

The Impact of Cyber Governance Mechanisms on Audit Quality in Jordanian Commercial Banks: The Mediating Role of Big Data

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Abstract

This study aimed to demonstrate the impact of cyber governance mechanisms on internal audit quality: the mediating role of big data. Using the descriptive approach, the researcher conducted a comprehensive survey by distributing 160 questionnaires to all internal auditors in commercial banks, numbering 13 internal auditors, where 156 questionnaires were received for each of them at a rate of 97.5%, and 10 questions were received for incomplete answers. The questions were analyzed, and the analyzed answers were 146. The study's results showed a positive relationship between cyber governance, including data protection, information technology risks, organizational structures, and audit quality. The results also indicated a positive relationship between cyber governance and big data as a mediator, and the results indicated a positive relationship between big data and audit quality. Regarding the mediating role, the results indicated a positive relationship between cyber governance, audit quality, and big data as a mediator. Accordingly, the researcher recommends that banks implement comprehensive cyber governance frameworks that integrate advanced security protocols and ensure data integrity and reliability in audit processes. Auditors should also leverage big data analytics tools to enhance the accuracy and depth of their audit procedures, enabling more informed decision-making and risk assessment.

Keywords: Cyber Governance, Internal Audit Quality, Big Data, and Jordanian Commercial Banks.