enterprise according to the concept of relative importance.
4. Protection: In this case, the auditor verifies the protection of the system of the various risks associated with its use. Thus, the most important of them include the collapse of the system and the loss of data stored on computer disks. Others include the problem of viruses and data theft or deliberate sabotage of systems to cover the violations that may be committed by some employees.

Literature Review

Reviewing literature shows that some studies were conducted in this field. The most important of them are:

The Study of Jacob (2012) entitled "The Effect of Automated Data Processing on the Effectiveness of External Audit from the Perspective of Governors and Professional Experts"

This study was performed based on the analytical approach in the analysis of data and information obtained. This is because the research revolves around the effect of automated processing of data on the effectiveness of external auditing and the use of statistical means using percentages, frequency, and collection of questionnaire.

The objective of this study is to learn about the impact of e-operation environment on external auditing, and whether it helps in the effectiveness of auditing. It aims to examine the importance of using information technology in the audit process to achieve the objectives and highlights the impact of electronic data operation on accounting information. However, it also highlights the impact of electronic data operation on the internal control system and identifies the obstacles and difficulties encountered by the external auditor in the electronic operating environment.

Moumni's Study (2007) entitled: "The Factors and Constraints Affecting the Use of Information Technology in Auditing from the Point of View of Auditors in Jordan"

The objective of this study is to know the extent to which information technology is used in auditing offices that wish to use information technology in their work. However, accounts are not up to the required level, but the obstacles to use them in these offices are the lack of appropriate programs and the inability of auditors to use information technology scrutiny. In addition, it also considers the physical problems in the installation and operation of information technology from the obstacles that the audit offices are faced with.

Bedard's Study (2003) entitled: "The effect of training on auditors' acceptance of an electronic work system"

This study aimed to examine the impact of training on the acceptance of electronic technology auditors in their work. The study showed that this type of auditing is used by companies to reduce data storage costs and facilitate communication. The study also found that training have a direct and significant positive effect on the auditor's acceptance of electronic auditing techniques, and it reduces the effort in the audit process.

Florida's Study (2004) Entitled "Applied Technology"

The study aimed to identify the nature of electronic auditing that is conducted with the help of information technology, which uses electronic records to record business data and electronic update. The study concluded that electronic auditing has several advantages, including saving time as electronic auditing helps to complete the audit. In addition, electronic auditing enables the auditor to use multiple audit methods such as the use of detailed checking and the use of class samples.

Shanti's Study (2011) entitled "Role of Information Technology in the Development of Auditing Profession: Empirical Study"

This study shows the importance of using information technology in the audit process. It shows the impact and changes resulting from the use of information technology in the audit process, and it also focuses on knowing the extent of using electronic auditing in Jordan.

The study sample consists of audit offices and companies licensed by the Jordan Audit Board and registered with the Association of Auditors.

This study recommended the need to highlight the importance of information technology in the auditing profession by organizing conferences, lectures, seminars, and training courses. First, there is the need to keep abreast of the development and the prosecution of modern systems, especially in the areas of auditing and internal control systems and the training of personnel and employees. Second, there is the need to focus on holding specialized training courses for auditors on the use of information technology and on latest developments. Third, there is the need to facilitate the access of auditors to the means of information technology for use in audits.

Importance of the Study

The importance of this study stems from the fact that it deals with one of the modern accounting topics, which constitutes a new addition in the field of accounting regarding the possibility of using information technology and modern electronic techniques in improving the quality of the auditing process.

This study emphasizes the need to keep abreast of the developments and the prosecution of modern systems, especially in the fields of auditing and internal control systems, and training the staff and employees through raising their efficiency. It also puts into consideration the process of employing information technology in the audit process in regards to the basic requirements for quality control.

Consequently, this study also examines the effectiveness of the use of auditing offices for IT applications and computer applications in the stages of the audit process. It also highlights the impact of improving the quality of the audit process.

Objectives of the Study

The study aimed to identify the impact of the application of electronic auditing on the quality of auditing offices and auditing companies operating in Lebanon through:

1. Identifying the extent to which electronic auditing equipment and software are used in the offices and auditing firms operating in Lebanon.
2. Analyzing the impact of the use of electronic auditing methods on the quality of audit in offices and auditing companies operating in Lebanon, from the point of view of the auditors.

Problem Statement

In light of the widespread use of electronic technologies and computerized application programs, the rapid development in most economic sectors and the consequent need of auditors to provide their services at the highest level of quality, there is the need for this study to answer the main study question: How effective is the use of IT in improving the quality of the audit in the accounting offices in Lebanon?

However, it consists of a set of sub-questions:

1. What is the impact of the use of IT in reducing the cost required to complete the audit process at the audit offices and companies operating in Lebanon?
2. What is the impact of the use of information technology on the authenticity of electronic documents as evidence of proof at the audit offices and companies operating in Lebanon?
3. What is the impact of the use of information technology in obtaining reasonable assurance about the absence of material deviations in the financial statements at the auditing offices and companies operating in Lebanon?
4. What are the obstacles to the use of information technology in the audit process at the audit offices and companies operating in Lebanon?

Research Hypotheses

The First Hypothesis: There is no statistical evidence that the use of information technology reduces the cost required by the auditing offices and companies operating in Lebanon.

The Second Hypothesis*:* There is no statistical evidence that the authenticity of electronic documents could be an evidence of proof at the auditing offices and companies operating in Lebanon.

The Third Hypothesis*:* There is no statistical evidence that the application of information technology gets reasonable assurance that the financial statements are free from material deviations of the audit offices and companies operating in Lebanon.

The Fourth Hypothesis: There are no obstacles facing the use of information technology at the auditing offices and companies operating in Lebanon.

Variables of the Study

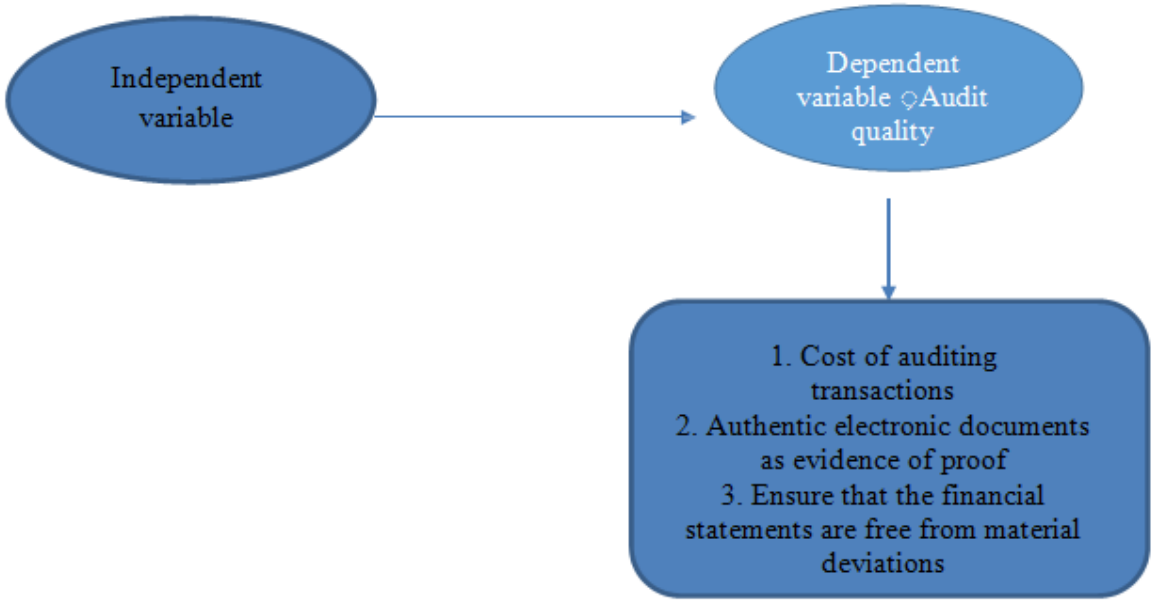
This study includes the following variables:

Independent Variables: They are limited to a single variable, and this refers to the use of electronic auditing.

Dependent Variables: This is a quality audit. Basically, there are three (3) dimensions developed as follows:

1. Audit costs.
2. Authenticity of electronic documents as evidence of proof.
3. Obtain reasonable assurance about the absence of material deviations in the financial statements.

Study Model



Methodology

The study relies on the descriptive analytical method, which is based on the study of the phenomenon as it exists in reality, and it is based on a precise description and expressed in qualitative and quantitative terms. This method is not sufficient to collect information about the phenomenon in order to investigate its manifestations and its different relations, but rather it is analyzed, on which the proposed vision is based, so as to increase the knowledge base on the subject.

Data Collection: Consequently, two main sources of data collection were used:

Secondary Sources: These include books, references, periodicals, articles, reports, research and previous studies, and websites that dealt with the subject of the study.

Primary Sources: To achieve the objectives of the study, information was obtained through the preparation of a questionnaire on "the effectiveness of the use of information technology in improving the quality of the audit - a field study of the auditing offices operating in Lebanon".

Sample Selection: The study population consists of accounting experts and auditors working at audit offices and companies operating in Lebanon. The sample of the study consisted of a random sample of 130 auditors. However, 105 were recovered out of which four (4) were excluded because they were incomplete, and 100 were analyzed.

Instrumentation: After completing the problem statement of the study and its hypotheses, the researchers prepared the questionnaire and developed it in a way that covers all the variables of the

study. This was done using questionnaires that were adopted by previous researchers. The questionnaire was prepared for data and information collection.

The questionnaire was then presented to a group of accounting experts, in order to test its appropriateness for data collection, and was subsequently adjusted in accordance with their observations.

The questionnaire consists of two main sections:

Section 1: Demographic information on the study sample (gender, age, scientific level, level of employment, number of years of experience, promotion, ability to use information technology in auditing, training courses related to the use of information technology in auditing).

Section II: It covers the areas of the study and it consists of 22 questions, which represents the hypotheses of the study. It is divided into four areas:

The First Area*:* The use of information technology contributes to the reduction of the costs necessary to complete the audit process at the audit offices and companies operating in Lebanon, and it consists of six questions.

The Second Area: The use of information technology contributes to proving the authenticity of electronic documents as evidence of proof at the auditing offices and companies operating in Lebanon, and it consists of six questions.

The Third Area: The use of information technology helps to determine the contribution of electronic auditing to the absence of material deviations in the financial statements of the auditing offices and companies operating in Lebanon. It consists of six questions.

The Fourth Area: There are no obstacles facing the use of information technology at the offices and audit companies operating in Lebanon. It consists of three questions.

However, the five-dimensional Likert scale was used to measure respondents' responses and the options were as follows:

Table 1: Five-dimensional Likert Scale

1	2	3	4	5
Strongly Disagree	**Disagree**	**Neutral**	**Agree**	**Strongly Agree**

In order to ensure that the questionnaire measures the factors needed for the study and verifies their validity, the researchers tested the internal consistency of the resolution paragraphs by calculating the Coefficient Cronbach Alpha. This is because the Cronbach alpha test is based on the consistency of individual performance from one paragraph to another. The strength of the correlation and cohesion between the paragraphs of the questionnaire, in addition to the coefficient Cronbach Alpha, gives an estimate of the stability of the value of Cronbach alpha as

84.5% which is a good proportion. Thus, the results can be circulated higher than the acceptable rate of 60% for human and social research (Table 2).

Table 2: Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	No of Items
.848	.855	22

Findings and Analysis

Table 3 shows that the percentage of males participating in the study was 74% of the total percentage, while the percentage of females was 26%. Therefore, this indicates that males are more inclined to work in the field of accounting and auditing than females.

The table also shows that the age groups of the participants in the questionnaire are varied. The vast majority of participants belong to the category of 31-40 (70%). 66% of the participants are Masters or PhD degrees holders and 92% have an experience of more than five years.

Table 3: Demographic Information

		%	Number
Gender	Male	74	74
	Female	26	26
Age	20-30	25	25
	31-40	70	70
	41-50	2	2
	50 +	3	3
Education Level	Bachelor's degree	34	34
	Master or PhD	66	66
Career Level	Auditor	28	28
	Senior Auditor	72	72
Years of Experience	1-5	8	8
	6-10	40	40
	11-15	38	38
	15+	14	14

Testing Hypotheses

The hypotheses of the study were tested using one sample T-Test at a significant level of 5%. This is according to the rule of decisions that included the acceptance of the null hypothesis if the T-calculated is less than the tabular value. The analytical descriptive method, which includes the frequencies, the arithmetic average, and the standard deviation was used to accept or reject the null hypothesis. The following hypothesis was drawn:

First Hypothesis

The First Hypothesis: There is no statistical evidence that the use of information technology reduces the cost required by the auditing offices and companies operating in Lebanon.

Table 4: First Hypothesis Test Results

Calculated T	Tabulated T	Sig T	Result of H0	Mean
13.89	1.96	0.00	Reject	4.115

Since T-calculated (13.89) is greater than T-tabulated (1.96), this means rejecting the null hypothesis and accepting the alternative hypothesis that the use of information technology contributes to reducing the cost necessary to complete the audit process at the audit offices and companies operating in Lebanon and thus improves the quality of the audit. The following table shows the arithmetic mean and the standard deviation for each hypothesis' question.

Table 5: Questions Related to the First Hypothesis

The impact of the application of electronic auditing in reducing the cost required by the audit offices and companies.			
	Arithmetic Mean	**Standard Deviation**	**Evaluation**
1. Electronic audit is used to prepare the audit schedule.	3.66	.867	High
2. Electronic auditing contributes to the preparation of the interim and final audit plan, which contributes to reducing costs and thus improving quality.	4.10	.560	High
3. The use of IT helps auditors achieve audit programs in a shorter time.	4.54	.425	High
4. The use of electronic techniques in the audit process helps in the	4.34	.572	High

preparation and submission of observations, recommendations, and reports that will be submitted to the Department.			
5. The use of automated systems in the audit process helps the auditor summarize the audit findings for discussion with the audit team or the management of the institution.	4.06	.780	High
6. The use of information technology in the audit process contributes to the distribution and division of tasks to the audit team staff better	3.99	.798	High

The above table shows the positive auditors' attitudes towards the contribution of electronic auditing to reducing audit costs and thus improving the quality of audit. The mean of all questions was 4.115, which is greater than 3, and the standard deviation was less than one for all these questions. The third question on the use of IT by auditors in completing audit programs in a shorter time from the point of view of the auditors was ranked first.

Second Hypothesis

The Second Hypothesis: There is no statistical evidence that the authenticity of electronic documents could be an evidence of proof at the auditing offices and companies operating in Lebanon. This hypothesis was tested by the following questions, from Question 7 to Question 12, and the results were as follows:

Table 6: Second Hypothesis Test Results

Calculated T	Tabulated T	Sig T	Result of H0	Mean
12.32	1.96	0.00	Reject	4.036

Since T-calculated (12.32) is greater than T-tabulated (1.96), this means rejecting the null hypothesis and accepting the alternative hypothesis. That is, the application of electronic auditing has a positive effect on the authenticity of electronic documents as evidence of proof at the offices and auditing companies operating in Lebanon. The following table shows the arithmetic mean and the standard deviation for each hypothesis question.

Table 7: Questions Related to the Second Hypothesis

The impact of the application of electronic auditing on the authenticity of electronic documents as evidence of proof at the offices and audit companies operating in Lebanon			
	Arithmetic Mean	**Standard Deviation**	**Evaluation**
7. The use of information technology in the audit helps to calculate the size of the audit sample more accurately, and it is more expressive of the community as a whole.	3.79	.940	High
8. The use of information technology in the audit process increases the auditor's ability to obtain evidence at the appropriate time for the item under audit.	4.18	.660	High
9. The use of information technology in the audit leads to an improvement in the ability and qualification of individuals to prepare evidence with strong argument and high quality.	4.06	.730	High
10. The use of information technology in the implementation of preliminary analytical procedures helps to access the financial indicators resulting from the analysis.	4.00	.571	High
11. The use of information technology leads to the verification of the accuracy and timeliness of financial operations when the tests are carried out.	3.89	.913	High
12. The use of electronic techniques helps to check the balances of different accounts more accurately and better.	4.30	.706	High

The previous table shows the positive auditors' attitudes towards the second hypothesis questions. The arithmetic mean of these questions was 4.036 (greater than 3), and the standard deviation was less than 1 for all these questions. The second question related to the use of electronic techniques in checking the balances of various accounts in a more precise and better process ranked first. These results indicate that the auditors, the respondents, have a clear perception of each question related to the impact of the application of electronic auditing on the authenticity of electronic documents as evident of proof at the offices and auditing companies operating in Lebanon.

Third Hypothesis

The Third Hypothesis: There is no statistical evidence that the application of information technology gets reasonable assurance that the financial statements are free from material deviations of the audit offices and companies operating in Lebanon. This hypothesis was tested by the following questions, from Question 13 to Question 18, and the results were as follows:

Table 8: Third Hypothesis Test Results

Calculated T	Tabulated T	Sig T	Result of H0	Mean
12.02	1.96	0.00	Reject	4.021

Since T-calculated (12.02) is greater than T-tabulated (1.96), this means rejecting the null hypothesis and accepting the alternative hypothesis. This also means that the application of information technology has a positive effect on obtaining reasonable assurance that the financial statements are free from material deviations in the offices and audit firms operating in Lebanon. The following table shows the arithmetic mean and the standard deviation for each hypothesis question.

Table 9: Questions Related to the Third Hypothesis

The extent to which electronic auditing contributes to the absence of material deviation in the financial statements			
	Arithmetic Mean	**Standard Deviation**	**Evaluation**
13. Information technology is used to verify the classification and summary of operations and financial events.	4.17	.473	high
14. Information technology is used in the implementation of analytical procedures to determine the extent of potential material distortions in the financial statements.	3.99	.835	high
15. The use of information technology contributes to the implementation of analytical procedures to determine the realistic and logical operations and financial balances of the entity.	4.00	.833	high
16. The use of computerized software in the execution of detailed tests of balances leads to the verification of the value of balances of assets and liabilities.	4.14	.703	high
17. The use of information technology in the implementation of detailed tests of balances is carried out in order to verify the accuracy of the evaluation and the loading of accounts.	4.03	.640	high
18. The use of computerized systems in audit processes contributes to the verification of the reliability or appropriateness of the information contained in the auditor's report with the disclosed financial statements.	3.80	.853	high

The previous table shows the positive auditors' attitudes towards the third hypothesis. The mean of these questions was 4.021 (greater than 3) and the standard deviation was less than 1 for all of these questions. The thirteen questions on the use of information technology in verifying the categorization and summary of operations and financial events ranked first. These results indicate that the auditors, the respondents, have a clear perception of each of the questions of the

impact of the application of electronic auditing on the absence of material deviations in the financial statements.

Fourth Hypothesis

The Fourth Hypothesis: There are no obstacles facing the use of information technology at the auditing offices and companies operating in Lebanon. This hypothesis was tested by the following questions, from Question 19 to Question 22, and the results were as follows:

Table 10: Fourth Hypothesis Test Results

Calculated T	Tabulated T	Sig T	Result of H0	Mean
12.32	1.96	0.00	reject	3.597

Since T-calculated (12.32) is greater than T-tabulated (1.96), this means rejecting the null hypothesis and accepting the alternative hypothesis. In other words, there are constraints facing the use of information technology in the offices and audit companies operating in Lebanon. The following table shows the arithmetic mean and the standard deviation for each hypothesis question.

Table 11: Questions Related to the Fourth Hypothesis

There are no obstacles facing the use of information technology in the offices and audit companies operating in Lebanon.			
	Arithmetic Mean	**Standard Deviation**	**Evaluation**
19. There is insufficient experience with the auditor to use information technology in audits.	4.63	.612	high
20. There is insufficient training for the auditor to be able to use IT in audits.	3.95	.765	high
21. The use of information technology in auditing is costly.	3.63	.732	high
22. The absence of legislation or laws requiring the use of information technology is a reason not to use them.	2.18	1.00	low

The previous table shows the positive auditors' attitudes towards three of the questions of the fourth hypothesis, with a mean of 3,597, which is greater than 3. Also, the standard deviation of these three questions was less than 1. This indicates the auditor's approval of the existence of these obstacles, which recognized the most important of them to be the lack of sufficient experience of the auditor to use the information technology in the audits. On the other hand, the mean of the twenty-second question was 2.18, which is less than 3. That is, the auditors do not consider the absence of legislation or laws that require the use of information technology as a reason for not using it. The standard deviation for this question is 1.

Conclusion and Recommendations

Conclusion

By analyzing the answers to questionnaires and testing the hypotheses, the results can be summarized as follows:

- The use of electronic auditing has a positive impact on the quality of the audit because of its accuracy in the output and tabulation of the data. Auditors conduct the electronic audit process because they understand that electronic auditing has many advantages, through which the quality of the audit can be completed.

- The use of electronic auditing shortens the time of the audit and provides assistance. The electronic audit increases the auditor's ability to expand the sample size, thereby enhancing confidence in his neutral opinion in the financial statements.
- The results of the study showed that there is a statistically significant impact of the application of electronic auditing on the quality of auditing at the offices and audit companies operating in Lebanon, from the point of view of the auditors.
- The results of the study showed that the reduction of the time required to work and reduce the costs necessary to complete the audit was ranked first in terms of the impact of the application of electronic auditing. This is followed by the authenticity of electronic documents as evidence of proof which came as second place. In addition, the application of information technology gets reasonable assurance that the financial statements are free from material deviations ranked as third place. Finally, the obstacles facing the use of information technology in the offices and audit firms in Lebanon came in at the fourth and final rank.

Recommendations

In the light of the above study, the researcher recommends the following:

1) Auditors' awareness should be enhanced concerning the importance of information technology in the provision of auditing services and its role in achieving the competitive advantages of audit offices and audit companies operating in Lebanon, especially their role in obtaining high quality evidence.
2) Auditors' awareness should be enhanced on the importance of IT in supporting audit strategies in the IT environment.
3) Work on developing the professional performance of the auditor in the areas of benefiting from electronic auditing in planning the audit process, gathering audit evidence, and preparing the audit report through organizing training courses.
4) Strengthen the potentials and capabilities of auditors through specialized training courses in the field of information technology and their use in auditing.
5) There is the need to use the means and methods of information technology and modern electronic systems, in addition to the tools and techniques of electronic auditing in the audit process, because of their impact of increasing the efficiency and effectiveness of the audit process by reducing the time and effort spent in the audit.
6) There is the need to expand the use of information technology in the organization of audit offices and to use them in the implementation of professional requirements and the preparation of audit programs and documentation of audits and information exchange and data between audit offices and customers.
7) The quality of auditing should be activated under the global developments and researchers, scholars, and organizations bodies in Lebanon should follow up the professional performance of auditors.
8) The offices and auditing and accounting companies operating in Lebanon should be encouraged to adopt modern technological methods and integrate them into the context of their work to raise the level of work and accounting performance.
9) There is the need for the trade unions and organizations responsible for the accounting profession in Lebanon to develop clear mechanisms to automate accounting work and move gradually to automate them in full.
10) The trade union and organizational bodies responsible for the accounting profession should identify the appropriate accounting software and digital systems that are compatible with their quality globally, and they should identify the programs that can be accepted by the accounting content through which they are submitted.
11) Inviting educational institutions and universities that provide students with certificates in accounting to develop their accounting and auditing curricula so as to enhance their interest in

information technology in the audit process, and to show the extent of the change in the nature of the performance of audit and supporting documents for operations in the IT environment.

12) Provide the appropriate facilities and capabilities for auditors to access the means of information technology in order to use them in auditing and keep abreast of the global development in this field.
13) Focus should be given on the process of employing IT in the audit process as a basic quality control requirement, and to also include this in the donor licensing tests.
14) Establish and define the ethical frameworks for the use of information technology and its impact on improving the quality of the audit process through the issuance of laws, regulations, and instructions that will ensure that information is not compromised.
15) There is the need to review and amend the laws and regulations governing the accounting profession in Lebanon through the enactment of laws that requires auditors and auditing offices to use information technology, electronic techniques, and computerized application programs in the audit process and to introduce technological improvements in their work.
16) The auditors should be involved and take their opinions into consideration when developing the electronic techniques used in the audit process, in addition to the need to benefit from the expertise of international audit firms in the field of data processing systems through exchange of experiences and joint training of cadres.

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