

Role of Internal Auditor in Dealing with Computer Networks Technology - Applied Study in Islamic Banks in Jordan

Atallah Ahmad Alhosban¹, Mohammed Al-Sharairi¹

¹Associated Professor, Faculty of Administrative and Financial Sciences, Aqaba University of Technology, Jordan

²Assistant Professor, Accounting Department, Irbid National University, Jordan

Correspondence: Atallah Ahmad Alhosban, Associated Professor, Faculty of Administrative and Financial Sciences, Aqaba University of Technology, Jordan.

Received: April 6, 2017

Accepted: May 18, 2017

Online Published: May 26, 2017

doi:10.5539/ibr.v10n6p259

URL: <https://doi.org/10.5539/ibr.v10n6p259>

Abstract

The aim of the study was to identify Role of internal auditor in dealing with computer networks technology - Applied study in Islamic banks in Jordan -. The objectives were to identify the role of the computer networks that are installed for the first time in addition to the role of the auditor in the physical components of computer networks and maintenance. The study community consists of internal auditors in Islamic banks or financial institutions, a total of 101 questionnaires were distributed and 89 questionnaires were retrieved for statistical analysis. A single sample test was used to test the hypotheses of the study. The arithmetic mean and the alpha test were used to find the internal consistency rate of the study sample. The most important results of the study: the presence of the impact of computer networks on the internal audit work environment both in the installation of the computer for the first time or provide the physical components of computer networks. The most important recommendations: The need to hold seminars and conferences using technology tools and their effects on the environment of internal auditing or external auditing or accounting environment in general.

Keywords: internal auditor, networks, Islamic banks

1. Introduction

1.1 Introduce the Problem

Computer networks are an IT tool that should be used by all employees of banks in general and Islamic banks in particular, as they are the most widely used means of exchanging information among employees. This means that the internal audit department needs to transfer and exchange information with the different parties in the bank. This necessitates that the internal auditor should be proficient in dealing with computer networks technically and academically so that it has a degree of stability and credibility in the nature of the information that is exchanged and have an impact on the decision-making in banks. Also, most previous studies focused on the work of the auditor with the tools of information technology in general and did not focus on computer networks in terms of the installation process in addition to technical information Maintenance and handling. The Islamic banks in Jordan rely on computer networks to rely heavily on the exchange of new information with parties inside and outside the bank, which means that there should be more than one dealing with computer networks so that there is greater control over the mechanism of information exchange. This study is aimed at identifying the new functions of internal auditors as a result of increasing the use of computer networks in Islamic banks in Jordan, in addition to determining how the internal auditor deals with the physical components of computer networks to serve the objectives of internal auditing in general. This study presents the new functions of the internal auditor in dealing with computer networks in terms of their components and dealing with them in terms of maintenance and reliability. This study will identify the types of computer networks, and determine the role of internal auditor in dealing with the physical components of computer networks and how to deal with them in terms of maintenance. The technological developments make the accounting programs a permanent need for modification and development in line with the work of the banks or the developments in which they operate, which means also the development of computer networks to suit the development of computerized accounting programs by providing or relying on the providers of computer networks and increase the length of the guarantee and the possibility of amendment to it. Blame the matter as well as increase the maintenance period as much as possible.

These modern functions have imposed on the internal auditor or internal audit new functions that did not exist in the previous internal audit environment. Therefore, the problem of the study is trying to answer the following questions:

- 1- Does the internal auditor of Islamic banks in Jordan audit the physical components of computer networks efficiently and effectively when they are newly installed?
- 2- Does the internal auditor of the Islamic banks in Jordan ensure the reliability of computer networks to ensure the stability of financial information efficiently and effectively?

1.2 Explore Importance of the Problem

The information technology tools, especially the computer networks, are usually controlled by the computer department only, which means that the other departments in the bank, for example, do not know how to exchange information between employees and the stability of computer networks in the transfer of information between the parties involved. The Internal Audit Department is a database of financial information and non-financial information for various stakeholders. Therefore, new functions required the auditor to know and deal with them to ensure the reliability of the exchange of information to the parties involved, which introduced new functions such as ensuring the reliability of computer networks and physical components and how to maintain them. Therefore, the importance of the study of the following:

- 1 - It provides a theoretical framework for the new functions of internal auditing in dealing with one of the most important tools of information technology are computer networks.
- 2 - It introduces the new functions of internal audit by focusing on computer networks only to serve the internal audit objectives of evaluating the effectiveness of internal control.
- 3 - to link the electronic work environment with the internal audit work environment in terms of the components of computer networks and the role of internal auditor and the role in the maintenance and reliability.
- 4 - The computer networks represent the center of exchange of data and information in banks. The internal audit is a database of the different departments in the banks, which means the need to find the role of the internal auditor in the computer networks without interfering with the role of computer circuits in computer networks.
- 5 - Islamic banks in Jordan are considered to be one of the sectors most applicable to IT tools, especially computer networks, which means that the role of the internal auditor in communicating data and information among related parties.

1.3 Describe Relevant Scholarship

1.3.1 Previous Studies

- 1 - Deihani study (2016) "The role of electronic auditing in the development of auditing performance in the State of Kuwait".

The aim of this study is to determine the impact of electronic auditing on computer networks, databases and team work in the development of auditing performance in the State of Kuwait. The study community is represented by the external audit offices in the State of Kuwait. The questionnaire was used as a main tool in obtaining the study data. Statistical methods were used such as: arithmetic mean, standard deviation, and sample sampling. One of the most important results of the study is the presence of an average impact in the use of electronic auditing tools, which positively affected the development of the audit process in the State of Kuwait. The most important recommendations of the study: the need to develop legislation or instructions to determine the nature of the work of the internal auditor and external auditor in dealing with the various tools of information technology used in the audit process.

- 2 - Jamran Study (2016) "The impact of the use of IT tools on the public budget in the State of Kuwait".

The aim of this study was to highlight the use of computer technology tools and computer networks to prepare and implement the general budget in Kuwait. The questionnaire was used to obtain preliminary data from the study sample represented by the Audit Bureau and the Ministry of Finance. The standard and arithmetic methods were used, the most important results of the study: the existence of a reasonable degree in the presence of the impact of computer networks in the transfer of data revenue and expenditure of the state through the definition of powers and responsibilities. One of the most important recommendations: to expand the use of information technology tools commensurate with the development in the preparation of the general budget in the State of Kuwait.

- 3 - The study of Alhosbanand Bishtawi (2015) "The role of auditor in determining the cost and benefit of auditing accounting information systems in Jordanian commercial banks.

The study aimed at showing the role of accounting programs in reducing the costs of IT tools, including computer networks, through a study on Jordanian commercial banks. A questionnaire containing the study variables was designed and distributed to external auditors in Islamic banks. Repeats, percentages, standard deviation, and simple regression testing were used to test hypotheses. The most important results of the study: The auditor to measure the costs of using IT tools. The most important recommendations: The auditor to determine the value of data or information depending on the prior identification of the level of sensitivity of information to the company.

4 - The study of Al hosbanan, Hamdan (2015) "The impact of internal auditing in dealing with the infrastructure and the risks of IT tools in Jordanian commercial banks.

The study aimed to show the role of the internal auditor in dealing with the infrastructure of the IT environment and identify the risks that can be faced through the application of computer, computer networks and accessories to the nature of the work of the internal auditors. The questionnaire was used to obtain preliminary data for the study from a random sample on the internal auditors in the Jordanian commercial banks. The use of the statistical analysis program was used in analyzing the data such as arithmetic mean, standard deviation, frequencies and percentages. The most important results: The impact of the internal auditor's handling of the infrastructure of the IT environment.

5 - Marai Study (2015) "Electronic Audit and its impact on the quality of audit at the offices and audit companies operating in Jordan.

This study aimed to identify the impact of the application of electronic auditing on the quality of auditing of the offices and auditing companies operating in Jordan. In order to achieve this objective, the study followed the analytical descriptive approach to suit the nature of the study. A questionnaire was designed as a data collection tool. 140 questionnaires were distributed, 108 of which were retrieved. (85%) of the retrieved questionnaires. The researcher used some appropriate statistical methods such as arithmetical mean, standard deviation and T test. The main findings of the study were that the use of electronic auditing has an impact on quality The audit process, because of the accuracy in the output and tabulation of data, and the auditors practice the process of electronic auditing effectively, because they realize that the electronic audit contains many advantages, which can adjust the quality of external audit. The results of the study also showed that the auditing offices and companies operating in Jordan are applying electronic auditing to a high degree. The study concluded with a number of recommendations, the most important of which is the continuation of the offices and auditing companies operating in Jordan, using electronic auditing, developing methods of applying them, and reviewing the traditional methods of external auditing in line with technological development.

1.3.2 Computer Networks

1.3.2.1 Computer Networks Concept

Networks can be defined as follows

1 - are technological tools that help in the distribution of information and the achievement of office functions with the best effort and time in the work environment that depends on the tools of information technology in the practice of its work. (Zu'bi, 2014, p. 64)

2 - is one of the modern technological tools that help to organize desktop work through the optimal use of the transfer and exchange of financial and non-financial information from one place. (Roomney, 2013, p 148)

It should be noted that computer networks can be defined as "two or more computers. These devices are connected to each other through cable wires, or wirelessly, until data and information are exchanged between them. Network devices are computers, printers, cameras, phones, servers, databases, or other devices that require connectivity to other data exchange devices

1.3.2.2 Types of Computer Networks

The forms of computer networks vary according to the purpose of their use. The forms vary according to the distribution of devices, depending on the mode and direction of data transmission or the adoption of network devices on a main server that organizes the transmission of data between them and of computer networks: (ICP , 2017 , P 21)

- 1- Linear form: Networks, which is a main line connected to all devices on the network, and used as a main transmission line of data, and if the line is disrupted the network will be completely idle.
- 2- Ring shape: In this form of network, the devices are connected directly to nearby devices. A loop-like problem. Each device in the network is connected to two other devices in the network, and the data is transmitted in this line only one way.

- 3- Stellar: Devices in this format are connected to a main device responsible for transferring data between devices within the network. If this main server is down, the whole network will be idle because there is no other way to transfer data in this format.

1.3.2.3 Benefits of Computer Networks

Computer networks are among the most inventive in the world because of their rapid and easy exchange of information and data, and the benefits of countless networks: Connecting high-priced devices to multiple devices. Computers, such as a laser printer, and a data show through this network. The ability to transfer data to other networked devices without the need to transfer data via CD and Flash memory, thus reducing time during the transfer process, as well as providing little effort. This data can be placed in a file known as the database, It is often used to connect media organizations, which place files in a date and name, for easy reference when needed, which is known as data management. Internet connectivity, which is one of the things affecting the development of technology, is connected to this network among users from all over the world; it made the world appear as a small village, and users through this network can access infinitesimal information and talk with people in different places of During which. It has made it easier for a lot of new graduates and job seekers to send CVs to different companies inside and outside the country, and to conduct interviews through these networks, without having to go to buy newspapers, to watch advertisements and then go to company headquarters to conduct the interview. Many people have money, effort, but they need to connect to the Internet first. File sharing: Data can be easily shared between different users, or accessed remotely if it is retained on other geographically distant devices. Increase storage: Access to files and multimedia, such as images and music stored on other devices within the network, and this saves a lot of storage space on many devices because of the required files on one machine only (Rene , 2017 , p48).

1.3.3 Electronic Audit

The information security audit covered topics ranging from checking the physical security of the data centers to checking the logical security of the databases and highlighting the main components of the search for means to audit these different areas. When focusing on aspects of information security technology, they can be seen as part of the IT security audit. Then often referred to as computer security audits.

1.3.3.1 The Concept of Electronic Auditing

The electronic audit defines "the auditor's use of IT tools - computer hardware, computer networks, printers, etc. - in carrying out the audit of accounting books and records in order to assess the quality of accounting operations and their effects on the financial statements (Hamdoon , 2008 , p924).

1.3.3.2 Importance of Networks Computer Audit

Became the audit using the Networks computer in the review processes very important, because it works to facilitate the review process and the reduction needed to conduct cost, and the use of information technology to help enterprises to develop and grow, by reducing the time and costs and improve the quality of the review process and provide a better basis for the exercise of professional judgment by auditors, as the auditor can be used for computer programs that benefit in the speed of implementation of the audit, and the use of checker software storage and retrieval of information and analytical review programs enable him to make comparisons and analyzes between the actual numbers And planned, and references uses special programs to help him in the process of conducting tests, helping to support decision-making process .(Alerood , 2011 , p 6).

The internal audit of computer networks as a whole depends on the level of technical knowledge possessed by the internal auditor of IT tools. Acquiring that knowledge is not easy, especially if the training budget is generally limited. Without detailed knowledge of computer networks and components, it is difficult for the internal auditor to perform the audit. In terms of maintenance and processing of data and information owned by the networks and how to communicate the accounting and financial data of the relevant parties (Oliphant, 2004, p 4).

The internal auditor should ensure that the accounting programs that rely on the computer networks have a period of maintenance, ensuring and trying to increase them as much as possible, as well as ensuring the availability of the pieces necessary to run the accounting programs of the company and the market and the possibility of identifying the possible risks of dealing with these programs and networks, Programs to change the activities and activities of the company and ensure the security policies of information and suitability to those programs and achieve these networks and accounting programs staff interest, and provide the ability to get cadres to work and continue with these programs Accounting and computer networks, which are based on communicating information to relevant parties (Al-Hosban, 2009, p. 149).

1.3.3.3 The Role of Internal Auditor in Dealing with Computer Networks

1.3.3.3.1 The Role of the Auditor in Installing a Computer Network for the First Time Must: (Oliphant (B), 2003, p 6)

- 1 - Determine the extent of the company's need to exchange certain information with other parties to determine the risks of external dealings.
- 2 - Determine the need for the company to deal with public networks such as the Internet to determine the powers of users from within or outside the company.
- 3 - Determine the level of network connectivity the company needs whether it is a temporary connection or a permanent connection.
- 4 - Determine the need for the company to connect the local network with external networks and identify external connectivity tools.
- 5 - Clearly define the roles and responsibilities of employees in terms of identifying persons authorized to maintain computer networks, identify parties that can solve problems that affect computer networks, and determine the means of human and material security on computer networks.

1.2.3.3.2 The Role of Internal Auditor on Computer Network Components (Oliphant (b), 2003, p 4)

- 1 - Identify the main components of computer networks and ensure that these components are in the company's stores.
- 2 - Confirmation of the presence of the components and ensure that access to those components only authorized staff to access those components.
- 3 - Determine whether these components conform to published standards for networks and evaluate the development of these networks and ensure that they have strong control.
- 4 - Determine the maintenance process from inside or outside the company.
- 5 - Ensure that there are no risks to financial and non-financial information exchanged through computer networks.
- 6 - Determining the ability of computer networks to adapt to the emergency conditions surrounding the company.

1.2.3.3.3 The Role of Internal Auditor in the Maintenance of Computer Networks: (P, 2003, p 5)

- 1 - Reduce staff costs in the company as much as possible.
- 2 - Develop the ability to respond quickly to the requirements of computer networks.
- 3 - Provide better maintenance of computer networks if the source of maintenance from outside the company.
- 4 - Achieving more appropriate to keep pace with new systems related to maintenance contracts from outside the company.
- 5 - Develop higher levels of design and experience of systems and maintenance of computer networks within the company.
- 6 - Mitigating responsibilities for employees if the source of maintenance from outside the company.
- 7 - Determine the risk of maintenance from outside the company on the security of information within the company if the source of maintenance from outside the company.

1.4 State Hypotheses and Their Correspondence to Research Design

1.4.1 State Hypothesis

- 1 - The internal auditor at the Islamic banks in Jordan does not review the physical components of newly installed computer networks efficiently and effectively.
- 2 - The internal auditor of Islamic banks in Jordan does not verify the reliability of computer networks to ensure the stability of financial information efficiently and effectively.

1.4.2 Correspondence to Research Design

The study is based on the following sources:

- 1 - Preliminary sources: Based on the design of a questionnaire containing the variables of the study, and distributed to internal auditors in Islamic banks in Jordan in order to obtain the necessary data to help solve the problems of study.

2 - secondary sources: Based on books, references and previous studies - Master and research papers from international magazines - to cover the theoretical aspects related to the subject of the study.

2. Method

2.1 Terminology of Study

1 - Islamic banks are a financial institution to collect funds and employ them in accordance with the provisions of the Islamic Shari'a, in order to serve the Islamic Takaful community, and to achieve distribution justice with the obligation not to deal with riba-based interest (al-Husseini, 2000, p197)

2 - Internal audit it is A department, a team of consultants or other professional practitioners who provide independent, objective and objective assurance and advisory services designed to increase and improve the value of the Organization's operations and assist in the systematic and systematic achievement of its objectives with a view to assessing and improving the Organization's operations and assisting in the systematic and systematic achievement of its objectives With a view to evaluating and improving the effectiveness of governance processes, risk management and control (Alhosban, 2009, p74).

3 - The network is a collection of computers and a variety of computers (peripherals, computers, workstations, medium computers, large computers or giant) linked to each other through network nodes and media (from coaxial cables, (Such as a booster or repeater, connection collectors, a bridge or a connection path), thus forming an integrated network. In this way, any computer can benefit from the services provided by other computers connected with the network, as it is rare to use the computer in isolation from other computers.

2.2 Choosing the Method of Study

Based on the distribution of a questionnaire to the internal auditors at the Islamic banks in Jordan.

1 - Jordan Islamic Bank.

2 - Arab Islamic International Bank.

3 - Dubai Islamic Bank.

4 - Al-Rajhi Bank.

2.3 Reasons for Selecting Internal Auditors as a Community and a Sample Study

1 - Internal auditors review all transactions within the bank at 100%.

2 - The internal auditors shall be considered as a database for the various departments or parties inside and outside the Bank.

3 - The internal auditors provide the advisory role and the role of authorizing all operations within the bank.

4 - The internal auditors in the banks are using networks as a tool of audit.

2.4 Reasons for Applying the Study to the Islamic Banks in Jordan

1 - The Islamic banks in Jordan are some old ones from 1994, which is the Islamic Bank of Jordan. There are modern banks such as Dubai Islamic Bank, which means that banks are applied to computer networks. There are banks that have recently installed networks.

2 - Islamic banks in Jordan are considered one of the most economic sectors in application of information technology tools, especially networks.

3 - Islamic banks have internal audit departments of their functions to do electronic work.

2.5 Identify Subsections

This study includes the following

1 - Methodology of scientific research.

2 - theoretical framework of the study.

3 - Statistical analysis of the identification of the study.

4 - Conclusion includes findings and recommendations.

2.6 Participant (Subject) Characteristics

2.6.1 The Current Study Differs from Previous Studies

First, it is noted from previous studies that it focused on the following

1 - It is based on the IT environment in general and its impact on the work environment of the internal auditor and the external auditor

2 - It focused on the risks of using IT tools in the electronic work environment by determining the benefits and costs of using them in the audit environment in general

3 - It focused on the recruitment of information technology tools in the preparation of the budget in order to achieve control over the revenues and expenses of the state

2.6.2 Additions to the Current Study on Previous Studies

1 - It focuses on the use of one of the tools of information technology is computer networks, which contributes to the existence of specialization in the subject matter of the study

2 - It focuses on the role of internal auditor in the audit of computer networks for the first time in terms of participation in the committees to buy computer networks and accessories and the process of employment in banks

3 - It relied on the role of internal auditor in auditing the physical components of computer networks in commercial banks

4 - It focused on the role of the auditor in the maintenance of computer networks or increase the maintenance period

2.7 Sampling Procedures

Procedures for selecting the study sample

1 - The study community was composed of internal auditors in the Islamic banks in Jordan and they numbered about 101 internal auditors

2 - A simple random sample was selected in the distribution of the questionnaire to all the internal auditors in the Islamic banks in Jordan.

2.7.1 Sample Size, Power, and Precision

Sample size of the study: Questionnaires were distributed to the study community. 89 valid questionnaires were retrieved for statistical analysis and recovery rate 89% of the study population.

2.7.2 Measures and Covariates

After completing the theoretical framework of the subject of the study, statistical methods were used

1 - Percentages and frequencies in order to describe the members of the study sample

2 - The arithmetic mean and the standard deviation in order to describe the views of the study sample with the study variables

3 - Komgrove Samanrove test to identify the study of natural distribution

4 - One sample T Test test the hypotheses of the study

5 - Kronbach Alfa test in order to find the level of internal consistency between the answers of the sample members of the study.

3. Results of Field Study

3.1 Recruitment

This study began in terms of the idea in the last quarter of 2016. The questionnaire was started at the beginning of 2017 and was distributed in February 2017 and was published in the same month and then sent to the statistical analysis

3.2 Statistics and Data Analysis

The study community represents the internal auditors of the Jordanian commercial banks listed on the Amman Stock Exchange. The sample of the study is represented by the internal auditors of the Jordanian commercial banks listed in the first market. The number of internal auditors in the Jordanian banks listed in the first market was determined by 118 internal auditors. The simple random sampling method was used to distribute the survey questionnaire, and 108 questionnaires were distributed. 89 valid questionnaires were retrieved for statistical analysis. The following symbols were used when conducting the statistical analysis: Strongly agree with code 5, OK with code 4, Neutral with code 3, Disagree 2 is strongly disagree with code 1, so the average of the hypothesis is less than 3, The higher the average of the paragraph or the hypothesis of the number 3, the more the sample is directed to agree with that hypothesis or paragraph.

3.2.1 Test Credibility and Consistency

The Kronbach Alpha test was used to identify the study and found a value of 77%, which is higher than the minimum 70%. This indicates that the responses of the sample of the study have an appropriate degree of internal consistency that has a positive reflection on the credibility of the questionnaire. The value of Kronbach Alpha for the first hypothesis 81% and for the second hypothesis 74%. This also indicates that the questionnaire of the study has a degree of internal consistency between the responses of the sample of the study, whether for study in general or on the level of hypotheses.

3.2.2 Description of the Sample of the Study

Table 1. Description of the study sample by specialization

Title	Frequencies	Percentages
Accounting	64	72%
Finance	16	18%
Management	9	10%
Total	89	100%

Note from the previous table that the vast majority of the sample of the study represents accounting specialization and this is normal as the sample of the study represent the internal auditors in the banks, as the banks are appointing the specialists in accounting in the internal audit departments. This is a positive indicator of the stability and absorption of the paragraphs of the questionnaire, which gives credibility in the answer to the paragraphs of the questionnaire.

Table 2. Sample of the study by years of experience

Title	Frequencies	Percentages
Less than 5 years	24	27%
5-less than 10 years	17	19%
10-less than 15 years	15	17%
15 years and more	33	37%
Total	89	100%

It is noted from the previous table that the vast majority of the sample of the study category of more than 15 years and this is a positive reflection on the results of the study, as the subject of the study depends on the experience using IT tools, because it is based on development and improvement and continuous, which means that the experience has an important role Dealing with computer networks.

3.2.3 Test the Normal Distribution of Data

The normal distribution data using the Test One Sample Kolmogorov-Smirnov test was verified and Table (3) shows that: Test one sample Kolmogorov-Smirnov for independent, variable and dependent variables.

Variable	Value of test	Statistical significance
The role of internal auditor in dealing with computer networks that are installed for the first time	1.25	0.24
The role of internal auditor in dealing with the physical components of computer networks and maintaining them	0.86	0.62
Total	0.97	0.48

Table (3) shows that the statistical value of the One Sample Kolmogorov-Smirnov test for all variables was greater than the statistical significance level ($\alpha 0.05$), indicating that these variables follow the normal distribution. Also, based on the theory of central tendency, which states that if, the sample size is greater than (30) and has a mean (μ) and a variation (2σ), the sampling distribution of the arithmetic mean is close to normal distribution.

Discuss the hypothesis of the study with the statistical results as below:

Table 4. The views of the study sample in the first hypothesis paragraphs

Number	Paragraph	Mean	Standard deviation	Rank
1	Internal auditor need to exchange certain information with other parties is determined to determine the risk of external transactions	2.58	0.59	7
2	An Internal Auditor deal with public networks such as the Internet is determined to determine the powers of users within or outside the company	3.76	0.93	4
3	Internal auditor determined whether it is a temporary connection or a permanent connection	4.18	0.48	1
4	Internal Auditor deal with external networks and determine the external connectivity tools is determined	3.09	0.61	5
5	The roles and responsibilities for Internal Auditors are clearly defined in terms of identifying persons authorized to maintain computer networks	2.17	1.01	6
6	Internal Auditor Identify the parties that can solve problems that affect computer networks, and he determine the means of human and physical security on computer networks	3.89	0.52	3
7	Management of computer networks is determined from within the company	4.07	0.43	2
Total		3.39		

We noted from the previous table that the internal auditors of Islamic banks confirm that the third paragraph has the highest average value of 4.18, which indicates that the ratios of the approved and the corresponding ratios are higher than the rates of non-approved and ratios are not strongly approved, and this paragraph is the existence of a certain level of network connectivity that it needs The company or the bank either temporarily or permanently, and this indicates that the internal auditors have the technical knowledge to determine the level of use of computer networks when installed or dealing with them recently, which means there is appropriate technical knowledge in computer networks. It is also noted that the seventh paragraph represents the second degree of acceptance with an average of 4.07. This section specifies the management of computer networks within the company. This means that the internal auditors have a role in maintaining the security and confidentiality of customer information, since the management of computer networks is done within the bank. The third paragraph represents the third degree of acceptance according to the opinion of the internal auditors at an average of 3.89. This paragraph identifies the parties that can solve the problems that affect the computer networks; this means that the internal auditors have the appropriate skills in identifying the problems of computer networks and proposing a solution in dealing with those problems and determining the means of protecting the information, whether material or human. It is also noted that the first paragraph has the lowest degree of acceptance of the internal auditors in the Islamic banks in Jordan and this paragraph is a weakness in the identification of degrees of dealing with external parties with information exchanged. It is also noted that the general average of the hypothesis is 3.39, which is higher than the accepted average. 3 This means that the internal auditors of the Islamic banks in Jordan confirm that the internal auditors have the ability to deal with the computer network technology that is installed or handled for the first time.

Table 5. The views of the study sample in the second hypotheses

Number	Paragraph	Mean	Standard deviation	Rank
1	Internal Auditor can Identify The main components of computer networks and the presence of those components in the company's stores is ensured	4.15	0.84	1
2	The presence of the components is confirmed by Internal Auditor and the access to those components is ensured. Only authorized personnel have access to those components	2.76	0.73	5
3	Internal Auditor can be determined whether these components are consistent with published standards for networks and assess the development of these networks and ensure that they have strong control over them	3.73	0.69	2
4	Internal Auditor can be ensured that there are no risks to financial and non-financial information exchanged through computer networks	3.18	0.92	4
5	Internal Auditor can determine the ability of computer networks to adapt to the emergency surrounding the company is determined.	3.46	1.12	3
Total		3.51		

It is noted from the previous table that the sample of the study confirms that the first paragraph has the highest acceptance level of 4.15 averages. This paragraph ensures the existence of the main hardware components of

computer networks in addition to ensure the availability of spare parts in the bank constantly, as IT tools are constantly developing and improving it. Which means that the necessary spare parts to ensure the continuity of the work of computer networks efficiently and effectively, this also means that the internal auditors have a new function is to know the physical components of computer networks to ensure access to financial information of the parties involved and quickly. Appropriate. It is also noted that the third paragraph represents the second degree of acceptance according to the sample of the study sample to determine whether the components of computer networks conform to published standards of the networks and evaluate the development of these networks and ensure the existence of strong control, whether it was physical or moral control to maintain the security and confidentiality of financial information. The second paragraph represents the lowest level of acceptance by an average of 2.76, namely, confirming the presence of computer network components in the bank, while ensuring the authorized legal entry of employees to the For financial information and non-financial information stored on computer networks. It is also noted that the general average of the hypothesis is 3.51, which is higher than the satisfactory mean 3, which means that the internal auditors confirm the presence of a new role is dealing with physical machines for computer networks and maintenance.

3.2.4 Testing Hypotheses

The first hypothesis "The internal auditor at the Islamic banks in Jordan does not review the physical components of newly installed computer networks efficiently and effectively."

One Sample T-Test was used to test the first hypothesis.

Table 6. T test results for first hypothesis

Variable	Average	Computed T	Schedule T	Degree of freedom	Statistical significant
role for the internal auditor when installing modern computer networks	3.39	11.15	1.977	88	0

It is noted from the previous table that the calculated value is higher than the tabular value. This means accepting the alternative hypothesis and rejecting the null hypothesis. This means that internal auditors in Islamic banks have the ability to deal with the initial installation of computer networks.

The second hypothesis "The internal auditor of Islamic banks in Jordan does not verify the reliability of computer networks to ensure the stability of financial information efficiently and effectively.

One Sample T-Test was used to test the second hypothesis and the following table (Table 7).

Table 7. T test results for second hypothesis.

Variable	Average	Computed T	Schedule T	Degree of freedom	Statistical significant
role for the internal auditor in dealing with the components of computer networks	3.51	8.75	1.977	88	0

Note from the above table that the calculated value is higher than the tabular value. This means accepting the alternative hypothesis and rejecting the null hypothesis. This means that internal auditors in Islamic banks have the ability to deal with computer network components.

4. Discussion

4.1 Results

1 - Internal Auditors in Islamic banks have the ability to determine the level of communication of their information in addition to determining the level of communication whether permanent or temporary. This means that internal auditors have a good knowledge of computer networks in terms of the need for the bank to permanent networks or temporary networks, and has a role in reducing the costs of network installation and reduce the risk.

2 - Internal Auditors in Islamic banks provide management of computer networks by management from within the bank, which provides security for the information contained in the programs within the bank. This means establishing rules of communication between the internal auditors and the employees of the computer department in the bank, which helps to integrate the views in the formation of the opinion on the reliability and credibility of computer networks.

3 - Internal Auditors in Islamic banks identify the parties that can solve the problems that affect the computer networks, and determine the means of human and material security on computer networks within Islamic banks.

4 - Internal Auditors in Islamic banks ensure the existence of the physical components of computer networks, which helps to provide the permanent operation of networks as much as possible, in addition to the internal

auditors to ensure the availability of key parts of computer networks within the bank.

5 - Internal Auditors in Islamic banks can be determined Whether or not these components are consistent with published standards of networks and assess the development of such networks and ensure that they have strong control.

6 - Internal Auditors in Islamic banks can be determined the ability of computer networks to adapt to developments in the operations of the bank or what is new in the expansion of IT tools.

4.2 Recommendations

Based on the study results, the study recommends the following:

1 - The need to ensure the accuracy of the data transmitted by computer networks to ensure that the data is not illegally accessed or modified.

2 - The roles and responsibilities of employees should be clearly defined in terms of identifying persons authorized to maintain computer networks.

3 - The necessity of applying the study to other sectors such as the service sector or industry sector because of the importance of computer networks.

4 - The need for continuous training on the applications of computer networks by the staff to be in line with technological developments in the field of computer networks.

References

- Alerood, S. (2011). The impact of auditors' application of IT methods on the completion of electronic auditing in Jordan. *Journal of Accounting, Management and Insurance, Cairo University, No. (78)*.
- Alhosban, A., & Al-Pashtawi, S. (2015). The Role of the Auditor in Determining the Cost and Benefit of Auditing Accounting Information Systems in Jordanian Commercial Banks. *Journal of Research and Studies, Irbid National University, Irbid, Jordan*.
- Alhosban, A., & Hamdan, M. (2015). The Impact of Internal Audit on the Infrastructure and Risk of Information Technology Tools in Jordanian Commercial Banks. *International Journal of Business and Administration*.
- Al-Hasban, A. A. (2009). Auditing and Internal Control in the IT Environment. Dar Al-Hamed Publishing Amman, Jordan
- Al-Jamran, M. (2016). The Effect of Using IT Tools on the Public Budget in Kuwait. Master Thesis, Al-Bayt University, Mafraq, Jordan.
- Daihani, S. (2016). The Effect of Electronic Auditing on the Development of the Performance of External Audit in the State of Kuwait. Master Thesis, Al-Bayt University, Mafraq, Jordan.
- Fallah, H. H., & Mu'ayyad, A. R. D. (2000). Banking Management, Quantitative and Contemporary Strategic Approach. *Dar Wael Publishing, Amman, 197*.
- Hamdoon, T. (2008). The Use of IT Tools in Electronic Auditing. *Journal of the Islamic University, First Issue, Amman, Jordan*.
- ICP Networks. (2017). A Brief History Of Computer Network Technology, Visually, Retrieved Edited.
- Marai, A. Z. (2015). Electronic Audit and its Impact on the Quality of Auditing at Audit Offices and Companies Operating in Jordan. Master Thesis, Al-Zaytuna University Jordan, Amman, Jordan.
- Oliphant, A. (2002). Auditing Local Networks, IIA.
- Oliphant, A. (2002). Automated Auditing, IIA.
- Oliphant, A. (2004). Auditing Physical component networks, IIA.
- Williams, P. (2003). Directors must take IT Responsibilities on board. www.findarticles.com
- Rene, M. (2013). How To Master CCNA, Page 48. Edited.
- Zu'bi, M. (2014). "Computer Skills", Dar Wael Publishing and Distribution, Amman, Jordan.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).