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The Effect of Extensible Business Reporting Language Adoption, Continuous Auditing on Auditors' Attention to Fraud Cues: A Field Study

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Abstract: This study aims to examine the effect of continuous auditing, XBRL language adoption on auditors' attention to fraud cues. we designed a quantitative model based on an online survey conducted among 96 external auditors to provide evidence in the Algerian context. The data were analyzed using SPSS version 26. The findings indicate that continuous auditing, XBRL language adoption have a significant influence on auditors' attention to fraud cues. The results also indicate that the implementation of continuous auditing based on XBRL language adoption have a significant influence on auditors' attention to fraud cues. we confirm that the digitalization of the audit process is extremely important, especially in the integration of continuous auditing and XBRL language to combat the growing prevalence of fraudulent behaviors.

Keywords: continuous auditing; XBRL language adoption; auditor attention; fraud cues.

1. Introduction

The continuous digitization of the accounting and auditing fields brings opportunities and challenges for their demands, and both auditors and their clients must adjust to these changes. Considering the recent advancements in information technology, it is always evolving, and this could have an impact on auditors. This is particularly true with regard to disruptive technologies (block chain, XBRL, big data).

XBRL language is designed for digital reporting that discloses interactive financial data and offers an array of capabilities to avoid errors in financial data, including processing large data, making disclosures more credible, facilitating continuous reporting, and reducing costs, while the adoption of XBRL language in financial reporting in emerging markets is a nascent stage currently limited mainly to financial statements rather than management discussion and analysis.

XBRL-enabled records can significantly assist auditors in conducting audit tests and provide them with assurance regarding the reliability of the system. The monitoring of business processes and control activities occurs continuously, allowing external auditors to

make real-time requests to the monitoring system and more effectively assess companies' financial reports and internal controls (Li et al., 2007, p. 435).It expected to enhance financial reporting by facilitating continuous reporting, improving report availability, and reducing the need for accounting alignment, while also impacting auditing through embedded monitoring tools(Ilias et al., 2017, p. 94).

As a result of this quick development in digitalization, audit tasks may be automated, much like how advanced audit processes supplanted traditional audit procedures during audit missions. For auditors, these changes are extremely important since they have the potential to impact the auditing profession, in addition to the auditor's attention to detecting fraud cues and dishonesty during the audit engagement, and will progress steadily in the direction of a continuous audit methodology. Particularly in light of the growing volume of transactions that organizations process and the complexity of the technology these organizations utilize. The aforementioned circumstances have made it necessary to implement a sufficient methodology for external auditing of such controls. The complexity of transactions handled by entity information systems, as well as how easily fraud and misstatement may occur in these transactions in the context of fraud cues, means analyzing data in depth, intricately, thoroughly, and in real-time.

Based on the previous discussion, the research problem in this study revolves around understanding how continuous auditing and the adoption of XBRL language affect auditors' attention to fraud. The focus is likely on exploring the individual and combined impacts of these two elements on the effectiveness of auditors in detecting and addressing anomalies. Accordingly, the research question could be formulated through these main questions as follows:

- Does XBRL language adoption affects the auditors' attention to fraud cues?
- Does the continuous auditing affect the auditors' attention to fraud cues?
- Does the continuous auditing based on XBRL language adoption influence auditors' attention to fraud cues?

Thus, this study aims to fill this knowledge gap in the existing literature to examine the effect of XBRL language adoption and continuous auditing on auditors' attention to Fraud cues, to achieve this, the following objectives were formulated:

- Examine the effect of XBRL language adoption on the auditors' attention to fraud cues;
- Examine the effect of the continuous auditing on the auditors' attention to fraud cues;
- Examine the effect of the continuous auditing based on XBRL language adoption on auditors' attention to fraud cues.

This study provides three important contributions. First, valuable insights into the existing literature. Second, is the first study to the best of our knowledge that examines the effect of XBRL language adoption and continuous auditing on the auditors' attention to fraud cues in Algeria. Third, our finding about the adoption and implementation of XBRL language and audit continuous also might be pertinent for auditors and regulators involved in implementing digital tools such as XBRL for digital reporting.

2. Literature Review and hypothesis development

Numerous previous literatures in this context have demonstrated evidence of the effect of XBRL language adoption and continuous auditing may influence the auditors’ attention to fraud. The mentioned literature that has already addressed the problem will be briefly discussed in this section is presented as follows:

2.1. XBRL language adoption and auditors’ attention to fraud cues

XBRL, an electronic communication language(Benbouali & Berberi, 2018, p. 586), based on XML designed to standardize the financial reporting process(Hoffman & Rodríguez, 2013, p. 85). It provides machine-readable data, enabling regulators and users to detect fraudulent activities early, reduce errors, and improve operational efficiency. XBRL is primarily used for exchanging and disclosing accounting data, converting financial system output into a readable format through coding (Moreira & da Silva, 2013, p. 127). introduced

by Charles Hoffman and other members of the AICPA in 1998 (al-masoodi, 2021, p. 156). The ability of auditors to identify fraud has been a topic of interest for researchers, professionals, lawmakers, and decision-makers (Austin, 2023, p. 930). Fraudulent financial reporting, intentional manipulation of financial statements(Abbassi et al., p. 757), is a global issue. Auditors must be more attuned to fraud risk and allocate resources for fraud detection in all audits (Zimbelman, 1997, pp. 75-76). Financial statement fraud, aimed at gaining an unfair advantage, is prevalent globally. Auditors often provide accurate documentation of misstatements, but may overlook qualitative aspects indicating fraudulent financial reporting(Braun, 2000, p. 245).

According to Öhling & Heitmann (2006) examined the effects of both internet reporting and continuous assurance and gave a comprehensive situation about XBRL adoption, it emphasizes the impact of XBRL adoption and continuous assurance on audit tasks. The findings suggest that the public's access to audit and assurance services won't be considerably altered in the medium term. And it will have a significant impact on the audit tasks that assurance providers must complete in order. Eni (2013) addressed the role of XBRL reporting as a tool for auditors to detect and identify occupational fraud. It suggests that reporting software applications, likely utilizing XBRL, can be an efficient and effective way to deal with fraud cases. This implies that auditors can leverage technology to enhance their attention to fraud cues and improve their ability to detect fraudulent activities. Troshani & shan (2014) indicated that XBRL adoption can reduce the fraud risk and provide real-time assurance opportunities. By doing so, auditors might be able to focus their attention more effectively on potential fraud cues, given the improved efficiency and risk reduction associated with XBRL adoption, it can also reduce the risk of the auditing function and provide real-time assurance opportunities to all stakeholders cost-effectively and making auditing practices more effective. segal (2019) emphasize the importance of technology tools, including XBRL, in detecting financial statement fraud. By discussing the role of data mining techniques and XBRL in fraud detection, the study suggests that auditors can use technology to enhance their attention to fraud cues, particularly within financial statements. In addition, Hamdan et al. (2021) evaluated the effectiveness of Computer Assisted Audit Techniques (CAATs) in account processing and the mediating role of XBRL language. The positive attitude of auditors towards XBRL due to its immediate availability of information implies that auditors find XBRL helpful in managing information efficiently, which could include identifying and focusing on fraud cues.

These studies suggest that the adoption of XBRL and technology tools related to digital reporting can positively impact auditors' ability to detect and address fraud. These studies highlight the potential for technological advancements to enhance auditors' attention to fraud cues by providing more efficient and effective tools and methods for fraud detection within the audit process. As a result, we contend that XBRL adoption plays a crucial and influential role. Thus, the first hypothesis can be formulated as follows:

H1: XBRL language adoption significantly affects auditor’s attention to fraud cues.

2.2. Continuous auditing and auditors' attention to fraud cues

Continuous auditing is a shift towards automation in auditing to reduce costs and increase efficiency. (Alles et al., 2012, p. 268). Institute of Internal Auditors Global Technology Audit Guide defines “Continuous auditing is a comprehensive framework that includes control assurance, risk assessment, audit planning, digital analysis, and other audit techniques and technology” (Charlton & Marx, 2009, p. 47), can be further defined as “ the application of new information technologies to standard audit solutions ”(Raja & Ramakrishnan, 2017, p. 197).It benefits auditors and management by enabling real-time data analysis, identifying control gaps, and addressing weaknesses. It improves management frameworks by separating them from operational systems, reducing error and fraud, increasing operational efficiency, and improving profitability(Li et al., 2007, p. 432).

Antonio (2018) proposed the development of an automated audit system model based on Continuous auditing help auditors detect fraud more effectively. The model provides a framework for understanding business processes and data structures, and it uses diagrams to

map audit objectives. It also employs Benford's Law and automatic verification to detect anomalies. The study concludes that continuous audit and Benford's law can establish a strong framework in automated audit systems for fraud detection, the effectiveness of this approach in detecting fraud and errors. Gonzalez & Hoffman (2018) investigated the effectiveness of early notification and its relationship with an organization's fraud-detection capabilities, the findings have implications for auditors' attention to fraud cues. The study suggests that early and frequent audit results alone may not always deter fraud, but the strength of an organization's monitoring system is crucial. This emphasizes the importance of auditors paying attention to the robustness of the systems in place for fraud detection. Saleem (2024) specifically examined the impact of continuous auditing on financial system fraud in Jordan's public shareholding industrial enterprises. the study found that continuous auditing significantly reduced financial fraud, and suggest that auditors should pay attention to the effectiveness of continuous auditing processes. This study underscores the potential of continuous auditing in enhancing auditors' ability to detect and address fraud cues within financial systems.

These studies highlight the relevance of advanced technologies, early notification systems, and continuous auditing practices in supporting auditors' capabilities to detect and address fraud cues. Auditors are encouraged to consider and integrate these methodologies into their audit processes for more effective fraud prevention and detection. Thus, the second hypothesis can be formulated as follows:

H2: Continuous auditing significantly affects auditor’s attention to fraud cues.

2.3. Continuous auditing supported by XBRL language and auditors' attention to fraud cues

Cong et al. (2013) suggested a computer system auditing by using conceptual model for continuous auditing in order to enhance the accuracy of data, utilizing XML document standards and data exchange XBRL from various companies. This multiagency mechanism will enhance data assurance services' maturity and popularity, creating new market segments for software vendors. Hui & Roohani (2018) proposed a model that can be implemented continuous auditing in accounting systems, XBRL-based systems that allows external auditors to audit clients more frequently without compromising auditor independence, This model is designed to enhance the efficiency of auditing processes by enabling auditors to audit clients more frequently It uses XML and CORBA technology to connect auditor and systems, ensuring smooth communication and audit cycle, but also provides auditors the opportunity to audit clients on a more frequent basis. Silva & Luciano (2018) the proposed model suggests the use of XBRL projects within the Federal Revenue Service of Brazil. Although this concept can be utilized in a particular setting, it can also be adopted in comparable environments. The research demonstrates that XBRL has the potential to facilitate continuous monitoring and audit processes, as well as aid in standardizing them. Eissa & Assaf (2022) investigated the external auditors' perceptions of increasing audit fraud in the digital financial statements via XBRL in Egyptian context, and the implementation continuous auditing in mitigating the audit risk, by compare these perspectives before and during covid 19. The finding shows a significant statistical difference in Egyptian auditors' awareness of audit risks related to XBRL financial reports. It emphasizes the importance of implementing continuous auditing in accounting and auditing firms to mitigate these risks, and highlights the significance of auditor training and experience in handling information technology for the success of continuous auditing. Cong et al. (2013) proposed auditing computer system using SOA-based on a conceptual model for continuous auditing to improve data accuracy, utilizing XML document standards and data exchange XBRL from various companies. This multiagency mechanism will enhance data assurance services' maturity and popularity, creating new market segments for software vendors.

These studies emphasize that leveraging technologies like XBRL in continuous auditing enhances auditors' capabilities, and improving their attention to fraud cues through more frequent and standardized audit processes. These studies collectively advance the understanding of continuous auditing facilitated by XBRL (eXtensible Business Reporting

Language) and other technologies. Cong et al. propose a conceptual model for continuous auditing using XML and XBRL to enhance data accuracy and assurance services. Hui & Roohani's model leverages XML and CORBA for more frequent and efficient auditing while maintaining auditor independence. Silva & Luciano demonstrate the practical application of XBRL within Brazil's Federal Revenue Service, showing its potential for standardizing and improving audit processes. Eissa & Assaf investigate Egyptian auditors' perceptions of audit risks in digital financial statements via XBRL, emphasizing the need for continuous auditing and auditor training, particularly highlighted by the COVID-19 pandemic's impact. Together, these studies underscore the integration of technology in auditing to improve accuracy, efficiency, and standardization, while also pointing to the challenges and training required for effective implementation. These technological advancements aim to provide auditors with tools and frameworks that facilitate proactive and efficient fraud detection. Thus, the third hypothesis can be formulated as follows:

H3: continuous auditing based on XBRL language adoption significantly affects auditor's attention to fraud cues.

3. Methodology of the Study

In accordance with the study objectives, we examined the effect of XBRL adoption, continuous auditing, on Auditor's attention to fraud cues in the Algerian context. To achieve this, a questionnaire was designed for data collection on the investigated topic the study sample consisted of external auditors, all of whom are practitioners in the accounting profession according to the records of the national chamber of Algerian auditors. A random sampling technique was applied, 120 questionnaires were distributed, only 96 questionnaires were retrieved, which represent 80% of the response percentage and were valid for analysis. The collected data were processed using statistical software, specifically SPSS version 26; we employed statistical methods consistent with the study's objectives and hypotheses. This included descriptive statistics such as Cronbach's alpha coefficient, descriptive analysis, correlation, and the regression models to test the study hypotheses.

The questionnaire was prepared and designed through a self-created, based on a review of relevant previous studies. It included two parts: the first related to the characteristics of the study sample (educational, experience), and the second related to the study's variables, consisting of 24 items divided into 3 variables. A five-point Likert scale was used.

4. Data Analysis and results discussion

4.1. Reliability

To test the reliability, Cronbach's alpha coefficient was calculated. Table 1 shows Cronbach's alpha coefficients:

Table 1. Cronbach's Alpha Coefficients

Variables	Number of Items	Cronbach Alpha	Validity
XBRL	08	0.863	0.928
Continuous auditing	08	0.650	0.806
Auditor's attention	08	0.710	0.842
All items	24	0.890	0.940

Source: Prepared by the researchers based on SPSS

From Table 1, we note the Cronbach's alpha is 0.89, indicating an acceptable reliability coefficient for proceeding with the statistical analysis.

4.2. Characteristics of Study Sample

Table 2. Characteristics of Study Sample

Items		Frequency	Percent
Educational	Bachelor's	72	75%
	Master's	24	25%
	Phd	-	-
Experience	Less than 5 years	12	12.50%
	5-15 years	38	39.60%
	Over 15 years	46	47.90%
Total		96	100%

Source: Prepared by the researchers based on SPSS

Table 2 indicates that 75% of the study sample have a bachelor's degree, 25% hold a master's degree. Regarding the variable of years of experience, the highest percentage, 47.90% have more than 15 years of experience, followed by 5-15 years 39.60% and lastly, less than 5 years 12.50%.

4.3. Descriptive statistics of study Variables

Table 3. Descriptive statistics of study Variables

Variables	Means	Std deviation	Min	Max	Coefficient of Variation
XBRL	4.02	0.466	3.50	5.00	11.59%
Continuous auditing	4.32	0.307	3.75	4.88	07.11%
Auditor's attention	4.16	0.369	3.38	5.00	08.87%

Source: Prepared by the researchers based on SPSS

Table 3 shows that the descriptive statistics for the study Variables, the mean values, as well as the standard deviations were acceptable, these findings indicate that the participants generally hold favorable views or assessments, as shown by the coefficient of variation. This reflects the spread of responses for each variable around the average, which ranges from 7.11% to 11.59%. That means a high level of consensus among the respondents.

4.4. Correlation

To test if multicollinearity exists. When the correlation coefficient between two variables is more than 0.80, the multicollinearity problem manifests itself. and when it is less than 0.80, meaning that the multicollinearity problem does not affect the fit of the study's regression models, according to Hall, it confirms the presence of multicollinearity, If the (VIF) greater than 10, the tolerance should not be less than 0.1 (Larson-Hall, 2015, p. p248), Table 4 shows the result of correlation as follows:

Table 4. Correlation coefficients & multicollinearity

Variables	XBRL	Continuous auditing	Auditor's attention	Vif	Tolerance
XBRL	1.000	-	-	0.693	1.443
Continuous auditing	0.554**	1.000	-	0.693	1.443
Auditor's attention	0.631**	0.768**	1.000	-	-

Source: Prepared by the researchers based on SPSS

Table 4 shows that all the correlation coefficients are positive and significant relation between the independent variables (XBRL adoption and continuous auditing), and Auditor's attention to fraud, with values of 0.631, 0.768. and there is no multicollinearity between the independent's variables.

4.5. Testing Hypotheses

To test the study hypotheses, using simple linear Regression analysis was used for the first and the second hypotheses, and to teste the third hypothesis we using multiple regression, the results were as follows:

Table 5. Result of Regression analysis

Hypothesis	Variables	Coeff (β)	R^2	Adj R^2	F-static	Sig
H1	XBRL->AUDAT	0.499	0.398	0.392	62.213	0.000
H2	CA-> AUDAT	0.923	0.590	0.585	135.10	0.000
H3	XBRL&CA-> AUDAT	0.235	0.651	0.643	86.609	0.000

Source: Prepared by the researchers based on SPSS

The finding of the simple regression as shown in Table 5, related to the H1, indicate that the regression coefficient (β) was 0.499, which means positive regression, that an increase in XBRL adoption by one unit leads to a 49.9% increase in the auditor's attention to fraud, and the determination coefficient (R^2) was 0.398, indicating that the XBRL adoption explains 39.8% of the variation in the auditor's attention to fraud. Additionally, the model's significance is confirmed by F value was 62.213 at a significance level of (0.000), thus confirming that H1 is supported.

The finding related to the H2, indicate that the regression coefficient (β) was 0.923, which means positive regression, that an increase in XBRL adoption by one unit leads to a 92.3% increase in the auditor's attention to fraud, and the determination coefficient (R^2) was 0.590, indicating that the XBRL adoption explains 59% of the variation in the auditor's attention to fraud. Additionally, the model's significance is confirmed by F value was 135.10 at a significance level of (0.000), thus confirming that H2 is supported.

The finding related to the H3, indicate that the regression coefficient (β), for independents variables were 0.726, 0.235 respectively for continuous auditing, and XBRL adoption, which means positive regression, that an increase in continuous auditing by one unit leads to a 72.6% increase in the auditor's attention to fraud, and an increase in XBRL adoption by one unit leads to a 23.5% increase in the auditor's attention to fraud, the determination coefficient (R^2) was 0.651, indicating that independent variables (continuous auditing, XBRL adoption) explains 65.1% of the variation in the auditor's attention to fraud. Additionally, the model's significance is confirmed through an F value was 86.609 at a significance level of (0.000), thus confirming that H3 is supported.

4.6. Results Discussion

After conducting tests to validate the hypotheses of the study, the primary goals of this study are as outlined below:

1) Examine the effect of XBRL adoption on the auditors' attention to fraud cues.
2) examine the effect of continuous auditing implementation on the auditors' attention to fraud cues.
3) examine the effect of continuous auditing implementation based on XBRL adoption on auditors' attention to fraud, the results can be discussed as follows:

Firstly, XBRL adoption has a significant influence on the auditors' attention to fraud cues. This confirms that XBRL adoption refers to the use of digital Business Reporting, a standardized format for digital financial reporting. This adoption has a notable impact on auditors' ability to detect signs of fraud. Which provides and shares structured and consistent financial information in real time, that improve auditors' ability to analyze data. This allows them to more efficiently and accurately identify unusual or suspicious patterns related to fraud during the audit process, these findings are consistent with the findings of (Eni, 2013; Hamdan & Al-olimat, 2021; Öhling & Heitmann, 2006; Segal, 2016; Shan & Troshani, 2014)

Secondly, Continuous auditing implementation has a significant influence on the auditor's attention to fraud cues. This suggests that Continuous auditing implementation refers to the process of utilizing automated tools and techniques to continuously monitor and analyze financial data. This approach significantly impacts the auditor's ability to identify signs of potential fraud. It allows auditors to be proactive in detecting and addressing irregularities, rather than only relying on periodic audits. This proactive approach enables auditors to quickly respond to emerging fraud indicators, potentially reducing the impact of fraudulent activities on financial reporting, these findings are consistent with the findings of (Antonio, 2014; Gonzalez & Hoffman, 2018; Saleem, 2024).

Thirdly, continuous auditing implementation based on XBRL adoption has a significant influence on the auditor's attention to fraud cues. Continuous auditing based on XBRL adoption can greatly help auditors in audit process, and give the auditors' confidence regarding fraud risk. And enhance their attention to mitigating and detecting fraud cues, hens by implementation continuous auditing auditors can submit monitoring in real-time auditing and better evaluate clients' financial reports and internal controls. The auditor gathers information about a client's electronically and through data based on XBRL language that evaluates regular intervals during audit tasks. On real-time monitoring and allows at both auditor and management levels to detect fraud immediately. and enables to continuously in efficient way. Continuous auditing refers to the process of regularly and consistently examining financial data to identify any fraudulent activities. XBRL (eXtensible Business Reporting Language) adoption has a significant impact on the attention auditors pay to signs of fraud. This is because XBRL allows for the interactive and timely provision of financial data, making it easily accessible and secure. This enables the effective detection of fraudulent practices due to its capability for immediate and continuous updating in digital financial reporting. As a result, auditors can engage in continuous auditing with minimal time and effort, these findings are consistent with the findings of (Cong et al., 2013; Du & Roohani, 2007; Eissa & Assaf, 2022; Silva et al., 2022).

5. Conclusion

This study discusses a significant issue of auditors' attention to fraud cues regarding and face the challenges associated with the continuous auditing implementation, evaluating and ensuring the effectiveness of audit procedure over a client's information processing. They need to test for significant error, anomalies, and inconsistencies. In traditional audits, this evaluation and testing occur after the client's reporting period has ended and the audit of

financial reports begins. However, in digital financial reporting adopted by XBRL, continuous auditing can be facilitated, allowing auditors to shift from a detective to a preventive methodology about fraud cues. Moreover, continuous auditing has the potential to assist auditors in recognizing trends in data through XBRL from various processes and time periods, as well as analyzing different sets of transaction and account relationships, and this indicates that continuous auditing based on XBRL adoption has the potential to enhance auditors' attention to fraud cues and to improves the credibility of audit findings.

Based on analyzing the results of the study, we suggest the following recommendation:

• Incorporating and consistently applying auditing methods and tools to audit processes, along with the digitalization of financial reporting systems by adopting XBRL language, is extremely important. This becomes especially crucial when taking into account their features and benefits in detecting fraud indicators and addressing the increasing prevalence of fraudulent behaviors, as demonstrated by incidents such as Enron and Arthur Andersen, which further emphasizes the urgency of this need.

• It is crucial to provide training and certification for auditors in continuous auditing and XBRL language in order to effectively address the specific challenges presented by the increasing prevalence of fraud in the digital transformation era

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