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**-RESEARCH ARTICLE-**

# THE IMPACT OF CONTINUOUS AUDITING ON IMPROVING THE RELEVANCE AND CREDIBILITY OF ACCOUNTING INFORMATION

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**─Abstract─**

The continuous rise in complexities in conducting financial transactions in the digital age has made it necessary for there to be assurance mechanisms in place that can give assurances on the level of integrity in financial reporting in real time. The purpose of the current study is to examine the role of continuous auditing on the essential qualitative aspects of accounting information, i.e., relevance and credibility, within the accounting and auditing profession within the context of Iraq. A descriptive-analytical

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method was employed. Data was collected through a structured questionnaire administered to a stratified random sample of 75 academics and practicing accountants and auditors from Iraqi corporations and licensed audit firms between September and December 2025. The reliability of the data collection instrument was validated by computing Cronbach's alpha coefficient, which was found to be 0.85. Descriptive statistical results revealed an extremely high level of respondent agreement on the two dimensions. The relevance construct had a mean of 4.38 with a standard deviation of 0.690, while the credibility and reliability construct had a mean of 4.28 with a standard deviation of 0.720. The results of the simple linear regression test revealed an extremely high explanatory role of continuous auditing. The results showed that it explains 78% of the variance of the dependent variable of relevance with an $R2 = 0.780$; $F = 160.121$; $p < 0.001$. Similarly, it explains 73.4% of the variance of the dependent variable of credibility and reliability with an $R2 = 0.734$; $F = 121.056$; $p < 0.001$. The results of the current study provide empirical support to the role of continuous auditing on the decision-usefulness of accounting information by minimizing reporting delays, controlling opportunistic behaviors, and providing real-time verifications. The results of the current study have direct implications for reinforcing financial market integrity and boosting the level of investor confidence, particularly within the context of developing economic environments.

**Keywords:** Continuous auditing, Fundamental qualitative, characteristics of accounting information, financial reports.

## INTRODUCTION

The architecture of financial reporting is the foundational form through which economic decision-making is operationalised within market systems. In the current form of business organisations, financial statements are no longer seen as merely providing historical summaries of organisational performance; rather, they are viewed as providing an interface between the executive management of the firm and various institutional stakeholders, thereby reflecting the economic substance of the reporting entity (Aksoy, 2023; Li et al., 2021; Senn et al., 2022).

The quality of financial reporting, defined through accuracy, transparency, and dependability, is not only a compliance-related matter anymore, but has become a strategic consideration in the survival of the organisation and in securing investment capital on a sustainable basis (King & McKennie, 2023). The pace at which business operations are being digitalised, the use of real-time transactional systems, along with the adoption of enterprise resource planning systems that are capable of handling massive distributed information, have further exacerbated the mismatch between the increasing financial transaction complexity and the need for external assurance on the part of the users of financial statements (Goldstein, 2023). The traditional approach to

periodic audits was meant to cater to the needs of the old-fashioned, analogue world where business operations were simpler than today's, and therefore, do not fit into the twenty-first-century reality of finance systems (Pramukti, 2024).

The traditional audit practices have three interrelated structural limitations, which affect the overall assurance. First, the retrospective nature of traditional audits, which are usually annual or periodic, results in a time lag between the occurrence of financial events and the expression of the auditor's opinion. Within the time lag, errors may build up, fraudulent activities may intensify, and managerial manipulation may go unnoticed (Eulerich et al., 2020). The second limitation is the use of statistical sampling. The use of statistical sampling results in a substantial portion of the transactions within a defined population remaining unchecked. Consequently, there is the creation of audit blind spots (Hassan et al., 2023). The third limitation of traditional audit practices is the fact that the financial information associated with the traditional audit is expressed after the reporting period. Consequently, the financial information may already have affected investment or financing decisions before it is independently verified. This limits the overall concept of the timeliness component of relevance as expressed by the conceptual framework of the International Accounting Standards Board (Barker et al., 2020; Neel & Safdar, 2024).

The structural limitations have prompted a theoretical and practical shift in the discipline of auditing, which has eventually given rise to a new concept of continuous auditing. This concept redefines and repositions the concept of assurance as a periodic event to a dynamic and technology-driven process that is integrated with transaction processing systems (Minkkinen et al., 2022). Continuous auditing relies on the technology infrastructure for modern-day accounting, which involves data extraction technology, monitoring in real time, alerting mechanisms, and technologies that rely on artificial intelligence and can perform population-based analytics as opposed to sample-based (Torkura et al., 2021). Conceptually speaking, continuous auditing is an effort to restore the three core dimensions of audit value that have been slowly whittled away by periodic auditing: timeliness, completeness, and prevention of errors (Hazar, 2020).

To a certain extent, the empirical investigation of the association between continuous auditing and accounting information quality represents a growing, albeit insufficiently developed, research area, especially in the context of developing economies with unique regulatory systems and capital markets (Amin & Mohamed, 2016; Rammal et al., 2023). The Iraqi economy has experienced considerable structural changes over the last several decades, including increased integration into the global financial system and the need to conform to International Financial Reporting Standards and International Standards on Auditing. Despite such developments, the accounting profession in Iraq has generally persisted with traditional periodic auditing paradigms that are increasingly inconsistent with the technological complexity of modern-day financial transactions (Al-Omush et al., 2025). The scarcity of empirical research on the

institutional implications of the adoption of continuous auditing in the context of Iraq represents a considerable research lacuna.

This research addresses the aforementioned research gap by empirically examining the research proposition that the adoption of continuous auditing, as conceived and executed by academic and professional accounting and auditing experts in Iraq, improves two fundamental qualitative attributes of accounting information identified by the International Accounting Standards Board's conceptual framework on accounting information quality: accounting information relevance and faithful representation in the form of credibility and reliability. In line with a quantitative research paradigm, the data was collected through a stratified sample of 75 accounting experts through the administration of validated Likert-type instruments. Descriptive statistical methods and simple linear regression analysis were executed to empirically examine two directional research hypotheses based on the research question on the association between the adoption of continuous auditing and accounting information quality.

## Significance of the Study

The limits of the investigation are determined on three major dimensions. First, in terms of the temporal dimension, the data was collected over a specific period of time ranging from September to December 2025. Second, in terms of the geographical dimension, the investigation is limited to Iraqi companies and auditing firms. Finally, in terms of the professional dimension, the investigation is based on academic and practicing accountants and auditors. Under the limits of the investigation, the research is based solely on the two major dimensions of accounting information quality, which are relevance and credibility. These two dimensions are the basic qualitative characteristics of financial reporting to make it decision-useful based on the conceptual framework of the International Financial Reporting Standards (IFRS) (Elsiddig Ahmed, 2020). The investigation excludes the enhancing qualitative characteristics of accounting information quality, which include comparability, verifiability, timeliness, and understandability, to focus on the basic attributes of accounting information quality to make a financial report decision-useful to support rational economic decisions.

The relevance of the study can be articulated at three interrelated levels. At the theoretical level, the research contributes to the development of the body of knowledge on continuous auditing by producing research findings in a developing economy environment that has not attracted significant research attention in the global accounting literature. The research findings produced in the environment of advanced economies cannot be considered directly applicable to emerging economies due to institutional, regulatory, and technological differences. Additionally, the research extends the conceptual link between the methodology of audit and the qualitative characteristics of accounting information, which is integrated in the accounting standards but has not

attracted significant research attention in the environment of real-time audit technology (Abdollahi et al., 2020). At the practical level, the research provides research findings to auditing standards, corporate governance, and professional accounting bodies in emerging economies like Iraq. The research provides evidence on the need to develop institutional investment in infrastructure and capability development in the audit functions to achieve significant improvements in the quality of financial reporting. For users of financial reporting, particularly institutional investors who are dependent on timely and credible information to guide investment decisions, the research provides a framework to evaluate the relative assurance value of audit opinions expressed in the environment of continuous and periodic auditing methodology (Salehi, 2024).

### Research Objectives

The research objectives are structured in explicit alignment with the empirical framework of the study to ensure that each objective is both operationally measurable and directly anchored in the analytical results. Accordingly, the objectives are as follows:

- To develop a precise conceptual delineation of continuous auditing within the contemporary accounting information environment and to determine the definitional parameters that distinguish it from traditional audit approaches.
- To empirically examine the extent to which continuous auditing contributes to strengthening the relevance of accounting information presented in financial reports.
- To assess quantitatively the effect of continuous auditing on enhancing the credibility and reliability of accounting information.

## LITERATURE REVIEW

### The Development of Continuous Auditing: Concept and Definitional Boundaries

The concept of continuous auditing was born as a professional response to the widespread computerisation of transaction processing activities within financial accounting during the latter twentieth century (Ernest, 2015). With the growing use of automated systems of accounting, the traditional model of periodic auditing was found wanting to cope with the rapidity of electronic data processing. In response to this challenge, the joint committee of the Canadian Institute of Chartered Accounters and the American Institute of Certified Public Accountants developed the first professional definition of continuous auditing. According to the definition, continuous auditing is “a methodology to enable the auditor to provide written assurance on matters within the responsibility of the management, with reporting contemporaneous with, or shortly after, the underlying events (Collier & Spraakman, 2025). The importance of the definition of continuous auditing is to be seen not only at the level of the process but also at the level of the concept.

The Institute of Internal Auditors expanded on this definition by defining continuous auditing as any approach through which internal or external auditors apply audit procedures on a recurring or ongoing basis (Uyar et al., 2020). Based on this definition, Hassan et al. (2023) characterised continuous auditing as a process of obtaining electronic audit evidence via totally digital accounting systems to form an objective professional opinion regarding the fairness and credibility of electronic financial information. Hazar (2020) has further expanded on the definition of continuous auditing by portraying it as a mode of financial auditing wherein audit conclusions are obtained via successive and simultaneous reporting of emerging transactional events, consequently reducing the interval between decision-relevant events and audit assurance to an almost negligible period. Thus, it is evident that all these conceptualisations of continuous auditing converge on a common theme – that is, continuous auditing is a mode of financial auditing wherein the audit process is synchronised with transactions to ensure a minimum or no gap between financial event occurrences and audit assurance. The evolution of continuous auditing has been closely linked to developments in enterprise systems, artificial intelligence, and cloud computing infrastructures.

has demonstrated that continuous auditing architectures implemented via multi-cloud infrastructures are able to offer automated threat recognition, anomaly recognition, and validation of organisational compliance via distributed transaction networks. This has expanded the scope of audit functions to move beyond financial statement auditing to a more holistic risk management function. Torkura et al. (2021) has demonstrated that continuous auditing architectures implemented via multi-cloud infrastructures are able to offer automated threat recognition, anomaly recognition, and validation of organisational compliance via distributed transaction networks. This has expanded the scope of audit functions to move beyond financial statement auditing to a more holistic risk management function. Minkkinen et al. (2022) has examined the conceptual and technological frameworks of continuous auditing of artificial intelligence systems, wherein it has been established that meta-audit capabilities are emerging to allow for the auditing of decision-making processes. Further, Al-Omush et al. (2025) has established that the integration of artificial intelligence into financial auditing processes is leading to a paradigm shift in terms of precision and transparency, wherein continuous auditing methodologies have been portrayed as the key operational mechanism via which artificial intelligence-based assurance functions are implemented.

## Objectives, Importance and Advantages of Continuous Auditing

The main purpose that underpins the implementation of CA, as presented in various literature sources, is to allow auditors to form objective professional judgments regarding the accuracy and integrity of financial information generated through RT AIS at the point when a given transaction occurs, as opposed to when a reporting period is over (Al-Omush et al., 2025). From this main purpose, a number of specific objectives

emerge. These include providing timely audit communications that maintain their decision-relevance, ensuring organisational protection through ongoing evaluation of internal control systems' effectiveness, enabling timely correction of errors before they become material misstatements, allowing uninterrupted oversight of organisations by shareholders and regulatory bodies, and maintaining objectivity and completeness of accounting information through ongoing verification processes (Eulerich et al., 2020).

Continuous auditing has multidimensional significance. From the viewpoint of risk management, it facilitates the constant assessment of internal control systems, thus minimizing the likelihood of undetected weaknesses in such systems over intervals of traditional auditing processes (Cardoni et al., 2020). With regard to the quality of information, it has a direct impact on enhancing the qualitative attributes of the basic premises on which the information provided by accounting systems is deemed to have value, such as the attributes of 'relevance' and 'reliability,' by minimizing the interval of time between the generation of such information and the validation thereof from a near-instantaneous perspective to a traditional interval of extended reporting cycles (Hussain, 2021). With regard to the issue of operational efficiency, it has a direct impact on minimizing the resource requirements associated with traditional auditing processes by facilitating the automation of routine transaction testing, thus freeing the professional skills of the auditor to focus on more risky forms of analytical procedures. From the viewpoint of governance, it has a direct impact on enhancing the accountability of management to stakeholders through the constant validation of financial data, thus minimizing the scope for earnings manipulation (Fowler, 2023).

Indeed, the above theoretical propositions are substantiated by empirical evidence. Cardoni et al. (2020) showed that the adoption of continuous auditing and data mining techniques for strategic risk management and anti-corruption activities creates quantified value in digital business environments, as organisations that adopted the technology had lower rates of financial reporting and regulatory non-compliance. Torkura et al. (2021) also showed that compared to traditional audit cycles, continuous auditing significantly speeds up threat responses within complex ISs. Overall, the above findings support the theoretical propositions made in the CA literature and provide a solid empirical basis to support the claim that CA adoption significantly improves accounting information disclosure quality (Goldstein, 2023).

**Qualitative Features of Accounting Information**

The conceptual framework for financial reporting as adopted by the International Accounting Standards Board has established a structured hierarchy of qualitative characteristics that determine the decision-usefulness of accounting information (Barker et al., 2020). At the top of the hierarchy of qualitative characteristics for decision-usefulness of accounting information are the two fundamental qualitative characteristics: 'relevance' and 'faithful representation.' The presence of both the

characteristics at the same time has been regarded as the prerequisite for decision-usefulness. The 'enhancing qualitative characteristics' such as 'comparability,' 'verifiability,' 'timeliness,' and 'understandability' play the role of reinforcing the decision-usefulness of the information that has both 'relevance' and 'faithful representation' simultaneously, yet these characteristics cannot make up for the lack of the two fundamental qualitative characteristics (Neel & Safdar, 2024).

Within such an approach, the concept of relevance is related to the degree to which financial information is able to affect the decisions made by users through its contribution to the assessment of past, current, and/or future economic events (Elsiddig Ahmed, 2020). The three main components of relevant financial information include the presence of a predictive value, which is related to the provision of inputs that enable users to build expectations regarding future outcomes. The presence of a confirmatory value is also important and is related to the provision of feedback that enables users to build on their previous expectations. Materiality is related to the entity's specific thresholds and is used to define the degree to which an omission or a misstatement is able to affect users' decisions. Empirical findings by Chen et al. (2022) support the theoretical proposition regarding the impact of using advanced techniques in financial data processing on the relevance dimension of accounting information quality.

Faithful representation, which includes the reliability component of the earlier conceptual frameworks and is similar to the concept of credibility in the Iraqi professional context, implies the accuracy of financial representation to suitably represent the underlying economic phenomenon in a complete, neutral, and free-from-error manner (Barker et al., 2020). Completeness implies the inclusion of all the information required to understand the phenomenon being represented, subject to cost-benefit considerations. Neutrality implies the selection and representation of financial information without bias, without favoring specific user groups or specific outcomes (Fowler, 2023). Freedom from error does not imply the absence of errors in the financial information, but it does imply the proper design, description, and application of the processes employed to obtain financial information, even where such processes include estimation and professional judgment (Resnik & Hosseini, 2025). Empirical research has also established the link between audit quality and the basic qualitative characteristics of financial information. Abdollahi et al. (2020) found that auditor attributes such as report quality and auditor size have a significant impact on the value-relevance of accounting information, thus confirming the empirical link between audit methodology and basic information qualities. In a similar vein. Similarly, Neel and Safdar (2024) found that the joint contingencies of relevance, faithful representation, and comparability are subject to the overall financial reporting environment and are all undermined when the quality of reporting deteriorates.

### Continuous Auditing and Qualitative Characteristics: The Theoretical Linkage

The theoretical channels through which continuous auditing enhances the relevance of accounting information can be identified through the following three mechanisms (Cardoni et al., 2020). First, the removal of reporting lags through the implementation of real-time audit processes directly enhances the timeliness dimension of relevance, so that information is received by decision-makers at a time when it still has the ability to affect economic decisions (Behnampour & Momeni, 2025). Second, the shift from audit sampling to the examination of the entire population enhances the predictive and confirmatory value of the information, so that assurance is provided through the totality of the transactions processed by the organization, not just a sample of them. Third, the continuous monitoring of financial information for anomalies and inconsistencies enhances the confirmatory value of the information, so that feedback is provided about the congruence between the transactions processed by the organization and the underlying economic reality (Hassan et al., 2023).

The reinforcement of credibility and reliability through continuous auditing occurs through associated but differentiated paths. The likelihood of material misstatements going undetected is substantially minimized due to automated and uninterrupted processes of verifying the accuracy of transactions, thereby strengthening the freedom-from-error aspect of faithful representation (Hashin & Wan Fauzi, 2025). The uninterrupted processes of monitoring managerial override transactions and unusual patterns of transactions contribute to neutrality through limiting opportunities for selective distortion of financial information between audit cycles (Fowler, 2023). In addition, the dynamic nature of continuous audit reports allows for timely and comprehensive disclosure of significant events, thereby strengthening the completeness aspect of faithful representation. Sapiri (2024) asserted that the auditor's capability to address and mitigate financial crises is substantially enhanced through continuous audit methodologies, which allow for early identification of distress signals before these disruptions become systemic. Similarly, King and McKennie (2023) concluded that audit quality, which is expressed through the rigor, comprehensiveness, and timeliness of audit procedures, is the primary determinant of financial reporting transparency, and that continuous auditing is the highest form of audit quality that is technologically feasible.

## RESEARCH METHODOLOGY

### Research Design and Methodological Framework

In terms of research design, descriptive-analytical design can be described as suitable for the current study since it is designed to measure the magnitude and direction of the relationship between an independent explanatory variable (i.e., continuous auditing) and dependent outcome variables (relevance and credibility and reliability). In addition,

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the research design employed in the study did not involve any manipulation of the independent variable. The descriptive part provides an organized perspective of perceptions held by professionals concerning how continuous auditing contributes to improving accounting information quality. In turn, the analytical part of the design employs inferential statistics to examine the hypotheses set in relation to the magnitude and statistical significance of the relationships between continuous auditing and qualities of accounting information. This type of study is consistent with traditions of accounting literature, whereby judgmental survey instruments were used to measure audit quality constructs (Uyar et al., 2020).

In terms of scope, the present study is limited to companies listed at the Iraqi stock exchange and to auditing firms licensed to provide auditing services in Iraq. At the same time, it is important to note that the study is confined within a specific period starting from 21 September 2025 and ending on 15 December 2025. Furthermore, in terms of the population studied, this population consists of academic accountants who conduct research in the areas of accounting and auditing. The study also targets practicing accountants and financial auditors who work in both private and public institutions. The study employed a stratified random sampling technique to ensure that all relevant demographic groups were represented proportionally. This includes gender, age, educational level, and professional experience. This reduces any potential bias associated with the study. The study is therefore generalizable to the larger population of professional accountants within Iraq (Salehi, 2024).

## RESULTS

### Sample Description

A total of 85 questionnaires were distributed, and as indicated in Table 1, 75 were returned and considered valid for the purpose of the analysis, representing a response rate of 88.2%. There were no cases of missing data to exclude in the process, and it can thus be said that the process was virtually exhaustive.

**Table 1: Study Population, Distribution, and Response Summary**

| Population | Distributed % | Distributed (N) | Returned (N) | Valid for Analysis | Study Sample |
|---|---|---|---|---|---|
| 85 | 100% | 85 | 75 | 75 | 75 |

**Source:** Authors' Primary Data. Response Rate = 88.2%.

Table 2 this implies that the proportion of females who took part in the study was 31% (n = 23), while the proportion of males was 69% (n = 52). This is a reflection of the dominance of males in the accounting and auditing profession. However, the proportion of females has been increasing over the last decade, implying a gradual diversification of the profession by gender.

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**Table 2: Sample Distribution by Gender**

| Gender | Distributed | Returned | Sample % |
|---|---|---|---|
| Male | 58 | 52 | 69% |
| Female | 27 | 23 | 31% |
| **Total** | 85 | 75 | 100% |

**Source:** Authors' Primary Data.

Table 3 illustrates that the majority of respondents fall in the 45 to under 50 years age bracket, which is 32%, then 35 to under 45 years, which is 24%, 25 to under 35 years is 17%, over 50 years is 15%, and under 25 years is 12%. The distribution shows that more than half of the respondents are 35 years and above.

**Table 3: Sample Distribution by Age Group**

| Age Group | Distributed | Returned | Sample % |
|---|---|---|---|
| Less than 25 Years | 11 | 10 | 12% |
| 25 – less than 35 | 14 | 12 | 17% |
| 35 – less than 45 | 19 | 17 | 24% |
| 45 – less than 50 | 28 | 25 | 32% |
| More than 50 | 13 | 11 | 15% |
| **Total** | 85 | 75 | 100% |

**Source:** Authors' Primary Data.

Table 4 The educational qualifications of the participants are presented in Table 4. The largest percentage of the participants who possessed the highest educational qualifications was found to be the group of participants who possessed doctorate qualifications, with 39% of the participants possessing the said qualification. The percentage of participants who possessed master's qualifications was found to be 34%, while the percentage of the participants who possessed bachelor's qualifications was found to be 27%. The large percentage of the participants who possessed postgraduate qualifications, i.e., 73%, adds to the overall reliability of the professional judgments obtained through the questionnaire since the participants possessed the relevant subject matter expertise.

**Table 4: Sample Distribution by Educational Attainment**

| Qualification | Distributed | Returned | Sample % |
|---|---|---|---|
| Bachelor's Degree | 22 | 20 | 27% |
| Master's Degree | 30 | 24 | 34% |
| Doctoral Degree (PhD) | 33 | 31 | 39% |
| **Total** | 85 | 75 | 100% |

**Note:** Postgraduate-qualified respondents (Master's + PhD) = 73% of valid sample. Source: Authors' Primary Data.

Table 5 displays the distribution of professional experience among the respondents. The majority of the sample consisted of individuals with 10 to less than 15 years of experience (37%, n = 30), while others had 5 to less than 10 years (28%, n = 21), over 15 years (20%, n = 14), and less than 5 years (15%, n = 10) of professional experience. This distribution shows that most of the sample had significant professional experience in auditing and

accounting, with 85% of the sample having five or more years of professional practice in the field, thus improving the construct validity of their opinions on the effect of continuous auditing on financial reporting quality.

**Table 5: Sample Distribution by Years of Professional Experience**

| Years of Experience | Distributed | Returned | Sample % |
|---|---|---|---|
| Less than 5 Years | 12 | 10 | 15% |
| 5 – less than 10 | 25 | 21 | 28% |
| 10 – less than 15 | 32 | 30 | 37% |
| More than 15 Years | 16 | 14 | 20% |
| **Total** | 85 | 75 | 100% |

**Source:** Authors' Primary Data.

## Instrument Development and Reliability Testing

For collecting data in the research, the author used a structured questionnaire that included two major axes both of which were directly related to dependent variables in the research. The first axis included 10 items that were aimed at assessing the influence of CA on the relevance of accounting information through such aspects as its predictive value, confirmatory value, timeliness, and other components of relevance (IASB, 2018). Axis two, again consisting of 10 items, focused on the impact of continuous auditing on the credibility and reliability of accounting information, covering aspects such as the accuracy, objectivity, and completeness of the information, the absence of error, the faithful representation of the information, and so forth. The five-point Likert scale was used to evaluate the responses, ranging from 1, which represented "strongly disagree," to 5, representing "strongly agree." (Uyar et al., 2020). The content validity was achieved through an expert panel comprising five academics specializing in financial accounting and auditing, and five senior auditing practitioners. The clarity, relevance, and adequacy of items to adequately cover theoretical constructs were also considered. The Cronbach alpha coefficients were used to measure the internal consistency reliability. The Cronbach alpha coefficient for the entire instrument was 0.85, which is higher than the minimum requirement of 0.70 to indicate acceptable reliability levels for social sciences research. (Neel & Safdar, 2024). The Cronbach alpha coefficient for Axis One was 0.83, while that of Axis Two was 0.86. This is a clear indication that both subscales have sufficient internal consistency reliability. The high coefficients also indicate confidence in the instrument as a measure for hypothesis testing, implying that variations in data are not due to errors.

## Descriptive Statistics: Effect of Continuous Auditing on Relevance

Descriptive statistics for the ten items comprising Axis One (relevance) are provided in Table 6. The mean score for the axis was 4.38 (SD = 0.690), which was classified as 'very high' in terms of the five-point Likert scale and shows a clear and strong consensus

on the part of the respondents regarding the ability of continuous auditing to effectively enhance relevance. The variation in standard deviations from one item to another, in this case ranging from 0.600 to 0.730, signifies high levels of agreement among the respondents coupled with low dispersion in the responses, which is indicative of an overall belief in the relevance enhancing abilities of continuous auditing.

**Table 6: Descriptive Statistics of the Effect of Continuous Auditing on Relevance of Accounting Information (Axis One, N = 75)**

| No. | Item Description | Mean | Std. Dev. | Response Level | Relative Rank |
|---|---|---|---|---|---|
| 1 | Continuous auditing facilitates the timely provision of accounting information, thereby enhancing its decision relevance. | 4.46 | 0.620 | Very High | 3 |
| 2 | Continuous auditing generates effective and decision-useful accounting information. | 4.54 | 0.610 | Very High | 2 |
| 3 | Continuous auditing reduces errors and inconsistencies in financial reports, strengthening information quality. | 4.57 | 0.600 | Very High | 1 |
| 4 | Continuous auditing contributes to real-time reporting of audit outcomes, increasing information relevance at the moment of need. | 3.95 | 0.730 | High | 10 |
| 5 | Continuous auditing enhances decision makers' ability to evaluate investment alternatives through relevance-augmented information. | 4.06 | 0.670 | Very High | 7 |
| 6 | Continuous auditing provides timely feedback on historical performance, identifying organizational strengths and weaknesses. | 4.12 | 0.690 | Very High | 5 |
| 7 | Continuous auditing enhances the confirmatory value of accounting information by verifying consistency with prior expectations. | 4.01 | 0.700 | Very High | 8 |
| 8 | Continuous auditing generates strong predictive indicators that materially influence the decisions of report users. | 4.18 | 0.660 | Very High | 4 |
| 9 | Continuous auditing provides flexible, context-responsive information that supports appropriate economic decisions. | 3.98 | 0.710 | High | 9 |
| 10 | Continuous auditing reduces information asymmetry between management and stakeholders, improving overall report quality. | 4.07 | 0.660 | Very High | 6 |
| **Overall** | **Composite Mean — All Ten Relevance Items** | **4.38** | **0.690** | **Very High** | — |

**Note:** Scale: 1 = Strongly Disagree; 5 = Strongly Agree. Response Level Classification: Very High = Mean ≥ 4.01; High = Mean ≥ 3.41. Items ranked by mean in descending order. Source: Authors' Primary Data.

Item 3 scored highest on both means and standard deviation (mean = 4.57, SD = 0.600). This was true for about 94 percent of the respondents, who indicated 'very high' agreement with the statement, likely reflecting a broad professional recognition of this effect. The lowest-ranked item (Item 4; mean = 3.95; SD = 0.730), while still in the

'high' category on the five-point scale, was about real-time reporting of the results of the audits. This likely reflects a recognition among respondents that real-time reporting of the results of audits is not yet fully achieved in the Iraqi environment, even though it has great potential to further enhance relevance.

## Descriptive Statistics: Effect of Continuous Auditing on Credibility and Reliability

Axis Two, which deals with credibility and reliability, is presented in Table 7. This axis comprises 10 items, with an overall mean of 4.28 and a standard deviation of 0.720. This shows a high level of agreement among the respondents about the impact of continuous auditing on the qualitative characteristics of financial statements. The item with the highest mean was item 4, which deals with the alignment of accounting information with the underlying economic events, with a mean of 4.52 and a standard deviation of 0.620. In this item, 91% of the respondents showed agreement. On the other hand, the item with the lowest mean was item 5, which deals with the supervision and follow-up of all activities, with a mean of 3.90 and a standard deviation of 0.730. Despite the low mean, the level of agreement remains high.

**Table 7: Descriptive Statistics of the Effect of Continuous Auditing on Credibility and Reliability of Accounting Information (Axis Two, N = 75)**

| No. | Item Description | Mean | Std. Dev. | Response Level | Relative Rank |
|---|---|---|---|---|---|
| 1 | Continuous auditing employs systematic job rotation protocols, enhancing the independence and credibility of audit outcomes. | 4.02 | 0.690 | Very High | 7 |
| 2 | Continuous auditing improves decision-making capacity and confidence in the accuracy of accounting results. | 4.09 | 0.670 | Very High | 6 |
| 3 | Continuous auditing enables early detection and correction of inaccurate financial information. | 4.16 | 0.640 | Very High | 4 |
| 4 | Continuous auditing ensures that accounting information faithfully aligns with the underlying economic events it represents. | 4.52 | 0.620 | Very High | 1 |
| 5 | Continuous auditing extends supervisory coverage to all organizational activities, enhancing the credibility of financial statements. | 3.90 | 0.730 | High | 10 |
| 6 | Continuous auditing produces accurate, verifiable, and reliable financial information. | 4.20 | 0.640 | Very High | 3 |
| 7 | Continuous auditing is characterized by objectivity, neutrality, and professional independence. | 3.98 | 0.760 | High | 8 |
| 8 | Continuous auditing reduces the scope for fraud and information manipulation through continuous monitoring. | 3.92 | 0.780 | High | 9 |
| 9 | Continuous auditing enhances user confidence in the disclosure of material accounting information. | 4.48 | 0.630 | Very High | 2 |

| | | | | | |
|---|---|---|---|---|---|
| 10 | Continuous auditing is conducted in conformity with internationally accepted auditing standards. | 4.10 | 0.650 | Very High | 5 |
| **Overall** | **Composite Mean — All Ten Credibility & Reliability Items** | **4.28** | **0.720** | **Very High** | — |

**Note:** Scale: 1 = Strongly Disagree; 5 = Strongly Agree. Response Level Classification: Very High = Mean ≥ 4.01; High = Mean ≥ 3.41. Source: Authors' Primary Data.

The second-highest ranked item (Item 9; mean = 4.48; SD = 0.630) pertained to the enhancement of confidence in the disclosure of material information, reflecting the trust-building aspect of credibility that is reinforced through continuous, real-time verification (Sapiri, 2024).

## Hypothesis Testing and Regression Analysis

The hypotheses were tested using simple linear regression, with continuous auditing as the independent variable and each dimension of qualitative characteristics as a dependent variable. The use of simple linear regression is considered appropriate because of the metric properties of the Likert scale composite scores aggregated into a single figure, the theoretical basis for assuming a causal relationship between the independent and dependent variables, and the adequacy of the sample size to support regression inference at a particular level of significance (Eulerich et al., 2020).

## Hypothesis One: Effect of Continuous Auditing on Relevance

Table 8 The summary of the results of the regression analysis on the effect of continuous auditing on information relevance is provided in the following table. The Pearson correlation coefficient (R = 0.882) reveals a strong positive linear relationship between continuous auditing and relevance, implying that relevance is positively and linearly related to the level of adoption of continuous auditing. The coefficient of determination ($R^2$ = 0.780) reveals that 78.0% of the variance in information relevance scores is explained by the independent variable, which is a very high value for a social science research with a single predictor variable in the regression equation. The adjusted $R^2$ (0.775) also reveals the robustness of the value of $R^2$ by adjusting for the sample size and the number of predictors in the regression equation. The F-statistic (F = 160.121) is statistically significant at $p < 0.001$ (Sig. = 0.000), implying that the regression model is highly significant and thus supports the rejection of H10 at the 0.001 level of significance.

### Table 8: Simple Linear Regression: Effect of Continuous Auditing on Information Relevance — Model Summary

| Predictor Variable | R | $R^2$ | Adjusted $R^2$ | F | Sig. |
|---|---|---|---|---|---|
| Continuous Auditing | 0.882 | 0.780 | 0.775 | 160.121 | 0.000 |

**Note:** Dependent Variable: Relevance of Accounting Information. $R^2$ = 0.780 indicates that 78% of variance in relevance is explained by continuous auditing. F(1, 73) = 160.121, $p < 0.001$. **Source:** SPSS v.26 Output.

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Table 9 presents the unstandardized and standardized regression coefficients. The unstandardized regression coefficient shows that a one-unit change in the continuous auditing composite score results in a 0.840-unit change in the information relevance composite score, given a constant level of all other variables. The standardized regression coefficient, beta, is 0.882, which is the same as the correlation coefficient, R. This confirms the absence of multicollinearity in the model, which has only one predictor. It shows the strength of the effect of continuous auditing on information relevance in standardized units (Neel & Safdar, 2024). The constant term, 0.845, is the expected value of the information relevance score when the continuous auditing predictor is zero. The regression equation is:

$$\text{Relevance} = 0.845 + 0.840 \times (\text{Continuous Auditing})$$

**Table 9: Simple Linear Regression: Effect of Continuous Auditing on Information Relevance — Coefficient Estimates**

| Predictor | Unstandardized B | Std. Error | Standardized β |
|---|---|---|---|
| Constant | 0.845 | 0.242 | — |
| Continuous Auditing | 0.840 | 0.062 | 0.882 |

**Note:** Regression Equation: Relevance = 0.845 + 0.840 × (Continuous Auditing). All coefficients significant at $p < 0.001$. Source: SPSS v.26 Output.

## Hypothesis Two: Effect of Continuous Auditing on Credibility and Reliability

Table 10 presents the regression model which explains the effect of continuous auditing on credibility and reliability. From the results, it is evident that there is a strong positive relationship between the variables since the correlation coefficient is R = 0.860. The regression model is able to explain 73.4% of the variance of the dependent variable, the composite score of credibility and reliability, since $R^2 = 0.734$. The results are further supported by the fact that the regression model is robust since the adjusted $R^2 = 0.727$. The F-statistic is significant at $p < 0.001$ since Sig. = 0.000, thereby rejecting the null hypothesis H20 and accepting the alternative hypothesis.

**Table 10: Simple Linear Regression: Effect of Continuous Auditing on Credibility and Reliability — Model Summary**

| Predictor Variable | R | $R^2$ | Adjusted $R^2$ | F | Sig. |
|---|---|---|---|---|---|
| Continuous Auditing | 0.860 | 0.734 | 0.727 | 121.056 | 0.000 |

**Note:** Dependent Variable: Credibility and Reliability of Accounting Information. $R^2 = 0.734$ indicates that 73.4% of variance in credibility/reliability is explained by continuous auditing. $F(1, 73) = 121.056$, $p < 0.001$. Source: SPSS v.26 Output.

Table 11 presents the coefficient estimates for Hypothesis Two. The unstandardized coefficient (B = 0.664; SE = 0.061) reveals that for every one-unit increase in the continuous auditing composite score, the credibility and reliability composite score

increases by 0.664 units. This value is lower than the unstandardized coefficient for the relevance construct (B = 0.840), which aligns with the theoretical expectation that credibility and reliability build more gradually and accumulate through the development of sustained trust rather than through sudden increases in relevance (Hussain, 2021; Salehi, 2024). The standardized beta (β = 0.860) confirms a substantial standardized effect. The corresponding regression equation is:

$$\text{Credibility and Reliability} = 1.257 + 0.664 \times (\text{Continuous Auditing})$$

**Table 11: Simple Linear Regression: Effect of Continuous Auditing on Credibility and Reliability — Coefficient Estimates**

| Predictor | Unstandardized B | Std. Error | Standardized β |
|---|---|---|---|
| Constant | 1.257 | 0.264 | — |
| Continuous Auditing | 0.664 | 0.061 | 0.860 |

**Note:** Regression Equation: Credibility and Reliability = 1.257 + 0.664 × (Continuous Auditing). All coefficients significant at $p < 0.001$. Source: SPSS v.26 Output.

## Discussion of Findings

The findings from the empirical investigation provide sufficient evidence to support the hypothesis that continuous auditing is a significant variable in explaining the basic qualities of accounting information in the Iraqi professional accounting context. All null hypotheses were effectively rejected at an alpha level of 0.001, with the significant $R^2$ values being 0.780 for information relevance and 0.734 for credibility. Additionally, the findings provide high descriptive statistics values with axis means of 4.38 for information relevance and 4.28 for credibility. The findings present a strong case to justify the significance of continuous auditing. The conclusion that 78.0% of the variance for information relevance can be attributed to continuous auditing is significant in social sciences studies, since one-predictor models rarely account for such a large proportion of variance. This finding is significant in the sense that it indicates that continuous auditing is not just a single factor out of many other factors affecting the relevance of accounting information. Rather, it is a key factor that significantly influences the relevance of accounting information. The findings are consistent with the theoretical arguments of Cardoni et al. (2020), who posited that real-time audit processes fundamentally alter the information-usefulness calculus by removing the temporal gaps that drive relevance loss in periodic auditing systems (Goldstein, 2023).

The top-rated item in the relevance dimension was Item 3, ‘continuous auditing reduces errors and inconsistencies in financial reports’ (mean = 4.57). This reflects a sophisticated professional understanding of how continuous auditing impacts relevance. Respondents realized that it is not merely a matter of speed that is enhanced, but also that a quantum leap in terms of accuracy is achieved through a comprehensive verification of all transactions, as opposed to a sampling approach that relies on

estimation. This demonstrates that Iraqi accounting professionals have a clear understanding of how continuous auditing impacts relevance and that it is not merely a function of speed. This is a critical distinction with important implications for how continuous auditing is implemented and promoted (Hassan et al., 2023). The result that 73.4% of variance is explained by continuous auditing in both credibility and reliability also demonstrates that both dimensions of fundamental qualitative characteristics can be effectively influenced by a single methodological intervention.

The difference in unstandardized beta coefficients between the two regression equations also has important implications. In other words, the difference between 0.840 and 0.664 is a function of how much more sensitive respondents perceive that changes in procedures will be to enhancing relevance, as opposed to credibility. The latter is a function of trust and will build gradually over time. It is possible that respondents perceive that it is only after a number of cycles that the impact of continuous auditing will become visible. Indeed, it is possible that it is only after a number of cycles that the full impact of continuous auditing will become visible. (Minkkinen et al., 2022; Sapiri, 2024).

## CONCLUSION, RECOMMENDATIONS, AND IMPLICATIONS

### Conclusion

The present research offers compelling empirical support to the proposition that continuous auditing has a statistically significant and substantively positive effect on the two basic qualitative characteristics of accounting information—relevance and credibility/reliability—in the Iraqi accounting and auditing community. The following are the four basic propositions that emerge from the combined theoretical and empirical analyses: First, the basic qualitative characteristics of accounting information are the key factors in the usefulness of financial reporting, and their achievement must be systematically supported by the auditing methodology. Any audit approach that does not optimise relevance and faithful representation of accounting information in financial reporting makes such reporting insufficient for informed economic decisions. Second, continuous auditing has a material effect on the relevance of accounting information by removing reporting lags, ensuring the comprehensive reporting of transactions, and delivering real-time audit results to maximise the usefulness of accounting information at the time when its predictions and confirmatory value are most informative. Third, continuous auditing has a significant effect on the credibility and reliability of accounting information by enabling accurate corporate disclosures in real time, allowing for the comprehensive detection of errors and discrepancies in reporting, and supporting mechanisms for correcting errors and discrepancies in a timely manner to prevent the propagation of misstatements in financial reporting. Fourth, the quantitative effect of continuous auditing on relevance and credibility/reliability—$R^2$ =

0.780 and $R^2 = 0.734$, respectively—indicates a strong effect in establishing continuous auditing as the main determinant of accounting information quality.

## Policy Recommendations

From the above analysis, there are five recommendations which can be put forward. Firstly, it is suggested that the regulatory organizations governing the Iraqi accountancy sector, such as the Iraqi Board of Accountants and Auditors, ought to take the steps necessary to incorporate the continuous auditing standards within the regulatory regime of the Iraqi national audit. This way, there will be guidelines available to help indicate the minimum standards of continuous monitoring that should be carried out during any audit in the case of a digitally integrated accounting system (Al-Omush et al., 2025). Secondly, accounting and auditing curricula should integrate continuous auditing methods and techniques within the educational process. Thirdly, professional accounting institutions should invest in structured continuing professional development courses that focus on various tools of continuous auditing, data analytics, and automated monitoring systems. It is also important to note that these institutions should be able to collaborate with technology providers to ensure that these courses are practically applicable. Fourthly, economic entities, particularly listed companies and large auditing firms, should be encouraged to install continuous auditing technology as a measure to enhance their governance standards. The benefits of improved financial reporting standards will be a motivation to these economic entities to adopt continuous auditing technology, given that it will result in a number of benefits, such as enhanced investor confidence, less regulatory pressure, and a lower cost of capital (Cardoni et al., 2020; Hussain, 2021). Fifthly, a national guidance framework that includes a manual of various continuous auditing methodologies, models, and techniques should be developed and disseminated to all economic entities in Iraq. This will ensure that the implementation of continuous auditing is accelerated and standardized throughout the country.

## Theoretical Implications and Future Research

Theoretically, this study contributes to the body of research on accounting information quality by providing an empirical basis for supporting the relationship between audit methodology and fundamental qualitative characteristics, while also incorporating a developing economy dimension to offer a contrasting perspective to the majority of research based on developed economies (Abdollahi et al., 2020). This study also makes a significant contribution to the auditing body of research by providing, for the first time in Iraq, quantified measures of the explanatory potential of continuous auditing on both aspects of basic qualitative characteristics. Further research should focus on the dynamic development of credibility under continuous auditing, utilize experimental or quasi-experimental research designs to isolate causal effects of specific aspects of continuous auditing, and expand on the research to incorporate specific sectors such as

banking, manufacturing, and government entities. Moreover, research should also focus on how the size of the quality-enhancing effect of continuous auditing varies depending on firm size, audit firm quality, or digital infrastructure. Another avenue for research is to conduct comparative studies on economies within the MENA region that experience similar conditions to Iraq.

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