

Analyzing the influence of TOE factors on e-auditing adoption in audit firms: The moderating effect of trust

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ABSTRACT

The rising usage of E-Auditing and its effect on businesses through new technology developments and rules demonstrates how audit systems can maximize operational efficiency and business decision quality. Researchers are undergoing a study to determine E-Auditing acceptance rates. The TOE model represents “Technological, Organizational, and Environmental” variables that function as key examination areas in organizational analysis and management practices when researchers study technological implementation and adoption patterns in industrial environments. The research proposes that these three aspects (technical aspects with both Relative advantage (RA) and Technology Compatibility (TC) and organizational aspects including top management support (TMS) and readiness (R)) along with environmental aspects such as competitive pressure (CP) contribute to e-auditing adoption. Auditor trust appeared in this study as the suggested moderating factor. A total of 235 participants provided info outside random sampling while the analysis used SPSS software. The experimental results proved that factors associated with TOE provide legitimate grounds for E-auditing acceptance. Evidence demonstrates that TOE variables provide justification for why organizations would accept E-auditing technology. Data show that trust functions as a supportive variable for the relationship between TOE and e-auditing but provides minimal strength. E-Auditing adoption research needs further investigation within emerging economies to understand better how users adopt this tool. The objective for decision-makers should focus on expanding user understanding of E-Auditing adoption along with educating decision-makers about the benefits of implementing this system.

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1. Introduction

Every organization depends heavily on auditing because it assists businesses to verify both financial data accuracy and transactional activities according to El Bechyhy and Alloui (2024) while complying with mandatory legal requirements. E-auditing software known as auditing software underwent development to automate auditing processes because of Internet expansion and digitalization advances. Many companies now implement digital auditing solutions yet they require software systems that create a favorable user experience (Azizi et al., 2024). Financial entities including smaller operations with minimal staffing choices compared to bigger companies continuously encounter operational obstacles (Faruque et al., 2024). They decided to use electronic auditing alongside their IT departments to achieve operational enhancement. The market receives these enhancements primarily to boost service delivery and management capabilities as well as increase auditing operations and market competition (Ab Azizet al., 2024; Khatib et al., 2024; Marei, 2023b). The implementation of computerized auditing information systems leads to organizational goal achievement and enhanced overall business management effectiveness and efficiency (Bakri & Alfiah, 2024). Systems now function as institutional devices to handle operational problems which advance auditing activities toward advancement

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(Sewpersadh, 2025). The economic field maintains its essential data organized with precision and avoids any unauthorized modification because of this advancement. The use of accurate electronic auditing leads to higher operational speed and lowers total expenses (Thanasas et al., 2025). Electronically recorded audits have been enabled by specialized software instead of requiring manual document review from the vast amounts of documents (Alshdaifat et al., 2024b; Kirpitsas & Pachidis, 2022). The production of thorough audit reports throughout the organization becomes possible through electronic systems which improve their overall report reliability (Jarrah et al., 2022). Button-connected automation enables the immediate creation of reports that speeds up the entire procedure. The system produces reports automatically upon button activation without any waiting period (Zindulka et al., 2025). Electronic audit data safeguarding practices involve storing records outside of regular operating facilities to protect against potential risks including floods, fires, earthquakes, arson incidents as well as wrongdoings (Srivastava & Kumar, 2023). Auditors can use tables alongside graphs and charts and various appealing visual displays to make better decisions through electronic auditing systems (Anderson et al., 2024; Alshdaifat et al., 2024a).

The proposed research should examine how Trust acts as a moderator for electronic auditing practice adoption within audit firms from a (TOE) framework perspective. Businesses adopted the TOE framework as one of their modern technology adoption frameworks. According to Tornatzky and Fleischer (1990) the three main TOE framework elements that influence how a technological innovation is received are referred to as technological, organizational and environmental constituents. The current research investigates the relationship between electronic auditing and its performance impact and audit effectiveness through evaluation of perceived usefulness and technology acceptance alongside top management readiness and competitive advantage levels. The research analyzes how trust influences the relationship between TOE components and electronic auditing adoption in this investigation's setting. According to the literature review the TOE framework proposed by Idris and Mohamed (2017) defines how companies accept technology. Two prerequisites for technology innovation acceptance emerge within the TOE framework as described by "Technological innovation, Organizational structure, and Environment" (Tornatzky & Fleischer, 1990).

The current study evaluates how TOE factors influence the implementation of electronic auditing for its effects on audit viability and business operational results. The literature currently contains limited investigations about this subject matter while an extensive examination remains unexplored. Research development originated through extensive assessment of scientific literature which shows direct relationships between TOE variables and electronic auditing. The implementation of electronic auditing systems through financial data protection decisions allows audit firms and other entities to increase transparency while improving financial efficiency.

2. Literature Review

System use within information systems represents the workplace effort directed toward system utilization and corresponds to operational production levels determined by the specified period. System adoption relies on user and auditor evaluation of the system because positive system assessments which improve productivity and audit workflows lead to increased contentment and increased system usage. The accurate functioning of E-Auditing leads software programs to execute all auditing functions automatically which results in the removal of lengthy manual audit processes. E-Auditing both improves operational efficiency along with lowering audit firm and organizational operational costs according to Alharasis et al. (2024) and Al-Salmi et al. (2022).

In an official definition Mujalli (2024) describes E-Auditing as organizations using computers for auditing tasks which include financial report preparation regardless of in-house software development or vendor-supplied software. According to Sousa (2021) E-Auditing functions as "digital auditing" because it executes auditing activities through computer binary digits "0" and "1" which represent the power status of computers. Various researchers have attempted to define E-Auditing by describing it as computerized auditing, ICT-based auditing, auditing information systems, or auditing with computer technology applications. Chernukha et al. (2025) and Ramadan et al. (2024) both linked E-Auditing concept to spreadsheets.

Many studies regarding E-Auditing are present within the current body of knowledge. According to Gyamera and Eklemet (2024) field research covered the electronic auditing practices of SMEs. Auditing software represented the technology which SMEs used to execute audit procedures according to the survey findings. Mujalli & Almgrashi (2022) analyzed how auditing programs are accepted for use by companies. The researchers received only 56% of questionnaires distributed to the total participant base. Users together with non-users of the E-Auditing system make up the research sample. This evaluation indicates how organizations apply the program to control their audit procedures and assess risks and detect fraud and maintain compliance with internal control as well as verify financial statements.

The degree of trust in E-Auditing systems motivates their adoption but security measures for financial and audit information stand as the main requirement for adoption. An accelerating adoption trend of E-Auditing systems exists because organizations discover numerous advantages while moving from conventional auditing practices. The electronic auditing system creates additional critical security issues that present significant risks including trust deficit problems and identity theft and data leaks to organizational

systems. Strong trust measures such as profound authentication alongside encryption and limited information access should become fundamental components to protect audit integrity and confidentiality.

3. Literature Review and Hypotheses Development

3.1 TOE Framework, Justification examined the TOE dimensions

According to the TOE paradigm (Tornatzky & Fleischer, 1990) a firm adopts and implements modern technologies through three essential situational factors. The framework provides structured analysis to study how various types of IT innovations are adopted and assimilated when initially installed and then upgraded in research on IT adoption. Innovative IS domains could make use of this framework thanks to its strong theoretical foundation. According to Thong (1999) a model was developed for the implementation of IT/IS systems for small enterprise operations. To allow business operations judgements the owner-manager was separated from his organizational position. According to Awa, Eze, Urieto, and Inyang (2011) and Qushtomet al. (2022) the decision maker trait of the TOE model stands as a primary indicator for adoption. Ismail et al. (2013) applied this methodology toward different Malaysian SMEs in various sectors which used computerized accounting information systems (CAIS). The research expands their original method by applying it across different situations specifically in the marine field.

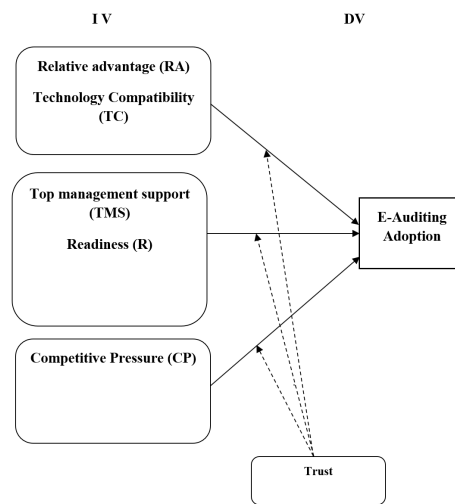


Fig. 1. The Research Model

3.2 Relative advantage (RA)

Rogers (1983) presents relative advantage as the perceived organizational benefits against existing ideas and systems that innovation aims to replace. Businesses should evaluate benefits from adopting new innovations according to Azeem et al. (2021), Brouset et al. (2020). Organizations will implement E-Auditing technology when they identify significant relative advantages for this approach. Rogers (2003) associates' relative advantage with how well an innovation exceeds its displaced method. The potential adopters carry out decision analysis both formally and informally in the way the prediction shows. A new system over an existing one will be chosen by prospective adopters when advantages attached to the new system exceed those of the old (Rogers, 2003). The adoption theories use relative advantage as their fundamental concept to influence how quickly innovations get adopted (Alsayouf et al., 2021; Sharif et al., 2025). The choice process for implementing E-Auditing occurs at an organizational level across multiple organizations so relative advantage alone fails to support its adoption. A new design built from existing elements of innovation literature is needed to understand relationship qualities' influence on adoption behaviors. Organizations tend to choose E-Auditing as a strategic initiative when they predict enhanced benefits would result from its implementation. Thus, it is hypothesized that:

H₁: *Relative advantage (RA) will positively influence E-Auditing Adoption.*

3.3 Technology Compatibility (TC)

Compatibility is the degree by which an innovation is perceived as being consistent with the existing values, past experiences, and needs of potential adopters according to Rogers (1983) and Tornatzky and Klein (1982). According to Choie et al. (2020), for

Innovation adoption ‘high compatibility’ has also been identified as an ease of impediment for Innovation adoption. They found their preparedness for innovation in an organization is very important, such as the optimization or alignment to the existing system or practice. The major barrier to the implementation of Information Systems (IS) such as electronic auditing is reluctance to change studies (Soraya et al., 2023).

Fit may be one of the majors that contributes to the lack of e-auditing adoption. In the definition of Rogers (1983) and Tornatzky and Klein (1982), the word ‘fit’ refers to how the innovative idea can be perceived by possible users when put to their analysis of how consistent it is to the prevailing actions of such users. Moreover, Azizi et al. (2024) stated that it would be hard for an organization to integrate electronic auditing into its information systems if there will be no change in its culture. Greater degree of compatibility can foster such adoption of innovations. Therefore, compatibility contributes to a higher probability of adoption of electronic auditing.

To conclude, technological capabilities are the main reasons behind the reluctance of some people to go electronic with their auditing. Therefore, in order to employ and accept E-Auditing technology, companies and other businesses need to take into account how E-Auditing technology connects with what they already do as well as what they need to achieve. Furthermore, when Wang and Lin (2021), more compatibility innovations are regarded more positively. It is thus presumed that:

H₂: *Technology Compatibility (TC) will positively influence E-Auditing adoption.*

3.4 Top management support (TMS)

As per Ragu et al. (2004), top management support (TMS) is perceived as top management’s acceptance of the IS’s potential benefits and involvement in its implementation. In a study by Chege et al. (2020), TMS is defined as when the top management in an organization expressly and actively support the implementation and advancement of new information technology. According to Al-Omouh (2021), TMS is a central factor in offering an organization to adopt technical innovations. According to Salleh et al. (2007), public auditing firms have improved their ICT project decision making process for audit technology acquisition and implementation with the involvement of senior management. With respect to technology adoption by auditors, partners at the firm are important in motivating their personnel to use E-audit (Mujalli, 2024). At last, help from top management is very important towards the successful adoption of the E Auditing system. As much as the organization strives to collect data pertaining to the audit process, there is a need to involve senior management to make sure the chances of the E-Auditing systems to be adopted are high and the benefits realized are maximized. Even though various studies also confirm that TMS impacts positively with intention to use (Alsayouf et al., 2022), still, barely any research is conducted on how TMS is concerned with the adoption of E-Auditing. Consequently, the hypothesis below is posited:

H₃: *Top management support (TMS) will positively influence E-Auditing adoption.*

3.5 Readiness (R)

Business structure and behavior depend heavily on organizational resources as well as capabilities. According to Unsworth et al. (2012) organizational resources serve as either supportive elements or obstacles for organizational transformation based on their utilization purposes. Organizations need to match the characteristics of technological change with their internal abilities according to core principles from IT literature (Marei, 2023a; Li, 2020; Tarofder et al., 2013). The readiness of a company to accept new technology depends on its technological and financial resources (Iacovou, Benbasat, & Dexter, 1995). The resources enable an organization to become more prepared through essential technological tools which creates a suitable environment for adopting new technologies. The public auditing firm often shows resistance toward adopting new technologies as per Curtis and Payne (2008) because of financial budget limitations. Public auditing firms differ in their capabilities to adopt new challenges. The management of new challenges improves when organizations deliver innovative services to their clients (Alkhazaleh and Marei, 2021; Salleh, et al., 2007). Organizations must be fully prepared to achieve effective implementation of E-Auditing systems. Organizations need to establish proper readiness consistency and resource supplementation to achieve effective E-Auditing system implementation and operation. The implementation of E-Auditing systems together with proper readiness measures produces better performance and benefits.

H₄: *Readiness (R) will positively influence E-Auditing adoption.*

3.6 Competitive Pressure (CP)

According to Lotfi et al. (2023), competitive pressure influences the adoption of AI systems by SMEs. Alsaad et al. (2023) note that competition in each market encourages businesses to be more innovative. Entrepreneurs, due to competition, are encouraged

to cultivate a prosperous market and demonstrate greater levels of originality to outdo their rivals. Companies might use electronic auditing systems as a reaction to competitive behaviors to gain a market edge. These systems have a variety of benefits. For example, audits can be conducted with greater precision, speed, and access to audit data, which greatly improves decision-making. Organizations can gain a competitive edge through cost-cutting and improved decision-making, which require these systems. E-Auditing is mostly embraced in situations where there is keen competition because modern technological advancements can be leveraged to enhance operational efficiency, increase productivity, and improve customer service (Amara et al., 2025). Hence, the following hypothesis is posited:

H₅: *Competitive Pressure (CP) will positively influence E-Auditing adoption.*

3.7 Moderating Role of Trust

The term trust has a shortened form which is known as “trust”. Trust must protect both the personnel working under its authority as well as all assets accessible through trust assets (Alevizos et al., 2022; Rifai et al., 2023). Trust safeguards systems and networks together with data through various technological and procedural components which constitute trust prevention. Trust management achieves two objectives: it decreases trust-related hazards while preventing unauthorized system and network, and technological usage by social groups, organizations, and individual users. Information security together with information assurance, acts as subcategory under the extensive framework of trust which Shukla et al. (2022) and Utakrit and Utakrit (2021) discuss. The evaluation and network transfer of any computer information requires trust to establish security (Ali et al., 2024; Rathee et al., 2020; Ramadan et al., 2024). The researchers who investigate the link between auditing and information systems or identify themselves as auditing information systems (AIS) academics use different theoretical and empirical approaches to understand trust's impact on data auditing. The approach we present about behavioral control of actions can aid trust regulation managers at both legislation creation and enforcement stages and trust identification and detection programs. This specific subject issue serves to enhance professional auditing knowledge about trust among practitioners. See Wijesooriya & Basnayake (2024). The adoption of e-auditing transformed trust into an auditing issue that requires both cost-benefit analyses and policies related to disclosure (Brezina et al., 2021; Mujalli, 2024). Beyond being a critical element, the concept of trust strengthens the relationship between TOE factors and E-Auditing adoption. Trust serves as a moderator between electronic auditing adoption and characteristics of TOE, which show a positive relationship. Electronic auditing adoption becomes more probable when trust exists at substantial levels alongside its strong role because it builds system users' trust and confidence and reduces perceived trust threats. Therefore, the hypothesis posits that:

H_{6A}: *Relative Advantage influences the E-Auditing adoption in the presence of trust.*

H_{6B}: *Technology Compatibility influences E-Auditing adoption in the presence of trust.*

H_{6C}: *Top management support influences E-Auditing adoption in the presence of trust.*

H_{6D}: *Readiness influences E-Auditing adoption in the presence of trust.*

H_{6E}: *Competitive pressure E-Auditing adoption in the presence of trust.*

4. Research Methodology

The study developed the questionnaire initially in English then the researchers converted it into Arabic to verify hypothesis results. The study extracted measurement items following the practice of another E-Auditing research. The researchers left the survey measurement indicators unchanged as they maintained relevance to the study context. Nine specialists in E-Auditing first devised and evaluated the questionnaire through their review. A preliminary pretest validated the questions through establishing direct, easy and non-ambiguous wording that pertained directly to the survey (Ahmad et al., 2024; Alharasis et al., 2022; Mansour et al., 2024; Sekaran & Bougie, 2013). An assessment of the research questionnaire was conducted through the review of Three Senior Managers and six Directors from different E-Auditing practices. The pretest assessment led to additional explanations that emphasized the matters identified by participants. The questionnaire sought responses on a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The research team conducted interviews with decision-makers who utilized E-Auditing systems for four months from January 19 to March 19 2025. A total of 455 Audit firms that listed in Jordan's and the service sectors were distributed online questionnaires for this research. The researcher used Hwang et al.'s (2016) model to determine the sample size which amounted to (N = 215) yielding 215 valid responses from distributed questionnaires. The researchers advise that sample sizes need to be eight times larger than the number of research constructs which is demonstrated by Hair et al. (2019). The recommended sample sizes in this study come from Hair et al. (2019) alongside Hwang et al. (2016). Huang et al. (2016) stated that research studies require the sample population to exceed by a factor of ten the number of direct pathways linking to the endogenous

construct. The researchers reported in Hair et al. (2019) that participant numbers should equal eight times the research elements. Statistically sound SEM investigations and multivariate analyses get sufficient data to recognize meaningful relationships while developing more accurate findings. The established research methodologies substantiate the selected sample size because researchers used systematic methods to obtain a properly sized and statistically representative sample.

5. Measurement Model

Internal consistency reliability is measured by directing all subindices towards measuring a construct (Hair et al., 2019). For the definition of CRS values, they should be 0.7, and the AVE value must reach at least 0.5 All of the CR and AVE values are above the threshold levels, as shown in Table 1.

Table 1
Reliability and Validity

Variables	CR	AVE
Relative advantage (RA)	0.971	0.713
Technology compatibility (TC)	0.972	0.735
Top management support (TMS)	0.955	0.796
Readiness (R)	0.941	0.770
competitive pressure (CP)	0.974	0.893
E-Auditing Adoption	0.962	0.884
Trust	0.964	0.895

Table 2
Constructs Measurements, and Measurement Sources

Constructs	Source	Items
Relative advantage (RA)	Rosli, et al. (2013)	5
Technology compatibility (TC)	Rosli, et al. (2013)	3
Top management support (TMS)	Rosli, et al. (2013)	4
Readiness (R)	Rosli, et al. (2013)	5
Competitive pressure (CP)	Rosli, et al. (2013)	3
E-Auditing Adoption	Rosli et al. (2013)	4
Trust	Brezina et al. (2021)	3
Total :		27

6. Measurement of Variables

Seven factors, including those about relative advantage, technology compatibility, top management support, readiness, competitive pressure, and competitive pressure, are included in this study. a modicum (trust). The E-Auditing Adoption is the dependent variable. Table 2 displays the measures used for the constructions and their sources. As suggested by Rosli et al. (2013) and Brezina et al. (2021).

7. Data Analysis and Results

This research employed regression analysis to predict the link between E-Auditing Adoption and TOE Factors while assessing the moderating effect of Trust.

7.1 Demographics and Descriptive Statistics

Demographic information of the respondents is presented in Table 3. A total of 235 respondents participated in this study. Most of the respondents are males (85.9%), younger than 35 years (61.8%), have a bachelor's degree (95.4%), with 60.50% of the respondents having experience and work as Auditors (55.33%).

Table 3
Demographic Information

Variable	Label	Frequency	Percent	Mean	Std. Deviation
Gender	Male	202	85.9	1.09	0.291
	Female	33	14.1		
Age	26-35	145	61.8	1.71	0.489
	36-45	68	28.9		
	Over 46	22	9.3		
Education	Bachelor Degree	224	95.4	2.08	0.360
	Master Degree	6	2.5		
	PhD degree	5	2.1		
Experience	Less than 5 years	28	11.9	2.08	0.601
	5-10 years	142	60.50		
	10-15 years	46	19.50		
	More than 15 years	19	8.1		
Position	Financial Manager	17	7.23	2.79	0.789
	Head of Accounts Department	88	37.44		
	Accountant	130	55.33		

Descriptive statistics is a discipline within the larger field of statistics that attempts to summarize patterns in data, detailing quantitative characteristics and providing numerical summaries and according to Alabi and Bukola (2023), the goal is to examine descriptive statistics using SPSS.

SPSS Version 23 is used for the basic data editing. Table 4 illustrates a list of criteria that was used for this research. The variable (Technological Influences) receives a score according to respondents' answers to nine questions each having five options (1 to 5) and the minimum result is 1, the maximum 5, the average 4.02 and the standard deviation 0.54. Explanatory consists of nine questions (1 to 5) to which respondents were required to answer and on the basis of the answers, the question has a mean score as 4.10, standard deviation as 0.50, minimum score 1 and maximum score as 5. On a scale of 0 to 100, Environmental influences have 4.29 on average and a standard deviation of 0.57. The E-Auditing Adoption variable is determined by the analysis, answered 15 questions with their answers ranging from 1 to 5 through five answer choices, with its minimum being one and maximum being 5, a mean and a standard deviation of 4.13 and 0.43 respectively. Secondly, respondents were asked to rate their measurement of trust from one to five (mean 4.15 and s.d. Correlational analysis is presented for testing all variables as key measurement variables of the study in Tables 3 and 3. The relationships between the variables in this study, as noted in 4 and 5, is strong. The results of correlation proved the research hypotheses H1, H2, H3, H4, H5 and H6.

Table 4
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Technological Influences	235	1.00	5.00	4.02	0.54
Organizational Influences	235	1.00	5.00	4.10	0.50
Environmental Influences	235	1.00	5.00	4.29	0.57
E-Auditing Adoption	235	1.00	5.00	4.13	0.43
Trust	235	1.00	5.00	4.15	0.55

Table 5 shows correlations between the moderating variable, in this case trust, and the other independent variables (TOE). Let's examine the data in the table in more detail:

Trust and Technological Influences show a 0.641 relationship that remains significant when analyzed at the 0.05 level. The results prove that trust and technological impacts create a mild positive connection. The level of trust keeps expanding as the use of technology increases. Organizational Influences and Trust display a 0.572 degree of correlation which produces a statistical outcome lower than 0.05. The connection between organizational influences and trust shows good results at a moderate level. The level of organizational influence positively impacts organization-wide trust. The connection between trust and environmental factors stands at 0.659 while maintaining a statistical importance ($p < 0.05$). Environmental factors show some positive connection with trust based on these findings.

Table 5
Correlation between Independent Variables and a Moderating Variable

		Technological Influences	Organizational Influences	Environmental Influences	Trust
Technological Influences	Correlation Coefficient	1.000	.760**	.575**	.641**
	Sig. (2-tailed)	.	.000	.000	.000
	N	235	235	235	235
Organizational Influences	Correlation Coefficient	.760**	1.000	.659**	.572**
	Sig. (2-tailed)	.000	.	.000	.000
	N	235	235	235	235
Environmental Influences	Correlation Coefficient	.572**	.659**	1.000	
	Sig. (2-tailed)				
	N	235	235	235	235
Trust	Correlation Coefficient	.635**	.575**	.575**	1.000
	Sig. (2-tailed)	.000	.000	.000	.
	N	235	235	235	235

7.2 Multiple Linear Regression Analysis

In linear regression analysis one variable helps predict the behavior of another independent variable. When multiple independent variables exist regression analysis provides the required analysis. The results from our regression test appear in Table 6.

The results from Table 7 show that E-Auditing Adoption grows positively when associated with TOE elements. Increasing technological effects drive E-Auditing adoption at a higher rate. Organizations adopt E-Auditing because it responds both to firm requirements and external business conditions. H1, H2, and H3 are therefore supported. TOE factors demonstrate a positive effect on both the advancement of technology used in audits and how organizations plan and operate in their business environment.

Table 6

Summary of the Regression Models of (TOE) Influences on Adoption of E-Auditing (N = 235)

Dependent Variable	(Prob -t statistics in parentheses)
Constant	0.315 (0.000) ***
Technological Influences	0.013 (0.000) *
Organizational Influences	0.049 (0.000) **
Environmental Influences	0.023 (0.000) *

$R^2 = 0.871$, Adjusted $R^2 = 0.778$, F statistic = 61.318*** (0.000) Durbin-Watson = 2.133

Table 7 shows the analysis to determine how trust influences the relationship between E-Auditing adoption and TOE factors. Including trust as a control variable enhances our understanding of how organizations use technical and organizational factors with their environment to embrace E-Auditing technology. Therefore, hypotheses H4, H5, and H6 are confirmed.

Table 7

Regression Model Summary Statistics of Trust Moderating the Relationship Between (Technological Influences, Organizational Influences, and Environmental Influences) and E-Auditing Adoption (H4,5 and 6)

Dependent Variable	(Prob -t statistics in parentheses)
Constant	0.290 (0.002) ***
Technological Influences	0.012 (0.057) *
Organizational Influences	0.049 (0.017) **
Environmental Influences	0.022 (0.016)*
Trust * Technological Influences	0.000 (0.843)
Trust * Organizational Influences	0.007 (0.789)
Trust * Entrepreneurial Influences	0.002 (0.225)***

$R^2 = 0.871$, Adjusted $R^2 = 0.776$, F statistic = 62.315*** (0.000) Durbin-Watson = 2.113

***, **, * demonstrates that regression analysis has statistical significance at 1%, 5%, and 10%, respectively.

8. Conclusions

This study project covers missing information about managers who choose E-Auditing in their organizations. E-Auditing brings benefits by boosting audit results and creating better business processes. Although E-Auditing benefits businesses it is unclear what impacts its performance outcomes and how these effects relate to each other. Many people think that implementing E-Auditing plus activities naturally generates better results. This inquiry studies TOE factors to help understand their role in boosting E-Auditing choice and their link to audit success and organizational performance. Our analysis shows that adopting E-Auditing produces positive results and needs these five essential influences: RA, TC, TMS, OR, and CP. The success of E-Auditing acceptance depends on relative advantage, organizational readiness, software compatibility, market forces and top executive backing. The relative advantage factor shows how E-Auditing produces better results than traditional audits when it comes to job efficiency, automatic work completion, lower cost, and high accuracy. To benefit from E-Aud's companies should use technology to make audit processes faster and more reliable. Our E-Auditing systems need to integrate seamlessly with current technology to reach these results. Organizations name this as technology compatibility. Companies need to prepare financially and technically to use E-Auditing technology which makes their audit work faster and better. Top managers show their support when they give vital resources for E-Auditing adoption. E-Auditing becomes necessary for businesses that wish to compete against industry standards in order to stay competitive. These factors shape how well an organization performs their audit work even though they apply to most E-Auditing evaluations. Effective use of E-Auditing systems helps audits run more efficiently than traditional methods yielding better choices and top-quality results. Research shows trust has a clear connection between TOE factors and how organizations adopt E-Auditing technology. Higher-trust organizations benefit more from the TOE factors when adopting E-Auditing technology when compared to organizations with lower trust. Results show organizational preparedness acts as an enhancer which strengthens how TOE factors help companies adopt digital auditing systems at speed.

Consistent Findings with Past Studies:

According to the research data, relative advantage enhanced E-Auditing adoption. Research trends indicate that investigations mostly evaluate how well E-Auditing works while remaining budget-friendly and precise. Many earlier research projects show that companies begin using E-Auditing when they recognize its practical benefits. Our study shows that compatible technology heavily affects companies' choice to adopt E-Auditing systems. Studies from other fields demonstrate the need for E-Auditing systems to adapt to existing technology systems without ruining their current performance during changes. Top managers' support for change demonstrates its value in E-Auditing models as established through previous research. Studies across many years support that effective leadership backing enhances firm efforts to adopt new technologies. The study finds support for existing research that proves an organization must have a strong flexible organizational structure to implement E-Auditing effectively. Companies adopted E-Auditing at different rates due to their training requirements and acceptance of new technology plus their organizational culture. Research proves that companies feel greater need to adopt E-Auditing because other firms in their market use it. Studies before this demonstrate that companies use E-Auditing to compete against others and match the latest industry progress. This investigation identifies that trust greatly improves the association between TOE elements and E-Auditing adoption. Studies before this one had limited results because they did not include a full assessment of trust impact on technological adoption. Organizations are increasingly willing to adopt E-Auditing because people understand trust matters more in present-day auditing techniques.

Discuss limitations of the research methods/design

These study limitations affect the study results on trust influence in how TOE factors affect E-Auditing adoption by Auditing firms in Jordan. The selected sample number and test regions may not show enough evidence across the whole Jordan customer base. Our understanding may not extend to other audit offices throughout all business sectors and worldwide. Data collection methods have known limitations which affect the quality of results but also serve as study conditions. When survey participants respond infrequently, they create biased outcomes that affect the credibility and accuracy of the findings. When participants answer social desirability questions they tend to pick preferred results instead of real numbers. The research demonstrates that trust influences how TOE factors relate to E-Auditing acceptance. Simply put, moderate relationships between factors do not determine if they actually create change. Further research is essential to understand all unknown effects on this subject. Research results from Jordan-focused businesses do not apply well to other areas because their different legal systems impact cultural values and work processes. Every region needs their own testing to determine what affects the adoption of electronic auditing systems for future studies. This investigation addresses a knowledge gap about how TOE elements shape E-auditing adoption with special attention on how trust influences this behavior in audit companies. Although this study needs trustworthy data to support its findings the researchers should explore this topic more deeply in future research.

Theoretical contributions and practical implications

Theoretical Contributions:

This study brings new insights by exploring how trust affects the use of E-Auditing systems. This research adds important new information to our understanding of E-Auditing acceptance and performance in academic literature. This study introduces E-Auditing in developing countries by showing its benefits in the case of Jordan. Our research becomes one of the first attempts to examine both direct and specific elements that impact the receipt of E-Auditing systems and productivity boost. The study adopts a fresh approach by making trust influence E-Auditing adoption steps. Through new research this study demonstrates that trust helps advanced auditing technology succeed in organizations. The TOE framework (Technological, Organizational, and Environmental) offers researchers a defined method to check adoption actions by joining organizational traits with environmental conditions and technological readiness.

Practical Implications:

Results impact officials in government positions plus corporate leaders, E-Auditing professionals as well as the company. Research reveals that a strong connection exists between using E-Auditing systems and enhanced business achievement. Organizations that use advanced E-Auditing technology can perform well at every business operation while having better market position and greater employee output to help them make trusted decisions quickly using high-quality data. Organizations put trust-building higher on their development list for E-Auditing systems after finding its substantial impact. Trust needs to be put into action to protect both computerized audit platforms and financial data security. This study added new evidence to existing research by confirming the discovered connection. Top executives must recognize E-Auditing as essential for making their business dependable and future-proof. More E-Auditing systems will be used so regulatory authorities must set rigorous security standards and also develop measures to protect user financial data. Companies must act ahead of time to follow and track these official guidelines.

9. Future Research Directions

Future research will probably include different samples together with varied respondent populations. The context of the study refers to Audit firms as the second vital element. Future research needs to expand its data collection by including developing nations beyond India such as African and Asian countries to enhance the generalizability of the study findings. The results show limitations because the study uses outdated data due to its cross-sectional research structure. Some measurement factors take extensive periods to determine their accurate level due to their nature. Future research should explore the impact of E-Auditing efficiency and decision-making effects to determine the total advantages offered by such systems to auditing procedures. This study found that companies need to understand E-Auditing functions as an essential element which helps organizations maintain their marketplace position. The research should expand to study different industries across Jordan to reveal customized E-Auditing implementation methods specific for each sector. This analysis enables an assessment of how trust factors together with TOE elements differ between industries. E-Auditing impact on Jordanian enterprises financial performance should be studied in detail to determine long-term effects of adoption on business financial aspects. The research will explore whether measured performance improvements from precision and effectiveness and better decision making throughout time lead to specific financial business results.

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