

The Effect of Applying Decisions of the Cobit 5 Committee on External Audit Quality from the Perspective of the Jordanian Certified Public Accountants

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Abstract

The rapid development in the business environment has affected the quality of information; Which leads to poor quality of external audit. This paper aims to identify the impact of the application of the decisions of the Cobit 5 Committee on the quality of external audit from the point of view of Jordanian chartered accountants. However, descriptive analytical approach was used. In addition, the data was collected using questionnaire. The population consisted of Jordanian chartered accountants. (403) questionnaires were sent to practitioners of the auditing profession, (188) were recovered, and two questionnaires were excluded due to outliers and missing values. (186) questionnaires were analyzed using SPSS. The results indicate that there is a statistically significant effect at the level of significance ($0.05 \geq \alpha$) for the application of the Cobit 5 system represented by (planning, organizing, acquiring and implementing, support and delivery, follow-up and evaluation) on the quality of external audit from the point of view of certified accountants Jordanians. While this paper contributes to providing decision makers and policy makers with regard to improving the quality of external audit and activating the role of Cobit 5 to the fullest in the Arab countries, especially in Jordan.

Keywords: Cobit 5, External Audit, Jordanian Chartered Accountants.

1. Introduction

The world faced development in various sectors and fields, and the most prominent of these sectors was the business sector. In general, it faced a great

development in the last decade in various fields, and there was a need to keep pace and develop in all departments of the institution's work. Among these changes that institutions sought to adopt and implement are the decisions of the Cobit Committee (Cobit 5). These decisions facilitate administrative processes, including planning, organizing, directing and controlling, which are among the most important activities that are focused on, as the Cobit framework provides principles and enabling elements, and international best practices in the management and control of information technologies to help the manager achieve operational excellence (Al-Basri, 2020).

With these scientific and practical developments witnessed by institutions, there has been a qualitative leap in the quality of external audit, as there is great reliance on what the external auditor provides in making decisions related to the work of the institution, and the financial reports it provides, and it is adopted in litigation and legal questions that highlight the role of the external auditor. The importance of the audit profession, hence the importance of the quality of external audit. Thus, the role of major audit offices emerged, as it reflects the high quality of auditing in them, on the basis that major offices have great material and human capabilities (Wilson, 2015).

2. Problem Formulations

With the rapid development in the business world, the quality of information has become greatly affected, and this can lead to a weakness in the quality of the external audit, and thus affect the administrative decisions, where the problem of the study lies in knowing the impact of the application of the decisions of the Cobit Committee on the quality of external audit from the point of view of certified accountants Jordanians.

This paper aims to identify the impact of applying the decisions of the COBIT Committee on the quality of external auditing from the point of view of Jordanian chartered accountants.

3. Literature Review and Hypotheses

3.1 Study Model

To achieve the goal of the study in determining the impact of the independent variable on the dependent variable, the researcher relied on a special model for this study. As shown in Figure No. (1):

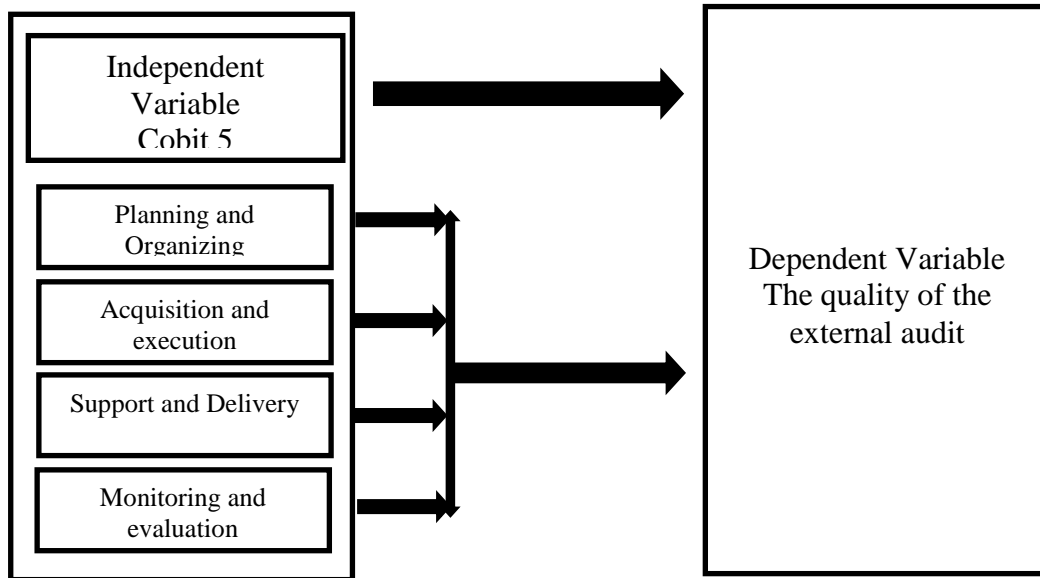


Figure No. (1)

This form was prepared by the researcher, taking advantage of the study of Al-Shara (2018), and Janahi (2016)

Rashwan and Madi (2021) dealt with the potential impact of the COVID-19 pandemic on the quality of the audit process, as the researchers relied on the descriptive analytical approach using a questionnaire. The study population consisted of (83) external audit offices operating in the governorates of the Gaza Strip in Palestine. The results of the study demonstrated that there is a potential impact of the Covid-19 pandemic on the appropriateness of quality control policies and procedures for the audit process, on the professional competence and care necessary for the audit process, and also on the extent of the auditor's awareness of the importance of achieving quality in the audit process, and on the audit process fees.

The study Al-Basri and Adnan (2020) aimed at the effective and innovative use of information technology in the banking sector banks, and a sample of (25) banks was adopted, and the data was analyzed using the SPSS program. Internal control that helped in the governance and management of banks as well as maximizing value and benefit through the use of information technology. Among the most prominent recommendations of the research, the need for the management of banks to pay attention to the implementation of the (Cobit 5) framework in a proper manner and to identify the areas of the (Cobit 5) framework that need to be improved in line with the strategic objectives of the bank.

The study Abdul Redha et al., (2020) examined the extent to which the determinants of audit quality affect the performance of the external auditor, by analyzing the quality determinants affecting the performance of the audit process represented by (practical qualification and professional experience, sectoral

specialization, advisory services, size and reputation of the office, Audit fees, auditor independence), and to achieve this goal, a questionnaire was designed and a sample of (33) auditors was selected. The data was analyzed using the (SPSS) program, and the research found that the determinants that most affect the quality of audit are scientific qualification and practical experience, independence, and the least influential determinants of audit quality are audit and advisory service fees.

The study Al-Obaidi and Al-Johar (2019) also aimed to clarify the COBIT5 framework for information technology governance, and to develop a scale based on the balanced scorecard that contributes to measuring the performance of information technology governance. To achieve these goals, the researchers adopted the deductive approach in designing the balanced score card to measure the governance of information technology in the Bank of Baghdad, as it was chosen for its reliance on information technology to a large extent. The research reached a set of conclusions, the most important of which is, the performance of the Information Technology Department in the Bank of Baghdad is within a good level that requires continuous control. In the control of information technology, and better risk management, and the use of the COBIT5 framework contributes to strengthening the entire corporate governance system, and the use of the balanced scorecard with the COBIT5 framework contributes to evaluating the performance of information technology departments and ensuring the achievement of their strategic objectives and the possibility of identifying weaknesses in Perform these sections, and then take the necessary actions to address and control them.

And under the study Sahi and Ashour (2018) to arrive at a framework to measure the effects of applying information technology governance in Iraqi commercial banks and better use their available resources in the case of studying the financial statements of companies or establishments wishing to obtain credit facilities from these banks and studying the degree of correlation between information technology governance And the increase in supervision in commercial banks in general on these organizations for the purpose of evaluating their financial performance. The researchers relied on the survey tool in collecting data from the sample members. The study found a relationship with moral implications between the organizations' commitment to the principles of information technology governance and both the novelty, impartiality and truthfulness of the information content. For the financial statements submitted to commercial banks operating in Iraq to obtain credit facilities, including the possibility of verifying the information content of those financial statements and their control and predictive value.

The study Al-Shara (2018) aimed to identify the impact of the application of the Cobit system on the efficiency of the internal control systems in the Jordanian public shareholding industrial companies. The study population was represented by all the Jordanian public shareholding industrial companies registered in the Amman Stock Exchange, which numbered (63) companies, and (90) questionnaires were distributed to approximately 50% of the Jordanian public

shareholding industrial companies. The data was analyzed using the Statistical Program for Social Sciences (SPSS.ver 18) in order to reach the goals and objectives of this study, and a set of results was reached, the most prominent of which was that there is a statistically significant effect of the application of the Cobit system in terms of its dimensions (planning and organization , acquisition, implementation, support, delivery, follow-up and evaluation) in the efficiency of internal control systems in Jordanian public shareholding industrial companies.

The study Al-Nasan (2018) dealt with identifying the factors affecting the quality of auditing accounts from the point of view of external auditors. In analyzing the data, the researcher relied on the descriptive analytical approach, and a questionnaire was designed and distributed to the study sample, where a random sample of 80 individuals was taken. The study reached a set of results, the most important of which is the presence of several factors that have a significant positive impact on the quality of auditing, including factors related to the audit office, the work team, professional competence, the auditor's scientific qualification, the availability of objectivity and independence, and factors related to audit fees.

The study Al-Omari (2016) aimed to identify the extent to which the Cobit system is used by public sector organizations. The study also aimed to develop an integrated theoretical framework regarding the Cobit system, in order to fill the shortage in the literature related to this system. The study also used a questionnaire in order to investigate the hypotheses The study, the study population is represented in all public sector organizations, and (145) questionnaires were distributed. The study also showed the importance of the COBIT system in the governance evaluation process.

The study Awadi (2016) aimed to highlight the role played by account keepers; Knowing the views of the account custodians on the subject of the study; identifying factors affecting the quality of an external audit; Contribute to identifying how to improve audit quality. To achieve the goal, the questionnaire was distributed to a sample of account governors in some states of Algeria and was analyzed to find that there are factors affecting the quality of the external audit reports, even in a significant part, and this was confirmed by the regression and regression coefficients that were statistically significant.

The study Francis (2021) aimed to achieve corporate goals at Kristen Maranatha University, the information system has become the main tool and the IT infrastructure has become the backbone in the operation of the company's business model, along with the increase in portfolio applications, the number of IT services and the amount of human resources. The university requires a tool An international standard for measuring many areas, both management and operational, holistically By implementing frameworks such as COBIT 5 or COBIT 5 for IT risk, ISO 31000:2018, a company is able to measure the effectiveness of planning and implementing strategic policies Management of IT services measured by Service Level Agreement, Monitoring and Evaluation. In this research, 7 areas were implemented as follows: Governance Framework

Preparation and Maintenance, Risk Improvement Assurance, Strategy Management, Service Agreement Management, Risk Management, Program and Project Management, Organizational Change Enabling Management.

The study Nguyen (2020) addressed the realization that banking regulation and supervision may not only exacerbate management discretion in financial institutions, but also make estimates of banking exposures more complex. Government interventions may have repercussions on the quality of audited accounting information or the quality of The external audit, by analyzing the data of the full sample panel, can answer questions about whether the implementation of international banking regulation and supervision has affected the quality of external audit in the EU banking system from 2001 to 2019. The research also showed the strictness of the EU in capital regulations have negatively affected the quality of audited information and made audit costs less effective, however, the capital requirements of Basel have proven to be effective and to some extent help in increasing the quality of audited information.

The study RAIS, et al., (2020) aimed to show the impact of professional skepticism in the task of external auditing on enhancing the quality of the informational content of the audit report. The study relied on the descriptive analytical approach and the questionnaire was a tool for data collection. It was analyzed using the SPSS statistical program, and the study concluded that there is an impact and a statistically significant relationship between professional skepticism and the quality of the informational content of a conservative report.

The study Megasyah, et al., (2020) explained the academic information system in the institution and that it is very important for the management of lectures. And the prior need for a system security audit so that the administration can operate without obstacles using the framework (COBIT 5). In this research, an information security audit was conducted on the security of academic information. The stages of this research are initiation and planning of evaluation, data collection, data validation, process attribute level, and outcome reporting.

The study Fadean & Khairana (2020) aimed to verify the extent of the implementation of information technology governance and its impact on the company's performance in Indonesia, and to investigate the relationship between the implementation of information technology governance and the company's performance. And the extent of the implementation of the Cobit system in improving the performance of the company, a sample of 56 companies from Indonesia was taken and a questionnaire was distributed as a tool for data collection. Information technology on average on Indonesian companies, as there was a positive relationship between the implementation of IT governance and company performance.

The study Pramita (2019) urged the use of information technology (IT) governance, to manage and improve information technology resources in support of organizational goals, the legal department of the regional secretariat of a city as part of a government organization built an electronic law drafting information system to develop the functions of making regional legal products as well as

Achieving e-government development in the legal field, the COBIT framework supports IT governance by providing work support to regulate the alignment of information technology with the organization's business objectives. COBIT 5 framework, showing the current system information level for capacity and performance obtained from measuring capacity levels.

A study Blind & Uwe (2017) deals with finding an information technology company, a multimedia company, and a company from the production sector. The answer to the study question is IT outsourcing strategies and IT governance for large companies practical for NRW Police and what are the issues in which they differ? It aimed to develop the IT Governance cycle for each organization in accordance with the COBIT Framework and IT Governance Focus Areas. Case studies were conducted in the Ministry of Interior, three police authorities and large private companies based on Bahrain case study methods.

The study Michele.et.al (2017) aimed to shed light on the evaluation of information systems technology using COBIT, and the study used a questionnaire as a tool for the study. The study showed that the COBIT conceptual model for audit evaluations is relevant to the internal auditor, and that the COBIT model predicts the auditor's behavior in the field.

The study Janahi (2016) focused on the concepts and dimensions of the Integrated Technology Group (ITG), namely: structure, process, and people. However, little research has addressed the implementation of the ITG phase leaving a clear gap between theoretical reflections, real life and contemporary practice. A number of researcher's report that adopting the ITG is believed to improve organizational accountability, resulting in a return on ITG investments using the COBIT framework for structuring the research tool.

Using Cobit in Reducing the Impact of COVID-19

The COVID-19 pandemic has shown how unknown risks, with increasing elements of uncertainty, can affect most businesses in a significant way, regardless of size or industry. In the digital world, where services are received and delivered across geographies, the uncertainty caused by the unexpected shutdown due to COVID-19 has affected organizations globally. This affected the flexibility of service delivery, affecting the survival of many institutions. (AbdulRafeq, 2021)

Successful companies are those that have demonstrated resilience through appropriate systems and controls to meet the constant challenge of operating in an uncertain environment. This flexibility is not accidental. This is achieved through proactive implementation of robust processes and systems built on the edifice of technology and frameworks. The most important factor to consider in the challenging COVID-19 environment is the uncertainty in providing regular services to customers due to the unavailability of the required processes, people and technology.

Effective decisions are required to modernize processes and systems to be flexible and operate continuously in a dynamically changing environment. This results not only from an effective management system, but also from a strong governance

and management system that is designed and developed in accordance with the principles of governance. Components of the COBIT Framework can be used to build effective resilience through an appropriate risk management strategy to proactively mitigate the risks of the COVID-19 pandemic.

The COBIT framework includes components that incorporate these two critical factors into its design. It also provides guidance so that the governance and control framework required to effectively mitigate the risks of COVID-19 and demonstrate flexibility in providing services to clients can be implemented.

Companies can review the impact of COVID-19 using the following COBIT Component Principles and update their risk management strategy where operations describe a structured set of practices and activities to achieve specific objectives and produce a set of outputs that support the success of overall IT-related objectives. COVID-19 cases may require changes to existing processes and new processes to be implemented to mitigate new risks. COBIT's Governance and Management Practices provide detailed guidelines that can be selected. Organizational structures are the main decision-making entities in an organization. The current organizational structure may need to be reviewed and revised based on the impacts of COVID-19 to enable employees to carry out their responsibilities and make effective decisions. Principles, policies and frameworks also translate required behavior into practical guidelines for day-to-day management. These should be reviewed and updated based on the requirements of changing situations resulting from COVID-19 to ensure that products/services are provided on an ongoing basis.

The researcher believes that the use of (Cobit 5) has a proactive effect on reducing the negative impact that comes from the occurrence of unusual problems such as the COVID-19 pandemic, which led to huge losses through the laws that appeared in this period of closures, reducing working hours and reducing labor force. Cobit 5 decisions make work more organized and information quality better, which leads to better decisions.

3.2 External scrutiny under COVID-19

In light of the current conditions and economic deterioration, the impact of the Corona pandemic (COVID-19) on the audit process is very large, as there have been delays in obtaining the information and data necessary to complete the audit work, and there was an inability to conduct field audits due to the failure of all employees to resume their work in Companies, which hinders the timely completion of audits, and there was a risk that the external auditor might be infected with the virus, and there is a poverty in the use of information technology in audits and weak requirements for the operation of electronic systems, and software for remote communication to ensure that the audit is completed with the required speed) KFUS, 2020)

In the current work environment that requires the implementation of a social distancing strategy and the encouragement of remote work as preventive measures to combat the Corona epidemic, the COVID-19 epidemic has the potential to significantly affect the way the audit is conducted, and thus impact the stages of

implementation of the audit assignment. Where it is expected to be affected by the examination phase that requires the auditor to conduct field visits, the main problem facing the auditor is in the field work. The current COVID-19 lockdown situation may limit the auditor's ability to navigate and perform audit procedures to access sufficient evidence and the people they need to support their judgment (Guidance, 2020).

The researcher believes that the impact of the Corona pandemic was very great on the profession of external audit, as the quality of the information provided due to the current conditions that were mentioned was not of the required quality and therefore the quality of the external audit process was affected. And here was the importance of the external auditor maintaining public safety and preventing infection with the Corona virus, in order to be able to complete the work required of him.

3.3 The impact of COBIT 5 decisions on the quality of external audit

It is a framework based on risk management. It is categorized as an IT governance framework that consists of four areas: Planning and Organizing, Acquisition and Implementation, Support and Delivery, and Monitoring and Evaluation. Each field has different controls. Organizations can consider using the full COBIT framework or adopting specific controls that can meet their needs. Basically, because COBIT controls take into account the governance of business objectives. Whereas, COBIT has been developed primarily to meet the various needs of management by bridging the information gap between business risks, control and technical problems. COBIT supports IT governance by providing a framework for creating the alignment of IT with business (Andry & Setiawan, 2019).

COBIT has been proven to provide a successful framework for IT governance in a controlled environment, and COBIT is increasingly being adapted and aligned with standards and guidelines. Therefore, COBIT is integrated into IT governance practices that will be used to help understand and manage the risks and benefits associated with information technology. (Andry, et al., 2019)

Based on the application of information technology governance, the application of information technology within the framework of (Cobit 5) will reduce the time spent in the audit process, and thus will reduce the cost and improve the quality of the audit, in addition to identifying risks related to the security of computer information, and it is necessary to provide the degree of information security from Penetration, and electronic protection of information and accounting data for the systems in the facility, in order to ensure that the information technology used in the facilities helps to achieve its objectives and build public relations, processes and control guidelines and evaluate the work of the facility. (Michele et al, 2017) (Susanto, 2018)

The researcher believes that the use of the framework of (Cobit 5) and the application of the decisions of its committee works to raise and improve the quality of the external audit, because it will save time and effort and discover errors and treat them in a professional manner. On studying what will be done and organizing work methods to reduce time and effort, and acquiring and

implementing it works to save resources and acquire what will be used in a technical way and that saves money spent by not wasting money in an unthoughtful way and implementing the work according to what was planned in an organized way to avoid making mistakes, and support and delivery is a means A link between the external auditor and the administration in order to communicate the information and request the required support, and follow-up and evaluation is one of the most important processes to avoid taking risks and discover distortions and treat them easily and evaluate the situation to reach reports and raise the quality of the external audit, so that the opinion of the external auditor is a quality technical opinion that helps the administration to make decisions sound and planning for the future of the institution.

3.3.1 The impact of planning and organization on the quality of external audit

Planning and organization are the cornerstones for building effective IT and corporate governance. It includes planning and organization on a number of objectives, including technology and the company's activities through the planning process, whether short or medium-term. Planning and organizing work to ensure IT management, as IT features are translated from the governance framework into real procedures and practices that are mirrored within the company. (Romero et al, 2017)

As was the opinion of (Taleb, 2018) that the audit process is a regular process based on steps and stages set out with specific scientific and practical foundations, whether on the theoretical or practical scope of the profession. Therefore, as the auditor plans his work well, the audit work will be crowned with success, efficiency and the required quality.

The researcher believes that the planning and organization process makes the external audit process of quality, because planning is a mechanism for conducting operations in an orderly manner in order to reduce errors and improve the quality of the reports provided by the external auditor. Planning is a process that facilitates for the external auditor the mechanisms of work and its progress in an orderly manner that reduces the time spent on performing the task, and therefore the quality of the external audit becomes better by applying the first Cobit 5 decision.

3.3.2 The effect of acquisition and implementation on the quality of external audit

Whereas (Tjhin, 2014) explains that in domain acquisition and implementation, maturity level must be considered and incorporated into system development, and it is necessary to optimize audit resource allocation, ensure that all audits are conducted with due diligence, and that all audits are rigorously implemented and accountable (Fang, 2020).

The auditor begins with the implementation of the tests identified in the audit program aimed at verifying the appropriateness of the internal control design and the effectiveness of the system's operation, as he examines documents and reports,

observes some activities and restarts some of the client's activities (Al Sharat, 2016).

The researcher believes that the field of acquisition and implementation is the field that determines the success of the audit process. Acquisition of information, material resources and human resources that are competent in it is able to implement the process in an efficient and effective manner that leads to the success of the audit process. The acquisition can be data, information technology requirements, records books, and it can be Tools such as computers and special programs, and this will not be done without the availability of scientifically and practically qualified human resources to work and well trained for the ability to accomplish and save time and effort in the implementation process of what was planned to reach the goals set according to the work plan and this leads to high quality reports in the audit process outer.

3.3.3 The impact of support and communication on the quality of external audit

Support and connectivity are an area that includes IT service delivery, system security, service continuity, training and education for users, and compliance with ongoing data operations. The COBIT delivery and support area is an important part of the need to know the level of maturity. Connectivity and support are an important part of the standard operational tools in a governance system (Irman et al., 2021).

In the event of weak communication channels, the necessary information on how to implement control procedures effectively, in a correct manner and in a timely manner may not be communicated to the concerned authorities, which leads to the failure of the internal control system to achieve its objectives and thus reduce the quality of the external audit. (Taleb, 2018)

The researcher believes that the field of support and communication is the field that works to maintain the security of information and reports provided by the external auditor, and the continuity of providing his service in the audit process, and provides support for the information technology provided, and the communication of information to and from the concerned authorities must be implemented through means of communication carried out under Monitoring in an effective manner and information is communicated in a timely manner to enable users of this information to benefit from it properly and this leads to improving the quality of external audit.

3.3.4 The impact of Monitoring and evaluation on the quality of external audit

Monitoring and evaluation focuses on having a Monitoring and evaluation plan that explains what should be followed, what activities are needed to conduct the monitoring and evaluation process, and who is responsible (Putri et al., 2017)

Where monitoring and evaluation is an area that focuses on problems related to control applied in organizations. This field contains many interpretations in the form of the IT process related to the internal and external audit of the governance

system as well as the independent confirmation of the audit being performed. (Dauwango, & Olli, 2019)

The auditor reviews the evaluation of the effectiveness of the internal control system, because this will explain to him the weaknesses and strengths of the system and the strength of the system from the point of view of the institution in general, which will provide him with appropriate explanations for any questions he has about the motives of the institution in adopting its control system. (Taleb, 2018)

The researcher believes that the Monitoring and evaluation process positively affects the quality of the external audit. The internal control follow-up process facilitates the discovery and treatment of errors without affecting the rest of the work of the institution, and the evaluation process is one of the delicate tasks of delivering reports that express the situation and what was observed in the evaluation process. This process facilitates the discovery of mistakes The real cause of the error, and thus controlling the external audit process, improving the quality of the old reports and reducing the risks that may occur in the future.

4. Methodology

It aims to identify the impact of the independent variable represented in the application of the decisions of the Cobit Committee (Cobit 5) on the dependent variable represented in the quality of external audit from the point of view of Jordanian chartered accountants in light of the Corona pandemic; Where the descriptive and analytical method was relied on. The study population consists of Jordanian legal accountants, that the sample that was taken is the legal auditors practicing the auditing profession in the Jordanian Certified Accountants Association, numbering (403), and an email was sent containing the electronic questionnaire, and 186 answers were retrieved, and this data was analyzed using a program Statistical analysis (SPSS25) to achieve the objectives and purposes of the study.

5. Findings

In this part of the paper, we review the selection of hypotheses, where the main hypotheses were subjected to Multiple and Stepwise Linear Regression analysis, and the subsidiary hypotheses were subjected to Simple Linear Regression analysis.

The main premise

"There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee on the quality of the external audit from the point of view of Jordanian chartered accountants."

The hypotheses branching from this hypothesis were subjected to a simple linear regression analysis, and the results were as follows:

H01-1: There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the implementation of the decisions of the Cobit 5 Committee represented in

planning and organization in the quality of the external audit from the point of view of Jordanian chartered accountants.

Table (1): Results of a dimension test (planning and organization) on the quality of the external audit

dependent variable	Model Summary		ANOVA		Coefficients				
	R correlation coefficient	R2 The coefficient of determination	F calculated	Sig F*	Statement	B	standard error	T calculated	Sig t*
External quality audit	٠,٧٠٢	٠,٤٦٤	١٣٢,٢٦١	٠,٠٠٠	Planning and Organizing	٠,٤٣٧	٠,٠٣٦	١١,٢٢٨	٠,٠٠٠

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (1) indicate that the value of (0.702R =), which means that there is a positive relationship between the dimension (planning and organization) and (the quality of the external audit). It turns out that the value of the coefficient of determination is (0.464R2=) and this means that the field of (planning and organization) has explained the amount of (46.4%) of the variance in (the quality of external audit), while keeping other factors constant. It was also shown that the value of (F) reached (132.261) at a confidence level (sig = 0.000), and this confirms the significance of the regression at the level of significance ($\alpha \leq 0.05$).

Based on the above, we reject the first sub-null hypothesis and accept the alternative sub-hypothesis that says:

"There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the implementation of the decisions of the Cobit 5 Committee, represented by planning and organization, on the quality of the external audit from the point of view of Jordanian chartered accountants."

H01-2: There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee of acquisition and implementation in the quality of the external audit from the point of view of Jordanian chartered accountants.

Table (2): Results of a dimension test (acquisition and implementation) on the quality of the external audit

dependent variable	Model Summary		ANOVA		Coefficients				
	R correlation coefficient	R2 The coefficient of determination	F calculated	Sig F*	Statement	B	standard error	T calculated	Sig t*
External quality audit	٠,٦٧٤	٠,٤٥٤	١٠٣,١٩٠	٠,٠٠٠	Acquisition and execution	٠,٥٢٩	٠,٠٤٣	١١,٣٧٧	٠,٠٠٠

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (2) indicate that the value of (R = 0.674), which means that there is a positive relationship between the dimension (acquisition and implementation) and (the quality of external audit). It turns out that the value of the coefficient of determination is (0.454R2 =) and this means that the (acquisition and implementation) field has explained the amount of (45.4%) of the variance in (the quality of the external audit), while the other factors remain constant. It was also shown that the value of (F) reached (103.190) at the confidence level (=0.000sig), and this confirms the significance of the regression at the level of significance ($\alpha \leq 0.05$).

Based on the above, we reject the first sub-null hypothesis and accept the alternative sub-hypothesis that says:

"There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee, which is represented in the acquisition and implementation of the quality of the external audit from the point of view of the Jordanian chartered accountants."

H01-3: There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee of support and delivery in the quality of the external audit from the point of view of Jordanian chartered accountants

Table (3): Results of a dimension test (support and delivery) on the quality of the external audit

dependent variable	Model Summary		ANOVA		Coefficients				
	R correlation coefficient	R2 The coefficient of determination	F calculated	Sig F*	Statement	B	standard error	T calculated	Sig t*
External quality audit	٠,٦٤٢	٠,٣٤٣	١٣٠,٧٥٨	٠,٠٠٠	support and delivery	٠,٥٥٣	٠,٠٤١	٨,١٨٧	٠,٠٠٠

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (3) indicate that the value of (R = 0.642), which means that there is a positive relationship between the dimension (support and delivery) and (the quality of external audit). It turns out that the value of the coefficient of determination is (0.343R2 =>) and this means that the (support and delivery) field has explained the amount of (34.3%) of the variance in (the quality of the external audit), with the other factors remaining constant. It was also shown that the value of (F) reached (130,758) at a level of confidence (=0.000sig), and this confirms the significance of the regression at the level of significance ($\alpha \leq 0.05$).

Based on the above, we reject the third sub-null hypothesis and accept the alternative sub-hypothesis that says:

"There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the implementation of the decisions of the Cobit 5 Committee represented in support and communication in the quality of the external audit from the point of view of Jordanian chartered accountants."

H01-4: There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee of Monitoring and evaluation on the quality of the external audit from the point of view of Jordanian chartered accountants.

Table (4): Results of the impact test after (Monitoring and evaluation) on the quality of the external audit

dependent variable	Model Summary		ANOVA		Coefficients				
	R correlation coefficient	R2 The coefficient of determination	F calculated	Sig F*	Statement	B	standard error	T calculated	Sig t*
External quality audit	٠,٥٢١	٠,٣٧٤	٨٠,٥٩٦	٠,٠٠٠	Monitoring and evaluation	٠,٦٤٧	٠,٠٣٨	٩,٥٠٩	٠,٠٠٠

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (4) indicate that the value of ($R = 0.521$), which means that there is a positive relationship between the field of (Monitoring and evaluation) and (the quality of external audit). It turns out that the value of the coefficient of determination is ($0.374R^2 = 0.374$), which means that the (Monitoring and evaluation) field has explained the amount of (37.4%) of the variance in (the quality of the external audit), with the other factors remaining constant. It also shows that the value of (F) reached 80.596) at a level of confidence ($=0.000sig$), and this confirms the significance of the regression at the level of significance ($\alpha \leq 0.05$).

Based on the above, we reject the fourth sub-null hypothesis and accept the alternative sub-hypothesis that says:

"There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the implementation of the decisions of the Cobit 5 Committee of Monitoring and evaluation in the quality of the external audit from the point of view of Jordanian chartered accountants."

To test the main hypothesis, multiple regression analysis was used, and the results were as follows:

Table (5): Results of Testing the Impact of 5 Cobit Decisions on the Quality of External Audit

dependent variable	Model Summary		ANOVA		Coefficients				
	R correlation coefficient	R ² The coefficient of determination	F calculated	Sig F*	Statement	B	standard error	T calculated	Sig t*
External quality audit	0,863	0,645	62,258	0,000	Planning and organizing	0,100	0,004	3,187	0,001
					Acquisition and execution	0,242	0,001	3,192	0,001
					Support and Delivery	0,163	0,008	2,992	0,003
					Monitoring and evaluation	0,207	0,001	1,062	0,002

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (5) indicate that the correlation coefficient ($R = 0.863$) indicates the relationship between the independent variables and the dependent variable, and the effect of the independent variable (Decisions of the Cobit Committee 5) on the dependent variable (the quality of the external audit) is statistically significant. Where the calculated value of ($F = 62.258$) and with a significance level ($sig = 0.000$) which is less than (0.05), where it appeared that the value of the coefficient of determination ($R^2 = 0.645$), which indicates that (64.5%) of the variance in (audit quality) outer) can be explained by the variance in the Cobit 5 domains.

Based on the above, we reject the main hypothesis and accept the alternative hypothesis:

"There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee on the quality of the external audit from the point of view of Jordanian chartered accountants."

6. Discussion

The main hypothesis states that: "There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee on the quality of the external audit from the point of view of Jordanian chartered accountants." Several sub-hypotheses emerged from it. The alternative main hypothesis was proven by sub-hypotheses related to it.

Discussion of the first sub-hypothesis

Where the first sub-hypothesis stated that: There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee, which is represented by planning and organizing in the quality of external auditing from the point of view of Jordanian chartered accountants." The first alternative sub-hypothesis was accepted. The results of the study that there is an impact of planning and organization on the quality of internal audit This result is similar to the result of Al-Shara study (2018), where it was found that there is a statistically significant effect of the application of the Cobit system in terms of its dimensions (planning and organization, acquisition and implementation, support, delivery, and follow-up and evaluation) in the efficiency of internal control systems in companies. Francis (2021) also pointed out in his study that by implementing frameworks such as (COBIT 5), the company is able to measure the effectiveness of planning, implementing strategic policies and managing IT services measured by service level agreement, monitoring and evaluation.

Discussion of the second sub-hypothesis

The second sub-hypothesis stated that: "There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee represented in acquisition and implementation in the quality of external auditing from the point of view of Jordanian chartered accountants." The second alternative sub-hypothesis was accepted. This result is similar to the findings of Al-Shara' study (2018), where it indicated that there is a statistically significant effect of the application of the Cobit system in terms of its dimensions (planning and organization, acquisition and implementation, support and delivery, follow-up and evaluation) on the efficiency of internal control systems in companies. As for Fadean & Khairana (2020), the results of their study indicated that there was a good implementation of IT governance on average on companies, and there was a positive relationship between the implementation of IT governance and company performance.

Discussion of the third sub-hypothesis

The third sub-hypothesis states: "There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee represented in support and delivery in the quality of external auditing from the point of view of Jordanian chartered accountants." The study accepted the third alternative hypothesis. This hypothesis can be supported by the findings of Al-Basri and Adnan (2020) showed the existence of a correlation and effect of the (Cobit 5) framework as a supportive tool for internal control in banks. In addition, the application of the (Cobit 5) framework as an internal control tool that helped the corporate governance managing banks as well as maximizing value and benefit through the use of information technology. Al-Obaidi and Al-Johar (2019) indicated that the use of the COBIT5 framework contributes to strengthening the entire corporate governance system. The study of Frances (2021) reported that through the implementation of (COBIT 5) frameworks, the company is able to measure the effectiveness of planning, implementation of strategic policies and management of information technology services measured by service level agreement, monitoring and evaluation. Risk optimization, strategy management, service agreement management, risk management, program and project management, organizational change enablement management. Pramita (2019) also found that the COBIT framework supports IT governance by providing business support to align IT with the organization's business objectives.

Discussion of the fourth sub-hypothesis

The fourth sub-hypothesis states: "There is no statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of the decisions of the Cobit 5 Committee represented in follow-up and evaluation in the quality of external audit from the point of view of Jordanian chartered accountants." The alternative sub-silver lesson accepted. It is also important to look at the approaches being adopted. Nguyen (2020) finds that EU stringent capital regulations have negatively impacted the quality of audited information and made audit costs less effective, however, Basel capital requirements have proven to be effective and helpful. To some extent increase the quality of the audited information. This hypothesis can be confirmed by the findings of Al-Obaidi and Al-Johar (2019) in their study, that the use of the COBIT5 framework contributes to evaluating the performance of information technology departments and ensuring the achievement of their strategic objectives and the possibility of identifying weaknesses in the departments' performance, and then taking the necessary measures to address and control them. Francis (2021) study supported the hypothesis, finding that by implementing frameworks such as (COBIT 5) for IT risk, ISO 31000: 2018, the company is able to measure the effectiveness of planning, implementing strategic policies and managing IT services as measured by service level agreement, monitoring and evaluation.

7. Conclusion

The importance of the study can be determined by shedding light on the topic of the study, which is “the impact of the application of Cobit 5 decisions on the quality of external audit from the point of view of Jordanian chartered accountants. Where, the importance of the study was characterized by identifying the role played by Cobit 5 in improving the quality of External Audit, providing comprehensive information on Cobit 5 decisions; through the concept, components, pillars and advantages of using this system, as far as the researcher knows, this study is one of the few studies on this subject.

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