

THE ROLE OF BLOCKCHAIN IN ENHANCING TRANSPARENCY AND REDUCING ECONOMIC CRIMES IN PUBLIC SECTOR AUDITING IN JORDAN

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ABSTRACT

This paper investigates how blockchain technology may improve public sector auditing in Jordan's transparency and lower economic crimes. It looks at how blockchain implementation can help reduce economic crimes in Jordan's public financial management system and enhance audit transparency. A quantitative research methodology was applied using a survey-based approach with 157 Jordanian public sector auditors and financial professionals. Respondents' impressions were examined using descriptive statistics; multiple regression analysis and Pearson Product Moment Correlation examined the hypotheses. The results show a statistically significant beneficial link between improved openness in public sector auditing procedures and blockchain application. Furthermore, the study reveals a notable influence of blockchain acceptance on the decrease of economic crimes inside the public financial management system. The outcomes highlight how blockchain may change Jordan's financial responsibility, lower fraud rates, and enhance government transparency. The paper offers feasible policy suggestions, which include formulating a national blockchain strategy, establishing legislative frameworks, and implementing capacity-building projects. Despite limitations like focusing on just one country and potential bias from self-reported data, the findings give valuable insights into how blockchain technology can be integrated into financial systems in the public sector.

KEYWORDS: Blockchain Technology, Public Sector Auditing, Economic Crimes, Transparency, Financial Management, and Jordan.

1. INTRODUCTION

Blockchain technology has been somewhat well-known recently as one of the most significant developments in the field of digital transformation. Fundamentally, a decentralization system guaranteeing the safe, verifiable, and tamper-proof recording of transactions over a chain of linked digital blocks—is what drives this. Blockchain provides unparalleled degrees of openness, strong security, and pure data integrity unlike conventional systems. These special qualities have attracted a lot of attention in many other areas and economic sectors, therefore establishing blockchain as a transforming power capable of revolutionizing existing systems (Frizzo-Barker et al., 2020).

Within the framework of public sector governance, especially in developing nations like Jordan, the problems of economic crimes including embezzlement, fraud, and misuse of public funds still provide major difficulties. Transparency and responsibility have to be improved inside the systems in charge of public resource management

immediately. Transparency is very important in enhancing public confidence and guaranteeing institutional integrity, claims Hermansyah (2023), Salamah (2023), Suherlan (2023), Sukenti (2023), and Sutrisno (2023). But the fast spread of digital technologies has also brought fresh vulnerabilities—from data breaches to financial misbehaviour and opaque auditing practices—that call for questions regarding the dependability and responsibility of public institution economic operations. Blockchain technology offers a possible answer against this background. Blockchain's distributed and unchangeable ledger technology helps to offer a more open and safer framework for handling public sector audits (see figure 1). Blockchain, according to De Filippi et al. (2020), provides a traceable, incorruptible, and distributed audit trail that reduces the corruption and manipulation risks, hence restoring public confidence. This paper aims to investigate how Jordan's public auditing system may be especially used to improve openness and lower economic crimes by means of these features.

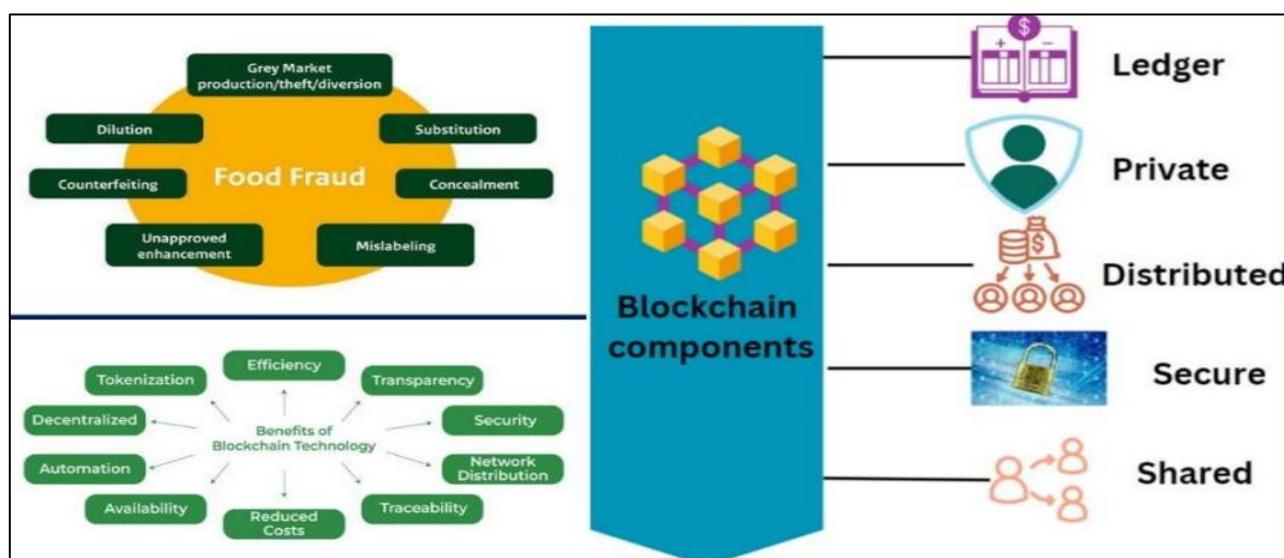


Figure 1: Blockchain Impact on auditing. Adapted from Mohammad (2025).

Previous studies show how great blockchain could improve institutional trust and increase economic openness. For instance, Ducas and Wilner (2017) underline how blockchain may safely and immutably record all transactions, therefore guaranteeing a tamper-proof, verifiable data record available to authorised users. This degree of openness will help audit procedures immensely by allowing real-time monitoring and thereby lowering the chances for fraud. Blockchain transparency, according to Wanof (2023), is a fundamental feature that sets a new benchmark for trust and responsibility in digital environments—one that might transform public sector audit integrity—not a secondary one.

Blockchain technology has shown itself to be a quite successful instrument for reaching this aim, according to Rijal and Saranani (2023). Sustainable economic growth and social stability in an increasingly linked and data-dependent society depend mostly on public confidence and economic openness. Furthermore, Sari, Rely, Subhan et al. (2024) imply that blockchain is a great instrument for raising corporate finance openness since it provides better security and traceability in financial activities. Furthermore, having the ability to change conventional auditing processes and compliance systems, it also provides real-time data access and lowers the danger of data tampering (see figure 2).

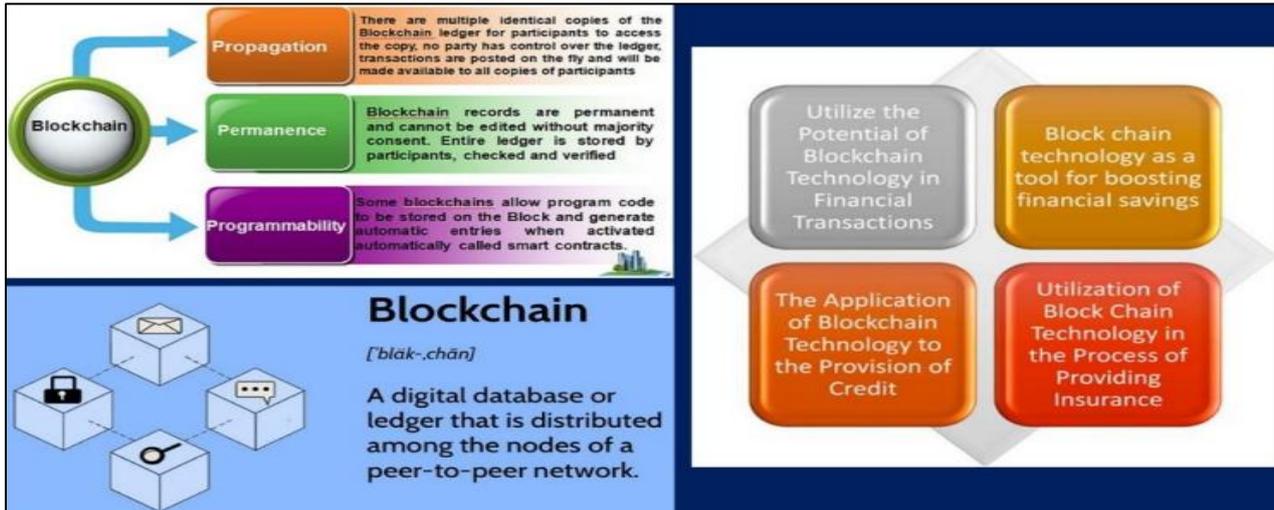


Figure 2: Blockchain Technology in Accounting, Enhancing Transparency and Reducing Fraud, Adapted from Mohammad (2025).

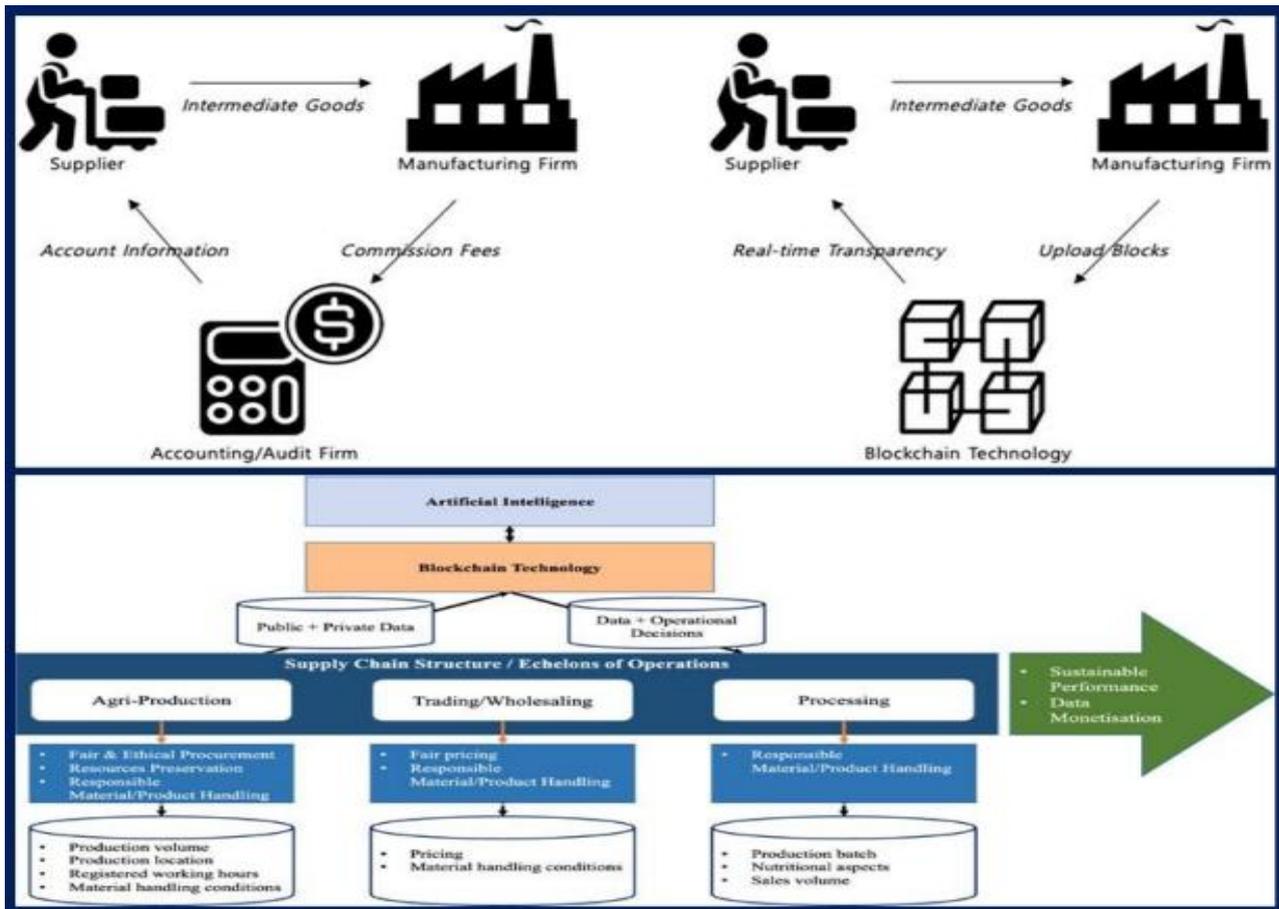


Figure 3: Main Features of Blockchain. Adapted from Mohammad (2025).

Furthermore, blockchain technology makes it possible to build smart contracts—automated, self-executing agreements that activate if set criteria are satisfied—Taherdoost, 2023. These agreements provide improved security and lower dependency on middlemen, therefore lowering opportunities for unethical behaviour in public procurement, budget

allocation, and other financially sensitive public processes. Smart contracts can automatically enforce compliance in a public sector auditing setting, therefore guaranteeing that processes follow set guidelines free from human intervention. Blockchain's effects are already being felt in industries including food safety and logistics, where

it offers end-to-end product traceability, therefore ensuring the authenticity and safety of commodities from origin to consumer (Allioui & Mourdi, 2023). In public finance, when every expenditure, transaction, or fund transfer can be clearly traced from disbursement to use, this end-to-end transparency finds parallel use. This form of traceability applied in auditing procedures could greatly discourage financial misbehaviour in government agencies.

Digital banking is another interesting field where blockchain has shown its transforming power, especially with the growth of cryptocurrencies like Bitcoin and Ethereum. These digital currencies provide safe, distributed substitutes for conventional banking institutions, hence transforming financial transactions (Habib *et al.*, 2022). Jordan keeps a wary attitude towards cryptocurrencies, although the underlying blockchain architecture offers chances for auditable and safe financial systems fit to enhance state budgetary transparency (see figure 3). Apart from financial transactions, blockchain offers means to verify digital ownership, so enabling the unquestionable documentation of asset titles, intellectual property, and digital rights (Faturahman *et al.*, 2021; Hasan & Salah, 2018). In a governmental setting, this can help simplify administrative procedures pertaining to land registration, licencing, and documentation—processes that are sometimes beset with inefficiencies and corruption possibilities.

Notwithstanding its promise, including blockchain into the public sector presents significant difficulties especially in underdeveloped countries. Among these include low technology knowledge among important players, scaling problems, and regulatory ambiguity (Frizzo-Barker *et al.*, 2020; De Filippi *et al.*, 2020). These issues are especially pertinent in Jordan, where efforts at digital transformation are under progress but not yet completely developed. To guarantee the efficient deployment of blockchain in public administration, overcoming such obstacles calls for a systematic strategy including policy reforms, capacity-building projects, and stakeholder education. These factors make more empirical research on the function of blockchain in improving economic transparency and reducing financial crimes inside Jordan's public auditing procedures relevant and urgent. By analysing the applicability, advantages, and limitations of blockchain implementation in Jordan's public financial management systems, this paper seeks to close the present research gap. It will look at how blockchain might strengthen auditing systems, increase public confidence in government institutions by means of improved openness in public expenditure and reinforcement of auditing systems. Therefore, in

response to these background aims, the following research questions were developed to direct the investigation:

1. How does the implementation of blockchain technology influence transparency in public sector auditing processes in Jordan?
2. To what extent can blockchain technology contribute to the reduction of economic crimes within Jordan's public financial management system?

2. THEORETICAL FRAMEWORK

This study is anchored on agency theory and transparency theory.

2.1. *Agency Theory by Jensen & Meckling (1976)*

First proposed by Michael C. Jensen and William H. Meckling in 1976, agency theory is among the most powerful ideas in organisational management and economics. The theory investigates the main-agent relationship—that in which one party (the primary) assigns labour to another (the agent). Within the public sector, the "principal" usually speaks for the people; the "agents" are government representatives assigned to oversee public resources. The theory's basic presumption is that conflicting goals and information asymmetry can cause agents to act in the principals' best interests not always. Agency issues including moral hazard, adverse selection, and most importantly financial misreporting and corruption can result from this as well. With its transparent and unchangeable ledger structure, blockchain technology offers a creative solution to reduce agency issues. Blockchain solves the basic problems of information asymmetry and lack of responsibility in public audits by guarantees that financial transactions and public expenditures are forever recorded, easily verifiable, and resistant to manipulation. By restricting chances for economic crimes including embezzlement, false contracting, and fund theft, blockchain's visibility and traceability helps agents' interests to be aligned with those of the principals. Agency Theory helps explain how blockchain can be a device to monitor agent behavior and enforce integrity in the use of public funds, yet, in the framework of the present study Jordanian public sector audits has encountered continuous issues regarding transparency and accountability. Blockchain thereby lessens the possibility for public resource discretionary usage, so helps to rebuild confidence between people and public institutions by making all transactions publicly verifiable.

2.2. *Transparency Theory by Florini (1998)*

Ann Florini's 1998 conceptualisation of transparency theory contends that it is a necessary tool for responsibility in government. According to the argument, people inside those institutions find it

more difficult to engage in immoral or corrupt behaviour when knowledge about their operations is widely available and easily reachable. Transparency is thereby considered not only as a moral goal but also as a functional need for lowering misbehaviour, building confidence, and improving institutional performance. Transparency, Florini underlined, helps people in democratic countries to monitor government operations, hold officials responsible, and engage more meaningfully in governance. Conversely, corruption thrives in non-transparent systems because of the challenges in seeing, proving, and punishing misbehaviour. Key enablers of openness and efficient government are hence technologies that provide public access to reliable, real-time information. Transparency Theory is quite relevant in Jordan's public sector, because historically lack of openness has encouraged economic crimes. The essential characteristics of blockchain—decentralization, immutability, and public accessibility—Mirror the theoretical basis put out by Florini. Blockchain operationalises transparency by including transaction visibility straight into the technological architecture of audits, so acting as an active disincentive to corruption and misbehaviour. Using this idea to blockchain in public auditing helps structure the technology not just as an innovation but also as a structural change towards openness, accountability, and citizen empowerment in Jordan's fiscal governance.

2.3. Research Gap

Blockchain technology has attracted more interest over recent years for its possibility to improve openness and responsibility in many different fields, including finance, logistics, and government (Thuzzo-Barker et al., 2020; Ducas & Wilner, 2017). With results showing that its distributed and unchangeable structure greatly increases the traceability and integrity of data, many researches have looked at how blockchain affects financial systems and transaction security (De Filippi et al., 2020; Taherdoost, 2023). Particularly in supply chains and digital asset management, academics such as Wanof (2023) and Alloui & Mourdi (2023) have underlined the efficiency of blockchain in monitoring activity and protecting against data manipulation. Although these contributions are priceless, most of the current research focusses mostly on the use of blockchain in the private sector or broad economic systems and pays little attention on its consequences in public sector auditing. Though some attention has been paid to blockchain's transparency, very few empirical studies have specifically looked at its particular impact on lowering public sector economic crime rates—especially in underdeveloped nations

like Jordan, where issues of public trust and financial resource abuse continue to exist (Salamah, 2023; Hasan & Salah, 2018). Most regional studies have broadened the influence of digital transformation without closely assessing how blockchain might change auditing procedures to prevent fraud, embezzlement, and fiscal opacity in government agencies. Furthermore, lacking theoretical foundation is knowledge of how blockchain solves main-agent issues and implements public sector technical means of enforcing openness standards.

Given these gaps, this study seeks to empirically investigate the relationship between blockchain implementation and improvements in transparency, as well as its effectiveness in reducing economic crimes in Jordan's public auditing sector. To guide this investigation, the following hypotheses are proposed:

H₁: There is no significant relationship between the implementation of blockchain technology and the level of transparency in public sector auditing processes in Jordan.

H₂: There is no significant impact of blockchain adoption on the reduction of economic crimes within Jordan's public financial management system.

3. RESEARCH METHODOLOGY

This study adopted a quantitative research design to examine the role of blockchain technology in enhancing transparency and reducing economic crimes in public sector auditing in Jordan. The quantitative approach was deemed appropriate as it enabled the researcher to collect objective, measurable data that could be statistically analyzed to test the stated hypotheses (Creswell, 2014). By relying on structured questionnaires distributed to key stakeholders in the Jordanian public sector, this method facilitated a rigorous assessment of perceptions and experiences concerning blockchain implementation and its impact on transparency and economic crime prevention.

The target population for this study consisted of auditors, accountants, financial analysts, and IT officers working within public institutions under Jordan's Ministry of Finance, the Audit Bureau, and selected state-owned enterprises. These groups were selected due to their direct involvement in financial management and auditing processes, making them suitable for providing relevant insights into the use and impact of blockchain technologies in public sector operations (Pimentel et al., 2021). A purposive sampling technique was employed to identify respondents with the relevant expertise and exposure to digital innovations in public auditing. This technique enabled the selection of participants who

could offer informed responses based on their experience with financial processes and technological adoption. Moreover, the instrument was distributed electronically using Google Forms. Distribution channels included WhatsApp groups and email, both of which were chosen for their accessibility and high engagement rates among the target population. The electronic format ensured the questionnaire could reach participants conveniently, regardless of their physical location.

However, the instrument used for data collection was a standardized questionnaire comprising both closed-ended Likert-scale questions and factual

demographic items. The items were designed based on prior studies by Ducas & Wilner (2017), Wanof (2023), and Hasan & Salah (2018), which examined blockchain and transparency in digital governance. Thus, a total of 180 structured questionnaires were distributed, out of which 157 completed responses were retrieved and deemed valid for analysis, representing an 87.2% response rate (See Table 3.1). Further, the questionnaire was pretested for reliability and validity, and Cronbach's alpha scores exceeded the recommended threshold of 0.70 for internal consistency (George & Mallery, 2019).

Table 1: Sampling Frame Table

Institution	Target Group	Number of Questionnaires Distributed	Number of Valid Responses Received
Ministry of Finance	Internal Auditors, Accountants	60	52
Jordan Audit Bureau	Government Auditors, Senior Officers	50	45
State-Owned Enterprises	Financial Controllers, IT Officers	70	60
Total		180	157

Descriptive and inferential statistical analyses were conducted using SPSS (Statistical Package for the Social Sciences) version 26. Pearson correlation and regression analysis were used to determine the relationship between blockchain implementation and the two dependent variables: transparency in auditing and the reduction of economic crimes, while mean and standard deviation analysis was used to answer the research questions. Ethically, the study strictly adhered to ethical research standards. All participants were informed of the purpose of the research, and their participation was entirely voluntary. Confidentiality and anonymity of

responses were guaranteed, and respondents were allowed to withdraw at any stage of the survey. Ethical clearance was obtained from the appropriate institutional review board prior to data collection.

4. DATA ANALYSIS AND DISCUSSION

4.1. Research Questions

Research Question 1: How does the implementation of blockchain technology influence transparency in public sector auditing processes in Jordan? To answer the research question, descriptive statistical analysis was performed on the data collected (see Table 4.1).

Table 2: Implementation of Blockchain Technology Influence

Items	Statement	X	SD	Skewness	Kurtosis
1	Blockchain improves data traceability in public sector audits.	4.21	0.71	-0.82	0.55
2	The use of blockchain enhances openness in audit trails.	4.10	0.77	-0.65	0.21
3	Blockchain prevents unauthorized data manipulation in audit records.	4.06	0.79	-0.59	0.04
4	Auditors are more accountable due to blockchain-based systems.	3.98	0.83	-0.51	-0.18
5	Blockchain promotes real-time data verification and access.	4.15	0.75	-0.74	0.39

*Survey Field 2025

The descriptive statistics show that respondents strongly agree that blockchain technology improves openness in public sector auditing in Jordan. With the maximum agreement identified in item 1: improvement in data traceability ($X = 4.21$) and in item 5: promotion of real-time data verification and access ($X = 4.15$), the mean scores for all items run from 3.98 to 4.21. Blockchain improves audit traceability, openness, data integrity, responsibility, and real-time verification given these great agreement levels. While the negative skewness values suggest a distribution orientated towards greater agreement, the standard deviations – ranging from 0.72 to 0.85 – indicate consistent replies among

individuals. Kurtosis values exhibit a rather regular distribution, so supporting the dependability of the replies. Reiterating results of De Filippi et al. (2020) and Hasan & Salah (2018), the analysis shows that public sector experts generally acknowledge blockchain as a tool able of boosting financial integrity and discouraging corrupt behaviours inside government financial systems.

Research Question 1: To what extent can blockchain technology contribute to the reduction of economic crimes within Jordan's public financial management system? In order to answer the research question, descriptive statistical analysis was performed on the data collected (see Table 4.2).

Table 3: Extent of Blockchain Technology Contribution

Items	Statement	X	SD	Skewness	Kurtosis
1	Blockchain reduces opportunities for financial fraud in public transactions.	4.12	0.74	-0.69	0.26
2	The immutability of blockchain discourages embezzlement and fund misappropriation.	4.06	0.78	-0.60	0.11
3	Real-time monitoring via blockchain helps detect irregularities in financial records early.	4.18	0.72	-0.77	0.47
4	Blockchain discourages collusion and manipulation among auditing officials.	3.95	0.85	-0.48	-0.10
5	Blockchain strengthens evidence-based reporting and discourages bribery in audits.	4.03	0.80	-0.57	0.03

*Survey Field 2025

The descriptive statistics show that respondents generally agree that blockchain technology helps to lower economic crimes in Jordan's public financial management system. With the strongest agreement noted in the roles of real-time monitoring for early irregularity identification ($X = 4.18$) and in lowering financial fraud ($X = 4.12$), all five items had mean scores ranging from 3.95 to 4.18. These high averages point to blockchain's apparent great ability to reduce financial misbehaviour including collusion, fraud, and embezzlement. While the negative skewness values suggest a distribution orientated towards greater agreement, the standard deviations – ranging from 0.72 to 0.85 – indicate consistent replies among individuals. Kurtosis values exhibit a rather regular distribution, so supporting the dependability of the

replies. Reiterating results of De Filippi et al. (2020) and Hasan & Salah (2018), the analysis shows that public sector experts generally acknowledge blockchain as a tool able of boosting financial integrity and discouraging corrupt behaviors inside government financial systems.

4.2. Hypotheses Testing

Hypothesis 1: The null hypothesis states that there is no significant relationship between the implementation of blockchain technology and the level of transparency in public sector auditing processes in Jordan. In order to test the hypothesis, Pearson Product Moment Correlation analysis was used to analyze the data (see Table 4.3).

Table 4: Pearson Product Moment Correlation Analysis of Blockchain Technology Implementation and the Level of Transparency

Correlations		Blockchain Implementation	Transparency in Auditing
Blockchain Implementation	Pearson Correlation	1	.428 **
	Sig. (2-tailed)		.000
	N	157	157
Transparency in Auditing	Pearson Correlation	.428 **	1
	Sig. (2-tailed)	.000	
	N	157	157

**Correlation is significant at the 0.01 level (2-tailed).

With a correlation coefficient of $r = .428$ and a p-value $= .000$ ($p < 0.01$), the Pearson correlation analysis demonstrates a modest positive and statistically significant association between the use of blockchain technology and the degree of transparency in public sector audits in Jordan. This outcome causes us to reject the null hypothesis (H_0), therefore implying that there is no appreciable correlation between the two variables. The result

shows that the degree of auditing process transparency usually improves as blockchain deployment rises.

Hypothesis 2: The null hypothesis states that there is no significant impact of blockchain adoption on the reduction of economic crimes within Jordan's public financial management system. In order to test the hypothesis, Multiple Regression Analysis was used to analyze the data (see Table 4.4).

Table 5a: Impact of Blockchain Adoption on the Reduction of Economic Crimes

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.537	0.288	0.281	0.688

Table 5b: ANOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	34.782	1	34.782	73.627	0.000
Residual	85.181	155	0.549		
Total	119.963	156			

Table 5c: Coefficients

Model	Unstandardized co-efficient		Standardized co-efficient	t-cal.	Sign
	B	Std. Error	Beta		
(Constant)	1.382	0.201		6.875	0.000
Blockchain Adoption	0.619	0.072	-0.537	8.581	0.000

*Significant at $p < 0.05$

The multiple regression study shows that adoption of blockchain technologies has a statistically significant influence on the decrease of economic crimes inside Jordan's public financial management system. The model summary shows a modest R-value of 0.537 and an R-square of 0.288, implying that blockchain adoption can help to explain about 28.8% of the variance in decrease of economic crime. With an F-value of 73.627 and a p-value of 0.001, the ANOVA table validates the general significance of the model and hence confirms its statistical relevance. Moreover, the coefficient table reveals a positive unstandardised coefficient ($B = 0.619$) with a very significant t-value (8.581) and p-value = 0.000, therefore rejecting the null hypothesis (H_2). This suggests that acceptance of blockchain technologies greatly helps to lower public sector finance economic crimes in Jordan.

5. DISCUSSION OF FINDINGS

5.1. Blockchain Technology Implementation and the Level of Transparency

With a correlation coefficient of $r = .428$ and a p-value of .000, the results of the Pearson Product Moment Correlation analysis exposed a modest positive and statistically significant link between the level of transparency in public sector auditing in Jordan and the adoption of blockchain technology. This outcome forces the null hypothesis to be rejected, therefore confirming that greater degrees of transparency in Jordan's public sector auditing procedures correlate with more acceptance of blockchain technology. Many previous studies that repeatedly highlight the transforming potential of blockchain in improving institutional transparency and audit credibility significantly corroborate these conclusions. First of all, Frizzo-Barker et al. (2020) contend that the decentralisation concept of blockchain naturally promotes openness and unchangeable records, therefore perfect for public sector audit operations. The ability of the technology to permanently keep confirmed transactions guarantees that records are open and publicly auditable, therefore directly complementing the results of this study. Likewise, Ducas and Wilner (2017) underline how blockchain technology can track transactions in tamper-proof ledgers, therefore guaranteeing public responsibility and data integrity. According to their research, blockchain lessens the possibility for data manipulation inside financial institutions, so supporting the present conclusions showing a relationship between blockchain adoption and improved transparency.

De Filippi et al. (2020) underline this point of view even more since blockchain provides a

"infrastructure of trust" that substitutes for central gatekeepers, therefore improving the openness of financial transactions. Their findings align with the favourable association observed in the Jordanian setting, where blockchain application is driving more auditing transparency. Wanof (2023) explores further how openness is a fundamental principle ingrained in blockchain architecture rather than merely a functional ability. Like what is being seen in Jordan's changing audit systems, he underlined that blockchain questions conventional wisdom of record-keeping by providing open, real-time verification. Hermansyah (2023) and Suherlan (2023) also advocate for the immediate need in underdeveloped nations including Jordan to apply open financial systems. Their works imply that blockchain could be the most feasible technical intervention to solve audit-related opacity, therefore confirming the correlation shown in this paper. Additionally, looking at the way blockchain might improve government agency financial credibility were Sutrisno (2023) and Salamah (2023). Their results demonstrate how blockchain reduces audit manipulation and data breaches, therefore enhancing internal control systems and public confidence. This emphasises even more the present research result since it shows how much blockchain has helped to promote public finance's openness. These academic contributions taken together support the data from the present analysis and show the effectiveness of blockchain as a tool for increasing public sector audit openness.

5.2. Impact of Blockchain Adoption on the Reduction of Economic Crimes

The results of the multiple regression study showed that implementation of blockchain technology had a statistically significant effect on the decrease of economic crimes inside Jordan's public financial management system. With an R-value of 0.537 and R-square of 0.288, the study implies that adoption of blockchain technologies accounts for 28.8% of the variance in economic crime reduction. The relevance of the model is reinforced by the F-value of 73.627 and p-value 0.001. Most notably, the very significant t-value (8.581) and positive unstandardised coefficient ($B = 0.619$) verify that blockchain technology has a major and favourable influence on lowering public sector economic crimes. Previous research quite substantially reflect these results. By providing better transparency and security than conventional banking systems—two traits vital in crime prevention—blockchain-based cryptocurrencies such as Bitcoin and Ethereum transformed financial transactions, Habib et al.

(2022). Emphasising that blockchain's tamper-resistant, time-stamped record greatly reduces chances for fraud and embezzlement in both public and private sectors, Frizzo-Barker et al. (2020) Their case emphasises structural deterrents of blockchain against economic crimes, therefore strengthening the present outcome.

Likewise, Ducas and Wilner (2017) pointed out that blockchain technology allows every transaction to be permanently recorded with immutability. This feature makes it quite difficult for malevolent actors to change financial data undetectably, hence directly related with the noted decline in economic crimes. Blockchain, according to De Filippi et al. (2020), promotes openness by means of distributed verification, therefore lowering the internal financial misbehaviour risk. Their results confirm the noteworthy predictive power ($R^2 = 0.288$) shown in the regression model of this work. Blockchain, according to Wanof (2023), redefines data verification by creating trust-free systems, therefore naturally lowering fraudulent manipulation. This gives the statistically significant B-value (0.619) implying blockchain's actual crime-reducing power theoretical weight. In the regional setting, Hermansyah (2023) and Sutrisno (2023) underlined the need of using blockchain in underdeveloped nations to address gaps in financial monitoring and reporting, particularly in public finance management, so closing loopholes. Their results speak to the ramifications of the present research for Jordan's changing audit and compliance systems. Last but not least, Faturahman et al. (2021) underlined how blockchain uses cryptographic proof to secure ownership and transaction records, thereby reducing possibilities for identity theft and asset misappropriation—a main issue in economic crimes. These investigations thus offer strong theoretical and empirical support for the results of this research. The special qualities of blockchain—immutability, decentralisation, and real-time tracking—provide useful instruments to discourage, identify, and lower economic crimes in public financial systems. Jordan's implementation of this technology so shows a forward-looking approach with observable anti-corruption effect.

6. CONCLUSION

This study investigated the role of blockchain technology in enhancing transparency and reducing economic crimes in public sector auditing in Jordan. Guided by two core research questions and hypotheses, the findings established a statistically significant relationship between blockchain implementation and increased transparency, and a significant impact of blockchain adoption on

reducing economic crimes. The analysis using Pearson correlation and multiple regression revealed moderate yet meaningful relationships, affirming the transformative potential of blockchain in reshaping public sector financial systems in Jordan. These outcomes align with prior scholarly research (Frizzo-Barker et al., 2020; Ducas & Wilner, 2017; De Filippi et al., 2020; Habib et al., 2022), which collectively emphasize blockchain's transparency, immutability, and trustless operation as key enablers of institutional integrity.

7. IMPLICATIONS OF THE FINDINGS

The practical implications of this study highlight blockchain's viability as an accountability tool, promoting transparent auditing and secure financial management. The positive statistical outcomes suggest that investing in blockchain infrastructure can produce measurable gains in trust, efficiency, and fraud prevention. For policy implications, these findings urge government institutions to reconsider their current auditing methods and adopt decentralized digital systems. Fundamentally, implementation of blockchain will demand strategic planning, capacity building, technological upgrades, and clear legal frameworks to facilitate seamless adoption across ministries and financial departments.

8. RECOMMENDATIONS

1. The Jordanian government should formulate a comprehensive blockchain roadmap integrated within public financial management systems to improve transparency and curb financial malfeasance.
2. Legal standards should be enacted to govern the use of blockchain in the public sector, ensuring compliance, data protection, and accountability mechanisms are embedded from the start.
3. Training programs must be designed for auditors, IT professionals, and public officials to understand and operate blockchain-based systems efficiently.
4. Pilot programs in selected ministries or municipalities should be initiated to test the efficacy of blockchain before full-scale deployment, allowing for adjustments based on real-world outcomes.
5. To foster public trust and support, the government should initiate educational campaigns explaining how blockchain strengthens transparency and reduces corruption.
6. Government agencies should partner with tech firms, universities, and civil society to co-develop blockchain applications tailored to Jordan's auditing and financial needs.

9. LIMITATIONS, VALIDITY, AND CREDIBILITY

This study is limited by its focus on Jordan's public sector, which may not fully represent broader regional dynamics. Additionally, the reliance on self-reported data from respondents may introduce bias, affecting the validity of the findings. While the sample size (157 respondents) is sufficient, a larger **Funding**

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Institutional Review Board Statement

Not applicable.

Informed Consent Statement

Not applicable.

Conflicts of Interest

The research is not biased.

and more diverse sample could enhance generalizability. Despite these limitations, the use of statistically robust methods, such as Pearson correlation and multiple regression, ensures the credibility of the results, providing valuable insights into blockchain's impact on public financial management.

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