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جامعة القدس
عمادة الدراسات العليا
معهد الإدارة والاقتصاد
برنامج المحاسبة والضرائب

إجازة الرسالة

تقييم فعالية أجهزة الرقابة الداخلية في القطاع الحكومي
دراسة ميدانية: الضفة الغربية

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الرقم الجامعي: 20410010

المشرف: د. إبراهيم عتيق

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وتواقيعهم:

التوقيع: 
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- 1- رئيس لجنة المناقشة: د. إبراهيم عتيق
- 2- ممتحناً خارجياً: د. فادي قطان
- 3- ممتحناً داخلياً أول: د. عفيف حمد
- 4- ممتحناً داخلياً ثاني: د. زهران دراغمة

القدس - فلسطين

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**Evaluating the effectiveness of the internal control devices in the
Governmental device, "Field study: the West Bank"**

Prepared by: Mohammad kher T. Najar

Supervised: Dr. Ibraheem Ateeq

Abstract:

The study aims at evaluating the effectiveness of the internal control device in the Palestinian governmental sector in West Bank through examining the extent of success that internal control device has actually achieved, the range at which it had fulfilled the demanded responsibilities and to identify the availability of the effective elements as represented through (the suitability of management structuring, the competency of human resources, and the convenience of legislations and laws, the censorship suitability and a sufficient cooperation by censored authorities). Within the internal control administrative devices authorized by the Ministry of Finance on which this study is actually based and as represented through the General Administration of The Internal Control and The General Administration of the Internal Audit.

To achieve these goals, the study has adopted a descriptive analytical approached. It has therefore incorporated relevant researches, studies, reports, and personal interviews and for the same reason a questionnaire has been designed to collect the primary data as well as approaching the views of a sample of the employees who work for the internal control devices related to the Ministry of Finance which constitutes about 80% of original population of the first category. Furthermore, a sample of administrative and financial managers, who work for ministries the governmental offices under control which constitute 74% of the original population of the second category, has been interviewed to elicit their viewpoints.

The study comes amidst the decisive development and alterations carried by the Ministry of Finance upon its internal control devices so as to develop and activate these devices to participate in saving the public finance and reducing an unjustified spending.

The study outlined a number of results, the most important of which is that the internal control devices, which are authorized by the Ministry of finance, are highly efficient and had achieved the majority of its goals. Nevertheless, it had failed to achieve several goals such as: the compliance activity with effective legislations; the failure to coordinate and affiliate different measures and desired goals; as well as, the failure to carry out business effectively. The study has also established an understanding that such devices conducts, tasks and responsibilities as required. However, certain defects become obvious such as proper auditing of revenues and incomes to ensure proper disposition in special collection accounts in due time and to ensure the account proper values and hock inspection of fixed assets kept with their departments.

The study had also revealed the availability of efficiency as materialized through the convenience structural framework, as well as, suitability control. However, some weakness, which is related to some constituent components within these two elements, was observed. The study has also revealed that (the effectiveness of human resources, the competency and convenience of legislative law, and the sufficient cooperation among control bodies) are not available within, internal control devices.

The study has consequently offered a number of recommendations, most important of which, lies in allowing internal control devices to accomplish all its defined goals and perform its tasks and responsibilities; the necessity to provide all ingredients which constitute the five effective elements such as: the importance to offer the control devices employees the sufficient authorization to carry out the tasks which fall upon there, and to provide the qualified and trained personnel. Also, It's important to put forward a functional plan that outlines all the stages of the implementation and termination of the control devices functions; and to work out promotions and intensive system for members of staff; to expand the applicability of legislative laws to allow internal control devices to perform their duties to offer them free access for all wanted material, and to offer them immunity to eliminate interference of the high management on the outcomes on the work of the internal control devices, as well as, making all required logistic services such as: personal computers and vehicles available so as to peruse all their recommendations.



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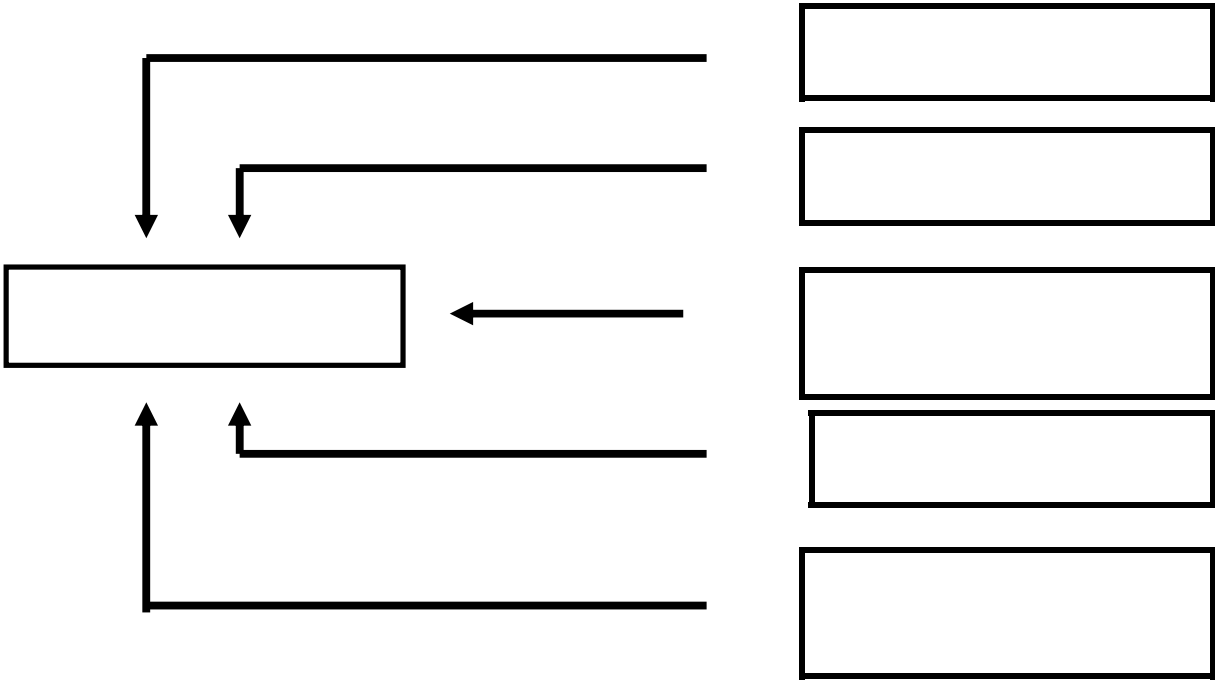
كفاءة العوامل البشرية:

كفاية وملائمة التشريعات والقوانين:

ملائمة ظروف العمل الرقابي:

تعاون كافي من الجهات الخاضعة للرقابة:

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¹ هناك ثلاثة هيئات لمعايير المحاسبة المتعارف عليها وهي مجلس معايير المحاسبة الحكومية، ومجلس معايير المحاسبة المالية، والمشرفين على المجلس الاستشاري لمعايير المحاسبة الفدرالية (الكتاب الأصفر، 2002، ص7).

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(Statement of Auditing Standards No. 55)

(Accountants; AICPA

(The Committee of

1992

Sponsoring of the Treadway Commission; COSO)

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AICPA)

1995

(American Institute of Certified Public Accountants;

(Statement of Auditing Standards No.78)

(The Committee of Sponsoring of (the Treadway

Statement of Auditing)

Commission; COSO

(2006)

(Standards No. 55

(COSO)

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(Statement of Auditing Standards No.78)

Control Environment

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(International Federation of Accountants; IFAC)

(American Institute of Certified Public Accountants; AICPA)

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(Supreme Audit Institutions; INTOSAI

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(2005/59

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2004/6/4

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"(47)

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1	0	1		1
1	1	0		2
57	22	35		3
1	1	0		4
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27	18	9		6
2	1	1		7
3	2	1		8
2	1	1		9
134	67	67		

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1	1	0		1
1	0	1		2
14	8	6		3
11	7	4		4
41	29	12		5
2	1	1		6
2	1	1		7
72	47	25		

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(47) (23)

(40)

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في شهر آذار من العام 2008.

:4.1

40	23	47	
36	19	42	
%90	%82	%89	
32	19	40	
%80	%82	%85	

4.5

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(54) :

(12)

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.(2003)

4.6

(Cronbach Alpha)

(4.2)

:4.2

	11	.94
	12	.92
	6	.87
	7	.82
	6	.75
	7	.65
	5	.90
	54	.96

4.7

:
(Descriptive Statistic Measures) .1

(One Sample T- Test) .2

(Mann Whitney Test) .3

(Cronbach Alpha) .4

(%33.9)

(%16.9)

(%49)

(5.1)

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%0	0	%47.5	28		
%0	0	%33.9	20		
%0	0	%16.9	10		
%0	0	%1.7	1		
%96.9	31	%0	0		
%0	0	%0	0		
%3.1	1	%0	0		
%100	32	%100	59		

(5.2)
 (5-1) (%74.6)
 (14-6) (%16.9)
 (15) (%8.5)
 (%74.6)
 (5-1)
 (5.2)
 (14-6) (%62.5)

:5.2

%31.3	10	%74.6	44	() 5-1	
%62.5	20	%16.9	10	() 14-6	
%6.3	2	%8.5	5	() 15	
%100	32	%100	59		

: .3

(5.3)

(%66.1)

(%33.9)

(%33.9)

(%34.4)

(%65.6)

:5.3

%65.6	21	%66.1	39		
%0	0	%0	0		
%34.4	11	%33.9	20		
%100	32	%100	59		

: .4

(5.4)

(%93.2)

(%6.8)

(5.4)

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%6.3	2	%5.1	3	ACPA	
%0	0	%1.7	1	CPA	
%0	0	%0	0	CMA	
%0	0	%0	0		
%93.7	30	%93.2	55		
%100	32	%100	59		

: .5

(5.5)

(%1.7)

(%98.3)

(%78.1)
 (%6.3) (%15.6)

:5.5

%78.1	25	%98.3	58		
%15.6	5	%1.7	1		
%6.3	2	%0	0		
%0	0	%0	0		
%100	32	%100	59		

: .6
 (5.6)
 (%91.5)

(%8.5)

()

(%62.5)

(%37.5)

:5.6

%62.5	20	%91.5	54		
%37.5	12	%8.5	5		
%0	0	%0	0		
%0	0	%0	0		
%0	0	%0	0		
%0	0	%0	0		
%100	32	%100	59		

"

:5.7

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		T					
	0.000	8.205	%78.4	0.857	3.92		1
	0.000	6.619	%76	0.924	3.8		2
	0.000	6.675	%75.2	0.878	3.76		3
	0.000	5.837	%73.8	0.915	3.69		4
	0.000	4.911	%72.6	0.981	3.63		5
	0.000	4.514	%71.2	0.952	3.56		6
	0.000	3.863	%68.8	0.876	3.44		7
	0.000	3.751	%68.2	0.833	3.41		8
	0.000	3.848	%68.2	0.812	3.41		9
	0.001	3.374	%67.4	0.849	3.37		10
	0.109	1.626	%64	0.961	3.2		11
	0.000	6.280	%71.2	0.687	3.56		

(0.849)

(%67.4)

(3.37)

(3.2)

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(0.961)

(%64)

($\alpha=0.05$)

(5.7)

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(0.000)

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(5.8)

(3.28-3.94)

(%65.6-%78.8)

(7 6 5 4 3 2 1)

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(%78.8)

(3.94)

(0.801)

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		T					
	0.000	6.62	%78.8	0.801	3.94		1
	0.000	5.68	%77.6	0.871	3.88		2
	0.000	5.19	%76.8	0.920	3.84		3
	0.000	5.63	%76.8	0.847	3.84		4
	0.000	4.60	%76.2	0.998	3.81		5
	0.000	5.31	%75.6	0.832	3.78		6
	0.001	3.71	%70	0.762	3.5		7
	0.008	2.82	%68.8	0.878	3.44		8
	0.010	2.74	%68.2	0.837	3.41		9
	0.039	2.15	%66.8	0.902	3.34		10
	0.141	1.5	%65.6	1.054	3.28		11
	0.000	4.78	%72.8	0.758	3.64		

(0.924)	(%77.6)	(3.88)
	"	
(76.8)	(3.84)	"
	"	(0.924)
(%76.8)	(3.84)	"
"	"	
.(1.054)	(%65.6)	(3.28)

($\alpha=0.05$)

(5.8)

(3.64)

(0.000)

($\alpha=0.05$)

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(5.9)

(%64-%78.4)

(%65.6-%78.8)

(6 5 4 3 2 1)

(11 10 8 7)

%90

:5.9

	%78.8		%78.4		1
	%76.2		%76		2
	%75.6		%75.2		3
	%76.8		%73.8		4
	%77.6		%72.6		5
	%76.8		%71.2		6
	%68.2		%68.8		7
	%68.8		%68.2		8
	%70		%68.2		9
	%66.8		%67.4		10
	%65.6		%64		11
	%72.8		%71.2		

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. 1.8

(%71.2)

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(5.9)

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%90

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One Sample T-test

(5.11) (5.10)

One-Sample Statistics :5.10

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
0.70993	3.5897	91	

One-Sample Test :5.11

3=			
Sig. (2-tailed)		T	
.000	90	7.923	

(5.11) (5.10)

(3.58)

(T) (One Sample T-test)

(7.92)

(sig. 2-tail =0.000)

($\alpha=0.05$)

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Mann-Whitney
(5.12)
(5.13)

Mann-Whitney Test Ranks :5.12

2684.00	45.49	59	
1502.00	46.94	32	
		91	

Mann-Whitney Test Statistics :5.13

	Degree
Mann-Whitney U	914.000
Wilcoxon W	2684.000
Z	-.250
Sig.	.803

			(5.12)	
(2684)		,(45.49)		,(59)
	,(1502)		,(46.94)	,(32)
				.(91)
(914)	Mann-Whitney		(5.13)	
($\alpha=0.05$)			(0.803)	

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T

:(5.15)

(5.14)

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" "

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(4.39) "

(%83.8) (4.19) (%87.8)

" "

(%67.8) (3.39)

"

($\alpha=0.05$)

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($\alpha=0.05$) (0.000)

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:5.14

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		T					
	0.000	14.83	%87.8	0.72	4.39		1
	0.000	11.12	%83.8	0.819	4.19		2
	0.000	7.68	%80	1	4		3
	0.000	8.21	%79.6	0.919	3.98		4
	0.000	6.25	%79	1.166	3.95		5
	0.000	6.47	%77.2	1.025	3.86		6
	0.000	5.93	%76	1.03	3.8		7
	0.000	6.267	%75.2	0.935	3.76		8
	0.000	5.24	%72.8	0.943	3.64		9
	0.000	4.60	%72.2	1.017	3.61		10
	0.001	3.47	%71.2	1.236	3.56		11
	0.013	2.54	%67.8	1.175	3.39		12
	0.000	8.55	%76.8	0.758	3.84		

:

(5.15)

-4.22)

(%61.2-%84.4) (3.06

5 4 3 2 1) (0.87-1.28)

" (8 7 6

(%84.4) (4.22) "

(0.87)

"

(%77.6) (3.88) "

.(0.907)

(8 7 6 5 4 3 2 1)

($\alpha=0.05$)

(12 11 10 9) (5.15)

" "

(1.105) (%61.2) (3.06)

:5.15

		T					
	0.000	7.92	%84.4	0.87	4.22		1
	0.000	5.45	%77.6	0.907	3.88		2
	0.000	4.38	%75.6	1.008	3.78		3
	0.000	3.93	%75	1.078	3.75		4
	0.000	3.97	%74.4	1.023	3.72		5
	0.000	3.89	%73.8	0.998	3.69		6
	0.001	3.75	%72.6	0.942	3.63		7
	0.002	3.48	%71.2	0.914	3.56		8
	0.140	1.51	%66.8	1.285	3.34		9
	0.133	1.54	%66.8	1.260	3.34		10
	0.203	1.29	%65.6	1.224	3.28		11
	0.751	0.32	%61.2	1.105	3.06		12
	0.000	4.6	%72	0.742	3.6		

($\alpha=0.05$)

(12 11 10 9)

(5.15)

(3.6)

(0.000)

($\alpha=0.05$)

.

"

(5.16)

(%67.8-%87.8)

(%61.2-%84.4)

(11 10 7 6 5 4 3 1)

(12)

%90

:5.16

	4.22		%87.8		1
	3.34		%83.8		2
	3.69		%80		3
	3.72		%79.6		4
	3.63		%79		5
	3.78		%77.2		6
	3.75		%76		7
	3.34		%75.2		8
	3.28		%72.8		9
	3.56		%72.2		10
	3.88		%71.2		11
	3.06		%67.8		12
	%72		%76.8		

(9 8 2)

(%76.8)
(%72)

(5.16)
%90

%90

:

.1

.2

.3

.4

:

One Sample T-test

(5.17) (5.18)

One-Sample Statistics :5.17

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.75754	3.7602	91	

One-Sample Test :5.18

3=			
Sig. (2-tailed)		T	
.000	90	9.573	

(5.18)

(5.17)

(One Sample T-test)

(3.76)

(9.57)

(T)

($\alpha=0.05$)

(=0.000 sig. 2-tail)

:

Mann-Whitney

.(5.20)

(5.19)

(5.19)

(2896.50)

,(49.09)

,(59)

,(1289.5)

(40.30)

,(32)

.(91)

Mann-Whitney Test Ranks :5.19

2896.50	49.09	59	
1289.50	40.30	32	
		91	

Mann-Whitney Test Statistics :5.20

	Degree
Mann-Whitney U	761.500
Wilcoxon W	1289.500
Z	-1.519
Sig. (2-tailed)	.129

(761.5) Mann-Whitney (5.20)
 ($\alpha=0.05$) (0.129)

:

T

(5.21)

(%74)
(%72)

:5.21

		T					T			
	0.000	4.78	%72.8	3.64		0.000	6.28	%71	3.56	
	0.000	4.60	%72	3.6		0.000	8.55	%76	3.84	
	0.00	4.86	%72	3.62		0.00	8.27	%74	3.70	

(5.21)

%90

%90

:

Mann-Whitney

.(5.23)

(5.22)

(5.22)

(2797.50)

,(47.42)

,(59)

,(1388.5)

,(43.39)

,(32)

.(91)

Mann-Whitney Test Ranks

:5.22

2797.50	47.42	59	
1388.50	43.39	32	
		91	

Mann-Whitney Test Statistics

:5.23

	Degree
Mann-Whitney U	860.500
Wilcoxon W	1388.500
Z	-.694
Asymp. Sig. (2-tailed)	.487

(860.5) Mann-Whitney (5.23)
 ($\alpha=0.05$) (0.487)

(T)

:

:

(6)

" "

:

(5.24)

(0.97-1.26)

(3.07-3.7)

(6 5 4 3)

(2 1)

"

(3.71)

"

:5.24

		T					
	0.000	5.560	%74.2	0.983	3.71		1
	0.000	4.020	%70.2	0.972	3.51		2
	0.045	2.054	%65.4	1.014	3.27	) (	3
	0.168	1.397	%63.8	1.025	3.19		4
	0.608	0.515	%61.6	1.263	3.08		5
	0.616	0.505	%61.4	1.032	3.07		6
	0.006	2.85	%66	0.820	3.30		

(%74.2)

" (%70.2) " (3.51) "
 2005
 () " "
 (3.27) " "
 . (% 65.4)
 (3 2 1)
 ($\alpha=0.05$)
)
 . ("
 (%63.8) (3.19) "
 " (0.168)
 (3.08) " "
 (0.608) (%61.6)
 " "
 (0.608) (%61.4) (3.07)
 (6 5 4)
 ($\alpha=0.05$)

" "

:

		(5.25)	
-0.808)		(3.47-3.16)	(1.139
			"
	"		"
"		(%69.4)	(3.47)
"	"	()
		(%67.6)	(3.38)
			($\alpha=0.05$)
			.
		"	
	(%65)	(3.25)	"
			(0.133)
	(%63.2)	"	"
		(0.282)	(3.16)
	"		"
	(0.282)	(%63.2)	(3.16)
"			"
	(0.282)	(%63.2)	(3.16)

:5.25

" "

		T					
	0.011	2.697	%69.4	0.983	3.47		1
	0.016	2.547	%67.6	0.833	3.38	) (	2
	0.133	1.544	%65	0.916	3.25		3
	0.282	1.094	%63.2	0.808	3.16		4
	0.444	0.776	%63.2	1.139	3.16		5
	0.282	1.094	%63.2	0.808	3.16		6
	0.051	2.02	%65.2	0.727	3.26		

(6 5 4 3)

($\alpha=0.05$)

)

(

(5.26)

(%61.4 -%74.2)

(%63.2 -%69.4)

(6 5 4 3)

(%66)

(%65.2)

(2 1)

%90

:5.26

	%69.4		%74.2		1
	%63.2		%70.2		2
	%67.6		%65.4	()	3
	%63.2		%63.8		4
	%63.2		%61.6		5
	%65		%61.4		6
	%65.2		%66		

%90

%90

:

One Sample T-Test

(5.27)

(5.28)

One-Sample Statistics :5.27

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.78522	3.2894	91	

(5.24)

(5.27)

One)

(3.28)

(3.51)

(T)

(Sample T-test

One-Sample Test :5.28

3=			
Sig. (2-tailed)		T	
.001	90	3.516	

($\alpha=0.05$)

(sig. 2-tail = 0.001)

.

:

(7)

" "

:

(5.29)

(0.854-1.057)

(2.20-3.83)

(3 2 1)

.(7 6 5)

(4)

"

(%76.6)

"

(3.83)

.

"

"

(3.68)

(%73.6)

"

(%72.2)

"

(3.61)

"

.

"

(3.47)

(%69.4)

:5.29

		T					
	0.000	7.469	%76.6	0.854	3.83		1
	0.000	5.259	%73.6	0.990	3.68		2
	0.000	5.379	%72.2	0.871	3.61		3
	0.001	3.563	%69.4	1.023	3.47		4
	0.000	-3.67	%49.8	1.057	2.49		5
	0.000	-4.74	%48.4	0.932	2.42		6
	0.000	-6.03	%44	1.013	2.20		7
	0.268	1.11	%62	0.698	3.101		

(4 3 2 1)

($\alpha=0.05$)

	"		
(2.49)		(%49.8)	"
		"	
(2.42)		(%48.4)	"
			"
(2.20)		(%44)	"

(7 6 5)

" "

(5.30)

:5.30

" "

		T					
	0.000	5.311	%75.6	0.832	3.78		1
	0.000	4.576	%74.4	0.888	3.72		2
	0.000	4.211	%71.8	0.798	3.59		3
	0.229	1.228	%64.4	1.008	3.22		4
	0.540	-0.61	%58.2	0.856	2.91		5
	0.044	-2.10	%52.6	1.008	2.63		6
	0.009	-2.80	%48.8	1.134	2.44		7
	0.102	1.68	%63.6	0.613	3.18		

-1.134)

(2.44-3.78)

(3 2 1)

(0.798

.(7) (6 5 4)
 " " "
 (%75.6) " (3.78)
 (%74.4) " "
 " (3.72)
 (3.59) (%71.8) "
 (3 2 1)
 ($\alpha=0.05$)
 .
 " "
 (%64.4) " "
 (0.229) (3.22)
 ($\alpha=0.05$)
 .
 " "
 (2.91) (%58.2)
 " "
 (2.63) (%52.6)
 " "
 .(2.44) (%48.8) "
 (7 6 5)
 ($\alpha=0.05$)

(5.31)

(%44-%76.6)

(%48.8-%75.6)

(3 2 1)

(4)

(7)

(%62)

(%63.6)

(6 5)

4.2

:5.31

	%75.6		%76.6		1
	%71.8		%73.6		2
	%74.4		%72.2		3
	%64.4		%69.4		4
	%58.2		%49.8		5
	%52.6		%48.4		6
	%48.8		%44		7
	%63.6		%62		

%90

%90

:

One Sample T-Test

(5.32)

(5.33)

One-Sample Statistics :5.32

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.66791	3.1303	91	

(5.33)

(5.32)

($\alpha = 0.05$)

(sig. 2-tail = 0.066)

One-Sample Test :5.33

3=			
Sig. (2-tailed)		T	
.066	90	1.861	

:

(6)

" " :

(5.34)

(0.75-1.36) (2.59-4.15)

(1)

(%83) " ()

(0.000) (4.15)

()

"

"

(0.568) (3.07) (%61.4)

"

(3.07) (%61.4) "

) " (0.576)

" (

(0.864) (3.02) (%60.4)

() "

(%59.6) "

" (0.898) (2.98)

" ()

.(0.004) (2.59) (%51.8)

"

:5.34

"

		T					
	0.000	9.981	%83	0.887	4.15	)	1
	0.568	0.574	%61.4	0.907	3.07	(	2
	0.576	0.562	%61.4	0.926	3.07		3
	0.864	0.173	%60.4	0.754	3.02	)	4
	0.898	-0.12	%59.6	1.008	2.98	(	5
	0.004	-3.01	%51.8	1.36	2.59	)	6
	0.065	1.87	%62.8	0.600	3.14		

(4 3 2)

($\alpha=0.05$)

(6 5)

" "

:

(5.35)

(3.06-3.91)

(1)

(0.653-1.091)

"

"

()

(0.000)

(3.91)

(%78.2)

()

"

(%66.8)

"

(0.006)

(3.34)

:5.35

" "

		T					
	0.000	5.326	%78.2	0.963	3.91	()	1
	0.006	2.978	%66.8	0.653	3.34		2
	0.115	1.621	%66.2	1.091	3.31	) (	3
	0.187	1.350	%65	1.047	3.25	) (	4
	0.474	0.725	%62.6	0.976	3.13		5
	0.662	0.442	%61.2	0.801	3.06	) (	6
	0.008	2.84	%66.6	0.662	3.33		

(6 5 4 3)

($\alpha=0.05$)

()

(5.36)

(%51.8-%83)

(%61.2-%78.2)

(6 5 4 3 2)

(%62.8)

(%66.6)

%90

()

%90

:5.36

	%78.2		%83	()	1
	%62.6		%61.4		2
	%66.8		%61.4		3
	%61.2		%60.4	()	4
	%66.2		%59.6	()	5
	%65		%51.8	()	6
	%66.6		%62.8		

:

One Sample T-Test

(5.37) (5.38)

One-Sample Statistics :5.37

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.73787	3.0418	91	

One-Sample Test :5.38

3=			
Sig. (2-tailed)		T	
.591	90	.540	

(5.38) (5.37)

(Sig. 2-tail = 0.591)

($\alpha=0.05$)

.

:

.

(7)

.

" "

:

(5.39)

(0.87-1.19)

(2.42-3.54)

(6 5 4 3 2)

"

"

(%70.8)

"

:5.39

"

		T					
	0.000	4.748	%70.8	0.877	3.54		1
	0.000	3.824	%69.4	0.953	3.47		2
	0.001	3.661	%68.2	0.853	3.41		3
	0.008	2.751	%66.4	0.899	3.32		4
	0.188	1.333	%63.8	1.074	3.19		5
	0.000	-3.16	%50.2	1.194	2.51	) (	6
	0.000	-4.84	%48.4	0.914	2.42		7
	0.079	1.78	%62.4	0.530	3.12		

"

(3.54)

"

" (3.47) (%69.4)
(%68.2) "

" (3.41)
. (3.32) (%66.4) "

(4 3 2 1)
($\alpha=0.05$)

(7 6) (5)

. ()

" "

:

(5.40)

(4 3 2 1) (2.5-3.69) (0.761-1.091)

(6 5)

:5.40

" "

		T					
	0.001	3.667	%73.8	1.061	3.69	) (	1
	0.001	3.507	%72.6	1.008	3.63		2
	0.000	4.061	%72.6	0.871	3.63		3
	0.000	3.947	%70.6	0.761	3.53		4
	0.026	2.339	%67.6	0.907	3.38		5
	0.115	1.621	%66.2	1.091	3.31		6
	0.006	-2.97	%50	0.950	2.5		7
	0.001	3.61	%67.4	0.594	3.37		

() "

(%73.8) "

" (3.69)

(3.63) (%72.6) "

" (3.63) " (%72.6)
 " (3.53) " (%70.6)
 " (3.38) " (%67.6)

(5 4 3 2 1)
 ($\alpha=0.05$)
) (

(7) (6)

(5.41)
 (%48.4-%70.8)
 (%50-%73.8)
 (%62.4)
 (%67.4)

:5.41

	%70.6		%70.8		1
	%66.2		%69.4		2
	%72.6		%68.2		3
	%72.6		%66.4		4
	%67.6		%63.8		5
	%73.8		%50.2	()	6
	%50		%48.4		7
	%67.4		%62.4		

(5 3)

(5 2 1)

6.2

4.4

(6)

"

(

)

"

(7)

1.6

%90

%90

:

One Sample T-Test

(5.42) (5.43)

One-Sample Statistics :5.42

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.5639	3.2135	91	ملائمة ظروف العمل الرقابي

One-Sample Test :5.43

3=			
Sig. (2-tailed)		T	
.001	90	3.611	ملائمة ظروف العمل الرقابي

(5.43)

(5.42)

(3.21)

(3.61)

(T)

($\alpha = 0.05$)

(sig. 2-tail = 0.001)

(5)

" "

:

(5.44)

(0.899-0.977)

(2.61-3.10)

"

:5.44

"

		T					
	0.427	0.799	%62	0.977	3.10		1
	0.117	-1.59	%56.2	0.900	2.81		2
	0.068	-1.85	%55.6	0.911	2.78		3
	0.008	-2.75	%53.6	0.899	2.68		4
	0.003	-3.10	%52.2	0.965	2.61		5
	0.039	-2.11	%55.9	0.738	2.796		

"

(%62)

"

(0.427)

(3.1)

(2.81)

(%56.2)

"

"

"

(%55.6)

"

(2.78)

"

(%53.6)

"

"

(2.68)

(.2.61)

(%52.2)

"

(5 4)

(3 2)

"

"

:

(5.45)

(3.34-3.81)

(0.875-1.016)

(.5 4 3)

(2 1)

:5.45

		T					
	0.000	5.131	%76.2	0.896	3.81		1
	0.046	2.075	%70.6	0.950	3.53		2
	0.014	2.611	%69.4	1.016	3.47		3
	0.013	2.627	%68.2	0.875	3.41		4
	0.003	3.164	%66.8	0.937	3.34		5
	0.002	3.44	%70.2	0.842	3.51		

(%76.2)

(3.81)

(3.53)

(%70.6)

(3.47) (%69.4) "

(3.41) (%68.2) "

(%66.8) " .(3.34)

($\alpha=0.05$)

(%55.9) .

(%52.2-%62) (5.46)

(%66.8-%76.2)

(%70.2)

(3 2) (5 4 1)

:5.46

	%68.2		%62		1
	%76.2		%56.2		2
	%70.6		%55.6		3
	%66.8		%53.6		4
	%69.4		%52.2		5
	%70.2		%55.9		

"

"

%90

%90

:

One Sample T-Test

.(5.48)

(5.47)

One-Sample Statistics :5.47

الانحراف المعياري	المتوسط الحسابي	عدد المشاهدات	المجال
.84503	3.0484	91	

One-Sample Test :5.48

3=			
Sig. (2-tailed)		T	
.587	90	.546	

(5.48)

(5.47)

(3.04)

(sig. 2-tail = 0.587)

($\alpha=0.05$)



6.1

.

6.2

:

:

.6.2.1

:

:() :
.1

:() :
.1
.2
.3

: **.6.2.2**

:

:() :
.1

:() :
.1
.2
.3
.4

: **6.2.3**

.%90

:

.6.2.4

:

.6.2.4.1

:

:()

:

.1

.2

.3

:()

:

.1

.2

.3

.4

(2004)

)

(1993

: **.6.2.4.2**

:

:()

:

.1

.2

.3

:()

:

.1

.2

.3

.4

(2003) (2001)

(2003)

(2006)

: **.6.2.4.3**

:() :

.1

.2

.3

.4

:() :

() .1

() .2

() .3

.4

(2001)

(2003)

: **.6.2.4.4**

:

:()

:

.1

.2

()

.3

:()

:

.1

.2

:

.6.2.2.5

:

:()

:

.1

.2

.3

.4

.5

:()

:

.1

(2001)

6.3

:	
:	.1
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:	.4
.	.

.CPA ,ACPA CMA

.5

.6

.7

.8

	:		
	:		
	:		
-	:	.(2005).	.1
	:	:(1978)	.2
	:	:(2000)	.3
	:	:(2003)	.4
	:	:(2005)	.5
	:		.6
	:	.1994.()	.7
	:		.1997
-	:	:(1999)	.8
	:	:(1995)	.9
	:	:(1987)	.10

	:(1988).	.11
- - :	:(1997) .	.12
:	:(1996) .	.13
	:(1979).	.14
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0599-361511
mohnajar@yahoo.com

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1. المسمى الوظيفي:

أخرى (أذكرها لطفاً)-----

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محاسبة
 أخرى (أذكرها لطفاً)-----

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أخرى (أذكرها لطفاً)----- دكتوراه

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1. IIA: Institute of Internal Auditors

معهد المدققين الداخليين

2 . AICPA: American Institute of Certified Public Accountants

المعهد الامريكي للمحاسبين العاميين المرخص لهم

3. COSO: The Committee of Sponsoring of the Treadway Commission

لجنة الهيئات التي تكفل مهمة السلوك

4. IFAC: International Federation of Accountants

اتحاد المحاسبين الدولي

5. INTOSAI: International Organization of Supreme Audit Institutions

المنظمة الدولية للأجهزة العليا للرقابة المالية والمحاسبية

6. GAAP: Generally Accepted Auditing Standards

مبادئ المحاسبة المقبولة بصفة عامة

49		3.1
52		3.2
60		4.1
62		4.2
64		5.1
65		5.2
66		5.3
67		5.4
68		5.5
69		5.6
71	"	5.7
73	"	5.8
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75	"	5.9
77	One-Sample Statistics	5.10
77	One-Sample Test	5.11
78	Mann-Whitney Test Ranks	5.12
78	Mann-Whitney Test Statistics	5.13
81	"	5.14
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83	"	5.15
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85	"	5.16

87	One-Sample Statistics	5.17
87	One-Sample Test	5.18
89	Mann-Whitney Test Ranks	5.19
89	Mann-Whitney Test Statistics	5.20
90			5.21
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91	Mann-Whitney Test Ranks	5.22
92	Mann-Whitney Test Statistics	5.23
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100	One-Sample Statistics	5.27
101	One-Sample Test	5.28
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109	One-Sample Statistics	5.32
110	One-Sample Test	5.33
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47	3.1
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51	3.2.2.1
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