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The impact of continuous auditing on the quality of the Jordanian certified public accountant's report

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Abstract
The study aimed to identify the impact of continuous auditing, with its dimensions (audit efficiency, information technology, and audit quality), on the quality of Jordanian auditors' reports. The study adopted a quantitative research approach and relied on a survey-based research design focusing on Jordanian Certified Public Accountants (JCPAs). The study population consisted of (255) participants. A questionnaire was used as a data collection tool, while SPSS was used for data entry, organization, and statistical analysis. The study results concluded that improvements in audit efficiency, information technology, and audit quality significantly enhance the quality of certified public accountants' reports.

Keywords: Continuous auditing, quality report, Jordanian certified public accountant

1. Introduction

The auditing profession is one of the professions that has witnessed significant development due to technological advancements, increased transparency requirements, and the increasing need to adhere to international standards. In light of this development in the field of auditing, continuous auditing has emerged as a new and modern method that relies heavily on technology to monitor and analyze data. This enables auditors to detect any financial errors and irregularities easily and quickly, which in turn improves the quality of financial reports. (Afadzinu *et al.*, 2024) [3]

The auditing profession in Jordan is also considered one of the most important pillars that ensures the reliability and accuracy of financial data, which also enhances the confidence of investors and stakeholders, especially in light of the digital technological transformation. However, the applications of continuous auditing remain somewhat limited. (Otia *et al.*, 2022) [15]

Therefore, this study aims to understand the impact of continuous auditing, with its dimensions (audit efficiency, information technology, and audit quality), on the quality of Jordanian auditors' reports.

Study Problem

Due to the increasing complexity of economic and financial operations, the auditing profession faces difficulties and challenges related to the reliability and accuracy of financial reports. Traditional auditing methods rely on periodic data reviews, which can lead to delays in detecting financial irregularities and errors, thus impacting the quality of financial reports. This can also impact the confidence of financial statement users and their reliance on financial reports. At the same time, continuous auditing, which relies on technology, aims to monitor financial operations and conduct real-time data analysis, enhancing the accuracy and transparency of financial statements. Certified accountants in Jordan are also subject to stringent procedures and requirements to ensure the quality of financial reports. However, the application of continuous auditing remains limited. Therefore, the study's problem is represented by the following main question:

1. Does continuous auditing have an impact on the quality of Jordanian certified public accountants' reports? The following questions arise from it

a) Does audit efficiency have an impact on the quality of Jordanian certified public accountants' reports?
b) Does information technology have an impact on the quality of Jordanian certified public accountants' reports?

c) Does audit quality have an impact on the quality of Jordanian certified public accountants' reports?

Study Objectives

This study aimed to determine the impact of continuous auditing on the quality of the Jordanian certified public accountant's report. This is done by achieving the following objectives:

1. Identify the impact of continuous auditing on the quality of Jordanian certified public accountant's report.

The following sub-objectives emerge from the main objective:

a) Identify the impact of audit efficiency on the quality of Jordanian certified public accountant's report.
b) Identify the impact of information technology on the quality of Jordanian certified public accountant's report.
c) Identify the impact of audit quality on the quality of Jordanian certified public accountant's report.

Study Importance

The importance of the study comes from two main aspects: Theoretical importance: This study contributes to enriching the theoretical framework and studies on continuous auditing and its impact on audit quality, integrity, and efficiency, particularly in Jordan when using modern technology. It also bridges the research gap in studying topics related to continuous auditing and its dimensions, including audit efficiency and information technology, audit quality, and its impact on the quality of Jordanian certified public accountants' reports.

Practical importance

This study can improve auditing practices and procedures. It also provides a practical vision for Jordanian auditors, policymakers, decision-makers, and regulatory authorities, through the potential to enhance financial transparency and improve audit methodologies. It can also help implement advanced auditing techniques, which could improve financial reporting standards, enhance investor confidence, and provide recommendations to corporate decision-makers. This could enhance corporate governance and reduce the risks of financial fraud.

Hypotheses of the Study

Main hypothesis (H0): There is no statistically significant effect at the significance level ($\alpha \leq 0.05$) of continuous auditing on the quality of the Jordanian auditor's report.

Three sub-hypotheses branch out from this hypothesis, as follows:

- **The first sub-hypothesis (H01):** There is no statistically significant effect at the significance level ($\alpha \leq 0.05$) of audit efficiency on the quality of the Jordanian auditor's report.
- **The second sub-hypothesis (H02):** There is no statistically significant effect at the significance level ($\alpha \leq 0.05$) of information technology on the quality of the Jordanian auditor's report.
- **The third sub-hypothesis (H03):** There is no statistically significant effect at the significance level ($\alpha \leq 0.05$) of audit quality on the quality of the Jordanian auditor's report.

Research Framework

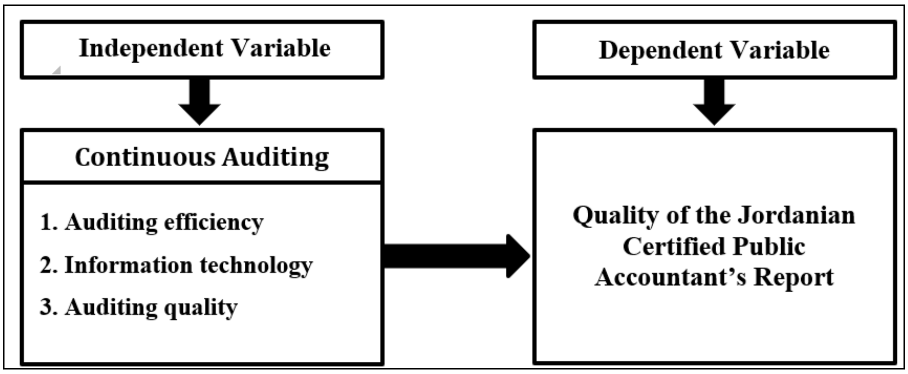

Fig 1: Prepared by researcher based on the study (Andrade *et al*., 2023; Abdullah & Almaqtari, 2024; Imoniana *et al*., 2023; Darmawan, 2023; Nusseir *et al*., 2024) [6, 1, 12, 8, 14]

Literature Review

Previous studies were arranged chronologically from newest to oldest:

This study of Saleem (2024) [17] aimed to identify the effects of continuous auditing with its combined dimensions (quality of continuous auditing, its efficiency, and information technology) on reducing fraud in the financial system of Jordanian public shareholding industrial companies. The study sample consisted of 53 industrial companies registered on the Amman Stock Exchange. To extract the analysis results, a statistical analysis was conducted on (220) questionnaires using SPSS program. The study results concluded that continuous auditing reduced financial fraud in Jordanian industrial companies. There is also a statistically significant effect of continuous auditing on reducing financial fraud in Jordanian industrial companies.

This study Abdullah & Mohamed (2024) [2] aims to identify the impact of implementing the continuous auditing system and its effectiveness on the quality of electronic publishing of financial reports. The descriptive analytical approach was used, and data were obtained through a questionnaire, where (125) questionnaires were distributed to the study sample consisting of auditors, managers and inspectors working in the National Audit Office, where (122) respondents responded. The results of the study showed that there is a significant and positive impact of implementing continuous auditing on the quality of electronic publishing of financial position report data for Sudanese financial institutions. There is a significant impact of implementing continuous auditing on the quality of electronic publishing of cash flow report data, as there is a strong direct relationship between implementing continuous auditing and the quality of electronic publishing.

This study of Almasoudi & Al-Refiay (2023) [4] aims to measure the impact of artificial intelligence on audit quality and its impact on investor decisions. A descriptive analytical approach was used, and a questionnaire was used as the primary data collection tool. The questionnaire was distributed to a sample of auditors and accountants, primarily accounting professionals. 135 responses were obtained. The Smart-Pls statistical software was used to analyze the results and test the hypotheses. The study concluded that artificial intelligence, represented by continuous auditing, has a positive impact on audit quality and decision-makers, while audit quality has a positive impact on decision-makers.

Theoretical Literature

First: Continuous Auditing

Continuous auditing can be defined as a systematic approach to auditing through which financial data and information are analyzed periodically and simultaneously (Hassan *et al*., 2023) [10].

Continuous auditing helps provide analytical methods and tools that detect errors or violations as they occur immediately (Wang & Vasarhelyi, 2024) [21].

It can also be defined as a modern approach using technological and digital techniques that enable auditors to conduct audits on a continuous or semi-continuous basis. This approach aims to enhance the quality of financial reports by establishing internal controls and policies and real-time monitoring of financial transactions. This reduces the rate of financial manipulation and helps quickly detect errors and any accounting deviations. (Andrade *et al*., 2023) [6]

Continuous auditing differs from traditional auditing in that it is more flexible and efficient, as it enables data and information to be updated and analyzed as they occur, reducing the risk of delays in detecting errors and violations. It also improves transparency and enhances the accuracy and reliability of financial reports. Due to advances in technology, continuous auditing has emerged as a necessary strategic decision for companies seeking to improve audit efficiency and ensure compliance with international standards. It is a means of enhancing financial oversight and supporting corporate sustainability, with the goal of achieving high reliability and transparency in financial reporting. (Wang, 2018) [22]

Dimensions of Continuous Auditing

- **Audit Efficiency:** This refers to the auditors' ability to perform audit tasks, operations, and procedures quickly and effectively, in the least possible time and at the lowest possible cost, while maintaining the quality of work. This process relies on process automation and the use of digital methods and tools, reducing the need for traditional auditing, which relies on sampling. (Abdullah & Almaqtari, 2024) [1]
- **Information Technology in Auditing:** This refers to the use of smart systems and digital methods to conduct continuous and automated analysis of financial data. It includes blockchain technology, artificial intelligence, and cloud computing. These technologies increase the accuracy of the audit process and accelerate its operations and procedures, which is reflected in the reliability of the audited data. (Imoniana *et al*., 2023) [12]
- **Audit Quality:** This refers to the comprehensiveness of the audit process and procedures and their adherence to and compliance with accounting standards and policies. It relies on the use of advanced and modern technologies and tools, the auditors' skills, and their professional independence. This is reflected in the quality of the audit by providing immediate updates to financial information and data, enhancing the accuracy and reliability of financial reports, and reducing risks related to fraud and deviations, thus increasing the confidence of stakeholders and investors in the information or financial reports provided. (Darmawan, 2023) [8].

Second: Quality of the Jordanian Certified Public Accountant's Report

The quality of the Jordanian certified public accountant's report is one of the most important elements that enhance the reliability of financial information and data. The final report submitted by the auditor is one of the primary tools relied upon by regulatory bodies, administrations, and investors when making decisions. Therefore, this report reflects the transparency, reliability, and accuracy of information. It also reflects the extent to which auditors adhere to accounting and professional standards when conducting their audits. (Nusseir *et al*., 2024) [14]

Factors that influence the quality of the Jordanian certified public accountant's report include adequate disclosure of any existing or potential financial risks, the accuracy of the information and data provided, and compliance with international professional, auditing, and accounting standards. The quality of the report is also influenced by the independence of the auditors, their sufficient experience, and the auditor's ability to use modern technology and methods in audit procedures and processes. (Al-Mohareb *et al*., 2024) [5]

Data Analysis

The study used various statistical methods to ensure the validity and reliability of its findings, Mean and SD were employed to summarize and assess the variability of the dataset Frequencies and percentages were calculated for categorical data to provide a clearer distribution. The Pearson correlation coefficient measured the strength and direction of relationships between variables. Cronbachs Alpha (α) was used to evaluate the internal consistency of the scale while normality testing with skewness and kurtosis ensured the data followed a normal distribution, VIF and Tolerance were applied to detect multicollinearity in regression analysis, finally multiple linear regression was used to examine the relationships between dependent and independent variables, offering insights into the influence of various predictors on the outcome.

Methodology

This study adopted a quantitative research approach to analyze the impact of continuous auditing on the quality of the Jordanian Certified Public Accountants (JCPA) report. It was based on a survey-based research design focusing on Jordanian Certified Public Accountants (JCPAs), Through the use of a structured questionnaire the study systematically collected data allowing for statistical analysis to identify relationships between variables with continuous auditing being a key factor, The study aimed to assess the potential impact of continuous auditing on enhancing the accuracy, reliability and transparency of JCPA reports providing deeper insights into the role of real-time auditing in improving audit quality and financial reporting integrity in Jordan.

Population and Sample

This study targeted a population that included Jordanian Certified Public Accountants (JCPAs) working in auditing firms and financial institutions across Jordan, The focus was on professional auditors engaged in financial reporting and assurance services as they are directly involved in the preparation and evaluation of audit reports, To ensure an accurate representation of this population a simple random sampling technique was adopted allowing each participant an equal opportunity to be selected thereby reducing bias and enhancing the generalizability of the results, Following the recommendations of Sekaran and Bougie (2013) [11] the sample size was set at 255 participants to ensure statistical significance and reliability of the findings, To facilitate participation and improve response rates, the questionnaire was distributed electronically with periodic reminders sent to encourage engagement, After data collection responses were systematically analyzed to explore the relationship between continuous auditing and the quality of JCPA reports emphasizing the impact of real time auditing on financial transparency accuracy and reliability in Jordan.

Data Collection

Data for this study were collected through a structured questionnaire designed in alignment with the research objectives, The questionnaire consisted of several sections including demographic data and key themes related to the impact of continuous auditing on the quality of the Jordanian Certified Public Accountants (JCPA) report, The selected participants, comprising professional auditors and certified public accountants in Jordan completed the questionnaire and their responses were compiled to form the dataset for analysis, To ensure accuracy and consistency in the findings SPSS software was used for data entry, organization and statistical analysis, The software facilitated the examination of relationships between continuous auditing practices and audit quality, providing meaningful insights from the participants responses, This structured approach to data collection and analysis ensured that the study's findings accurately reflected the role of continuous auditing in enhancing transparency, accuracy and reliability in financial reporting among Jordanian CPAs.

Study Instrument

This study was based on a comprehensive review of relevant research and literature to develop a structured research approach and build on the findings of previous studies, Data were collected through a field survey using a questionnaire specially prepared for this purpose The questionnaire is an effective tool for systematic data collection as it consists of a set of structured written questions that are directed to participants to complete and return which contributes to achieving accuracy and reliability in the analysis of the results Utilizing questionnaires allows for organized data gathering and enhances the generalizability of findings to a broader population when a representative sample is secured (Rattray & Jones, 2007) [16], The researchers distributed and collected questionnaires from participants through Google Forms encouraging them to provide accurate responses to multiple-choice questions, The questionnaire was designed to address the study's key variables, with the Continuous Auditing as the independent variable measured by 21 items- Audit Efficiency (6 items), Information Technology (8 items), Audit Quality (7items). Quality Report as the dependent variable, assessed using 7 items, A 5point Likert scale was adopted to assess participants' extent of agreement or disagreement with response options spanning a range from "strongly disagree" to "strongly agree." On this scale, a score of 1 represents "strongly disagree" while a score of 5 represents "strongly agree" with mean scores reflecting varying levels of agreement, Following the approach of Subedi (2016) [18] the class length was calculated to be 1.3 using the formula (5−1)/3, Based on this calculation the mean values were interpreted as follows: a low level indicates a mean ranging between 1.00 and 2.33, a medium level indicates a mean between 2.34 and 3.67 while a high level indicates a mean ranging between 3.68 and 5.00.

Reliability Analysis

Reliability analysis is a crucial step in assessing the internal consistency of a measurement instrument ensuring that the scale used in the study produces stable and consistent results One of the most widely used reliability coefficients is Cronbachs alpha (α) which measures the degree to which items within a scale are interrelated (Tavakol & Dennick, 2011) [20] A Cronbachs alpha value above 0.70 is generally considered acceptable, while values exceeding 0.80 indicate good reliability and values above 0.90 suggest excellent internal consistency (Nunnally & Bernstein, 1994) [13] Table 1 presents the reliability analysis using Cronbach's alpha for the study variables. Audit Efficiency has the highest reliability, with a Cronbach's alpha of 0.88 across six items, indicating strong internal consistency. Information Technology, Audit Quality, and Continuous Auditing show acceptable reliability, with Cronbach's alpha values of 0.708, 0.718, and 0.703, respectively, though Continuous Auditing has the lowest value among them. The Quality Report variable has a Cronbach's alpha of 0.766, reflecting good reliability. Overall, the combined reliability for all 28 items is 0.824, confirming the internal consistency of the measurement scale.

Table 1: Reliability analysis using Cronbach's alpha

Variables	Cronbach's Alpha	N of Items
Audit Efficiency	0.88	6
Information Technology	0.708	8
Audit Quality	0.718	7
Continuous Auditing	0.703	21
Quality Report	0.766	7
All	0.824	28

Results

This section presents the results of analyzing the study data using SPSS 28. The first part reviews descriptive statistics related to the demographic characteristics of the participants, while the second part focuses on testing the study hypotheses.

Demographic characteristics of respondents: The following table provides a descriptive analysis of respondents' demographic data, including frequencies and percentages for each category.

Table 2: Descriptive statistics of respondents' demographic data

	Freq.	%
1. What is your gender?		
Male	169	66.3
Female	86	33.7
2. What is your age group?		
20-30 years	95	37.3
31-40 years	107	42
41-50 years	43	16.9
Above 50 years	10	3.9
3. What is your highest level of education?		
Bachelor's Degree	168	65.88
Master's Degree	53	20.78
Doctorate	24	9.41
4. How many years of experience do you have as a Jordanian Certified Public Accountant (JCPA)?		
Less than 5 years	23	9
5-10 years	191	74.9
11-15 years	39	15.3
More than 15 years	2	0.8
5. What type of organization do you work for?		
Public Accounting Firm	158	62
Private Company	52	20.4
Government Institution	45	17.6
Total	255	100

Table 2 presents the descriptive statistics of respondents' demographic data. The majority of respondents are male 169 (66.3%), while females constitute 86 (33.7%) of the sample. Regarding age distribution, most respondents fall within the 31-40 years category 107 (42%), followed by those aged 20-30 years 95 (37.3%), 41-50 years 43 (16.9%), and above 50 years 10 (3.9%). In terms of education, the largest proportion holds a Bachelor's degree 168 (65.88%), while 53 (20.78%) have a Master's degree, and 24 (9.41%) possess a Doctorate. Concerning work experience as a Jordanian Certified Public Accountant (JCPA), the majority 191 (74.9%) have 5-10 years of experience, whereas 39 (15.3%) have 11-15 years, 23 (9%) have less than five years, and only 2 (0.8%) have more than 15 years. Finally, regarding the type of organization, most respondents work in public accounting firms 158 (62%), followed by private companies 52 (20.4%) and government institutions 45 (17.6%). The total sample size is 255 (100%).

The Descriptive Statistics for the study variables

To accurately display the research results, the mean and standard deviation were calculated for each variable, where the mean reflects the central value of the data, while the standard deviation expresses the extent to which the data varies or is dispersed around the mean. For instance, Table 4.9 expresses the mean, SD and importance of study variables.

Table 3: The mean, Standard Deviation and Importance of.

Variables	Mean	SD	Importance
Audit Efficiency	3.70	0.64	High
Information Technology	3.53	0.73	Medium
Audit Quality	3.61	0.68	Medium
Quality Report	3.72	0.66	High
Continuous Auditing	3.61	0.63	Medium

Table 3 presents the mean, standard deviation, and importance level of the study variables. Audit Efficiency has a mean of 3.70 and a standard deviation of 0.64, indicating a high level of importance. Information Technology has a mean of 3.53 and a standard deviation of 0.73, placing it at a medium level of importance. Audit Quality also falls within the medium importance category, with a mean of 3.61 and a standard deviation of 0.68. Quality Report has the highest mean value at 3.72, with a standard deviation of 0.66, making it highly important. Finally, Continuous Auditing has a mean of 3.61 and a standard deviation of 0.63, indicating medium importance.

Test of Normality: Assessing the normal distribution of all elements related to the study constructs is essential for ensuring the validity of statistical analyses. According to Awang *et al.* (2015), a dataset can be considered normally distributed if the skewness values of all items fall within the acceptable range of -2 to 2. This criterion indicates that there is no significant deviation from normality. The evaluation results for the normal distribution of all items are presented in Table 4

Table 4: The test of normality for all components

	Skewness		Kurtosis	
	Statistic	**Std. Error**	**Statistic**	**Std. Error**
Efficiency1	-0.549	0.153	0.669	0.304
Efficiency2	-1.03	0.153	1.217	0.304
Efficiency3	-0.992	0.153	1.495	0.304
Efficiency4	-0.695	0.153	0.02	0.304
Efficiency5	-0.746	0.153	0.518	0.304
Efficiency6	-0.769	0.153	0.837	0.304
Audit Efficiency	-0.395	0.153	-0.055	0.304
Information1	-0.933	0.153	0.826	0.304
Information2	-0.87	0.153	0.746	0.304
Information3	-0.722	0.153	0.221	0.304
Information4	-0.642	0.153	0.317	0.304
Information5	-0.514	0.153	-0.257	0.304
Information6	-0.836	0.153	0.719	0.304
Information7	-0.748	0.153	0.264	0.304
Information8	-0.647	0.153	0.129	0.304
Information Technology	-0.358	0.153	0.008	0.304
audit1	-0.677	0.153	0.277	0.304
audit2	-0.736	0.153	0.425	0.304
audit3	-0.997	0.153	1.163	0.304
audit4	-0.802	0.153	0.469	0.304
audit5	-1.042	0.153	1.562	0.304
audit6	-0.735	0.153	0.662	0.304
audit7	-1.125	0.153	1.947	0.304
Audit Quality	-0.406	0.153	0.124	0.304
quality1	-0.676	0.153	0.72	0.304
quality2	-1.056	0.153	2.152	0.304
quality3	-1.072	0.153	1.642	0.304
quality4	-0.74	0.153	0.741	0.304
quality5	-0.841	0.153	1.041	0.304
quality6	-0.714	0.153	0.586	0.304
quality7	-0.752	0.153	1.022	0.304
Quality Report	-0.683	0.153	1.474	0.304
Continuous Auditing	-0.289	0.153	0.063	0.304

Multicollinearity Test

Multicollinearity occurs when independent variables are highly correlated with one another (Henseler *et al*., 2014) [11], This condition can lead to distorted estimates of regression coefficients and affect the statistical significance of test results (Hair *et al*., 2006) [9], As noted by Tabachnick and Fidell (2013) [19] multicollinearity can also increase the standard error of the coefficients, potentially rendering them statistically insignificant, To assess multicollinearity issues the study analyzed the correlation matrix followed by evaluating the variance inflation factor (VIF) and tolerance values for the independent variables, Hair *et al* (2011) [23] indicate that multicollinearity is a concern when the VIF value exceeds 3 and the tolerance value falls below 0.20,

Table 5 indicates the tolerance and variance inflation factors (VIF) latent constructs.

Table 5: Tolerance and variance inflation factors (VIF) latent constructs.

	Collinearity Statistics	
	Tolerance	**VIF**
Audit Efficiency	.326	3.063
Information Technology	.316	3.169
Audit Quality	.313	3.193

Hypotheses Testing (Path Coefficient)

This section discussed the findings of the path coefficient used to test research hypotheses. The finding of direct effect hypotheses (H1, H2, H3) presented in Table 6.

Table 6: Hypothesis Testing Results for The Impact of Continuous Auditing on the Quality of the Jordanian Certified Public Accountant's Report

		B	Std. Error	Beta	t	Sig.	decision
	(Constant)	.795	0.169		4.705	0.000	
H1	Audit Efficiency	.220	0.071	0.212	3.087	0.002	accepted
H2	Information Technology	.183	0.063	0.091	2.906	0.003	accepted
H3	Audit Quality	.520	0.069	0.530	7.572	0.000	accepted

R=0 .784, R^2 = 0.614, F =133.350, F(sig.) =.000

Table 6 presents the hypothesis testing results for the impact of Continuous Auditing on the Quality of the Jordanian Certified Public Accountant Report, the model demonstrates a strong predictive power, with an R value of 0.784 and an R^2 of 0.614 indicating that 61.4% of the variation in the quality of the CPAs report can be explained by the independent variables. The F-test value of 133.350 with a significance level of 0.000 confirms the overall models statistical significance. Regarding the individual hypotheses, H1 (Audit Efficiency) has a B coefficient of 0.220, a t value of 3.087, and a p value of 0.002 leading to its acceptance, indicating a significant positive impact on report quality, Similarly H2 (Information Technology) is also accepted, with a B coefficient of 0.183 a t value of 2.906 and a p-value of 0.003 demonstrating a significant contribution to report quality, The strongest effect is observed in H3 (Audit Quality) which has a B coefficient of 0.520 a t value of 7.572 and a p value of 0.000 confirming a highly significant positive relationship. These results suggest that improvements in audit efficiency, information technology and audit quality significantly enhance the quality of the CPAs report.

Discussion

A research investigation into public accounting practice in Jordan revealed that continuous auditing strengthens the quality of quality reports submitted by certified professionals. All three factors of audit efficiency together with the implementation of information technology and the quality of auditing processes lead to improved financial report reliability and accuracy. Audit quality proved to be the most important factor for enhancing accountancy reports but audit performance efficiency comes next and finally modern technological tools play a role. The outcome reveals how coupling human labor with technical modernization systems in audit procedures generates enhanced accounting output quality.

The result stems from continuous auditing's real-time data interaction protocol that updates financial information immediately and diminishes the possibility of errors and manipulation and speeds up the identification of accounting anomalies. Auditors who use artificial intelligence and cloud computing coupled with their professional commitment can deliver the most transparent accurate audits through efficient management of these auditing processes. The continuous relationship between technological tools and professional conduct builds an adaptable regulatory system which results in enhanced report quality from certified public accountants as well as higher confidence from regulators and investors in these reports.

This current study shows exact similarity to the findings reported in two prior studies that stand as leaders in terms of consistency between results and implications. The research by Saleem (2024) [17] proves that continuous auditing reduces financial fraud in Jordanian industrial companies thus boosting the credibility of financial reports. The research findings connect to this study since continuous auditing enhances report quality through reduction of errors and deviations while increasing financial statements' reliability. Research by Almasoudi & Al-Refiay (2023) [4] demonstrated that artificial intelligence technology integrated into continuous audit systems creates better audit quality which leads to specific effects on how investors make choices. Data from the current investigation confirms how information technology enhances financial report quality.

Abdullah & Mohamed (2024) []2 conducted research with a different emphasis than the current study since they analyzed how continuous auditing affects electronic financial statement publication quality not accounting report quality which represents the audit process output. The study supports continuous auditing's significance but fails to provide direct evidence on auditor report quality which leads to limited coordination between study findings on their target subject matter even though their conclusions stem from the same research direction.

Recommendations

- The research suggests that Jordanian companies need to strengthen their use of continuous audit methods in their accounting operations particularly among vital industrial organizations.
- The research advises audit and accounting firms to invest their financial resources into modern technologies that include artificial intelligence along with big data analytics and cloud computing for developing their digital and technical framework.
- The research advises looking at additional fields of study to analyze how continuous auditing impacts accounting report quality in banking and service businesses while assessing what challenges Jordanian businesses might encounter when implementing this approach. Research into this system across different economic settings will help build extensive information about its effectiveness in multiple situations.

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