

## **The Rule of Evidence in the Audit to Increase Confidence in E-Commerce**

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### **Abstract**

*This study aimed to increase confidence in the evidence in electronic trading in e-commerce operations, know how to use new evidence for audit under the electronic system, hypotheses, affect the adequacy of the evidence and objectivity of the e-commerce activity, there is a relationship between the customer's confidence in electronic trade and professional performance honest for audit, the researcher used deductive and analytical study found of which.*

**Keywords:** Evidence, clues, the audit risk, approvals, and the relative importance of evidence, electronic signature, protocol, electronic crimes.

### ***Previous studies***

It will be some scientific studies addressed in the aspects of the research Pollutants ( evidence ) and variable ( e-commerce ) in order to know what has been find in this field by the former researchers so that the researchers conducting the study away from the repetition and lack of modernity and the attic was addressed to the following studies:

#### ***Privacy & American Business in June 2002***

The study conducted by the Business Foundation of America and privacy & American Business in June 2002 showed that more than 33,000,400 thousand people USA operations have been subjected to a scam since 1990, and more than 13 million had been subjected to similar scam across the Internet since 2001 ,The study showed that 62% of the 13 million victims did not incur losses, as the accreditation cards were fully protected by the exporters, and either the 38 % it has suffered losses of 3.5 three and a half billion dollars, an average of 1.5 billion and a half billion a year, and the rate of individual loss amounted to \$ 740 per person for the period a study:

#### ***Dahmash & Thaher Algashi 2003***

**Internet crime and e – market losses:** it aim to know e- market crimes the problem is banks was one of the first sectors that became aware of the importance of these new technologies has expanded in various ways and means to be adopted and trading multiple by which the banking business face many internet crimes and it realized also that these new technologies will make a comprehensive change to the banking environment, and took qualify itself and working its environment is enabling them to keep up with this unique environment of its kind result As of 21.06.2001 Seventy-six conference aimed at qualifying businesses in a position to go into the world of e-commerce, the number of participants in these conferences reached 8,000 participants, recommendations that the banks must use other computer protect to their e-commerce, the e –firms should adobe anew protect to their audit finical statement .

### ***American computer security Institute study 2006***

It has stated in a report at the site of Security Wire Digest on 02/06/2006 that the Computer Security Institute Computer security Institute and in cooperation with the US Federal Bureau of Investigation FBI They polled 530 American companies who exposed their systems to breakthroughs across the Internet, and found that although the level of breakthroughs are still very high and rising significantly since 2001, 50%, it has losses of those very companies in 2001 decreased approximately \$ 455 million annually to become currently approximately 201 million dollars annually The report continues saying that that 92% of the sample of companies surveyed admit that, despite all the precautionary measures they are taking, only to penetrate their systems operations are still ongoing during the year, and all they could do is try to reduce losses, sometimes they can let it in The financial loss is the loss of some of their systems information, and recognizing 45% of the companies that most of the breakthroughs that are exposed to it as a result of internal collusion of some members of the administration, and that 78% of intrusions are carried out through the Internet and media.

#### ***Chapter One: evidence audit***

**Evidence in the audit:** That the evidence means all that can be obtained from the references and evidence of accounting evidence assist in strengthening the technical Neutrals his opinion about the validity of financial statements, so it is considered conclusive evidence of proof guide itself (Accountants Network, 2008: p. 5.)

**Audit :** Intended for independent examination neutral, and to express an opinion professionals in the financial statements in accordance with laws and regulations and the Sudanese and international standards adopted include those financial position lists, income, cash flows, changes in equity and any administrative or professional related financial statements Law, 2007, p. 3)

**Evidence according to auditing standards:** This has been known evidence in the audit as: "The information obtained by the auditor to reach conclusions on the basis of which builds professional banner, include evidence sources and documents containing financial statements accounting records supporting information from other sources.

Second: the clues: the context in language is associated the Sanitation) substance century The clues Vestal instead as references to it by gathering the largest possible number of clues in cases in which it is hard to prove the existence of conclusive evidence, the difference between the context and the difference between the evidence and the presumption that the evidence lies in turning to reality audited directly replaced while to head the context indirectly through really related

**The nature of the evidence :** The evidence is all that would affect the judgment and estimation references with respect to match the view of the financial information of economic reality, the external auditor should be achieved and meets what came fieldwork, which requires standards (the collection of evidence, which mainly represents the reasonable and appropriate to form opinion on the financial statements subject examination) Nasr: 2003, p. 5) The difficulties faced by the auditor in the collection of evidence in the audit We have to face a lot of references difficulties to get the evidence as a basis in the review process to strengthen the technical banner neutral, and these difficulties include.

poor accounting systems in place within the facility, which leads to exert a lot of time and effort , the use of statistical sampling because of the large number of operations may lead to the results of shaded Passive understanding of the process of review by the staff which leads to a lack of cooperation with auditor, weakness of the internal control system and the large number of errors and defects in the records which leads to increased tests to get into a great degree of certainty, complexity of the processes that take place within the facility, which needs a lot of time mismatch fees charged by the auditor with the time and made the effort to get the evidence.

**Evidence Objectives:** Objective evidence of proof is considered objective evidence of proof of more evidence reach a ray of help in determining their validity. They can guide the substantive proof known as: "The most directory validity, free from bias, which leads to the same result does not differ by two." He also said objective evidence help to achieve the possibility of lack of personal bias when assessing the results of the audit, which leads to check the phenomenon of uncertainty As the objective of the guide many of the general conditions that must be available in it, including (auditor's independence: evidence from both the, Independent Auditor's stronger than the evidence that is not independent of the references having a good control and a system in place Direct collection: the sense of the references collects the evidence,

Sources of evidence: the evidence is stronger than the evidence be from internal sources external sources. There are also some special conditions, which are specific to each type of evidence according to its kind. In the end, it must be build on Guide Facts, not affected to various factors and is not subject to personal opinions.

**Evidence of non-objective:** lacking the evidence to the independence and neutrality and be in the presence of internal control as a fragile system, and the references obtained indirectly Moreover, the source of this evidence, it is an internal point of her own purposes, that non-objective evidence is : misleading evidence and biased in favor of a certain party, as is an objective guide to many of the other evidence that support in order to be relied upon as it is convenient and does not have great importance relative to the emphasis it needs, guide is an objective to many other clues that help him to be relied upon as it is convenient and does not have great relative importance of being focused on.

**Types of documents in evidence:** A) foreign documents: the documents that are prepared outside the facility may be used within the enterprise and beyond, such as purchase invoices, and claims of creditors, checks incoming and bank statement , )B) internal documents: the documents that are prepared and used within the facility, such as handling documents within the stores, receipts supply and sanitation, and inventory documents and notebooks, Foreign documents is more strengthened and the health of internal documents as well as documents that are within the review period stronger than documents period review, in addition to that there are conditions for documents such as be an original document, not a picture, and that the document is the wave of the entity under review, and be Completed legal requirements in place within the facility does not contain any write-off or erase or modify or fraying

**Notes:** Notes are used as evidence by evaluating certain activities so that references Note workflow on a wide range and composition of these notes may require references a field visit and the formation of a certain impression, as can be observed over the commitment in the implementation of action plans and the compatibility and harmony between the different sections. It is also through observation can be judged by the extent of the need to obtain other evidence or not. (Accountants Network, 2008: p. 5) Inquiries: Can references to inquiries for written information was or oral, by asking a series of questions, that not is considered conclusive evidence, because it is not reached by a neutral party. For this inquiry to a group of supporting evidence needs to be relied upon, for example, if the references just wanted to get information on how to register and control for financial operations, it should ask the client about how the works in which the internal control system, and then do some revision tests using media Other such documentation and observation to make sure that these operations have been recorded and supervision in accordance with the requirements of the internal control system, as well as customer told reboot, or what is known as the audit calculations Intended to reboot, re-sample calculations check and convert the information during that period, which are audited by The re-examine the calculations include precision arithmetic test such as this includes measures such as: deportation of sales invoices and inventory, as well as combined in the books and records operations and also inspect operations calculation of depreciation and prepayments, as well as include a re-examination of information transfer. To ensure that the information that has been included in more than one place may have been recorded by the same amount each time, for example, references chooses a random process specific to one customer such as sales on credit and ensure that the information included in daily sales have been recorded in the same information in the daily debtors, as well as in the same general ledger information.

### ***Analytical procedures***

These procedures include the use of comparisons and different relationships to determine the logical balance of a particular account which can be used for comparisons by financial ratios for the comparison between the current year and the previous year, and in some cases analytical procedures may be the only evidence of whether the relative importance of non-existent, as it is in 1/Evidence to prove the existence of true and accurate accounting data support the existing financial information in the financial statements, and would increase the reliance on this data and information by the entrants and external users of the facility and thereby increase confidence in the facility.

2/the auditor's report, which is the final outcome of the collection of evidence that helps authorities in reaching the truth, as self-help beneficiaries references in making the right decisions and built on a sound foundation .

**Evidence goals (auditor):** that the operations carried out by the auditor must take into account the secrecy of the evidence collected, be all work and procedures of the public administration and the offices of the internal audit confidential and internal auditors commitment to maintaining strict confidentiality and record-keeping and correspondence in a safe and convenient place to save it (the law 2010: p. 5). The fact that the references to collect enough evidence and adequate, the main goal behind this consolidation facility and references to reach those goals that transcend it, Garret do many of the things that help him get into it, such as the resurrection of the following: 1/confirmation of the existence of assets that can be ascertained, and an emphasis on the occurrence of financial operations restricted books, 2/emphasis on the inclusion of financial statements for all accounts cases where the balances of accounts more logical is minimized analytical procedures, thus reducing the volume of evidence required. Analytical procedures are also used in the separation of accounts or financial transactions from each other to be examined in depth and make sure it did not need to further steps

It can also refer to some other types of evidence, such as the safety of the internal control system and subsequent results of the events

The importance of evidence of proof in the auditor Lays the importance of evidence in the review in that it is the basis on which the auditor review process, and thus the accuracy and validity of this evidence for the benefit of the entity under review by the following 1/Evidence to prove the existence of true and accurate accounting data support the existing financial information in the financial statements, and would increase the reliance on this data and information by the entrants and external users of the facility and thereby increase confidence in the facility, 2/the auditor's report, which is the final outcome of the collection of evidence that helps authorities in reaching the truth, as self-help beneficiaries references in making the right decisions and built on a sound foundation.

### ***Goals evidence in the auditor***

1/The conscience of operations carried out by the auditor must take into account the secrecy of the evidence gathered, all the work and procedures of the public administration and the offices of the internal confidential audit be on internal auditors commitment to maintaining strict confidentiality and record-keeping and correspondence in a safe and convenient place to keep (Law 2010: p. 5).

2/ The fact that the references to collect enough evidence and adequate, the main goal behind this consolidation facility and references to reach those goals that transcend it, Garret do many of the things that help him get into it, such as the resurrection of the following (confirmation of the existence of assets that can be ascertained, and an emphasis on the occurrence of financial operations restricted books, emphasis on the inclusion of financial statements for all accounts, confirmation on the project and the rights of ownership of real assets, as well as an emphasis on the obligations of the facility, and to make sure these commitments real and not imaginary, emphasized that the assets, liabilities, income and expenses are real values reflect the financial condition of the facility, as well as to emphasize that the distribution has been properly and regularly informed on the financial periods and especially for depreciation Emphasize that view, and disclosures in the financial statements have been properly, and reflect the financial position of an entity under auditor

### ***Evidence in the auditor properties:***

The evidence of many of the characteristics most important

1/the use of evidence in the fairness of the financial statements

2/the nature it the used include all the different types of evidence.

3/person authorized to collect the evidence is references

4/ascertain the extent of the conclusions from the evidence, and must have a high level.

5/the nature of the conclusions in the issuance of the audit report

6/consequences of reaching the wrong conclusions from the evidence leads to the users of financial statements to take incorrect decisions

The right amount of evidence and the factors affecting the auditor should gather sufficient quantity and of appropriate evidence that supports artistic banner neutral but we can say that the proper quantity of the evidence determined by many factors, including of the completeness and adequacy of the evidence to achieve the goals sought by references from review by a process, the appropriateness of evidence of the nature of the element replace the examination or review, relative importance of the element which references examined, degree of risk posed to the element under review, cost of obtaining evidence degree of adequacy of internal control systems.

### ***Availability of persuasion of the evidence in the auditor***

There are four selectors must be met by the evidence that is collected in order to be convincing, namely (occasion: you must match the evidence with the objectives of the review process in order to be convincing.

Shelf Life: The bigger the validity of the evidence whenever helped references in convinced of the correctness and fairness of the financial statements, there are five characteristics of the validity of the evidence is as follows (A source of independent evidence. (B) The effectiveness of the internal control system. T - Gathering evidence directly. W - Qualified provider information. C - Objective evidence, enough: determine the amount of evidence the degree, time: a period in which the collection of evidence, where the evidence that is obtained during the review period more convincing than those obtained in a later period.

Factors influencing the nature of the evidence or clues in the auditor

1/objective of the study: the more objective of the study a high degree of importance whenever the evidence of proof is also important, and the auditor should collect the appropriate amount to help him to reach the desired goal , 2/appropriate directory: evidence required to prove physical presence for a particular item, different from the necessary evidence to express an opinion, appropriate evidence for it vary according to the purpose of the review , 3/rules for the use of evidence: You must be acceptable to these rules generally accepted, so do not interfere with the use of evidence of proof , 4/Time: to influence the evidence The auditor should take into account the time factor, as it has a significant impact may be a guide to what is now the value, but with the passage of time it becomes worthless, 5/cram degree of evidence:

The degree to cram in some cases increases for references, while others are simply increasing prove and confirm some of the existing facts in advance , 6/methods of collection and preparation of evidence. Sometimes provide evidence ready and will ensure them and express his opinion regarding her health, and at other times it requires a search for such evidence (Accountants Network, 2008, p. 6).

**Methods of gathering evidence:** examination and physical presence references do is examine or inventory of the property and obligations of the entity is using various means, for example, the existence of stockpiles within the facility does not mean that the ownership of these stocks, as the auditor should verify the quantities and specifications of these stocks, as well as assessing the status or quality.

Ownership of these stocks documents. The distinction must be made between the actual examination of the origins and the actual examination of the documents, instruments are before signing regarded documents and after the signing are considered assets and when the cancellation documents again and the actual examination of the most common type is the evidence used, and knowing that the examination actual does not fit the intangible assets they need to type the last of the examination, such as, for example, the documentary examination of the patent

Ratifications: The ratifications of the strongest evidence, because these approvals are prepared outside the facility and approval is a written reply or an oral issued by hand from outside the facility, and stop use approvals or non-use over other alternatives consensus, so that, if possible, verify the existence of continued or process using other alternatives such as physical examination or documentary examination, in which case there is no need to use approvals system. And is used ratifications much to ratify the debtors account where noted international standard to it when they are substantial debtors financial statement accounts and when there is a reasonable expectation that the debtors respond, (network accountants: 10/06/2008, p. 3) is usually references planning endorsements directly accounts receivable or individual restrictions.

The balance of these accounts, also pointed out the same standard in another country that when there are expectations that the debtors will not respond, the references that are planning to do alternative procedures.

**Types of approvals:** There are three types of approvals as set by a British Standard A (positive approvals) positive confirmations with requested information from validated In this case, ask the person who received the validation that sends it to the auditor after the answer in all cases, as showed study that respond to this kind little, because it requires the ratification of the recipient to make an effort to complete this endorsement, also noted the international standard, noted that: in If you do not receive a positive answer to authenticate, you must apply alternative procedures or treatment of the item as an error.

( B) (approvals blind) with positive endorsements included information must ratify it. In this case, the recipient of ratification to sign it and give it back without having to worry examines incoming data and information to these approvals. .

(C) adverse approvals: In this case, ask the recipient to respond only in the case of non-validity of the information has indicated the international standard to it: in the case of the administration's request of references to obtain certain assets of certain accounts authentication under collection, The auditor examine whether there were grounds to correct such a request, and the references of any evidence testing available to support the interpretations of the administration. And the references that this kind of evidence, since watching the numbers and even receive answers to these approvals, if abandoned References for control approvals cannot be relied upon as proof.

**Documentation:** The documentation in the examination of the books and documents that support the information in the financial statements and as per financial process a single document at least support this process, there will be many of the documents that support the financial operations, and thus facilitate the use of the documentation process broadly as evidence.

**Sufficiency of the evidence:** Enough size or the amount of proof necessary to relate to support the audit opinion, a sufficient amount of evidence? And the sample size is sufficient to support or access to view reasonable references properly, unfortunately, the auditing standards did not provide us with guidance categorically checked to judge the adequacy of the evidence, but rather it depends heavily on the estimate and the rule of references and that after studying the circumstances surrounding the audit included assessment of the internal control system Therefore, it is the auditor should examine the following factors to be able to perform this assessment , nature component placement examination, the audit area.

The relative importance of possible errors relating to component placement examination, quality and validity of the evidence available for review, risks associated with the component placement test score The professional care necessary to perform the references to his task requires not issue an opinion based on the evidence insufficient. This is the disregard and negligence in the exercise of his profession conferred on it by the total owners / shareholders, which may lead to a legally accountable (Nasr: 2003, p 46) The validity of the evidence must be achieved in order to guide the validity of proof to be effective and appropriate In general, the professional performance standards can help to rationalize judge the effectiveness of evidence and so by taking into account the following (Abu Bakr, 2009: p. 104) 1/Foreign evidence of proof can be more reliable than those of internal evidence, 2 proof specified under an acceptable system of internal control evidence can be more reliable than those specified in the light of a weak system of internal control, 3/information that is available through the documentary examination.

Approvals, observation, physical inventory is more convincing than that information obtained by the auditor verbally by listening to others, and that he intended to achieve the convenience of evidence, it must also be appropriate in the sense that it should be a relationship, or by the other linked to the objectives of the audit relative importance Is the relative importance as a foundation for the application of generally accepted auditing standards, known as the Financial Accounting Standards Board of the US: the relative importance as a value omissions or distortions caused Accounting information, which makes it possible in the light Surroundings - the circumstances changed or affected by the rule of the average person who relies on this information as a result of this omission concept of relative importance of references that is studying all of the local conditions and facility information users who will rely on the financial statements which have been audited because the needs of the amount that is considered crucial for the financial statements of an entity may not be crucial for the financial statements to another facility levels relative importance: There are three levels of relative importance and is used to determine the opinion that is Accordingly to report issuance of the audit are as follows:

**Level one:** the values that characterized the relative importance in the case of misstatements in the financial statements, but are not likely to affect the user's decision, they will be considered for that characterized by relative importance in this case will be prepared to issue a clean report was appropriate

**Level two:** the values that are important but they do not affect the financial statements as a unit If affected misrepresentations in the financial statements of the resolution the user but with the continuation of the financial statements as a unit that are fair and therefore is useless

**Level three:** the values that characterized the relative importance severe or widespread as to make the fairness of the lists as a place of doubt: the highest level achieved relative importance when it is probable the user to take decisions is incorrect if the financial statements are adopted as a unit.

In order to determine whether or misrepresentation exception is characterized by extreme significance to be taken into account the extent to which this affects distortion or exception on the various elements of the financial statements, it referred to it spreading. The more distortions more prevalent more likely to issue a negative report instead of a restricted report, regardless of the amount of interest it must issue a report that is the refrain from expressing an opinion if he saw references to lose independence, and according to the rules of professional conduct and reflecting the importance of the independence of references and longer exit for base Independence order characterized by the relative importance intense.

### **Chapter Two: E-commerce**

**E-commerce concept:** e-commerce: is a new concept explains the process of buying and selling or exchange of products and information through computerized networks, including the Internet. Where there are several definitions of the word world of communication known as e-commerce as a means for the delivery of information, services or products over the phone lines or across networks computer or through any means of technology from the viewpoint of commercial realization of the process is the application of technology in order to make business transactions take place automatically and fast while the services known as e-commerce as a tool in order to meet the needs of businesses and consumers and managers to reduce the cost of service and raise their efficiency and work to accelerate the delivery of The service known as e-commerce shopping and buying, selling and exchange of products, services and information through the Internet and computer networks operations but the concept of e-business more comprehensive (Nou Rahane 2008: p. 11) Therefore we can say that e-commerce term meaning use of the Internet (the World Wide Web for information) for the exchange operations in its various forms between different business, with a focus on the use of digital technology in business processes between companies and individuals (Kenneth, 2001: p7).

The WTO defined as a full range of contract deals and the establishment of trade links and the distribution, marketing and selling products via the Internet operations, some have defined it as the business that launches on the overall business services that rely on electronic means exchange electronic data transfers of electronic money, e-mail and electronic newsletters and other services that deal with institutions and companies (Radwan 1999: p. 348).

**The importance of e-commerce companies :** Summed up the importance of e-marketing for companies in the following points (Kurdi, 2011: pp. 15-16) marketing more efficient and effective: (a) in the field of sales: Provide detailed information about goods and the receipt of applications and the payment of sums selling over 24 hours a day

B) in the field of market study: the company get instant information from different media all over the world as well as studies related to the prospects of satisfying the customer at low cost and the ability to gain feedback feed voluntary will of the customer for the company's products.

C) User-mail definition of goods and services

D) In the field of promotion of the production and sale.

E) information services: The provision of information highlighting the usefulness and benefits of goods and value of the moral and material means of diverse and interesting and attract attention to other topics in the same area where additional information to potential customers and raise their interest in the process.

**Commerce electronic divisions:** it divided into three sections:

- Buy and sell products and services which is called market-mail.1/
- 2/facilitate and to facilitate information and cooperation between
- Providing customer service.3/

**E-commerce activities:** it can be divided into e-commerce activities in its current form into two main sections ( electronic commerce companies Customers individuals Business to consumer and referred to the term B2c It represents the trade exchange between the companies on the one hand, customers and individuals from the other hand Electronic - commerce ponies for companies Business to Business and referred to shortcut symbol representing B2B e-trade exchange between the company and other.

**World Wide Web Internet:** it Is a global communications network linking millions of networks and millions of computers in various forms and types (Kenneth, 2001: p109).

The most important types of e-commerce Electronic market in e-commerce consumer-oriented <sup>Electronic</sup> interfaces also called the facades of the stores on the network are usually used by one company sells through which its products are e-store gateway, and could return maker for the company or the company retailer, individuals or cooperatives and other features stored on a set of mechanisms and tools necessary to carry out the sale. Where is the most uses components in the electronic merchant in the following:

- 1/electronic catalogs and search engines: This helps customers to find the products and services they want to buy.
- 2/cart: used to assemble the goods that the customer wants to buy them during his tour
- 3/Paints Payment: through which spending on details and arrangements for payment of the value of the procurement process
- 4/ shipping: Where details of the procurement process to the customer.
- 5/customer service: a register and to provide information about products, services and register for bailouts, guarantees and others.
- 6/ business complexes: It is a virtual electronic commercial complexes include a lot electronic stores and ensure that these complexes evidence or categories of products that are sold in these complexes indexes.

Generally classified electronic shops and malls in the consumer-oriented businesses as follows( shops and public parks, a large market where the sale of a wide range of products and services such as yahoo.com, amazon.com , specialized stores and complexes: We sell specific types of products and services , shops and regional or global complexes: sells its products to anywhere in the world , electronic stores partial click-and mortar pure on line store conducting the sale and provision of material services through the network.

### ***The advantages of e-commerce:***

E-commerce offers many advantages can be utilized in the following<sup>marketing</sup> more effective: allow companies to display their products and services in most parts of the world, reducing expenses companies: No need for expenses to the process of promoting a great deal, effective communication with companies and customers: provides an efficient way to exchange information, and e-commerce applications.

### **Electronic Commerce markets:**

The market is a transaction, information and relationships in order to replace the exchange of products, services and money, The Trade Center Plexiglas shop contains share commercial dealings in the online marketplace and purchases sellers and brokers are not only from different places, but they know some rare given the vital role played by the e-marketing to support the e-commerce system, many intersections have emerged between the e-marketing and e-commerce through product quality levels, and how to deal with the public and after-sales services as important criteria in the choice of customers for the product and services (Mualla, Naji 0.2007 : p 0.6) Information systems between institutions and markets electronic the information systems between the institutions is a system linking several commercial entities between two or more primary purpose is to rid the transactions effectively sending financial transfers, invoices and bills of exchange through external networks, that all relationships between the parties concerned have already been agreed upon, there are no further negotiations but merely implement what has already been agreed upon, while the vendors and buyers in the electronic market in negotiating prices and agree on a specific bill and implementing the agreement and are connected to the network.

What types of information systems between institutions? EDI Additional Extranet network, which provides connectivity to corporate enterprises securely over the Internet (VB delectation @version, 2013 .

Electronic funds transfer, electronic investments, which is the integrated communication the process of sending emails and documents via fax uniform system for sending mail shared databases where the information stored in databases are subject to inspection by all the common individuals Service, supply management, a cooperation between companies and The supplier consumers in the area of demand forecasting and inventory management and an end to commercial applications We also find that the e-commerce application areas such as banks internet and shopping on the Internet and buying stocks and look for a job and do the auction and cooperation with the rest of the individuals and commercial complexes in search of work and the important characteristics of e-commerce: Electronic markets in electronic stores across organizations - Electronic markets general public E. Market They are owned by a third party included a large number of buyers and sellers and markets called exchanges Exchange shall be open to the public and are organized by the government or the owners



### ***Electronic markets for Private E Market***

It is owned by one company and two of them and a seller's market buyer's market in a seller's market, the company sells its products to other companies either 0 buyer's market where requirements are obtained from the materials at the lowest possible prices, such as tenders Trade associations: Consortia which is about a small group of purchases they create an alliance and treated workers in the industry itself suppliers And e-marketing excellence meets with e-commerce in a number of points which are as follows :( Elisa A. 2002, PP: 12-15):

1/Low cost, quality, and speed of customer service, the possibility of the comparison of the alternatives available: e-marketing helps the client the possibility of comparison and comparison between the huge amount of available alternatives and make the final selection decision.

2/Increased productivity: The more products provide fast and quality of appropriate and suitable price and various other advantages, this leads to increase turnout clients, an enterprise which increases productivity

Axis III: Applied Study on the International Standard on Auditing (500), entitled (evidence , deals with the International Standard on Auditing (500), entitled (evidence) and the other relating to certain disclosures in the financial statements own The application of the standards available and guidance in this International Standard on Auditing will help the auditor to get the evidence to prove relating to specific amounts in the financial statements and disclosures and other related This includes the standard five sections dealing with the first section of which attend the physical inventory and the second accounts authentication under collection (debtors) and third Inquiries related lawsuits and claims, fourth and evaluation and disclosure of long-term investments and last segment information The presence of physical inventory of the stock, so usually put measures include the departments to do the actual inventory of stocks visits at least once a year so as to have a base for the preparation of the financial statements or to verify the continuous inventory system. In the event that the stock materially the financial statements on the auditor should obtain evidence to prove sufficient and convincing regarding the existence of inventory and condition, and it actually attend to the process of physical inventory of the stock unless it is not feasible in this case management procedures adopted in the case of the use of the facility procedures to estimate the actual amounts, the auditor needs because convinced of the reasonableness of these actions (estimate pile commodity in the case of the inability of the auditor to attend the actual inventory on the date specified due to unforeseen circumstances, he has to hold or note the actual inventory of some of the stock in the last date of term Hand necessary tests emergency transactions, in the case that the inventory is useful due to factors such as the nature of the stock and signed For checker study whether alternative procedures provide evidence to prove sufficient and appropriate to the existence of the inventory and condition the auditor test the final inventory to estimate detect whether the detected accurately reflects inventory.

Debugging inventory, and when an enterprise continuous inventory system, which is used to determine the balance of the last period, the auditor is through the implementation of additional measures, estimating whether the reasons for any significant differences between the actual inventory and the ongoing inventory records are understandable and records have been properly adjusted inventory under and possession control of a third party auditor to get in the habit to authenticate directly from the third party about the amounts and the state of the stock held by the behalf of an entity based on the relative importance of this inventory, the auditor in mind, honesty and independence of the third party, note or arrange a checker about the appropriate accounting system and internal control system for the third party to check inventory it has several correctly and that under sufficient protection.

The basic principles governing the success of e-commerce Increase the private sector: the private sector or have the systems and mechanisms of action commensurate with the requirements of e-commerce, where the latter is based on the launch of the capabilities and capacities of business institutions to offer new and sophisticated services to the consumer allows it to compete on a global level The role of government and defended Catalyst: The fact that the government reducing its involvement in all business activities, through the use of modern technology is the most important catalyst for all the institutions in the community to go towards development and investment .Appropriate legislative and legal environment: The interests of the company and the producer and consumer clients in e-commerce framework, it requires legislation and the laws of balance between these interests is by building a legislative climate and legal serve the electronic requirements of trade and this requires the full participation between the government and business sectors and consumers, providing opportunities.

Equal support and encourage small and medium-sized enterprises imposes a difference in the levels of technological development and infrastructure required for e-commerce to establish justice and continuity of development, to provide equal opportunities to take advantage of the possibilities offered by e-commerce for various sectors of work, including small and medium enterprises that need to encourage, support and attention to enable of technology adoption and use them to achieve economic turnaround also, to maintain the principles and values of the society and protect the achievement of privacy and confidentiality, and is no doubt that the transformation of the global economy and massive openness offered by the means of communication that are related to e-commerce opens the door to deal with the cultures, customs and traditions vary with the principles and values of community and identity, and this should be maintained on the principles and values of the society vulnerability to these cultures and the dissolution of its culture, and must protect the community to achieve an appropriate level of privacy required for the implementation of business transactions using the means and mechanisms for e-commerce and privacy, and these requirements allow even small and medium enterprises presence in domestic and international markets, which gives a greater opportunity for the consumer to choose from among the products offered (Radwan 1999: p. 41).

The protection of intellectual property associated directly extent of the application of intellectual protection systems and the effect of the successive developments of modern technology, it is important that the intervention of the elements of intellectual property protection in the framework of international obligations the types of information systems between institutions: the electronic exchange of data, and additional network Extra net which provides communication companies to companies securely over the Internet (VB delectation @version, 2013), electronic funds transfer, electronic investments, integrated communication, a process of sending e-mails documents fax through the system united to send mail, databases, shared and where the information stored in databases are subject to inspection by all the common individuals to the service, supply management which is between the companies to cooperate and provider and its consumers in the field of forecasting demand and managing inventory and end commercial applications, as well as rapid response to market demands, resulting in ultimately improve the competitiveness degree in electronic markets (Radwan 1999: p. 41).

We also find that the e-commerce application areas such as banks Net work and shopping on the Internet and buying stocks and look for a job and do the auction and cooperation with the rest of the individuals and commercial complexes in search of work. Electronic markets in the electronic stores between organizations: - market public e public E. Market which is owned by a third party included a large number of buyers and sellers and call markets exchanges Exchange shall be open to the public and are organized by the government or the owners 0 own electronic markets Private E Market, one company-owned, including the two seller's market and the buyer's market 0 in a seller's market, the company sells its products to other companies either 0 buyer's market where requirements are obtained from the materials at the lowest possible prices, such as tenders, trade associations: consortia which is about a small group of buyers and e-marketing excellence meets with e-commerce in a number of points which are as follows :( Elisa A. 2002, PP: 12-15): lower costs, quality and speed of customer service, the possibility of the comparison of the alternatives availablee-marketing helps the client the possibility of comparison and differentiation between the huge amount of available alternatives and make the final selection decision.

**Increase Productivity:** The more products provide fast and suitable quality at a reasonable price and various other advantages, this leads to increase turnout clients, an enterprise which increases productivity. Many intersections between e-marketing, e-commerce has emerged from the product quality levels, and how to deal with the public and after-sales services as important criteria in the choice of customers for the product and services (Mualla, Naji, 2007. p. 6) for example, not limited to; the banking industry has recently experienced significant progress in the field to allow bank customers to conduct banking transactions through electronic communication networks, it is expected that these processes are widely spread in the coming period, especially in light of the continuing evolution in the field of special operations technology banking, and is intended to provide electronic banking traditional or innovative banking services through electronic communication networks accessible to the participants in accordance with the terms of membership determined by the validity of the banks limited banking operations (Junbaha, 2005: 224). And we can be called such type of electronic banking services provided by the types of trade electronically

### Chapter Three: Discussion

I've been preparing the practical side of the subject of the study data, "the vulnerability of evidence in the review the evolution of e-commerce We will not viewing and analyzing data study through data obtained from the World Bank publications on Internet users and e-commerce in the Arab and Muslim world and the data published in the previous corresponding to the subject of studies analyzing and researchers and academics to the topic in the naughty fixed and variable, and the most important findings and recommendations of those studies Previous in the field and then display study tool and certified tool and persistence, and then analyze the data obtained and test the validity of hypotheses and their relationship to data that have been tested and their compatibility, and finally present the results of the study and recommendations, which saw researchers importance in the period covered by the study.

**Hypotheses:** a lack of evidence and objectivity of the e-commerce activity affect, there is a relationship between the customer's confidence in electronic trade and auditor force , based on Applied targets for review, audit and operations of internal control in the internal audit and review services assertion, the reports that are produced to used in the process of decision-making by the various administrative departments, which is always geared for internal use more account of external parties for the purpose of evaluating the performance and weaknesses and negative deviations from the set goals and Garret those comparisons and the evidence that has been built upon in the audit samples used in the study as the operations are an indication of the application in light of the accounting profession conditions and internal audit take revision in accounting operation Routine internal control and evidence to prove whether they electronic or objective, and can also determine the positions and strengths and then measure the professional commitment to review and confirmation services in the application of professional rules of evidence in the review. The data that describes the amount and size of e-commerce components will help the auditor to get the evidence to prove regarding figures and specific indicators in the financial statements to be audited and matching evidence to prove legal requirements and accounting for such evidence and in order to test the stability and confidence in the application of the field study has used some of the data associate The development of electronic commerce to measure the use of evidence in the review through the following data:

**Table One Internet Groups as a country**

Country group	Internet users 2014	Internet host per 100,000 person(2013)	Internet Service Providers(2013)
Islamic countries least growth	339	2.227	43
Islamic countries middle-income	7161	15.285	151
Islamic countries of the Petroleum Exporting	3720	27.620	98
transitional Islamic countries	245	9.739	51
Islamic countries al	11465	9.782	343
Other developing countries	112591	-	843
Developed countries	388888	4963.522	9864
World	501478	-	10350

#### World Bank, Published Data, 2015

The evident from Table 1 that the evidence in the review linked to e-commerce volume in countries that practice e-commerce activities based on the study hypothesis (data insufficient evidence and objectivity on the activity of e-commerce) affect the total Internet users in the Islamic countries, we find that it amounted to about 11.5 million user, and this shows the extent of the delay Islamic countries from the other in the spread of Internet use, and therefore, the adequacy of the evidence to be less than what is reflected in the number of users for the exchange of mail in e-commerce for lack of evidence, where this figure represents only 10.2% of the size of the Internet in developing countries and less than 3% compared to developed countries, and the equivalent of 2.3% of the total Internet users in the world. Comparing Islamic countries among themselves note that the more the number of Internet users is in middle-income countries (12 countries) by about 7 million users, or an average of about 597 thousand users in each country, and then the oil countries (10 countries) by about 4 million users, and average about 372 A user, followed by the transition countries (6 countries) by about 245 thousand users, and average about 41 thousand users, and finally the countries least growth (14 countries) by about 340 thousand users, and average 24 thousand users in each state this number if comer with a population of Saudi Saudi Arabia's population.

According to the Saudi Ministry of Health about 30,775,365 people, we find a clear reduction and use less internal audit and the evidence. Despite the low average Internet users in Muslim countries, but there are countries characterized by a marked rise in the number of Internet users, namely Malaysia (3.7 million users) and Turkey (2 million users) and Indonesia (2 million users) and the UAE (735 thousand users), which reflects IT industry and the widespread use of technology in these countries offer, which encourages the use of accounting safeguards and ensure audit and review the evidence, which is the decisive factor in the development of electronic commerce in those countries. It is relevant indicators measuring the spread of the Internet and thus e-commerce in the communities, the index "rate of use of the Internet", measured by the number of Internet users to the total population. That rate is less than 5% in the 24 Islamic state, and less than 1% in 28 countries, with regard to table one "host Internet" (Internet hosts) and "Internet service providers" (ISPs) and which constitute one of the measures of the ability of the community to engage in the use of the Internet, they reflect the low level of volume of Internet usage in the Islamic countries and therefore weak evidence in the review, given the premise :( there is a relationship between the customer's confidence in electronic trade and auditor force) as shown in table (1) the number of flight attendants online in Islamic countries do not exceed an average of 10 flight attendant for every 100 thousand people as of about 5 thousand in developed countries, illustrating an increase in the volume of electronic commerce in those countries compared with the size of the internet and the confidence of the customer in the Islamic and the developed countries and acquires oil states on the lion's share of about 28 host and this demonstrates.

An increase in the capacity of Internet is correlated with economic growth of the countries and thereby increase the volume of electronic commerce and the increased use of evidence in audit petroleum countries, especially followed by middle-income countries (15.3) and transition countries (9.7), and comes less developed countries in the rear, where this indicator does not exceed 3 flight attendant for every 100 thousand people, which shows a clear disparity in this area between the system of the Islamic countries. In terms of index "Internet Service Providers (ISPs), we note that the total in all the Islamic countries totaled 343 provider, or an average of \$ 7.15 for each country (48 countries), and was close to the average for developing countries which stood at 10.67 each country (79 countries), but it is less than the global average (61.17) of each country and the developed countries (428.87) for each state. at the level of groups Islamic countries and transition countries come to the fore where the average was 17 provider of each country, and middle-income 11.61 (13 countries) and petroleum states 7.54 (13 state), and finally the countries least growth of 2.26 for each country (19 countries). this low index in Islamic countries compared to other countries calls for the need to create an environment for increasing the number of companies offered Internet service through the allocation of this service and open competition among them to the culture of Internet use spreads as well as access to competitive prices for Internet service. Garret find through observation on the volume of online trading as a key element in the e-commerce operations and financial audit, we find that the hypotheses of the study (affecting the adequacy of the evidence and objectivity of the e-commerce activity, there is a relationship between the customer's confidence in electronic trade and the power of audit This hypothesis verification compared with the data that has been tested in comparison with these hypotheses

**Conclusion: Result and Recommendations**

**First: Results:** The study reached several conclusions, namely

1. weakness of the use of electronic evidence to prove the e-commerce
2. absence of a binding standard for all e-commerce users of electronic evidence to prove the auditing profession
3. There is a relationship between the weakness of trade and the weakness of evidence in the review
4. evolution of the Internet and the power associated with the user size of the evidence in the review
5. Arab-user e-commerce confidence in the evidence in a weak audit some countries number of population
6. we use some of modern technologies of the audit
7. Fingerprint is an audit evidence same as electronic signature and other audit evidence
8. Lack of training in specialized audit led to the weakness of the use of evidence in the review
9. Some audit firms developed some technique evidence in the review, as appropriate for the spirit of competition between exhibitors and asylum e-commerce goods
10. Audit firms need to develop more of their tools in evidence in the review
11. no evidence to prove the foundations of private electronic display and the demand has not been entirely absorbed auditing and accounting
12. The use of e-commerce and media are in need to create new accounting tools

**Second: Recommendations:** We recommended for the following:

1. auditors must develop new e-commerce audit evidence
2. electronic guiders promoting the application of evidence to prove the increase in e-commerce customers
3. electronic International Trade Organization to adopt the standard audit states need to be strongly pungent law
4. build confidence in the Arab and Muslim trader mail
5. companies submitted online service into account the needs of accountants and auditors in secrecy and trust and increase
6. professional aspects that are related to safe, accounting for current evidence of proof