International Journal of Psychosocial Rehabilitation, Vol.24, Issue 09, 2020
ISSN: 1475-7192

Application of Resources Based View on Computer Assisted Audit Techniques

Bambang Leo Handoko, Ang Swat Lin Lindawati, Mazlina Mustapha

Abstract--- *Resource Based View (RBV) can be said as an approach to achieving competitive advantage which argues that organizations must look inside the company to find sources of competitive advantage rather than seeing a competitive environment for it. Public accounting firm as a place of financial auditors or external auditors also compete with one another. Big 4, big 10 and other public accounting firms compete with each other over clients. A public accounting firm can increase its competitive advantage by using resources based view. The application of resource-based view in this case is with public accounting firms adopting computer assisted audit techniques. Computer assisted audit technique is suspected to improve the performance, efficiency and effectiveness of the auditor. Our research is a qualitative research. We use a literature study approach, complete with primary data collection through interviews and observations. The results of our study say that computer assisted audit techniques improve auditor performance through: data extraction, data analysis, inspection of electronic data processing systems, help make audit reports*

Keywords--- *Resources, based, view, audit, computer, assisted, technique*

I. INTRODUCTION

At present, many changes occur in social life, especially changes that move in the field of technology. Changes that move from something traditional or less developed to something better or more advanced is called modernization. According to [1], modernization is transformation, a change in society in all its aspects. Modernization theory describes the process of transformation from traditional society to modern society.

Modernization has a significant impact in helping people do their daily work (ranging from office work or household work), so that their work is more quickly completed, effective, and efficient [2]. Some examples of modernization in everyday life, namely if in the past we wanted to send a message to relatives, maybe most of us send messages using the post or talk by telephone desk, but it is different today where we can easily send messages through the platform social media, or communicate with a mobile phone (cell-phone) so that communication can be done anytime and anywhere. Another example is at the present time, we are given the convenience of accessing the widest possible information through the internet network. We can find sources for our research using e-journals or e-libraries and can read news directly (in real time) from the internet network, however, it is different from the period before modernization, some of us still have to find physical documents in doing research. From the example mentioned earlier, it can be seen that such convenience can shorten the time in sending and receiving messages, in meeting our needs and reducing the effort that must be spent.

Progress like this does not only occur in the social, educational, or telecommunications sphere, but occurs in almost every aspect of human life, not least in the economic field.

Bambang Leo Handoko, Accounting Department, Faculty of Economics and Communication, Bina Nusantara University, Indonesia, 11480 E-mail: bambang.handoko@binus.edu
Ang Swat Lin Lindawati, Accounting Department, Faculty of Economics and Communication, Bina Nusantara University, Indonesia, 11480 E-mail: lindawati@binus.edu
Mazlina Mustapha, Department of Accounting and Finance, Faculty of Economics and Management, Universiti Putra Malaysia, Malaysia, 43400, E-mail: mazlina@upm.edu.my

In the field of economics, especially accounting, a lot of modernization has taken place to make it easier to record journals and financial reports, so that accountants do not have to manually record every transaction, and can reduce errors that can occur. This convenience also occurs within the scope of the audit. An audit is the collection and examination of evidence related to internal control information and also the financial statements of a company to determine and make opinions about the level of conformity between the information and established criteria [3].

Advances in the field of audit include the existence of a software to be able to assist the auditors in entering data (data extracting), matching data, conducting data analysis, and to the end the software can help auditors complete the audit process more quickly, effectively and efficient. The software is known as CAATs (Computer-Assisted Audit Techniques) [4].

Not only that, if we examine further CAATs can be interpreted as the wealth of a Public Accounting Firm. Together with auditors who are competent in their fields, so that the KAP allows it to feel a competitive advantage, by being able to meet the needs of its clients and the strategies applied correctly. This situation to optimize internal resources to achieve competitive advantage is called Resource Based View (RBV) [5].

AI. Literature Review

Resource Based View Theory

According to [5] resource based view is a theory that discusses how the resources owned by a company can influence the competitive advantage achieved by the company, so that the company's strategy can be implemented effectively and efficiently. The RBV theory in [6] assumes that companies can gain competitive advantage by implementing strategies that are in accordance with their resources by maximizing the performance of the company's internal resources, responding to opportunities in the surrounding environment, and can neutralize external threats and avoid internal weakness.

There are three types of resources defined by Resource Based View, namely:

1. Tangible Assets

Tangible assets are physical objects that can be seen and felt, such as: land, buildings, machinery, equipment, capital, and so on.

2. Intangible Assets

Intangible assets are forms of assets that have no form, but we can feel the benefits. Examples are: programs, good name, reputation, trademarks, intellectual property and so on.

3. Human Resources

Human resources are important resources in this regard. The company's excellence also starts from the presence of human resources who are also competent in carrying out their duties.

But not only that, resources must also be heterogeneous and immobile

1. Heterogeneous

The first assumption is that the skills, abilities, and other resources that an organization has differ from one company to another. If the organization has the same amount and resources, they cannot use different strategies to defeat each other. What is done by one company, others can only follow and no competitive advantage can be achieved. This is a perfect competition scenario, but the real world market is far from perfect competition and several companies, which are exposed to the same external and competitive forces (the same external conditions), are able to implement different strategies and outperform each other.

Therefore, the RBV assumes that companies achieve competitive advantage by using their different sets of resources.

2. Not moving

The second assumption of the RBV is that resources do not move and do not move from company to company, at least in the short term. Because of this immobility, companies cannot replicate competing resources and implement the same strategy. Intangible resources, such as brand equity, processes, knowledge, or intellectual property usually cannot move.

AUDITING

According to [7], an audit is an examination carried out critically and systematically by an independent party, a financial report prepared by management and accounting records and supporting evidence, in order to provide an opinion on the reasonableness of the financial statements.

According to [8], an audit is an examination of a company's financial statements by an independent public accounting firm. An audit consists of an inquiry looking for accounting records and other evidence that supports the financial statements. By gaining an understanding of the company's internal controls, and by examining documents, observing assets, making questions inside and outside the company, and conducting other audit procedures, the auditor will gather the evidence needed to determine whether the financial statements provide fairly and adequately complete the description of the financial position companies and activities during the period being audited.

From these two understandings, we can conclude that an audit is an activity examining financial statements both accounting records, supporting documents or evidence and corporate governance both internally and externally to determine whether the company's financial statements have been presented fairly, fairly and sufficiently to complete the position description financial for one audit period carried out.

Meanwhile, the person conducting the examination is called the auditor. According to [9], the notion of an auditor is someone who has the competence to carry out or carry out the audit process. Meanwhile, according to [10], the notion of the auditor is someone who is independent and competent to express opinions or considerations about the suitability in all matters that are significant to the assertions or entities with the criteria that have been set.

FINANCIAL AUDIT

Financial or External Auditors are independent auditors who work in a Public Accounting Firm, which focuses on the reasonableness of the financial statements and the effectiveness of the client company's internal control [11]. External auditors must have education in financial accounting to be able to ensure the fairness of financial statements, errors, and fraud that might occur.

External auditors provide confidence to stakeholders (investors, debtors, governments, communities, shareholders, and other interested parties) that the company's report has been audited and the audit opinion given can be justified.

Not only internal auditors, external auditors also provide recommendations contained in the audit report that can be used as material for consideration for the management of a company.

External auditors expand tasks that are no less important than those of internal auditors [12], while the tasks are as follows:

1. Provide an audit opinion on the client's financial statements.

When the external auditor checks the client company's financial statements, the auditor will make an audit report containing the results of the audit and the opinions of the auditor.

Audit opinion consists of: Unqualified Opinion, Unqualified Opinion, Modified Opinion, Adverse Opinion, and Opinion, and Disclaimer of Opinion). External auditors play an important role in this regard to protect stakeholders from companies who want to cheat or manipulate their financial statements.

In this case the external auditor acts as the guarantor institution regarding the reasonableness of the financial statements, whether the financial statements have been presented in accordance with the actual circumstances or not. Not

only that, the audit report also contains recommendations from the auditor for the company to improve the company's performance further.

2. Examining financial statements.

Examination of the client's financial statements is carried out annually. This is mandatory if the company is a publicly traded company, the company's financial statements must be audited before being published.

3. Ensuring that the client's financial statements have followed the applicable financial standards.

In Indonesia, the applicable standard is PSAK (Statement of Financial Accounting Standards), the auditor must ensure that all numbers recorded in the client's financial statements have followed the calculations and assumptions set forth in the PSAK.

COMPUTER ASSISTED AUDIT TECHNIQUES

At present, technology is the main thing in supporting and facilitating various kinds of activities carried out. This also applies in the world of accounting, not a few companies and auditors (internal and external) who have started to use a computer program to ease their work, the program is known as CAAT [13].

CAAT began to be known or triggered by auditors' circles or practitioners since the early 2000s. Some CAAT extensions that are often found are Computer-Assisted Audit Technique or Computer-Aided Audit Tool or Computer-Aided Audit Technique or Computer-Assisted Audit Tools. However, there are also those who add the letter s behind CAAT so that it becomes CAATs which means tools or techniques. Not only that, as for some audit experts who add CAATT or CAATTTs, which means Computer-Assisted Audit Tools and Techniques. Although CAATs have several different extensions, but CAATs have one common understanding. The Institute of Internal Audit (IIA) is an international organization that houses and references internal and internal auditors, uses the term CAATs, namely Computer-Assisted Audit Techniques.

CAATs (Computer Assisted Audit Techniques) are computer programs that are used by auditors (internal and external) as part of the audit process to process data provided by clients more effectively and efficiently to improve the quality of audits provided. CAATs are part of EDP (Electronic Data Processing). If associated with the application of data processing carried out by the EDP system, according to [14], electronic data processing is data processing using a computer system, it requires little or no human involvement while being processed.

This is in line with the understanding put forward by [15], Computer Assisted Audit Techniques (CAATs) is audit software used to examine a client's accounting system. Data that has been computerized client financial statements can only be checked using CAATs. This CAATs application or program is designed to be able to select and enter data (extracting), taking samples (sampling), grouping the desired data, analyzing data (analysis) to show the conclusions desired by the audit team.

In Indonesia, CAATs (Computer Assisted Audit Techniques), a computerized program to carry out the audit function so that it will automate or simplify the audit process [9]. [9] says that CAATs defined as an important instrument of auditors in auditing various types of audits so as to make the auditor's work more effective and efficient. CAATs are not only makes it easy in terms of analysis but can also increase the effectiveness and efficiency of time, cost and also human resources [16].

In other words, CAATs are used to improve the audit process, which most of us can use to select and enter data from one or various sources (extracting) and analyzing data (analyzing), intended to facilitate the auditor in finding data among thousands or even thousands hundred thousands of data in a short time (efficient), effective, reducing audit costs, and can help the auditor to find fraud that is contained in a report or data that might not be seen if doing audits manually one by one. Not only that, CAATs can also change the initial data (raw data) into statistical and analytical form, so that it can

make auditors more productive in examining clients' financial statements and produce findings up to higher quality audit reports.

BI. RESEARCH METHOD

In this study, researchers used a qualitative research methodology, using a case study (object), which is a systematic way of collecting data, analyzing information, and reporting the results [17]. In this case study, the main data collection is done by interviews and analysis of company documents related to research.

The research approach is carried out by researchers in the following ways:

1. Literature Study

This approach is carried out by using various theories in several libraries in the form of textbooks related to computer assisted audit techniques and resources based view material

2. Interview

This method is done by directly meeting the sources who can be a source of research from cases related to this thesis. The resource person in question is the external auditor at the public accounting firm.

3. Observation

This method is done by visiting the company and making observations directly on the company concerned. In this case the public accounting firm has adopted computer assisted audit techniques.

4. Analysis

By using this method, researchers conduct an analysis of computer assisted audit techniques, because the researchers themselves are also auditors who use audit software both at work and teaching on campus

IV. RESEARCH RESULT

FACTORS THAT INFLUENCE THE IMPLEMENTATION OF CAATS

Several previous studies have proven the relationship between independent auditors and their intention to implement CAATs, for example [18] has conducted a study of 181 auditors to find factors that can influence whether the auditor wants or does not want to implement CAATs in the audit process, the results of the study found that the conditions that have been facilitated and the demands to improve the auditor's work performance will encourage the auditor to use CAATs. They also stated that the Public Accounting Firm (KAP) must conduct training and provide adequate infrastructure to increase the use of CAATs by auditors. This research is also supported by the statement of [16] that auditors do not feel confident in their ability to use CAATs, so it is expected that public accountant firm to conduct training to improve the use of CAATs.

[19], conducted an experiment that revealed that auditors would be more likely to use the latest audit technology if the Partner / CEO motivated and supported them to use the latest audit program and when the company had a long-term budget and period for evaluation. The long-term budget means that the cost of implementing the technology is spread or shared for several years, so that even in the first year the impact is reduced but they are aware of the auditor's decision to start implementing the latest technology.

[20] conducted a study of internal auditors to find factors that influence the use of audit software. They revealed that auditors tend to use audit software that has been previously implemented in their offices. In addition, previous research also revealed that the use of CAATs in internal auditing is related to the increased use of IT (Information Technology) in conducting audits.

From these studies we can conclude that, auditors (internal and external) are more likely to use the latest software for auditing (CAATs) if the company (both the Public Accountant Office and other corporate offices) has first implemented the software and either the CEO or Partner also use and encourage other colleagues to participate, this is in line with the

theory of Tone of the Top Management. In addition, IT environments and training are needed to support the implementation of the software.

RELATIONSHIP BETWEEN RESOURCE BASED VIEW AND CAATS

After we understand that CAATs are computer programs (software) that can help auditor performance become easier and more efficient, and RBV is a theory that discusses how the company's resources can make the company experience a competitive advantage if implemented with the right strategy, then there is a relationship between these two things.

A public accounting firm can create a computer program (software) or Electronic Data Processing (EDP) in the form of separate CAATs for their audit needs, so that the program is tailored to the needs and characteristics of each company. This makes the program a wealth or resource that is different from other competitors (other public accounting firm). Besides that, the capabilities or competencies possessed by the auditors of each company are also different, this has increasingly made the competition tight and secure for the business.

For example, a Public Accounting Firm creates a CAAT-based program that is more advanced and different from what it once was, in that it can hold more data and process it faster. from the company, accompanied by the auditors with the best quality they have, then the company or the Public Accounting Firm can feel the competitive advantage, if the strategy adopted by the audit firm is also true. Because the audit firm can maximize the use of available resources and can be implemented in accordance with market needs. In this case the intended market needs can be in the form of increasing company data, and conducting audits in a faster period of time.

SOFTWARE WHICH IS AN IMPLEMENTATION OF CAATS

The following is an example of a program that is an implementation of CAATs that the auditor can use in conducting an audit :

1. Spreadsheet (example: Ms. Excel)

Ms. Excel is software that is quite popular when they want to do an audit. This software is equipped with a variety of formulas or formulas that can facilitate us to carry out analytical tests, such as horizontal and vertical analysis, calculating ratios, making diagrams / statistics, regression, pivots, sums, and so on. We can also enter data (extracting), edit data, to find the required data using sort and filter. In Ms. Excel, we can also combine two tables (for example, payroll tables with employee tables) to check the payment of employee salaries using V-Lookup, or we can use aging in Ms. Excel to audit the receivables.

2. Audit Command Language (ACL)

ACL for Windows, or more familiarly called ACL, is one of CAATs-based programs. The use of ACL is quite easy to understand and does not require a long time in processing a data, so it can help the audit work well. ACL can be used to enter data (extracting data), manipulate data, combine two tables, perform data validation, data stratification, statistical analysis, calculations, filters, gap analysis, search for data double entries (duplicate), aging schedule, and so forth. In the ACL there is a log that can be used as an audit trail. New fields (rows / columns) in the ACL can be created, but the original data cannot be changed.

3. IDEA (Interactive Data Analysis Software)

IDEA allows us to import data quickly, include, analyze, take samples and extract data from various sources, including reports printed from a file. Another use for audit control is that IDEA will automatically generate historical records that record every process carried out by the auditor, show an audit trail or record of all operations performed on a database. Every test or function that is run will automatically generate a script / programming code, which can then be copied in the IDEA Script editor (IDEA Script is a programming language that is compatible with visual basic). This code is given to the user with a record that can be copied mechanically in an audit work paper. IDEA can also access and

process very large amounts of data (up to hundreds of millions of records). And data integrity is guaranteed when using this application, with the read only feature, parties other than auditors cannot change any data or files that have been created and processed previously.

4. APG (Audit Program Generator)

Besides being able to be used to add, delete, and modify data, APG can also be used to make an audit plan that will be carried out. APG can assist in meeting audit standards, considering the internal control structure in preparing a financial report. The APG audit planning list can be used as a benchmark whether all audit processes have been carried out well or not. APG will provide a question form to determine the level of internal control in the company being audited, and then APG will help design the step by step underlying the auditor's decision making.

5. Easy audit

Software used to develop and conduct internal and external compliance audits.

6. QSAQ

QSAQ is an application used to schedule, manage analysis and conduct internal audits, assessments, tests and examinations. This software is designed to organize, carry out, document, and report in internal and external audits.

7. Random Audit Assistant

Audit Assistant is about helping users to collaborate well with each other (auditors with clients), and with third parties. Audit Assistant uses real time cloud based technology to increase the level of accuracy and speed of data delivery. Audit Assistant is specifically designed for auditors, Anti Money Laundering (AML) compliance and accountants.

8. RAT-STAT

RAT-STAT is a computer program that can help with the audit process by making the sampling process easier. RAT-STAT can be used to run sampling in very small amounts. In this sense, RAT-STAT serves to determine the sample well and precisely, but for the control and measurement of risk requires further understanding of the auditors.

9. Auto-Audit

Auto-Audit is intended for use by internal auditors. This program helps internal audits to complete all their work in one secure, shared system, with available features namely; risk assessment, planning, detecting problems and administration. This application also makes it possible to make a report and then present it to the client, because Auto-Audit works with Ms. Office, so it can be used to make Word, Excel, PowerPoint, so auditors don't have to learn new software to make a report.

10. GRC on Demand

GRC stands for Governance, Risk, and Compliance. The experts formally define the GRC as a brief reference to the critical abilities used to achieve organizational goals while overcoming uncertainty and acting with integrity. The GRC also covers other fields such as internal audit, compliance and risk, the field of law, finance, information technology (IT), human resources (HR), business lines, a series of executives and the board of directors.

APPLICATION OF CAATS

The use of CAATs can help the auditor's work (both internal and external) be faster, more effective, efficient, and can reduce the audit costs required. This certainly attracts the attention of external auditor service providers such as the Public Accounting Firm, and also the internal auditors to start implementing and using CAATs [21].

Based on the data that I have revealed before, that in implementing a CAATs in addition to having adequate tools, implementation must also start from the top level of management such as: Chief Officer (at the company) and Partner (at the Public Accountant Office). Staff or auditors will see top level management as their role models who can support and

motivate them to use the new program. And also, to build a culture or habits in using good CAATs, it is better if the CAATs program is already in the auditors' workplace (both internal and external).

However, for some audit teams which are still small in size, have the wrong notion of the CAATs system, that implementing the CAATs system is made as a choice between whether they are owned or can only be owned if the audit team is already large in size. However, if we look in more detail that the use of Ms. Excel and Ms. Words in the audit team that are still developing, can also be categorized as using CAATs. Many features are in Ms. Excel which can help the auditor's role in increasing the effectiveness, efficiency, level of accuracy, and can make the audit report easier.

Once we understand that CAATs can make the auditor's work more efficient, we must also understand how CAATs are applied so that they can be said to help the auditor's performance. Here is how CAATs are applied [21]:

1. Entry data (Data Extraction)

When the auditor has determined the data needed, and then the next step is to enter the data into a CAATs-based program (can be in the form of ACLs, Sheets, and so on). However, before entering the data into the program, the auditor must validate the data, regarding the format and description for each part of the data provided.

The advantage of CAATs that we can begin to feel from the data input process (data extraction) is that CAATs enable the auditor to analyze large amounts of data provided effectively and significantly, so that the auditor can pay attention to each item of data provided. Not only does that, auditors also not feel difficulties when the data provided by clients is large.

2. Data Check (Data Analysis)

After the auditor enters the data needed to conduct the audit, the auditor will then conduct a data analysis to ensure each number is in the data provided by the client. In this case, CAATs can carry out a number of calculation scenarios that the auditor has specified or ordered, this can be in the form of:

• Taking samples from certain criteria, such as: random (irregular), above a certain nominal, under certain criteria, or also at a specified time.

The illustration is: if the auditor wants to see inventory purchase data, who’s nominal is above 1,000,000 starting from July 15. Then CAATs will automatically, quickly and accurately filter the data. The auditor does not have to search for inventory purchase data manually (one by one data), this may result in data not being included when the desired criteria are met.

3. Inspection of the EDP System Owned by the Client.

In this case CAATs can help the auditor to make dummy data, which is used to check the EDP system owned by the client to ensure that the client's system processes the dummy data correctly, so as to minimize the existence of data errors or misstatement data (data misstatement) .

Dummy data created by the auditor may be included or included during the company's operational activities ("live" data test) or at times outside the company's operating hours ("dead" data test).

4. CAATs can help the auditor to make an audit report.

The advantage of CAATs is that the auditor can check all transactions, so that the auditor can enter the audit information into the audit report. Of course, examining the data as a whole will facilitate the observations made by the auditor, making it easier for the auditor to communicate the client's business and how the auditor will reach that conclusion.

CAATs can also help auditors find 'discoveries' that are useful for the auditor's consideration. So that the final CAATs output (CAATs output) can be a tool to formulate the audit opinion that will be given.

CONCLUSION AND SUGGESTION

CONCLUSION

CAATs are Electronic Data Processing (EDP) that can help auditors (both internal and external) in carrying out the audit process to be faster, effective, efficient and can help auditors become more productive. There are so many conveniences offered by CAATs, including: being able to process large amounts of data and in a short amount of time, being able to simulate calculations determined by the auditor, automatically making an audit track record, performing analytical calculations easily and quickly, and can produce reports or outputs that can be used to make consideration in making audit opinions. In addition to analyzing data, CAATs can also examine a system owned by a client by making dummy data which is then entered into the system owned by the client.

SUGGESTION

CAATs themselves are part of the company's resources together with auditors who are competent in their fields. Of course, if this is implemented well it will produce a strategy that can make a Public Accounting Firm superior to other audit firms. This is called the Resource Based View theory.

The next researcher can make this research as a preliminary study. The next researchers can examine the relationship between computer assisted audit techniques with other theories or in different scopes and objects, such as internal auditors or government auditors.

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