جامعة الموصل
كلية الإدارة والاقتصاد

تدقيق الحسابات في ظل بيئة الحوسبة السحابية وفق معايير التدقيق المعتمدة دليل استرشادي مقترح في شركات التدقيق المرخصة

رسالة ماجستير
في المحاسبة

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المستخلص

تحدثت الدراسة عن تدقيق الحسابات في بيئة الحوسبة السحابية بالاعتماد إلى معايير التدقيق المعتمدة؛ إذ يُعدّ الالتزام بمعايير ISA ذات الصلة (مثل 315 و402) المتغيرَ المستقل، في حين يُمثّل تدقيق الحسابات في بيئة الحوسبة السحابية المتغيرَ التابع بما يشمل التخطيط، وفحص ضوابط مزوّد الخدمة، وتتبع الأدلة الإلكترونية. وتبلورت مشكلة الدراسة في سؤالٍ رئيس: كيف يمكن تدقيقٍ الحسابات في بيئة الحوسبة السحابية بغياب معايير التدقيق؟ وتمّت المعالجة بدليل يتضمن إرشادات مقترحة لتدقيق الحسابات في بيئة الحوسبة السحابية، ودراسةٍ استطلاعية لعينة من المدققين الخارجيين (مهنيين وأكاديميين) خلال عام 2024.

وكانت الفرضية الرئيسة يمكن الاستفادة من مجموعة من معايير التدقيق المعتمدة في تحديد دليل استرشادي التي يمكن ان يساهم في تحديد ممارسة العمل في بيئة الحوسبة السحابية. ويتمثّل الهدف الأسمى للرسالة في بلورة دليل استرشادي مقترح لتدقيق الحسابات في بيئة الحوسبة السحابية في ضوء معايير ISA، بما يحوّل النصوص المعيارية إلى خطواتٍ تنفيذية واضحة.

كما أظهرت النتائج وجود ارتباطٍ وتأثيرٍ معنويَّين بين مستوى تطبيق المعايير وفاعلية التدقيق السحابي، وتبيّن أنّ فحص ضوابط الوصول والصلاحيات هو البعد الأكثر حساسية ضمن أبعاد التدقيق السحابي، فيما مثّلت توصيات تحسين الضوابط البعد الأبرز ضمن تطبيقات المعايير.

وانتهت الدراسة إلى استنتاجٍ رئيس مفاده أنّ معايير ISA المتمثلة بـ ISO/IEC 27001/27017، وCOBIT، وITIL مدعومةً بأطر الأمن والحوكمة تُعدّ أساسًا كافيًا لبناء دليل استرشادي لتدقيقٍ الحسابات في بيئة الحوسبة السحابية، متى ما ترجم إلى ضوابط واختباراتٍ محدّدة لإثبات الأدلة الرقمية.

وتتمثل أهم توصية في تبنّي إطارٍ موحّد يدمج (ISA (315/330/402/500/505/520 مع (ISO/IEC 27001/27017 وCOBIT/ITIL) ضمن عقود الخدمة السحابية، بما يتضمن حقّ التدقيق، وتقارير SOC Type II، ومتطلبات الإخطار بالحوادث وإقامة البيانات، مع تعزيز إدارة الهوية والصلاحيات MFA، من مبدأ أقل امتياز، فصل الواجبات، وتوحيد سجلات التدقيق، وإجراء اختباراتٍ دورية لاستمرارية الأعمال وسلامة البيانات.

Abstract

The study addresses auditing in cloud-computing environments based on the adopted auditing standards. Compliance with the relevant ISAs (e.g., ISA 315 and ISA 402) is treated as the independent variable, while "auditing in a cloud-computing environment" is the dependent variable, encompassing planning, testing cloud service provider controls, and tracing digital evidence. The research problem crystallized in a central question: How can accounts be audited in a cloud-computing environment in the absence of clear auditing guidance? The study proceeds on two tracks: a practical guide that proposes audit procedures for cloud environments, and an exploratory survey of a sample of external auditors (practitioners and academics) during 2024.

The main hypothesis posits that a set of adopted auditing standards can be leveraged to develop a guidance framework that helps structure audit practice in cloud-computing environments. The overarching objective is to formulate a proposed guidance document for auditing in cloud environments in light of ISAs, translating normative texts into clear, executable steps.

The findings show a significant association and impact between the level of standards application and the effectiveness of cloud auditing. Among cloud-audit dimensions, access and authorization controls emerged as the most sensitive, while "control-improvement recommendations" were the most prominent within standards-based applications. The study concludes that ISAs—together with ISO/IEC 27001/27017, COBIT, and ITIL, supported by security and governance frameworks—provide a sufficient basis for building a guidance framework for auditing in cloud-computing environments, provided they are translated into specific controls and tests to substantiate digital evidence.

The key recommendation is to adopt a unified framework that integrates ISAs (315/330/402/500/505/520) with ISO/IEC 27001/27017 and COBIT/ITIL within cloud service agreements, including audit rights, SOC Type II reports, incident-notification and data-residency requirements, reinforced identity and access management (MFA, least privilege, segregation of duties), unified audit logging, and periodic testing of business continuity and data integrity.

Keywords: audit of accounts; cloud computing; applicable auditing standards.

Audit of Accounts in a Cloud Computing Environment under Approved Auditing Standards: A Proposed Guideline for Licensed Audit Firms

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HIGHLITS

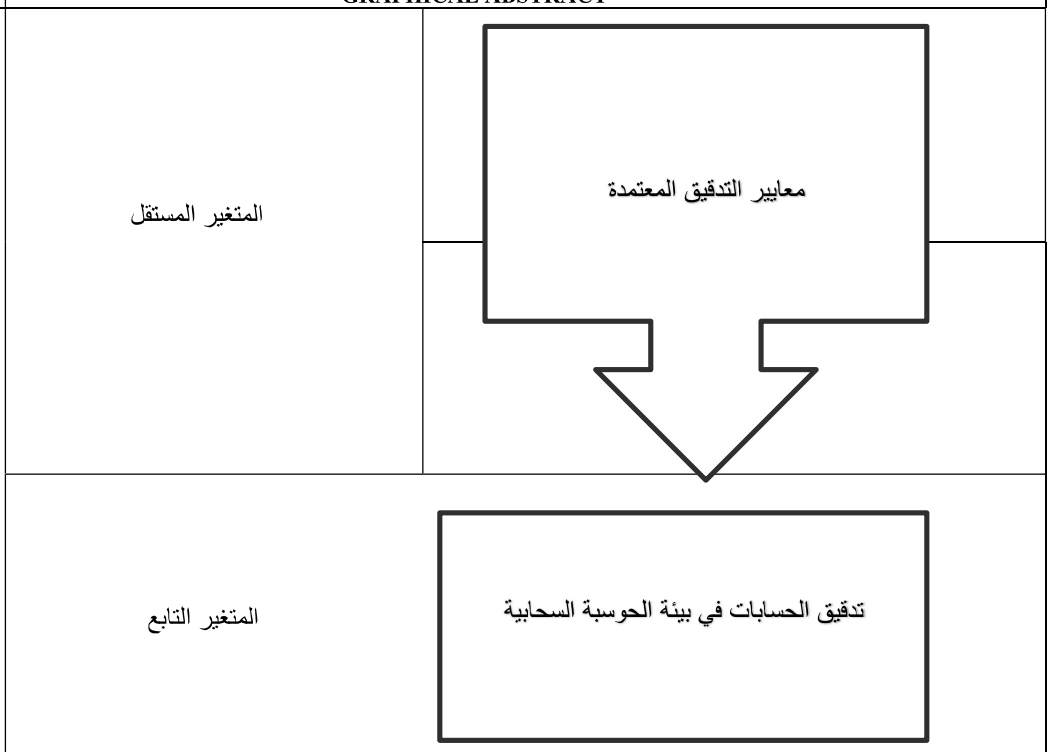
Cloud computing represents a structural transformation in the environment of accounting information systems, which necessitates redefining the boundaries of the information system and the locations of controls and oversight beyond the walls of the economic entity.

Auditing in a cloud computing environment is not a supplementary option but a professional necessity to ensure the confidentiality, integrity, and availability (CIA) of financial data amid the multiplicity of parties and the distributed nature of the infrastructure.

The application of approved auditing standards—particularly ISA 315, ISA 330, ISA 402, ISA 500, ISA 505, and ISA 520—provides an adequate professional framework for risk identification, the design of audit responses, and the collection of appropriate audit evidence in cloud computing environments.

Keywords:
audit of accounts; cloud computing; applicable auditing standards.

GRAPHICAL ABSTRACT



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Master Thesis

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