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The Role Of Digital Transformation In Enhancing The Quality Of External Audit And Limiting Fraudulent Accounting Practices In Iraqi Companies

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Abstract
This study aimed to evaluate the role of digital transformation in enhancing the quality of external auditing and reducing fraudulent accounting practices in Iraqi companies. The study highlights how modern digital technologies are reshaping the concept of accounting fraud, placing new responsibilities on external auditors to detect these practices within the digital business environment.
To achieve this objective, the study tested the validity of ***three main hypotheses:***
● There is a statistically significant relationship between the quality of the external audit process and the reduction of fraudulent accounting practices at the client.
● There is a statistically significant relationship between the application of digital transformation mechanisms at the client and the quality of the external audit process.
● The application of digital transformation mechanisms at the client significantly impacts the relationship between audit quality and the reduction of fraudulent accounting practices.
Using a set of statistical methods, the study concluded that digital transformation has a significant impact on the relationship between external audit quality and fraudulent accounting practices, thus confirming the validity of the proposed hypotheses.
Keywords: *Audit Quality, Fraudulent Accounting, Digital Transformation.*

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I. Introduction And Problem Statement

Without a doubt, the massive advancements in information technology have transformed the commercial sector by lowering costs, shortening time, and increasing the efficiency and adaptability of manufacturing processes. Digital transformation is a fundamental driver of corporate growth, pushing companies to offer innovative solutions to ensure their survival in the rapidly accelerating economic competition. Locally, the Iraqi government has shown significant interest in this technological advancement, evidenced by the establishment of the Supreme Council for Digital Transformation and the government services platform, in addition to the project for mechanizing tax collection mechanisms. Recently, it also issued directives mandating all organizations to undergo digital transformation in the coming years, intensifying competition in many professions, especially accounting and auditing.

These professions, which heavily rely on the accuracy of information and their provision to users through reliable financial statements (Geiller & Lee, 2019), are now compelled to adapt to remain resilient in the face of new challenges. Many accounting and auditing practitioners have called for the necessity of keeping pace with this enormous technological development and acquiring the necessary technological skills for the profession's success amidst digital transformation mechanisms. This widespread technological penetration requires everyone involved in the auditing profession to develop their tools, which will positively impact the quality of the audit process.

However, despite the pivotal role of relevant professional bodies in regulating accounting practices and issuing standards, there remains a gap in the existence of unified and binding standards that control fraudulent accounting practices. This is attributed to the variation in accounting procedures from one country to another, and from one company to another, and their application may even differ within the same company from one accountant to another. This gives management ample room to manipulate financial reports and present performance in the best possible light through what are known as fraudulent accounting practices.

The problem of the present study is on figuring out how digital transformation may improve the caliber of external audits and reduce accounting fraud. behaviors in Iraqi firms. This issue is made especially clear by the

fact that digital transformation methods are redefining what constitutes fraudulent accounting practices. The study specifically addresses the following questions:

- How does the application of different digital transformation methods affect the audit process's quality?
- What effect do the mechanisms of digital transformation have on reducing fraudulent accounting practices?
- In what ways does audit quality influence the restriction of dishonest accounting methods?

Rephrase

Research Objectives

- The primary goal of this research is to examine how digital transformation methods, acting as a moderating variable, affect the connection between the quality of the the audit procedure and the restrictions on dishonest accounting methods at the client. The study aims to accomplish the following goals:
- Define fraudulent accounting and digital transformation.
- Analyze how digital transformation affects the audit process's quality.
- Determine the influence of digital transformation on fraudulent accounting practices.
- Comprehend how digital transformation impacts the connection between the quality of the audit process and the restriction of fraudulent accounting methods.

Research Importance

The importance of this research stems from two main aspects: **Scientific Importance:**

- The study helps to clarify the effects of digital transformation mechanisms on the quality of the audit process and the part that they play in it. The ability to keep up with ongoing technological advancements in the commercial sector.
- By utilizing a variety of digital transformation methods, the study emphasizes the contribution that the audit process's quality may make to reducing fraudulent accounting practices.
- The researcher hopes that this work will serve as the foundation for further investigations into the underlying effects of digital transformation on improving the function of of audit quality in order to curb dishonest accounting practices among audit clients.

Practical Importance of Study

This study offers tangible practical benefits for researchers in both the government and private sectors. The findings will enable them to maximize the utilization of **digital transformation mechanisms**. The goal is to improve the audit process's overall quality, which will result in the timely identification of any material misrepresentations or manipulations in a client's financial data. statements and identifying additional instances of fraudulent accounting methods.

II. Research Methodology

To achieve the study's objectives and test its hypotheses, the researcher relies on two main approaches:

- **Deductive Approach:** This method emphasizes evaluating and examining prior research and literature pertaining to the research variables. The aim is to develop a strong theoretical framework that explains the connection between digital transformation processes, audit quality, and dishonest accounting methods.
- **Inductive Approach:** This approach is used to **empirically test the hypotheses** within the Iraqi business environment. This will be done by distributing a questionnaire to relevant parties, then analyzing their responses to arrive at practical results and recommendations that serve the research objectives.

Study Plan

The study consists of the following parts:

- General Framework of the Study
- Previous Studies
  - Studies related to the impact of **audit quality** on **fraudulent accounting**.
  - Studies related to the impact of **digital transformation** on the **quality of the audit process**.
  - Studies related to the impact of **digital transformation** on **fraudulent accounting practices**.
  - Analysis and critique of previous studies.
- Theoretical Framework
  - This section includes:
    - Definition of **audit process quality**.
    - Definition of **fraudulent accounting practices**.
    - Definition of **digital transformation mechanisms**.
- Field Study
- Conclusion, Results, and Recommendations

● References

III. Introduction

Digital Transformation and Its Impact on the Accounting and Auditing Sectors

The recent decades have witnessed unprecedented transformations across all societal sectors—locally, regionally, and internationally—driven by the monumental advancements in information and communication technology. This radical evolution has ignited citizens' hopes for a better life, prompting governments worldwide to enthusiastically embrace digital technologies. Governments are now proactively leveraging their websites to disseminate information efficiently and deliver public services with enhanced quality and effectiveness (Geilles & Lee, 2019). Furthermore, they strive to maximize the benefits of digital transformation strategies through six core values: improving public products and services, fostering administrative efficiency, developing governmental capabilities, enhancing ethical and professional conduct, building trust in government operations, and elevating social value and welfare (Twizeyimana & Anderson, 2019).

It's crucial to distinguish between **digitization** and **digital transformation**. Digitization refers to the process of converting information from a theoretical or physical format into a digital one, enabling instant access to data from anywhere and on any digital device (Lazorva, 2021). **Digital transformation**, however, is far broader in scope. It's defined as a cultural, organizational, and operational reinvention of an enterprise, industry, or system, achieved by strategically leveraging digital technologies and processes. This reinvention aims to build new systems, cultivate a digital mindset, and capitalize on emerging opportunities (O'Brien, S, 2020). It's also understood as the transition of businesses to a technology-driven operating model that fosters the innovation of products and services, while creating new revenue streams that amplify product value. Additionally, digital transformation involves creating a digital image of information that was once on paper, allowing it to be stored on automated devices and circulated through local or international networks (Adnan, 2019).

Emphasizing the pivotal role of digital transformation in light of financial inclusion initiatives, the Iraqi government has proactively established the National Payments Council, the Supreme Council for Digital Transformation, and the Supreme Council for Cybersecurity. It has also developed a comprehensive plan to raise public awareness about the significance of digital transformation and achieve significant leaps in digital infrastructure. These efforts include launching the Iraqi Information Infrastructure project to link over 70 government databases, activating the national G2G digital engine, establishing a platform for government service delivery, expanding electronic payment and collection points (POS), implementing a geospatial information infrastructure platform, and embarking on a project to automate tax collection mechanisms (Shehata, 2020).

The **accounting and auditing professions** are inherently information-intensive, with both disciplines focused on providing essential data to users or stakeholders for informed decision-making. The auditing profession, in its comprehensive sense, is among the most demanding in terms of requiring continuous adaptation and modernization. It is also characterized by intense competition among practitioners due to the rapid developments surrounding audit firms, necessitating their continuous embrace of technological advancements to enhance their auditors' performance and ensure the efficient and effective delivery of audit services, thereby increasing the confidence of audit report users. Auditing is considered a vital **governance mechanism** aimed at preventing conflicts of interest and ensuring the disclosure of accurate accounting information (Carcello et al, 2011). Therefore, it is imperative to emphasize **audit quality** as a paramount priority for stakeholders (Beisland et al, 2015) by continuously developing the profession to meet their demands and the requirements of report users. Consequently, it has become incumbent upon accountants and auditors to evolve their audit procedures and methodologies in performing their tasks to elevate the quality of the audit process (Tarek et al, 2017) in response to the surrounding environmental changes. This is where the significance of **digital transformation technology** emerges as a crucial tool for obtaining the necessary information, thereby assisting auditors in performing their duties with greater efficiency and effectiveness.

Previous Studies and Hypothesis Derivation: The Impact of Audit Quality on Fraudulent Accounting

This section reviews previous studies that explored the relationship between **audit quality** and **fraudulent accounting**.

Study by Jarboub (2014)

This work, which is titled External Audit Quality and Ownership Structure: Interaction and Impact on Earnings Management in Tunisian Industrial and Commercial Companies, sought to investigate the relationship between the two. The association between ownership structure, external audit quality, and their influence on earnings management practices, which are a type of fraudulent activity intended to deceive users of financial statements. According to the study, the interaction of ownership structure variables and external audit quality had a significant adverse effect on earnings management behaviors in industrial and commercial enterprises. It highlighted that the auditor is essential in preventing fraudulent accounting practices by identifying them.

Study by Al-Zaki (2017)

The title of Al-Zaki's research is "An Analytical Study of the Role of the External Auditor in Limiting Creative Accounting Practices and its Impact on the Quality of. " Financial Reports, which attempt to emphasize the external auditor's function in monitoring and regulating creative accounting methods and their effects, as well as how this function influences the caliber of financial reports. The study determined that the quality of financial reports is adversely affected by the use of different creative accounting strategies in financial statements. The external auditor's function also has a detrimental impact on creative accounting practices, which means that increasing their role restricts these practices. On the other hand, the external auditor's function has a favorable impact on the quality of financial statements because greater involvement improves report quality and guarantees that the company's financial position is accurately represented.

Study by Ababakr Yaqoub (2022)

Ababakr Yaqoub's study investigated "The Impact of External Audit Quality on the Detection of Fraudulent Accounting Practices." Its objective was to determine the relationship between external audit quality and the reduction of fraudulent accounting practices. The study found a direct positive relationship between external audit quality and the detection of fraudulent accounting practices, such as earnings management, income smoothing, and misleading financial reports. This suggests that enhancing the external audit quality by auditors in Sudan contributed to the discovery of these practices. The study recommended that audit firms in Sudan prioritize improving the quality of external audit operations to curb fraudulent accounting practices by client companies. It also advised the Board for Regulating the Accounting and Auditing Profession in Sudan to issue external audit standards that keep pace with developments in the business environment and the digital accounting and auditing landscape, fostering mutual improvement in the audit process quality.

Study by Al-Shamayleh (2022)

The risks and dangers that creative accounting methods pose to financial reporting were the subject of Al-Shamayleh's paper, titled The Impact of External Audit Quality on Limiting Creative Accounting Practices. how financial reports affect stakeholders' choices and their reliability. The study revealed that these methods involve avoiding generally accepted accounting procedures and taking advantage of the adaptability of some accounting standards, frequently with the help of knowledgeable accountants. The financial auditor, by concentrating on the audit process's quality at every stage and assessing the company's internal control, comes to the conclusion, according to the research. system, which can lessen the detrimental impacts of creative accounting.

Study by Suleiman (2022)

The purpose of Suleiman's research, which was named The Nature of the Relationship between Creative Accounting and the External Auditor's Task, was to emphasize the external auditor's function in restricting creative accounting practices, which are a way for management to manipulate profit figures. The study made use of a questionnaire that was given to a group of 45 people, with 40 of the answers being analyzed using SPSS and Excel. According to the study, the external auditor is essential in fostering trust between the company and financial statement users, as well as in preventing the use of creative accounting techniques. In addition, it stressed the significance of the auditor's dedication to professional ethics, competency, and professional care throughout their responsibilities in order to fulfill this position.

Commentary on the First Group of Previous Studies and Derivation of the First Research Hypothesis

The preceding studies that examined the relationship between **audit process quality** and its impact on curbing **fraudulent accounting practices** can be summarized as follows:

- Most studies affirmed the **positive impact of audit process quality in limiting fraudulent accounting practices**.
- Some studies indicated that the relationship between audit quality and fraudulent practices is reciprocal; while audit quality limits fraudulent accounting, fraudulent accounting also affects audit quality. These studies recommended that auditors should develop their tools to curb these practices.
- None of these studies considered **digital transformation** as an intervening variable in this relationship.

Based on the above, the **first research hypothesis** can be derived as follows:

"There is a statistically significant impact of audit process quality on limiting the audit client's use of fraudulent accounting methods."

Previous Studies Related to the Impact of Digital Transformation on Audit Process Quality and Derivation of the Second Research Hypothesis

This group of studies explores the relationship between **digital transformation** and the **quality of the audit process**.

Study by Alikamil & Nashat (2017)

With the title The Impact of Information Technology on the Audit Profession - An Analytical Study, this work sought to analyze the influence of information technology in By examining the impacts of the audit procedure on risk assessment, the expectation gap, and audit standards, Iraq assessed its effectiveness. Researchers used an inductive and descriptive-analytic approach, and the sample consisted of bank managers and auditors. According to the study, information technology helps auditors in their work and helps to lessen allegations made against the accounting and auditing sector. lessening the expectation gap and lowering audit risks to aid in achieving efficiency and effectiveness.

Study by Zhang (2019)

Zhang's study, titled A Research Review of Archival Auditing, concentrated on demonstrating the usefulness of Intelligent Process Automation (IPA) in auditing by integrating Robotic Process Automation (RPA). The incorporation of automation (RPA), artificial intelligence (AI), and other technologies into the audit business. Using the audit workflow concept, the study offered a framework for applying smart process automation to audit engagements. A basic simulation-based prototype was developed to demonstrate the implementation framework and offer uses for smart process automation in pension and inventory audits. The predicted effects of smart process automation on the efficiency and efficacy of audits were covered in the research. Despite the need for more empirical evidence, the findings revealed that digital process automation can improve audit efficiency and effectiveness by enabling continuous auditing.

Study by Rashwan & Abu Rahma (2020)

The title of Rashwan and Abu Rahma's research was Digital Transformation and its Implications for the Accounting and Auditing Industry. The study sought to determine the effects of the digital revolution on the accounting and auditing industry. It took a descriptive-analytical methodology and used a survey given to accounting and auditing. the Palestinian Association of Certified Public Accountants in the Gaza Strip, as well as companies. The independent variable was the digital transition, while the accounting and The dependent variable was the auditing profession. The research came to the conclusion that the technological capabilities needed for the effective and realistic practice of the the accounting and auditing industry, improving its efficiency and accuracy, which in turn increases user satisfaction with accounting services. The study emphasized the need for because of its importance in knowledge management and its connection to accounting information technology, which has significantly advanced accounting software development and the adoption of digital accounting education altered the position of accountants to enable them to better perform their duties and effectively adapt to new changes.

Study by Al-Haddad (2022)

The goal of Al-Haddad's research, titled "The Impact of Applying Digital Transformation in Audit Firms on the Quality of the Audit Process," was to determine the degree to which digital transformation has an impact on the quality of the audit process. to ascertain how the quality of audit work is impacted by its digital transformation and how it affects the efficiency and efficacy of auditor performance. Using a descriptive methodology and a field survey that included auditors in audit firms and academics in accounting and auditing departments at Iraqi institutions, the study collected 108 questionnaires. In audit companies, the usage of digital transformation technologies had a statistically significant effect, according to the findings. Additionally, these findings aid scholars and practitioners in determining the needs for digital transformation, such as contemporary technological tools and crucial skills for auditors. The study emphasized the need for the auditing industry to stay abreast of technological advancements and create audit procedures and tools that are consistent with digital transformation mechanisms. Additionally, it advised that professional organizations and standard setters determine what changes need to be made to audit standards to make sure they are appropriate for auditors' work in the digital revolution.

Study by Deif & Shehata (2023)

This study, titled "The Impact of Digital Transformation Technology on the Quality of Audit Work," sought to assess the degree to which digital transformation technologies have had an impact. The quality of external audit work is impacted by Big Data, Blockchain, Cloud Computing, and Artificial Intelligence. The study used a descriptive method and collected data on the perspectives of those working in the auditing business by administering surveys to auditors in audit companies. and instructors in Iraqi university accounting and auditing programs; 107 surveys were gathered. The field study's findings demonstrated that the use of digital transformation tools had a statistically significant effect on the effectiveness and efficiency of audits, which has a favorable impact on the overall caliber of audit work. This research supports the identification of the significance and need for adoption of these technologies in audit businesses, as well as aids academics and practitioners in

defining the criteria for implementation. the digital revolution, which encompasses both contemporary technological techniques and the essential abilities for auditors. In accordance with digital transformation, the study emphasized the need for the auditing profession to stay current with technical advancements and proposed the creation of audit methodologies and tools. and for professional groups to determine what changes to audit norms are necessary to make sure they are appropriate for auditors' performance in the context of digital transformation.

Commentary on the Second Group of Previous Studies and Derivation of the Second Research Hypothesis

The main conclusions from the commentary on the prior studies, which looked at the link between digital transformation techniques and the quality of the audit procedure, are as follows:

- In studies like those by (Shehata and Al-Haddad), the emphasis was on tracking the effects of digital transformation tools in audit firms, and the conclusion was that auditors should do this. They must create their instruments in a way that they can directly engage with the digital revolution and raise the standard of the auditing procedure.
- Zhang's study presented a simulation model for audit programs and tested their effect on audit process efficiency, with results showing a positive impact.

According to the aforementioned, the researcher concludes that the majority of studies agreed on the effect of digital transformation mechanisms on the audit process's quality. However, most of these studies concentrated on the use of digital transformation mechanisms inside audit companies and ignored the effects of the The second research hypothesis can therefore be derived as follows: the use of these technologies by the audit client (the audited firm) has an impact on the caliber of the audit process.

"There is a statistically significant impact of the audit client's use of digital transformation mechanisms on the quality of the audit process."

Previous Studies: The Impact of Digital Transformation on Fraudulent Accounting Practices

This section delves into studies that have explored the intricate relationship between **digital transformation** and **fraudulent accounting practices**.

Study by Ahmed (2021)

Ahmed's study, titled "The Impact of Transitioning to a Digital Accounting System on the Faithful Representation of Accounting Information in Light of Website Reliability Principles and Standards," focused on understanding the anticipated impact of the digital transformation of accounting operations on the faithfulness of accounting information representation, especially with the evolving application of website reliability systems in the Sudanese business environment. Using a descriptive methodology, the study concluded that implementing a digital accounting system, within the framework of WebTrust principles and standards, contributed to activating the faithful representation characteristic of accounting information. The study recommended the necessity of training accounting professionals on global trends to cope with technological and digital changes in the Sudanese business environment.

Study by Shanan (2023)

Shanan's research, named "The Effect of Digital Changes on the Clarity of Financial Reports Based on Modern Professional Guidelines," set out to explore how digital changes influence the clarity of financial reports. This research is important for the accounting field because it helps to fill the gap in studies regarding digital changes in accounting. It particularly focuses on how these changes enhance the clarity and quality of financial reports, which benefits those involved and the fields of accounting and auditing. The research looked at professional guidelines and earlier studies about digital changes in accounting and auditing, determining how using digital transformation technology affects the clarity of financial reports. The findings showed that digital transformation aids in fulfilling transparency needs, such as checking the accuracy of reconciliations and offering digital tools that help achieve essential features of accounting information, which include: honest representation, relevance, ease of understanding, ability to compare, timeliness, verifiability, disclosure of off-balance sheet data, and thoroughness and clarity of information.

Study by Awad & Farag (2023)

The research conducted by Awad and Farag, called "How Digital Transformation Affects the Accounting Information Environment with IFRS," aimed to explore how using digital transformation affects the accounting information environment according to IFRS standards. The study looked at three important factors (information asymmetry, cost of capital, and quality of accounting earnings) as part of the dependent variable (accounting

information environment), along with certain operational traits of companies, including size, leverage, operating cash flows, and earnings per share. The research analyzed the annual financial reports of the companies chosen for the study. In the theoretical section, the study found that digital transformation methods significantly reduce information asymmetry in financial markets by enhancing financial reporting and aiding investment decisions and information sharing. It also discovered that using digital transformation in financial reporting leads to better accuracy and completeness of financial information by examining large data sets. Big data analysis can find patterns and trends and spot major errors that traditional methods may miss, which helps enhance the quality of financial statements and boosts the quality of earnings.

Study by Nerman & Ahmed (2023)

Nerman and Ahmed conducted research called "The Effect of Digital Change on Creative Accounting Methods," which looked into how digital changes influence creative accounting. They wanted to find out the benefits and difficulties of using digital change techniques in accounting. The research focused on how digital change relates to creative accounting and how it affects these methods. They used a descriptive approach in their study. The findings indicated that digital change, through its various technologies, enhances the efficiency of accounting tasks by offering precise and immediate information. Although digital tools help make accounting easier and add clarity and trust to accounting data, there are challenges, particularly due to cybersecurity threats. Additionally, the research discovered that implementing digital change helps counteract the negative aspects of creative accounting by establishing a range of rules, especially electronic invoicing. This practice encouraged people to comply voluntarily with tax regulations, improved tax reporting, standardized tax procedures, ensured real-time accounting visibility, and fostered connections and collaboration with financial organizations.

Study by Hou & Wang (2024)

The research by Hou and Wang, called "The Effect of Digital Change and Earnings Manipulation on the ESG Performance of Chinese Public Firms," focused on how changing to digital practices affects a company's chance of manipulating its earnings, specifically looking at Chinese businesses. They used advanced learning techniques and analyzed text for their study. In the end, the research found that companies that adopt digital transformation tools are likely to participate more in earnings manipulation. This reasoned conclusion was linked to the adoption of different technologies for digital transformation, which improves the company's information environment and strengthens internal control.

Commentary on the Third Group of Previous Studies and Derivation of the Third Research Hypothesis

The most important points extracted from the previous studies addressing the relationship between **digital transformation mechanisms** and **fraudulent accounting practices** can be summarized as follows:

- Only one of the presented studies (Nerman, 2023) directly addressed the relationship between the impact of **digital transformation** and **creative accounting practices**. This study confirmed that digital transformation contributes to limiting fraudulent accounting practices, while also noting the challenge of cybersecurity risks.
- Most other studies focused on the positive impact of applying digital transformation techniques in curbing practices that could lead to fraudulent accounting, without directly addressing this specific impact. Instead, these studies examined the effectiveness of digital transformation techniques in achieving financial report transparency and faithful representation of information, which in turn contributes to limiting the spread of fraudulent accounting practices within the client company by enhancing faithful representation, transparency, and earnings quality.

Based on the foregoing, the **third research hypothesis** is derived as follows:

"There is a statistically significant impact of digital transformation mechanisms on the relationship between audit quality and the reduction of fraudulent accounting practices."

Theoretical Framework of the Study

Definition of Audit Process Quality

Even though the idea of audit process quality is very important, researchers do not agree on a single definition. This lack of consensus comes from the various viewpoints that exist. The American Institute of Certified Public Accountants (AICPA) describes audit quality as "the ability to minimize detection risk to a point where audit risk is very low. " This explanation connects audit quality specifically to detection risk and, in a broader sense, to audit risk, which is identified as "the chance that an auditor might mistakenly give a clean opinion when the financial statements actually have a serious error" (Hashem, 2011).

Al-Otaibi (2019) described audit quality as "the auditor's ability to lower detection risk, which in turn decreases the overall audit risk, forcing the auditor to find and report any major errors in the financial statements. " On another note, Mujahed (2001) stated that it is "the proper execution that should be followed in every audit

task to make sure the methods and processes used are effective and meet the needs of both the client and society.
"**Factors Affecting Audit Quality**

When discussing audit quality, it's essential to consider the fundamental components or factors that influence it, which include the following:

1. **Auditor Independence** Auditor independence is a fundamental prerequisite for enabling the auditor to perform their duties objectively and free from any interference. The auditor must possess an independent character that is unaffected by any external factors, allowing them to differentiate between personal interests and professional duties.
2. **Audit Firm Size** The size of an audit firm is one of its distinguishing characteristics. Multiple criteria are used to differentiate between firms, such as the number of partners or employees, the number of clients, and the reputation of the audit firm.
3. **Audit Firm Reputation** Jang's (2019) study showed that stock market trading volumes are higher for companies audited by major (Big Eight) audit firms compared to companies audited by other firms. This indicates that investors trust reports issued by larger firms more than others.
4. **Lawsuits Filed Against the Audit Firm** The number of lawsuits filed against an audit firm is an indicator of its performance quality, but it is not conclusive proof. Typically, the number of cases filed against large firms is lower compared to other firms. In contrast, Tote's (2002) study, conducted on audit reports 133-A and summary reports submitted to the Investment Clearinghouse by non-profit organizations, illustrated this aspect.

Measures of Audit Process Quality

A wide range of studies present various measures of audit process quality, taking into account cost and benefit (Rajgopal & Zheng, 2015). Defond & Zhang (2014) also provide other measures of audit process quality based on the outcomes of the process, which include the soundness of going concern judgments, perception-based measures, and audit fees.

Definition of Fraudulent Accounting Practices

Dishonest accounting involves techniques used to distort financial records to hide the true performance of businesses and gain favorable outcomes for the company or certain workers. These techniques are labeled as "dishonest accounting" when they are employed by taking advantage of the leeway and options allowed within widely recognized accounting rules and guidelines. Utilizing these techniques significantly undermines trust in the data found in financial reports. Dishonest accounting has contributed to the downfall of multiple companies, resulting in numerous claims made against the accounting and auditing fields for not meeting their anticipated goals**.**

Concept and Definition of Fraudulent Accounting

The concept of fraudulent accounting is used to describe instances where the income, assets, and liabilities of an economic entity are presented inaccurately and unrealistically, which has led to numerous collapses and financial scandals in major global companies (Al-Kilani, 2008). Many definitions of fraudulent accounting have appeared in various accounting literatures, largely agreeing in substance despite differences in wording, with only a few instances where some academic writers reject the inclusion of manipulation within the definition of fraudulent accounting.

Below is a collection of these concepts according to their different orientations:

- Naser (1992) suggests that dishonest accounting includes handling many judgment calls and settling disagreements between different methods or information for showing the outcomes of financial events and business dealings. This adaptability itself opens the door for plenty of chances to twist the facts, commit fraud, and misreport.
- According to Smith (1992), dishonest accounting is just a fake increase in profits that happens because of the accountant's cleverness instead of real economic improvement.
- Some people think that dishonest accounting is when accountants use their understanding of accounting regulations to alter the figures displayed in the accounts of businesses (Phillips et al, 2007).
- Dishonest accounting is also described as changing financial accounting numbers from their true values to what the creators want, by using or exploiting some or all current laws, or by ignoring them. (http://www.acc4arab.com).

Justifications and Motives for Fraudulent Accounting

The motivations for management to employ fraudulent accounting are numerous, and Abdelkader (2017) lists them as follows:

- **Positive impact on the institution's market reputation:** Creative accounting methods are often used to improve the financial values related to the performance of business entities, which might otherwise reflect a negative image of the institution to its competitors if not manipulated.
- **Impact on the institution's stock price in financial markets:** A decline in the financial values of institutions negatively affects their stock prices in financial markets. Therefore, fraudulent accounting methods aim to maximize these values and consequently improve the stock prices of those institutions.
- **Increasing borrowing from banks:** Many institutions resort to using creative accounting methods to improve their credit indicators and criteria before banks make a loan granting decision, which positively affects the process of obtaining financing.
- **Tax manipulation:** Some institutions reduce profits and revenues and increase expenses with the aim of lowering their due tax deductions.
- **Improving the institution's financial performance for personal gain:** The managements of many institutions seek to improve the values of the institutions they manage to reflect a positive image of their performance for personal objectives, such as enhancing their image before boards of directors.
- **Professional classification:** Many institutions within the same sector compete to obtain an advanced classification from specialized international institutions. These classifications are based on financial indicators and criteria derived from periodic financial data, hence these institutions resort to improving some of their financial values to achieve an advanced classification.

Mulford & Comiskey (2002) also list management's motivations for using creative accounting methods, which are similar to the points mentioned above:

- A beneficial effect on how the company is viewed in the market, seeking to enhance the financial metrics tied to the success of business operations.
- An influence on the company's share price in financial markets, aiming to boost financial metrics, which in turn enhances the stock values of those companies in financial markets.
- An increase in loans from banks, which will have a favorable effect on the decision-making process for approving loans.
- Adjusting taxes by lowering profits and revenues and raising expenses, with the goal of reducing the tax deductions that result.
- Enhancing the financial success of the organization for personal benefit by elevating the worth of the organizations they oversee to project a favorable image of their performance for personal aims, such as improving the perception of this management among board members.

Methods of Fraudulent Accounting in Financial Statements

Methods of Fraudulent Accounting in the Income Statement

Trussel (2003) lists the most important methods and techniques used for manipulating the income statement within the framework of fraudulent accounting as follows:

- **Premature revenue recognition while the sales process is still ongoing:** According to accounting principles, income is recorded after the exchange of benefit is complete. In this method, income resulting from a sales transaction is recognized accounting-wise and on record before the actual completion of the process and before the completion of the exchange of benefit.
- **Recording fictitious revenues.**
- **Boosting revenues through a one-time gain:** These actions create a favorable impression of how the company is run by boosting its income and profits during a period of weak performance. This kind of income is often considered to come from secondary and non-essential activities.
- **Shifting Current expenses compared to past accounting periods:** This kind of adjustment depends on asset accounts. It is understood that the costs involved in completing tasks can offer short-term advantages (like rent, wages, and advertising that are directly taken from income) or long-term advantages (such as buildings and machinery, which are considered assets and whose value decreases over time). At times, some of these assets may become worthless, and as a result, they are logged as expenses that are directly subtracted from earnings.
- **Moving current income to a future financial period:** This approach is used to lessen current earnings and push them to a future financial period when they may be needed more. Companies usually do this when they are having a great year, so they postpone these earnings to later periods that management thinks could be tough. According to accounting principles, income should be recorded in the financial period when it was actually generated and earned, provided that the services exchanged for this income were completed within the same financial period.

Methods of Fraudulent Accounting in the Balance Sheet

Matar (2003) points out some key ways that accounting fraud happens and how people can change the book value in the balance sheet, which include:

● Intangible Assets: Inflating the worth of intangible assets like trademarks. This also involves recognizing something like goodwill that hasn't been purchased, which goes against international accounting rules. There are also unjustified tweaks to how asset impairments are calculated.

● Property, Plant, and Equipment: Not following the historical cost principle when assessing the values shown on the balance sheet. There is manipulation of standard depreciation rates for assets, often lowering them below normal levels.

● Current Investments: Adjusting market prices that are used to evaluate the securities portfolio and making unwarranted cuts to impairment allowances.

● Cash: This category includes not revealing restricted cash items, and the exchange rates used to convert foreign currency cash items are tampered with.

Methods of Fraudulent Accounting in the Statement of Cash Flows

Jabbar (2015) outlines the most important methods of fraudulent accounting in the statement of cash flows:

in the Balance Sheet

Matar (2003) points out some key ways that accounting fraud happens and how people can change the book value in the balance sheet, which include:

● **Intangible Assets:** Inflating the worth of intangible assets like trademarks. This also involves recognizing something like goodwill that hasn't been purchased, which goes against international accounting rules. There are also unjustified tweaks to how asset impairments are calculated.

● **Property, Plant, and Equipment:** Not following the historical cost principle when assessing the values shown on the balance sheet. There is manipulation of standard depreciation rates for assets, often lowering them below normal levels.

● **Current Investments:** Adjusting market prices that are used to evaluate the securities portfolio and making unwarranted cuts to impairment allowances**.**

● **Cash:** This category includes not revealing restricted cash items, and the exchange rates used to convert foreign currency cash items are tampered with**.**

Ways of Dishonest Accounting in the Changes in Equity Statement

The changes in equity statement acts as a bridge connecting the income statement with the financial position statement. This statement is created by observing and recording shifts in equity components from the start to the finish of the financial period, and it is presented based on the accrual method. Every part of this statement can be affected by imaginative accounting methods, which involve fake variations in increasing or decreasing the capital contributed, as well as retained earnings and calculated capital. These alterations can also be seen in reassessing the extent of past risks, earlier option losses, and balances in foreign currencies (Jarar, 2006).

Defining Digital Transformation Mechanisms

Given the significant importance of digital transformation approaches and their impact on the auditing profession when utilized by the audit client, this section will delve into the key **digital transformation mechanisms**.

Approaches to Digital Transformation:

● **Big Data Analysis**
● **Internet of Things (IoT)**
● **Cloud Computing**
● **Robotic Process Automation (RPA)**

Big Data Analysis

Big Data is defined as "a collection of data characterized by greater variety and arriving in increasing volumes and with more velocity" (Tuan & Hung, 2021). This concept has evolved across numerous fields, including accounting, where Big Data has brought about significant advancements. Through its predictive models, Big Data provides high-quality data processed in real-time, enabling more accurate reporting, better performance measurement, and reliable budgeting. Big Data helps in improving data quality, accuracy, completeness, and timeliness (Bugren, 2021). Its analytical capabilities allow for the identification of trends, patterns, and anomalies that might otherwise go unnoticed in traditional data sets, leading to more robust risk assessments and insights for both internal management and external auditors.

Internet of Things (IoT)

The Internet of Things (IoT) refers to the connection of a vast number of physical devices to the internet to collect, share, and analyze massive amounts of data. This technology can be utilized in accounting to conduct enhanced analysis based on a large volume of acquired data, with the aim of increasing employee productivity and managing assets (Bemenaric, 2019). For instance, IoT devices can track inventory in real-time, monitor asset usage, and even automate data entry for certain transactions, significantly improving the accuracy and timeliness of financial records and providing auditors with a richer, more current data landscape for their assessments.

Cloud Computing

Cloud Computing is a type of computer software that provides all data and applications to users as services over the internet. It allows for the storage of data and programs on an internet-accessible server, which helps accountants access all types of information online to serve clients anytime, anywhere. Cloud computing is widely and increasingly used in accounting and auditing, where it has a significant impact and role in the auditing profession. It assists auditors in making decisions by providing solutions and alternatives through available programs and applications, positively reflecting on the efficiency of the auditor's work (Manita, 2020). The inherent scalability and accessibility of cloud platforms streamline data sharing and collaboration, offering a secure and centralized repository for audit evidence and working papers, thus enhancing audit efficiency and effectiveness.

Robotic Process Automation (RPA)

Robotic Process Automation (RPA) refers to software that applies a defined set of business guidelines and a series of steps to carry out different operations, activities, transactions, and tasks, all aimed at achieving a particular outcome or service. It serves as an easy programming tool that doesn't need in-depth computer skills, which makes it convenient for speeding up manual, rule-based tasks at a lower cost compared to other technology options (Al-Haddad, 2022). In the field of auditing, RPA can take over repetitive tasks like data extraction, reconciliation, and compliance checks, allowing auditors to concentrate on more complicated analysis and decision-making parts of the audit, thus enhancing the overall quality of the audit and minimizing human mistakes**.**

Effects of Digital Change on Accountants' Work

Digital change greatly influences how accountants work. The role of an accountant is evolving from just keeping track of numbers and creating standard financial documents to becoming a data analyst and a strong manager of data privacy and responsible data practices. This updated position requires accountants to learn how to gather, handle, and interpret both financial and non-financial information (Shanan, 2020). Additionally, accountants will become vital connectors, linking traditional financial tasks with the information technology sector managed by software developers. Thus, accountants need to develop new abilities in areas like statistics and math, as well as in both quantitative and qualitative data analysis, and time-series analysis. They should also understand the new factors introduced by the digital transformation, including cloud technology, cyber threats, digital offerings, artificial intelligence, and blockchain (Ali, Matouq, 2021).

In October 2013, a collaborative report named "Digital Darwinism" was published by the Institute of Management Accountants (IMA) and the Association of Chartered Certified Accountants (ACCA). Those involved in the report highlighted the top ten technologies that will change the accounting field: Big Data, Cloud Computing, Mobile Technology, Artificial Intelligence, Robotics, Digital Service Delivery, and Social Media. The report emphasized the need for accountants to acquire new skills and apply smart software in their roles (AICPA, 2014). This highlights the necessity for ongoing professional growth and flexibility within the accounting profession.

Impact of Digital Transformation on Accounting Measurement and Disclosure

Coyne & Walker (2016) identified a set of elements that influence **accounting measurement and disclosure** in the context of digital transformation: the nature of data and accounting standards addressing software. Digital transformation affects accounting measurement as follows:

- Traditional account names and accounting ledgers, which rely on manual work and contain many details, can now be provided at a small cost and with significant explanatory value. For example, inventory value can be detailed by product type, warehouse location, supplier, age and shelf life of inventory, purchase discounts, and other data. This data can be used to obtain information for internal use and voluntary disclosure (Gendron, 2017). This granular detail, facilitated by digital systems, provides management with deeper insights for operational decisions and offers external users more comprehensive information for their analyses.

- Through electronic data, it is possible to identify customers and their addresses, payment due dates, last payment dates, allowable discounts, as well as the aging of receivables. This real-time access to detailed customer and payment information significantly improves cash flow management and credit risk assessment.
- Leveraging available data on sales forecasts, costs, sales commissions, human resource estimates, and what can be provided at very low cost, to enhance the company's competitive position (Titera, 2013). This allows for more dynamic budgeting, resource allocation, and strategic planning, all contributing to improved financial performance. The ability to integrate diverse data sets through digital tools also enables more accurate performance measurement and benchmarking against competitors.

Field Study

The objective of the field study is to examine how digital transformation affects the connection between the quality of external audits and dishonest accounting behaviors. In this context, the researcher created a survey that represents the relationship among the variables in the study. Therefore, the field study will be organized into the following sections:

1) Methods of Analyzing Data

To analyze the data from the field study, meet its goals, and verify its hypotheses, the researcher will utilize version 26 of the Statistical Package for the Social Sciences (SPSS). Three different levels of statistical analysis will be applied to the responses of the participants in the study sample regarding the questions in the survey, as detailed below:

First Level: Descriptive Statistics This level focuses on descriptive statistics for each group of sample individuals. It aims to measure the average response of the surveyed individuals for each item of the questionnaire to identify variables with significant relative impact. These variables are determined by items where the average response is higher than three points. This provides an initial overview of the participants' perceptions.

Second Level: Friedman Test The researcher will use the **Friedman Test** at this level. The objective of this test is to rank the variables according to their relative importance within each section of the questionnaire from the perspective of the surveyed individuals in each study sample. This helps in understanding the perceived priorities or significance of distinct factors.

Third Level: Kruskal-Wallis Test Through this level, the researcher aims to ascertain the degree of agreement among the survey participants within each group of sample individuals regarding each item of the questionnaire. To achieve this, the researcher will rely on the **Kruskal-Wallis Test**. The degree of agreement in opinions among the study sample groups will be judged by comparing the calculated test statistic (Asymp. Sig. 2-Tailed) with the accepted significance level (0.05). If the calculated test statistic is greater than the accepted significance level, it indicates no statistically significant differences between the opinions of the surveyed individuals in the sample groups. Conversely, if the opposite is true, it means there is disagreement in opinions among the surveyed individuals in both samples. This test is crucial for validating the consistency of responses across different participant groups.

Study Population and Sample

A **population** can be defined as a collection of items or elements that possess certain common characteristics. Due to the difficulty of collecting data from all individuals in a population, a representative **sample** can be selected (Saunders et al., 2009).

The **population of this study** comprises all parties related to the study variables from both academics and professionals: **external auditors, financial statement analysts, and professors specializing in accounting and auditing at Iraqi faculties of commerce**. Their total number exceeds 10,000 individuals, and they are geographically dispersed throughout the Republic.

The **sampling unit** in this study is each individual academic and professional from this group (external auditors, financial analysts, and accounting and auditing professors at Iraqi universities). The sampling unit represents each individual element within the sample and the population.

For the purpose of determining the sample size in the current study, the researcher relied on a specially prepared questionnaire for this research to collect primary data from the field. The questionnaire was distributed online to external auditors, financial analysts, and accounting and auditing professors at Iraqi universities, with responses requested within a specific timeframe (four weeks) and according to the required conditions for the study sample. A **systematic random sample** was adopted (by interviewing one individual out of every five), encompassing a set of questions to measure the study variables and the directions of the research hypotheses, and utilizing a **five-point Likert scale**.

Given the absence of a defined framework for the research population's elements (external auditors, financial analysts, and accounting and auditing professors at Iraqi universities), whose number exceeds 10,000 individuals, the minimum sample size required is **384 individuals**, based on the **Sample Size Calculator** with a confidence level of 95% and a margin of error of 5%. The systematic random sample will be relied upon due to its suitability for the study's conditions.

The researcher utilized online survey distribution, making it accessible to the study population using **Google Forms**, consistent with the conditions applied in the study by (Saunders et al., 2009). For online survey implementation, research population members must be capable of using the internet, and survey questions should be closed-ended and as concise as possible. It is also preferred to disseminate online surveys for a period ranging from two to six weeks. The questionnaire was made available from June 1, 2024, to September 30, 2024, and **409 valid responses** were obtained for analysis, which genuinely represents the population. Based on this, the researcher can illustrate the sample determination procedures through Table No. (1) below:

Table No. (1): Study Sample Determination Procedures

Position	Distributed Questionnaires	Received Questionnaires	Percentage Received	Undelivered Questionnaires	Percentage Not Received	Incomplete Questionnaires	Deficient Questionnaires	Final Response	Final Sample Percentage
Auditors	150	140	93.33 %	10	6.67 %	5	3	132	88.00 %
Financial Assignees	150	142	94.67 %	8	5.33 %	3	4	135	90.00 %
Academics	150	146	97.33 %	4	2.67 %	2	2	142	94.67 %
Total	450	428	95.11 %	22	4.89 %	10	9	409	90.89 %

Demographic Breakdown of the Study Group

The basic traits of the study group show how people are spread out according to key factors like sex, age range, work experience, and education level. The researcher will provide more details about these traits in the next table:

Table No. (2): Demographic Distribution of the Study Sample

Demographics		Number of Items	Percentage
Gender	Male	215	52.57%
	Female	194	47.43%
	Total	409	100.00%
Experience	Less than 5 years	111	27.14%
	5 years to less than 10 years	195	47.68%
	More than 10 years	103	25.18%
	Total	409	100.00%
Age Group	25 years to less than 35 years	105	25.67%
	35 years to less than 45 years	115	28.12%
	45 years to less than 55 years	122	29.83%
	55 years and older	67	16.38%
	Total	409	100.00%
Educational Level	Bachelor's Degree	205	50.12%
	Postgraduate Studies	142	34.72%
	Professional Certificates	62	15.16%
	Total	409	100.00%

Observations on the Demographic Distribution of the Study Sample

Based on the previous table, the researcher observes the following:

- **Gender Balance:** The sample included **215 males (52.57%)** and **194 females (47.43%)**. This distribution indicates a good balance between genders among the auditors, financial analysts, and academics in the sample.
- **Experience Level:** The **5 to less than 10 years of experience** category was the most common, with **195 individuals (47.68%)**. This is likely because this category represents the largest concentration among auditors, financial analysts, and academics. It's followed by the less than 5 years category, with 111 individuals (27.14%), and then the more than 10 years category, with 103 individuals (25.18%). This suggests a strong representation of mid-career professionals.
- **Age Group:** The **45 to less than 55 years old** category was the most prevalent, comprising **122 individuals (29.83%)**. This is followed by the 35 to less than 45 years old category, with 115 individuals (28.12%), then the 25 to less than 35 years old category, with 105 individuals (25.67%). Finally, the 55 years and older category accounted for 67 individuals (16.38%). This age distribution ensures a mix of seasoned and emerging professionals.
- **Educational Attainment:** The **Bachelor's degree** category was the most common, with **205 individuals (50.12%)**. This is followed by the Postgraduate Studies category, with 142 individuals (34.72%), and finally the Professional Certificates category, with 62 individuals (15.16%). This indicates a solid educational foundation across the sample, with a significant portion possessing advanced degrees or specialized certifications relevant to their fields.

Validity and Reliability Tests

This section outlines the process for evaluating the **validity and reliability** of the questionnaire used in the study.

Reliability refers to the consistency and dependability of a measurement. It indicates the extent to which the same data can be obtained if the study were to be repeated under the same conditions using the same instrument and the same individuals (Adams et al., 2007). In essence, a reliable measurement tool yields consistent results over time and across different observers.

The researcher employed **Cronbach's Alpha coefficient** to calculate the reliability of the measures using SPSS 26 software. Cronbach's Alpha is widely considered an appropriate and excellent indicator for measuring scale reliability, as it assesses the internal consistency of a scale. Hair et al. (2014) suggest that acceptable Alpha values range between 0.6 and 0.7, while values greater than 0.8 indicate a high degree of dependability on the scales used. Higher Alpha values generally signify that the items within a scale are closely related and are measuring the same underlying construct effectively.

Accordingly, the researcher measured the **level of scale reliability** on the study sample, which consists of 409 individuals comprising auditors, financial analysts, and academics. The results of the statistical analysis are presented in the following Table No. (3):

Table No. (3): Results of Validity and Reliability Tests

Variable	Item Number	Corrected Item Total Correlation	Alpha if Item Deleted	Number of Items	Cronbach's Alpha	Coefficient of Validity
Axis One: The Relationship Between Digital Transformation Mechanisms and Audit Quality	Q1	0.930	0.984	10	0.986	0.993
	Q2	0.875	0.986			
	Q3	0.937	0.984			
	Q4	0.952	0.984			
	Q5	0.954	0.984			
	Q6	0.934	0.984			
	Q7	0.943	0.984			
	Q8	0.892	0.985			
	Q9	0.939	0.984			
	Q10	0.931	0.984			
Hypothesis One				10	0.986	0.993
Axis Two: The	Q11	0.944	0.987	10	0.989	0.994

Relationship Between Client's Application of Digital Transformation Mechanisms and Limiting Fraudulent Accounting Practices	Q12	0.955	0.987			
	Q13	0.963	0.987			
	Q14	0.951	0.987			
	Q15	0.945	0.987			
	Q16	0.946	0.987			
	Q17	0.951	0.987			
	Q18	0.903	0.989			
	Q19	0.950	0.987			
	Q20	0.914	0.988			
Hypothesis Two				10	0.989	0.994
Axis Three: The Relationship Between Audit Quality and Limiting Fraudulent Accounting Practices	Q21	0.919	0.986	10	0.987	0.993
	Q22	0.879	0.987			
	Q23	0.946	0.985			
	Q24	0.927	0.986			
	Q25	0.931	0.986			
	Q26	0.958	0.985			
	Q27	0.954	0.985			
	Q28	0.939	0.985			
	Q29	0.951	0.985			
	Q30	0.939	0.985			
Hypothesis Three				10	0.987	0.993

Results of Validity and Reliability Tests

Based on the previous table (Table 3, which is not provided in this prompt but implied), the following observations can be made regarding the validity and reliability tests of the study instrument:

- **Scale for Hypothesis 1 (Relationship In the area of Digital Transformation Mechanisms and Audit Quality, the Cronbach's Alpha score for the entire scale was 0. 986.** This number shows an extremely high level of trustworthiness for the scale, particularly since scores between 0. 6 and 0. 7 are typically viewed as adequate and satisfactory. This strong finding implies that the components of this scale work very well together in assessing the concept it aims to measure**.**
- **Scale for Hypothesis 2 (Relationship between Client's Application of Digital Transformation Mechanisms and Reduction of Fraudulent Accounting Practices):** The **Cronbach's Alpha coefficient** for this scale as a whole was **0.989**. This value also confirms a very high degree of **reliability** for the scale, based on the same standard (0.6 to 0.7 as an acceptable minimum). Such a high alpha provides strong assurance of the scale's internal consistency and dependability.
- **Scale for Hypothesis 3 (Relationship between Audit Quality and Reduction of Fraudulent Accounting Practices):** The **Cronbach's Alpha coefficient** for this scale as a whole was **0.987**. This value is considered a strong indicator of the **high reliability** of the scale, significantly exceeding the acceptable threshold of 0.6 to 0.7. This consistent high reliability across all scales reinforces the overall trustworthiness of the measurement instrument.

In addition, it was found that the **total correlation coefficients** between the items for all dimensions and statements were **greater than 0.3**. This indicates the importance of retaining all statements in the questionnaire without deletion or modification, which confirms the **internal validity** of the instrument. This means that each item contributes meaningfully to the overall scale and that the questionnaire is effectively measuring what it intends to measure.

IV. Descriptive Statistics

Descriptive statistics are used to illustrate the nature and shape of the study sample within the different variables and main axes of the study. To achieve this, the researcher utilized **arithmetic means** and **standard deviations** to understand the pattern of various responses from the study sample, both at the level of the main axes and the sub-questions related to these axes. These statistics provide a clear summary of the data, allowing for an initial interpretation of trends and variations in responses.

1. Descriptive Analysis of the Study's Main Axes

The main axes of the study are: the relationship between the client's application of digital transformation mechanisms and the reduction of fraudulent accounting practices, and the relationship between audit quality and the reduction of fraudulent accounting practices. The results of the descriptive analysis for these axes are presented below:

Table No. (4): Descriptive Analysis of the Study's Main Axes (N = 409)

Axes	Arithmetic Mean	Standard Deviation	Skewness	Kurtosis
The Relationship Between Digital Transformation Mechanisms and Audit Quality	3.77	1.33	-1.31	0.00
The Relationship Between Client's Application of Digital Transformation Mechanisms and Limiting Fraudulent Accounting Practices	3.78	1.36	-1.28	-0.03
The Relationship Between Audit Quality and Limiting Fraudulent Accounting Practices	3.79	1.35	-1.32	0.00

Analysis of Descriptive Statistics Results for the Main Axes

Based on the previous table (Table 4), the following observations emerge:

- **Axis 1: The relationship between Digital Transformation Mechanisms and Audit Quality:** The overall arithmetic mean for this axis was **3.77**. This indicates a generally **high level of awareness** among the study sample regarding this relationship.
- **Axis 2: The relationship between the Client's Application of Digital Transformation Mechanisms and the Reduction of Fraudulent Accounting Practices:** This axis had an overall arithmetic mean of **3.78**. This also points to a generally **high level of awareness** among the study sample concerning this relationship.
- **Axis 3: The relationship between Audit Quality and the Reduction of Fraudulent Accounting Practices:** The overall arithmetic mean for this axis was **3.79**. This suggests a generally **high level of awareness** among the sample individuals regarding this particular relationship.

Descriptive Analysis of Questionnaire Statements

This analysis aims to use the **arithmetic mean** to express the respondents' agreement or disagreement with the statements measuring the study's variables. Based on this, determining the **normal distribution** of the variable measurement statements is a preliminary step for conducting further inferential analysis and testing the study's hypotheses. The results of the descriptive analysis for the statements measuring the study variables can be clarified in the following table:

Table No. (5): Descriptive Analysis of Statements Measuring Study Variables

Axis	Item	Arithmetic Mean	Standard Deviation	Skewness Coefficient	Kurtosis Coefficient
Axis One: The Relationship Between Digital Transformation Mechanisms and Audit Quality	Q1	3.86	1.39	-1.10	-0.19
	Q2	3.89	1.27	-1.21	0.45
	Q3	3.75	1.43	-1.06	-0.29
	Q4	3.87	1.53	-1.12	-0.39
	Q5	3.81	1.50	-1.09	-0.36
	Q6	3.74	1.38	-1.05	-0.23
	Q7	3.63	1.39	-1.09	-0.22

	Q8	3.74	1.34	-0.94	-0.34
	Q9	3.63	1.38	-1.09	-0.20
	Q10	3.77	1.48	-1.09	-0.33
Axis Two: The Relationship Between Client's Application of Digital Transformation Mechanisms and Limiting Fraudulent Accounting Practices	Q11	3.79	1.48	-1.09	-0.33
	Q12	3.72	1.44	-1.09	-0.26
	Q13	3.70	1.43	-1.08	-0.27
	Q14	3.75	1.46	-1.08	-0.33
	Q15	3.76	1.50	-1.05	-0.44
	Q16	3.80	1.40	-1.08	-0.23
	Q17	3.85	1.41	-1.10	-0.20
	Q18	3.95	1.31	-1.24	0.36
	Q19	3.83	1.52	-1.13	-0.34
	Q20	3.67	1.33	-1.07	-0.14
Axis Three: The Relationship Between Audit Quality and Limiting Fraudulent Accounting Practices	Q21	3.76	1.32	-1.04	-0.14
	Q22	3.86	1.28	-1.22	0.42
	Q23	3.89	1.47	-1.16	-0.20
	Q24	3.72	1.48	-0.97	-0.53
	Q25	3.96	1.45	-1.27	0.10
	Q26	3.83	1.52	-1.10	-0.40
	Q27	3.78	1.48	-1.10	-0.31
	Q28	3.66	1.44	-1.03	-0.39
	Q29	3.78	1.49	-1.07	-0.39
	Q30	3.67	1.33	-1.08	-0.10

Observations on the Study Sample Responses

Based on the previous table (Table 5, which is not provided in this prompt but implied), the following observations stand out:

- **Data Integrity:** There were **no missing values or incomplete questionnaires** among the 409 responses collected from the sample. This perfect data completeness is attributed to the researcher's use of **Google Forms** for online survey distribution, which ensures all required fields are filled before submission. This significantly enhances the reliability of the collected data.
- **Positive Response Trends:**
  - Regarding **Axis 1, "The relationship between Digital Transformation Mechanisms and Audit Quality,"** the responses from the sample individuals tended towards **positive agreement** (ranging between "Agree" and "Strongly Agree"). The most prominent statement was **Statement 2**, with an arithmetic mean of **3.89**, which posits that "Digital transformation mechanisms offer numerous opportunities for auditors to develop their tools and procedures." This highlights the respondents' strong belief in the enabling power of digital transformation for audit enhancements.
  - For **Axis 2, which addresses "The relationship between the Client's Application of Digital Transformation Mechanisms and the Reduction of Fraudulent Accounting Practices,"** responses also leaned towards **positive agreement**. **Statement 18** recorded the highest arithmetic mean at **3.95**, stating that "Adopting digital transformation mechanisms in the accounting and financial fields plays an effective role in developing accounting information systems and protecting data from manipulation and fraud." This indicates a strong consensus on the protective benefits of digital transformation against fraudulent activities.

- Finally, for **Axis 3, "The relationship between Audit Quality and the Reduction of Fraudulent Accounting Practices,"** responses were generally positive. **Statement 25** achieved the highest arithmetic mean of **3.96**, indicating that "The auditor's fulfillment of their responsibility to evaluate the client company's internal control system contributes to limiting creative accounting practices." This underscores the perceived importance of robust internal controls, assessed by auditors, in deterring fraudulent accounting.

- **Absence of Negative Tendencies:** No responses from the sample individuals showed a leaning towards negative options, as the arithmetic mean for all questionnaire statements was **greater than 3.00**. This suggests a generally positive outlook and agreement with the statements presented in the survey.
- **Normal Data Distribution:** The results from the previous table confirm that all scale statements tend towards a **normal distribution**. The **skewness coefficients** ranged between ±3, and the **kurtosis coefficients** ranged between ±10. This indicates that the data are well-behaved and suitable for parametric statistical analyses, supporting the robustness of subsequent inferential tests.

V. Factor Analysis And Study Model Validity

Factor Analysis is used to determine the key underlying elements that make up the variables in the study while also showing how much these elements explain the differences observed in the data. This method is applied when researchers already understand the connections between measurable variables and hidden variables, validating these relationships through analysis (Byrne, 2010). It is also used to check that the study's measurement tool is valid and that the model is overall sound. This process ensures the theoretical ideas are truly reflected by the selected items.

After performing the factor analysis, the following findings were revealed:
First: Axis 1: The Connection between Digital Transformation Methods and Audit Quality

By applying the Principal Components Analysis technique and using the Varimax Rotation matrix, it was discovered that all items on the first axis concerning the link between digital transformation methods and audit quality grouped together into one component. This component accounts for 88. 839% of the variance, demonstrating the strong stability and unity of all scale items in the first axis. This significant percentage indicates that the selected items successfully reflect a single, main concept regarding how digital transformation influences audit quality.

Table No. (6): Factor Analysis for Axis 1: The Relationship between Digital Transformation Mechanisms and Audit Quality

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			KMO	Bartlett's Test	
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %		Chi-Square	Sig.
1	8.884	88.839	88.839	8.884	88.839	88.839	0.941	7623.092	0.000
2	0.339	3.390	92.229						
3	0.229	2.291	94.520						
4	0.157	1.571	96.091						
5	0.096	0.958	97.049						
6	0.086	0.864	97.912						
7	0.063	0.625	98.538						
8	0.054	0.541	99.078						
9	0.052	0.519	99.597						
10	0.040	0.403	100						

Results of Factor Analysis

Based on Table No. (6) (implied but not provided), the **quality and suitability of the data for factor analysis** are evident:

- The **Kaiser-Meyer-Olkin (KMO) measure** for the first axis (Relationship between Digital Transformation Mechanisms and Audit Quality) was **greater than 0.5**. A KMO value above 0.5 generally indicates that the

sample is adequate for factor analysis, meaning there are common factors among the items.

- The results of **Bartlett's Test of Sphericity** were **statistically significant**. This test assesses whether the correlation matrix is an identity matrix, which would imply that the variables are unrelated. A significant result (p-value < 0.05) indicates that the variables are indeed related and suitable for factor analysis.

These findings confirm that the data are of high quality and appropriate for conducting factor analysis.

Axis 2: Relationship between Client's Application of Digital Transformation Mechanisms and Reduction of Fraudulent Accounting Practices

Using the **Principal Components Analysis** method and based on the extracted **Varimax Rotation matrix**, it was found that all statements of the second axis, which address the relationship between the client's application of digital transformation mechanisms and the reduction of fraudulent accounting practices, are loaded onto **only one component**. This component explains **90.904% of the variance**, indicating the stability and strong cohesion of all scale statements within this axis. This high percentage suggests that the chosen items effectively measure a single, underlying construct related to how client-side digital transformation helps curb fraudulent accounting.

As is evident from Table No. (7) (implied but not provided), the **KMO coefficients** for the second axis were **greater than 0.5**, and the results of **Bartlett's Test of Sphericity** were **statistically significant**. This once again confirms the high quality of the data and its suitability for conducting factor analysis.

Table No. (7): Factor Analysis for Axis 2: Relationship between Client's Application of Digital Transformation Mechanisms and Reduction of Fraudulent Accounting Practices

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			KMO	Bartlett's Test	
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %		Chi-Square	Sig.
1	9.090	90.904	90.904	9.090	90.904	90.904	0.957	8120.166	0.000
2	0.218	2.176	93.080						
3	0.170	1.704	94.784						
4	0.161	1.607	96.391						
5	0.092	0.921	97.312						
6	0.075	0.755	98.067						
7	0.063	0.628	98.695						
8	0.054	0.541	99.236						
9	0.042	0.420	99.656						
10	0.034	0.344	100						

Results of Factor Analysis for the Axes

Axis 3: The Relationship Between Audit Quality and the Reduction of Fraudulent Accounting Practices

Using the Principal Components Analysis method with the extracted Varimax Rotation matrix, it was found that all statements of the third axis, which focuses on the relationship between audit quality and the reduction of fraudulent accounting practices, are loaded onto only one component. This single component explains 89.661% of the total variance, indicating the strong cohesion and stability of all scale statements within this axis. This high percentage suggests that the chosen items effectively capture a unified construct related to how audit quality helps to mitigate fraudulent accounting.

Table No. (8) (which is implied in your prompt) further confirms the quality and suitability of the data for factor analysis. The Kaiser-Meyer-Olkin (KMO) measure for the third axis was greater than 0.5, indicating adequate sampling. Additionally, the results of Bartlett's Test of Sphericity were statistically significant, confirming that the variables are sufficiently correlated for factor analysis.

Table No. (8): Factor Analysis for Axis 3: Relationship between Audit Quality and the Reduction of Fraudulent Accounting Practices

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			KMO	Bartlett's Test	
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %		Chi-Square	Sig.
1	8.966	89.661	89.661	8.966	89.661	89.661	0.944	7946.818	0.000
2	0.362	3.622	93.283						
3	0.167	1.665	94.948						
4	0.123	1.230	96.178						
5	0.095	0.950	97.129						
6	0.088	0.876	98.004						
7	0.077	0.766	98.771						
8	0.049	0.486	99.257						
9	0.039	0.386	99.643						
10	0.036	0.357	100						

Testing the Study's Statistical Hypotheses

This section of the study aims to test the direct statistical hypotheses by conducting a series of tests for significant differences among the study sample. The questionnaire was designed based on the relationships between the variables. This will be discussed in detail below:

Result of Testing the First Statistical Hypothesis

The first statistical hypothesis predicts an impact of audit quality on limiting the audit client's use of fraudulent accounting methods. To test this hypothesis, the researcher relied on non-parametric tests, specifically the Kruskal-Wallis Test and the Friedman Test, with the goal of confirming the absence of significant differences. The results of the statistical analysis are presented in the following Table No. (9):

Table No. (9): Result of Testing the First Statistical Hypothesis of the Study

Variable	Arithmetic Mean			Mean Rank for Each Sample using Friedman Test			Kruskal-Wallis Test for Significant Differences Between Study Samples		
	Auditors	Financial Referrals	Academics	Auditors	Financial Referrals	Academics	Chi-Square	Sig.	Significance of Difference
Q1	3.98	04.01	04.02	3	2	3	1.42	0.638	Not Significant (Agreement)
Q2	3.94	04.01	3.93	6	2	6	1.84	0.464	Not Significant (Agreement)
Q3	3.97	3.86	04.03	4	7	2	0.61	0.536	Not Significant (Agreement)
Q4	3.95	3.99	04.05	5	3	1	1.92	0.504	Not Significant (Agreement)
Q5	3.97	3.89	04.01	6	4	4	1.52	0.646	Not Significant (Agreement)
Q6	3.92	04.05	04.01	7	1	4	1.51	0.371	Not Significant (Agreement)
Q7	4.00	3.89	3.88	2	6	7	1.87	0.517	Not Significant (Agreement)
Q8	3.95	3.89	3.95	5	6	5	2.14	0.534	Not Significant (Agreement)
Q9	3.98	3.97	3.86	3	4	8	0.86	0.518	Not Significant (Agreement)
Q10	04.04	3.96	04.01	1	5	4	0.91	0.582	Not Significant (Agreement)

Chi-Square Value	47.92	38.45	51.64			
Significance for the First Axis as a Whole	0.00	0.00	0.00			

Analysis of the First Statistical Hypothesis Test Results

Based on the results presented in Table No. (9) (implied but not provided), the researcher observes the following:

- Kruskal-Wallis Test: The Chi-Square value for all statements within the first axis (Audit Quality and its Impact on Limiting Fraudulent Accounting Practices) was not significant. This indicates that there are no statistically significant differences in opinions among auditors, financial analysts, and academics regarding this relationship. In simpler terms, despite their different professional roles, these groups generally hold similar views on how audit quality influences the reduction of fraudulent practices.
- Friedman Test: The results indicate a difference in the ranking of statements according to their relative importance within the study sample groups (auditors, financial analysts, and academics).
- The calculated Chi-Square value for the auditors' sample was 47.92 with a significance level of [value to be inserted here].
- The calculated Chi-Square value for the financial analysts' sample was 38.45 with a significance level of [value to be inserted here].
- The calculated Chi-Square value for the academics' sample was 51.64 with a significance level of [value to be inserted here]. These results confirm the significance of the impact of the ten variables representing the axis as a whole. While opinions are consistent, the internal ranking of the contributing factors differs across the groups, suggesting varying priorities or emphasis among professionals.

Acceptance of the First Statistical Hypothesis

Based on the preceding analysis, the researcher can accept the first statistical hypothesis in its alternative form, which states:

"There is a statistically significant impact of audit quality on limiting the audit client's use of fraudulent accounting methods."

This acceptance implies that high audit quality does indeed play a crucial role in preventing or detecting fraudulent accounting practices by clients.

Result of Testing the Second Statistical Hypothesis of the Study

The second statistical hypothesis predicts an impact of the audit client's application of digital transformation mechanisms on audit quality. To test this hypothesis, the researcher relied on non-parametric tests, specifically the Kruskal-Wallis Test and the Friedman Test, with the aim of confirming the absence of significant differences. The results of the statistical analysis are presented in the following Table No. (10):

Table No. (10): Result of Testing the Second Statistical Hypothesis of the Study

Variable	Arithmetic Mean			Mean Rank for Each Sample using Friedman Test			Kruskal-Wallis Test for Significant Differences Between Study Samples		
	Auditors	Financial Referrals	Academics	Auditors	Financial Referrals	Academics	Chi-Square	Sig.	Significance of Difference
Q1	3.90	4.00	3.94	4	3	4	1.81	0.615	Not Significant (Agreement)
Q2	3.87	3.86	3.87	6	8	8	1.50	0.566	Not Significant (Agreement)
Q3	3.86	4.00	3.88	7	3	7	02.07	0.556	Not Significant (Agreement)
Q4	3.87	3.91	04.04	6	7	1	02.04	0.546	Not Significant (Agreement)
Q5	3.87	3.93	3.99	6	5	2	1.24	0.540	Not Significant (Agreement)
Q6	3.89	04.01	3.93	5	2	5	0.84	0.466	Not Significant (Agreement)

Q7	04.05	3.97	3.93	1	4	5	0.95	0.394	Not Significant (Agreement)
Q8	04.02	3.92	3.87	2	6	8	0.79	0.492	Not Significant (Agreement)
Q9	04.01	04.03	3.97	3	1	3	01.04	0.624	Not Significant (Agreement)
Q10	04.01	3.97	3.89	3	4	6	1.96	0.399	Not Significant (Agreement)
Chi-Square Value				37.68	40.27	38.35			
Significance for the First Axis as a Whole				0.00	0.00	0.00			

Analysis of the Second Statistical Hypothesis Test Results

Based on the results extracted from Table No. (10) (implied but not provided), we can conclude the following:

- **Kruskal-Wallis Test:** The **Chi-Square value** for all statements within the second axis (related to the impact of the client's application of digital transformation mechanisms on audit quality) was **not significant**. This indicates that there are **no statistically significant differences** in opinions among auditors, financial analysts, and academics. This suggests a general consensus across these professional groups regarding how client-side digital transformation affects audit quality.
- **Friedman Test:** The results indicate a **difference in the ranking of statements** according to their relative importance within each group of the study sample (auditors, financial analysts, and academics).
  - The calculated Chi-Square value for the **auditors' sample** was 37.68 with a significance level of [value to be inserted here].
  - The calculated Chi-Square value for the **financial analysts' sample** was 40.27 with a significance level of [value to be inserted here].
  - The calculated Chi-Square value for the **academics' sample** was 38.35 with a significance level of [value to be inserted here]. These results confirm the **significance of the impact of the ten variables** representing the axis as a whole. While the groups agree on the overall effect, their individual priorities within that effect vary.

Acceptance of the Second Statistical Hypothesis

According to these results, the client's use of digital transformation methods has a meaningful effect on the quality of the audit. As a result, the researcher is able to endorse the second statistical hypothesis in its alternative version, which claims: "The audit client's use of digital transformation methods has a significant effect on the quality of the audit. " This suggests that when clients in the audit field adopt digital transformation, it significantly helps improve the audit process's quality.

Result of Testing the Third Statistical Hypothesis of the Study

The third statistical assumption suggests that using digital transformation tools will affect how audit quality relates to decreasing dishonest accounting behaviors. To evaluate this assumption, the researcher used non-parametric methods, namely the Kruskal-Wallis Test and the Friedman Test, to verify that there are no meaningful differences. The findings from the statistical assessment are shown in the next Table No. (11):

Table No. (11): Result of Testing the Third Statistical Hypothesis of the Study

Variable	Arithmetic Mean			Mean Rank for Each Sample using Friedman Test			Kruskal-Wallis Test for Significant Differences Between Study Samples		
	Auditors	Financial Referrals	Academics	Auditors	Financial Referrals	Academics	Chi-Square	Sig.	Significance of Difference
Q1	3.97	3.89	3.99	4	7	4	1.19	0.599	Not Significant (Agreement)
Q2	3.91	3.95	3.95	7	3	5	0.98	0.648	Not Significant (Agreement)
Q3	3.88	3.95	3.90	8	3	7	0.96	0.503	Not Significant (Agreement)
Q4	3.95	04.02	3.95	5	1	5	1.80	0.386	Not Significant (Agreement)
Q5	3.99	3.91	04.01	3	6	3	1.21	0.653	Not Significant

									(Agreement)
Q6	3.97	3.93	04.05	4	5	1	0.62	0.386	Not Significant (Agreement)
Q7	4.00	04.01	3.99	2	2	4	1.49	0.616	Not Significant (Agreement)
Q8	3.91	3.94	04.05	7	4	1	0.61	0.555	Not Significant (Agreement)
Q9	04.02	3.88	04.02	1	8	2	1.42	0.512	Not Significant (Agreement)
Q10	3.93	04.01	3.91	6	2	6	0.88	0.603	Not Significant (Agreement)
Chi-Square Value				42.27	39.15	39.36			
Significance for the First Axis as a Whole				0.00	0.00	0.00			

Analysis of the Third Statistical Hypothesis Test Results

Based on the results presented in Table No. (11) (implied but not provided), the researcher observes the following:

- **Kruskal-Wallis Test:** The **Chi-Square value** for all statements within the third axis (Relationship between Audit Quality and the Reduction of Fraudulent Accounting Practices) was **not significant**. This indicates that there are **no statistically significant differences** in opinions among auditors, financial analysts, and academics regarding this relationship. This finding suggests a general agreement across these professional groups on the interaction between audit quality and curbing fraudulent accounting practices.
- **Friedman Test:** The results indicate a **difference in the ranking of statements** according to their relative importance within the study sample groups (auditors, financial analysts, and academics).
  - The calculated Chi-Square value for the **auditors' sample** was 42.27 with a significance level of [value to be inserted here].
  - The calculated Chi-Square value for the **financial analysts' sample** was 39.15 with a significance level of [value to be inserted here].
  - The calculated Chi-Square value for the **academics' sample** was 39.36 with a significance level of [value to be inserted here]. These results confirm the **significance of the impact of the ten variables** representing the axis as a whole. While the core belief about the relationship is shared, the specific emphasis or prioritization of elements contributing to it may vary across professional categories.

Acceptance of the Third Statistical Hypothesis

Considering the above information, the researcher is able to agree with the third statistical hypothesis in its alternative version, which claims:

"There is a meaningful statistical influence of using digital transformation tools on the connection between audit quality and decreasing fraudulent accounting behaviors. "

This important discovery suggests that digital transformation serves as an important influencing element, enhancing how well audit quality works in reducing fraud in accounting.

VI. Conclusion, Results, And Recommendations

1. Conclusion

Despite the various contributions of **digital transformation technologies** in facilitating accounting work and enhancing the transparency and credibility of accounting information, challenges persist for auditors, accountants, and stakeholders.

The concepts of **fraudulent accounting** evolve in parallel with the advancement of **digital transformation technologies**. Both are in a constant state of flux and adaptation to address the challenges posed by business technology.

Auditors bear a **professional responsibility** to uncover any manipulations in financial statements, given their substantial impact on the credibility of those statements.

Digital transformation, with its diverse technologies, contributes to streamlining accounting work and imparting transparency and credibility to accounting information. This necessitates that auditors develop their tools and become more aware of **"Red Flags"** that might hint at the presence of fraudulent accounting practices.

The scope of **fraudulent accounting** is broad and varied, encompassing manipulation of intangible assets, provisions and reserves, or the misclassification of capital and revenue expenditures, or vice versa.

2. Field Study Results

Through a variety of non-parametric tests, such as the Kruskal-Wallis Test, findings showed that the ten factors related to the initial research hypothesis had a noteworthy effect. It was validated that there is a significant

statistical effect of digital transformation strategies on the quality of audits. Thus, the study's first statistical hypothesis was upheld.

The outcomes from the non-parametric tests and the Kruskal-Wallis Test validated that the client's use of digital transformation strategies significantly decreased fraudulent accounting activities.

The findings from the non-parametric tests along with the Kruskal-Wallis Tests verified that audit quality has a significant statistical effect on reducing the fraudulent accounting actions of the audit client.

3. Recommendations

- **Embrace Digital Transformation:** Actively adopt digital transformation technologies within the accounting field and the auditing profession, given their effective role in protecting data from manipulation and fraud.
- **Provide Training and Education:** Organize training and educational courses on digital transformation technologies, how accountants and auditors can use them, and the benefits of their application.
- **Enact Deterrent Legislation:** Issue legislation and laws that include deterrent penalties and sanctions against the practice of fraudulent accounting.
- **Auditor Vigilance:** Auditors must proactively consider the risks of potential fraudulent accounting practices and methods when designing audit procedures and evaluating the client's internal control system.
- **Learn from International Experience:** Leverage Romania's experience in 2020 in using digital transformation to combat fraudulent accounting practices, through the enactment of a set of instructions, most notably the imposition of **electronic invoicing, mandatory compliance, and tax reporting system reform.**

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