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**:(Evaluation)**

(2005 ) .

**:(Efficiency)**

(2002 ) .

**:(Accounting System)**

(2006 )

**:(Information)**

(2006 ) .

**:(Municipality)**

2

(2006 ) .

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<sup>2</sup> قانون الهيئات المحلية لعام 1997

2008





# **Evaluation of the effectiveness of the municipalities accounting system in meeting the informational needs of interested parties from the applicants point view**

**Prepared by: Rif'at "M. Tayseer" Salem Qunaiby**

**Supervisor: Dr. Ibraheem Ateeq**

## **Abstract:**

This study aim to evaluating the effectiveness of the municipal accounting system applied in the west bank municipalities at year 2008, and it had come at a time when many countries in the world developed their municipalities accounting systems, to contribute to urge municipalities to develop themselves financially by developing their accounting systems in meeting the informational needs of the interested parties. For this purpose, a sample representing all characteristics of the universe (west bank municipalities) was selected. A questionnaire was also developed in order to gather data about the sample. The data collected underwent various statistical methods including the descriptive methods.

This study concluded a positive results, including: (1) A high adherence to the municipal rules, laws, and regulations. (2) A remarkably, high capability of the current municipal accounting system to provide reports about revenues and expenditures, daily cash balance, trial balance and accounting reports to the interested parties while forming their sound decisions. (3) An effective control procedures over the cash movement inflows and outflows, which also easily helps in detecting the errors and fraudulent activities. (4) It helps the municipal council in forming decisions leading to optimizing revenues and minimizing expenditures of the daily operations. In the opinion of the sample members, the characteristics of understandability, relevance, and comparability were highly observed. While the qualities of completeness, consistency, continuity and adequacy in disclosure, and substance over form. As for the applied accounting basis in excellent of its easiest use of the cash basis, and the applicators of the accounting system doesn't face difficulty in applying the system in general.

The study also highlight of the following negative results including: (1) The inability of the accounting system disclose the informational needs of the interested parties though the sample completeness character of the information partialarly the statements of balance sheet, cash inflows and outflows, fixed assets, account receivables and payables, and variance analysis between the real and budgeted figures. (2) The municipal accounting system couldn't provide data about current cost of services offered to the public. (3) Shortage in the qualification level of the accounting system staff. (3) A great deffiancy in the accounting softwares being applied by the municipalities.

Finally, the study concluded a necessary recommendations that must enhance the efficiency and effectiveness of the municipal accounting systems in meeting the informational needs of the parties concerned, which may be provided to the municipal council and its financial departments staffs, and other recommendations to palestinian ministry of local government personnel.



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<sup>3</sup> من قبل وزارة الحكم المحلي بالتعاون مع صندوق تطوير البلديات  
<sup>4</sup> الخصائص النوعية للمعلومات المحاسبية

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**3.1**

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(IFAC,2004)

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: .2.4.1

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(2007 ) .1

96

2. )<sup>5</sup> (2007

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<sup>5</sup> هو هيئة قانونية مستقلة أنشئت بقرار مجلس الوزراء الفلسطيني رقم 09/36/32 الصادر بتاريخ 20/10/2005م، ومقرها الحالي مدينة رام الله.

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(2007 ) .3

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(2005 ) .5

(2005 ) .6

( 2005 ) .7

(2004 ) .8

(2002 ) .9



.2.2.2

:

(Marty, Trosa & Voisin, 2006) .1

(IFAC, 2004) .2

Public Sector Committee

IFAC

1993

1993

Generally Accepted

Accounting Principles (GAAP)

.International Public Sector Accounting Standards (IPSASs)

(Potter, 2003) .3

- 1976

2001

(Hurst, 2003) .4

Fund " AAS27 1993 " Accounting

AAS27

	"	"		
			Girotondo	
		153	20,000	
19			15	
- 2001	2000 - 1995	1994 - 1992 :		2003
	CFO			
CFO				
		CFO		
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				.4

(Christensen, 2002) .6

New South Wales Government's

(BRUSCA, 1997) .7

ICAL<sup>6</sup>

ICAL

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Accounting Instruction for Local Government<sup>6</sup>

325

BMDP

(Abraham, Peterson & Conway, 1997) .8

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<sup>7</sup> اللجان المالية، وزارة المالية، USAID، ...

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: **.3.2.2**

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Potter, ) (Marty, Trosa & Voisin, 2006) -5

(Christensen, 2002) (2003

(Hurst, 2003) (Schneider, 2006) -6  
 (Brusca, 1997)

(Caccia & Steccolini, 2003) -7

(Abraham, Peterson & Conway, 1997) -8

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	▪	(2005 )
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▪	(2004 )
▪	(2002 )
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▪	Marty, Trosa & ) (Voisin, 2006
▪	(Ifac, 2004)
▪	(Potter, 2003)
▪	
▪	(Hurst, 2003)
▪	
▪	Caccia & )
▪	(Steccolini, 2003
▪	
▪	Christensen, )
▪	(2002
▪	
▪	(Bruska, 1997)
▪	Abraham, )
▪	Peterson & Conway,
▪	(1997
▪	

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**.4.2.2**

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(2007 )

(Potter, 2003)

(Marty, Trosa & Voisin, 2006)

.(Christensen, 2002)

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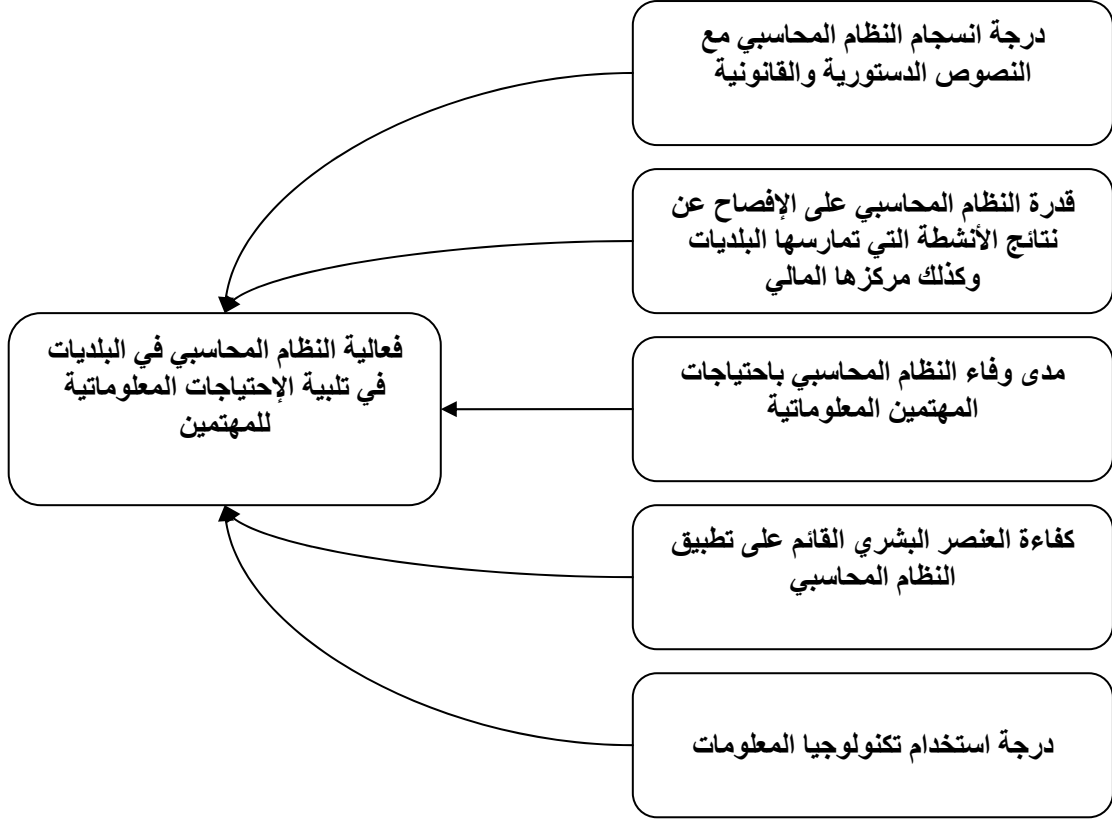
■

■

: (1.2)

## Dependent Variable

## Independent Variables



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:1.2

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(2006 )

The American Accounting Association (AAA)

(2003 ) .

(2007 ) .

(2006 ) .

(<http://www.geocities.com/tamertolba/Mo7sba1.htm>)

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**Internal Factors : .1**

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## External Factors : .2

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<sup>8</sup> من خلال الملاحظة المباشرة، بالإضافة إلى التجربة العملية للباحث كونه يعمل في نفس المجال.  
<sup>9</sup> يتمثل دور وزارة الحكم المحلي بأن تحدد وتراقب وظائف وهيكليات المجالس، بما في ذلك الإشراف على أعمال الميزانيات، والإشراف المالي والإداري والقانوني، وذلك بالاستناد إلى مادة رقم (2)-1 من قانون الهيئات المحلية الفلسطينية رقم (1) لسنة 1997.  
<sup>10</sup> حيث تخضع الأنظمة المحاسبية في البلديات للرقابة والتدقيق من قبل ديوان الرقابة المالية والإدارية حسب قانون ديوان الرقابة المالية والإدارية المصادق عليه بالقراءة الثانية بتاريخ 14-4-2004 (وزارة الحكم المحلي، 2006)  
<sup>11</sup> هي إحدى الإدارات المركزية في وزارة الحكم المحلي تختص بمراقبة وتوجيه الهيئات المحلية في المجالات الإدارية والمالية والفنية وذلك بالاستناد إلى مادة رقم (2) ومادة رقم (35) من قانون الهيئات المحلية الفلسطينية رقم (1) لسنة 1997.

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(2007 ) .

.6.4.2 :

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-5 :

<sup>12</sup> حيث يحق للبلديات تعيين مدقق حسابات خارجي من القطاع الخاص للقيام بمهام التدقيق بعد مصادقة وزارة الحكم المحلي. (وزارة الحكم المحلي، 2006)

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(2007 ) . -8

: **.7.4.2**

:(2003 )

: **(Input)** .1

: **(Process)** .2

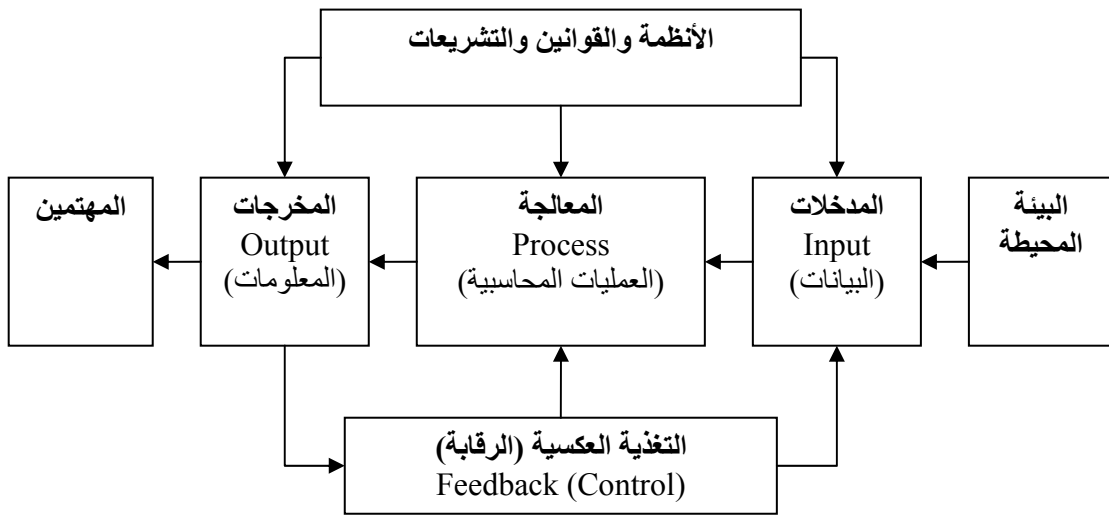
Accounting Process  
( )

: **(Output)** .3

.4 ( ) (Feed Back Control) :

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(2.2) :



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: 8.4.2

(2006 ) :

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: **.9.4.2**

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: **.11.4.2**

## Full Disclosure Principle

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<sup>13</sup> تشير مادية المعلومات الى الاهمية النسبية للمعلومة ومدى تأثيرها في اتخاذ القرار.



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(Abraham & Peterson & Conway, 1997) ( 2007 )

( 2003 ) (2006 )

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Chart of account .1

Documents ( ) .2

Records .3

Accounting procedures .4

Reports & financial statement .5

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**: Chart of account .1**

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: Documents ( ) .2

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: Records .3

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**: Accounting procedures .4**

**:Reports and Financial Statements .5**

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: **.2.1.11.4.2**

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<sup>14</sup> كما تقوم وزارة الحكم المحلي بتوجيه كتب رسمية للبلديات تتضمن تزويدها بمثل هذه التقارير

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: **.4.1.11.4.2**

(2006 ) .

: **.5.1.11.4.2**

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(2006 )

(2006 ) .

: **.2.11.4.2**

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(2006 )

: .1

:Historical Information : .1

:Current Information : .2

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:Future Information : .3

### Budgets

: .2

:Internal Information : -1

:External Information : -2



	:	<b>.3</b>
(...)	:Frequent Information :	-1
	:Non Frequent Information :	-2
	:	<b>.4</b>
	:	-1
	:	-2
	:	<b>.5</b>
	:	-1
	:	-2
	:	<b>.6</b>
	:Static Information :	-1
	:Dynamic Information :	-2

: **.3.11.4.2**

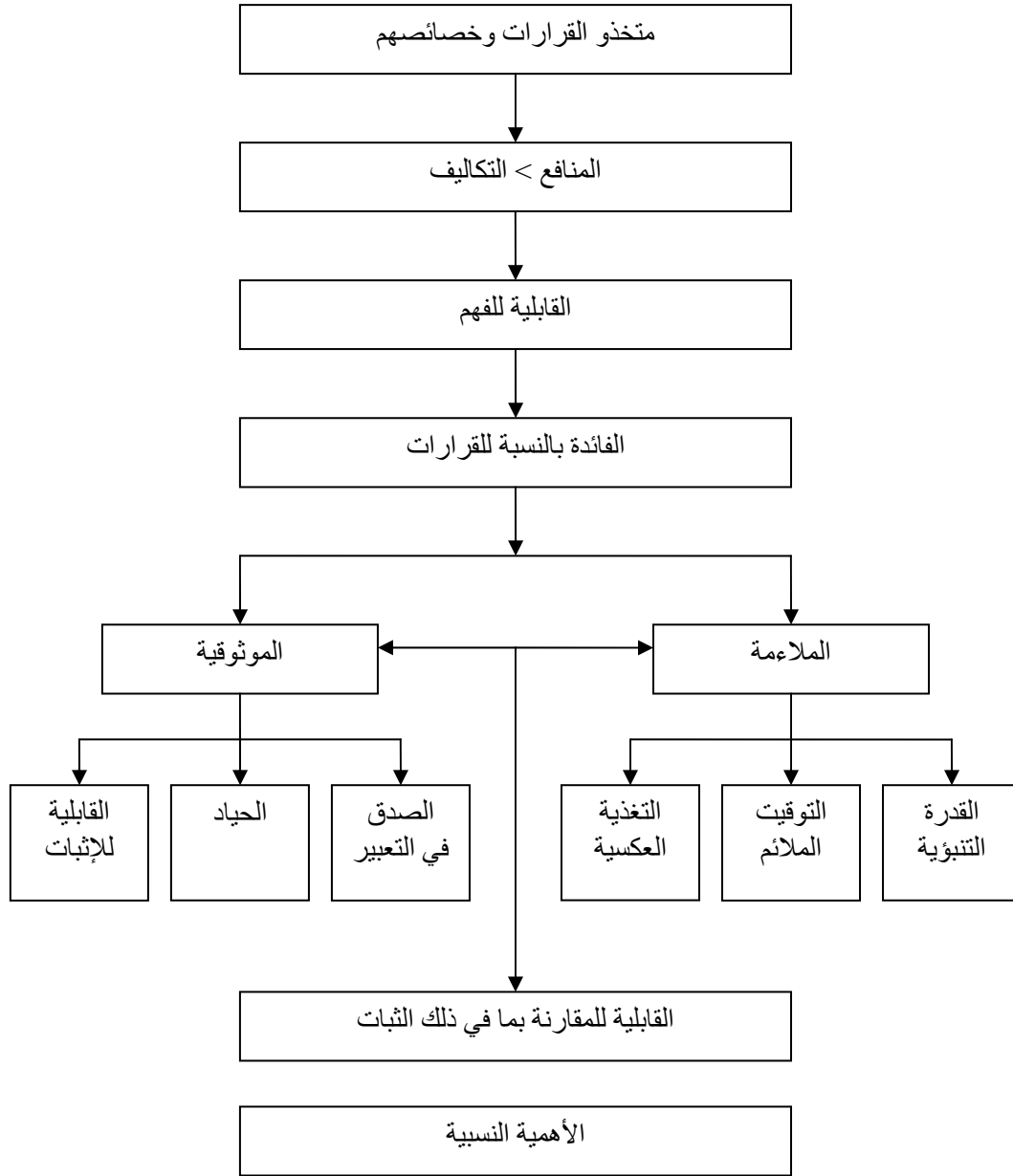
(2006 ) (2006 )

:( ) **.4.11.4.2**

(2007 ) .

1980

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(2002 ) : (3.2)



(2002 ) .

:3.2

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(3.2)

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( 2002 ) .

<sup>15</sup> هي المبادئ والأسس والأعراف والقواعد والممارسات المحددة التي تتبناها المؤسسة في إعداد وعرض القوائم المالية (الإتحاد الدولي للمحاسبين، 2002)  
<sup>16</sup> هي التي يعزى إليها جعل المعلومات المقدمة في القوائم المالية مفيدة للمستخدمين (الإتحاد الدولي للمحاسبين، 2002)

**.5.11.4.2**

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:(2007 ) .3

:(2007 ) .4

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.(Bruska, 1997). : .6

: **Fund Theory** .12.4.2

Fund

(2007 ) .

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.1.12.4.2

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Cash flow

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:<sup>17</sup>

.2.12.4.2

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2008

Fund

.Accounting

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.Modified Accrual Basis .1

.Sgments .2

.Cost Centers .3

.Fund Theory .4

.Functions Activities .5

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<sup>17</sup> المصدر: الباحث، بصفته موظفاً في الدائرة المالية لدى بلدية الخليل

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**.13.4.2**

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( 2008

:<sup>18</sup>

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(2007 ) .

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<sup>18</sup> البلديات الريادية التي تم اختيارها ضمن عينة صندوق تطوير البلديات هي (بلدية بئر زيت، بيت أمر، دورا، قلقلية، نابلس) من الضفة الغربية، و (بلدية رفح، دير البلح، المغازي) من قطاع غزة



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19 : 35

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<sup>19</sup> هي بلديات طولكرم وبيتا وقلان وبديا وعنتبا وجنين وقباطيا وجبع وكفر راعي واليامون وأريحا وسلواد ودير دبوان وبني زيد والشرقية وقطنة وبدو والزيتونة والخليل وبيت لحم وبيت ساحور ويطا والسموع وبني نعيم وصوريف وتفوح من الضفة الغربية، وبلديات غزة وبيت حانون وبيت لاهيا وبني سهيلا وعبسان الكبيرة والقرارة وخزاعة والبريج والنصيرات من قطاع غزة.

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**.14.4.2**

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**.15.4.2**

2003

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<sup>20</sup> من قبل شركة استشارية بالتعاون مع صندوق تطوير البلديات

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1.3

2.3

: .1.2.3

.2008

: .2.2.3

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: .3.2.3

3.3

93

: (1.3)

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:1.3

(2005

<b>11</b>	1	5	4	1	
<b>3</b>	0	2	1	0	
<b>11</b>	3	6	1	1	
<b>9</b>	1	7	0	1	
<b>5</b>	2	2	0	1	
<b>9</b>	7	1	1	0	
<b>17</b>	5	6	5	1	
<b>1</b>	0	0	0	1	
<b>0</b>	0	0	0	0	
<b>10</b>	1	6	2	1	
<b>17</b>	0	8	8	1	
<b>93</b>	<b>20</b>	<b>43</b>	<b>22</b>	<b>8</b>	
<b>%100</b>	<b>%21.5</b>	<b>%46.2</b>	<b>%23.7</b>	<b>%8.6</b>	

4.3

%41

93

38

5.3

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: -2.3

6.67%	5		
17.33%	13		
53.33%	40		
9.33%	7		
2.67%	2		
10.67%	8		
%100	75		
58.67%	44		
18.67%	14		
13.33%	10		
2.67%	2		
6.66%	5		
%100	75		

: -2.3

1.33%	1		
8%	6		
1.33%	1		
69.34%	52		
16%	12		
4%	3		
%100	75		
24%	18	5 - 1	
33.34%	25	10 - 6	
21.33%	16	15 - 11	
21.33%	16	16	
%100	75		
57.34%	43		
17.33%	13		
16%	12		
9.33%	7		
%100	75		
5.33%	4		
68%	51		
26.67%	20		
%100	75		

(%53.33) (2.3)  
(%58.67)  
(%54.67) (%69.34)  
15-6

21

<sup>22</sup>(%77) (2.3)  
<sup>24</sup>(%80) <sup>23</sup>(%72)

### 6.3

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- .2
- .3

(1.3 )

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<sup>21</sup> الحدود البشرية للدراسة (3.2.3).  
<sup>22</sup> مدير مالي (%6.67)، رئيس قسم المحاسبة (%17.33)، محاسب (%53.33) كما أشار جدول (2.3)  
<sup>23</sup> حملة تخصص المحاسبة (%58.67)، حملة تخصص المالية (%13.33) كما أشار جدول (2.3)  
<sup>24</sup> بكالوريوس (%69.34)، دبلوم عالي (%1.33)، ماجستير (%8)، دكتوراه (%1.33) كما أشار جدول (2.3)



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75

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25

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14

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%70.5

79

38

112

4

%67

75

: (3.3)

:3.3

%89.6	43	0	%89.6	43	48	5	
%68.4	13	0	%68.4	13	19	9	
%70.6	12	3	%51.7	15	29	17	
%43.8	7	1	%50.0	8	16	8	
%67.0	75	4	%70.5	79	112	38	

**7.3**

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(

(Five Point Likert Scale)

:

(5 4 3 2 1)

:4.3

%20	%20 %40	%40 %60	%60 %80	%80	
1	2	3	4	5	

:

:5.3

2.5	3.5	2.5	3.5	

(2.5)

(2.5)

(3.5)

(3.5)

**8.3**

Statistical Package for :SPSS

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(15

Social Sciences

:

**:(Descriptive Statistics Measures) :**

**.1.8.3**

: **.2.8.3**

:

:(Reliability Test) .1  
(Cronbach's Alpha)

:(T-Test) .2

:(ANOVA) .3

:(Schaffe') .4

**9.3**

: **.1.9.3**

(6)

(2.3)

:( ) **.2.9.3**

(Internal Consistency)

Cronbach's )

(%60)

(Alpha

(94.64% - 81.25%)

) (%98.18)

(

(%98.18)

:6.3

%94.14	14 - 01 25 - 16	24	
%93.45	08 - 01	18	
%95.49	14 - 01	18	
%93.25	10 - 01	10	
%81.25	07 - 01	7	
%94.64	10 - 01	10	
%98.18		87	



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**1.4**

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**.1.1.4**

.1.1.1.4

:1.4

t-value	مستوى الموافقة	النسبة المئوية	الإحراف المعياري	الوسط الحسابي		
8.516	عالية	78.67%	0.95	3.933	10	1
7.524	عالية	77.07%	0.94	3.853	3	3
7.862	عالية	77.07%	0.98	3.853	2	4
6.020	عالية	76.00%	1.15	3.8	8	5
6.449	عالية	75.73%	1.06	3.787	1	6
4.999	عالية	74.40%	1.25	3.72	11	7
5.116	عالية	73.87%	1.17	3.693	5	8
5.335	عالية	73.33%	1.08	3.667	12	9
0.098	متوسطة	60.27%	1.19	3.014	21	22
		<b>74.05%</b>				

(12 5 11 1 8 2 3 10)

(21)

(10)



(%78.67) (3.933)  
 .(0.95)

(21)

. (%60) (3.014)

– (15)

%35

%65

One-Sample Statistics :2.4

Std. Error Mean	Std. Deviation	Mean	N	المجال
.08110	.70230	3.7883	75	

One-Sample Test :3.4

Test Value = 3.5						المجال
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.4499	.1267	.2883	.001	74	3.555	

(One sample t test)

(T-test)

(3.79)

(3.555)

(T)

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.2.1.1.4

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: -4.4

t-value							
7.781		77.87%	0.99	3.893	( )	22	2
5.001		72.97%	1.12	3.649		13	10
5.206		72.60%	1.03	3.63		14	11
4.140		72.27%	1.28	3.613		6	12
3.921		70.67%	1.18	3.533		9	13
4.366		70.40%	1.03	3.52		16	14
3.311		68.65%	1.12	3.432		17	15

: -4.4

t-value							
3.112		68.53%	1.19	3.427		25	16
2.478		67.30%	1.27	3.365		7	17
2.086		66.13%	1.27	3.307		18	18
1.505		64.00%	1.15	3.2		24	19
0.176		60.54%	1.32	3.027		19	20
0.172		60.53%	1.35	3.027		23	21
0.000		60.00%	1.22	3		4	23
0.000		60.00%	1.3	3		20	24

(T)

(3.5)

(3.31)

(2.024-)

One-Sample Statistics :5.4

Std. Error Mean	Std. Deviation	Mean	N
.09254	.80145	3.3127	75

One-Sample Test :6.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
-.0029	-.3717	-.1873	.047	74	-2.024

: .2.1.4

: : .1.2.1.4

(7.4)

(7)

(3.707)

(%81.87)

(4)

(%74.13)

(3.707)

:7.4

t-value	مستوى الموافقة	النسبة المئوية	الإحراف المعياري	الوسط الحسابي		
9.202	عالية	81.87%	1.03	4.093	7	1
6.139	عالية	74.13%	1	3.707	4	2
2.721	متوسطة	67.30%	1.15	3.365	3	3
2.708	متوسطة	66.93%	1.11	3.347	1	4
1.547	متوسطة	64.53%	1.27	3.227	2	5
0.481	متوسطة	61.35%	1.21	3.068	5	6
0.320	متوسطة	61.07%	1.44	3.053	6	7
	متوسطة	68.17%	0.15	3.408		

(3.053)

(6)

(%61.07)

(%61.35)

(3)

(%67.30)

(5)

One-Sample Statistics :8.4

Std. Error Mean	Std. Deviation	Mean	N
.10033	.86885	3.4105	75

One-Sample Test :9.4

Test Value = 3.5						المجالات
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.1104	-.2894	-.0895	.375	74	-.892	

(one sample t test)

(T-test)

(3.5)

(3.41)

(0.892-)

(T)

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.2.2.1.4

(16.4)

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(4.173)

(%83.47)

(2.514)

(%50.27)

(%70.67 %71.47 %78.40)

:10.4

t-value	مستوى الموافقة	النسبة المئوية	الإنحراف المعياري	الوسط الحسابي		
9.077	عالية	83.47%	1.12	4.173		1
5.888	عالية	78.40%	1.35	3.92		2
3.555	عالية	71.47%	1.4	3.573		3
3.078	عالية	70.67%	1.5	3.533		4
1.952	متوسطة	66.93%	1.54	3.347		5
1.521	متوسطة	65.33%	1.52	3.267		6
0.954	متوسطة	63.20%	1.45	3.16		7
0.789	متوسطة	62.70%	1.47	3.135		8
0.316	متوسطة	61.10%	1.49	3.055		9
0.314	متوسطة	61.08%	1.47	3.054		10
-2.805	متوسطة	50.27%	1.49	2.514		11
	متوسطة	66.78%	0.12	3.34		

(3.34)

(1.251-) T

One-Sample Statistics :11.4

Std. Error Mean	Std. Deviation	Mean	N	
.12270	1.06262	3.3465	75	

One-Sample Test :12.4

Test Value = 3.5						المجالات
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.0910	-.3980	-.1535	.215	74	-1.251	

: .3.1.4

: .1.3.1.4

(13.4)



(14 3 12 1 13 9 2)

%70

(3.47) (%69.34)

.(0.11)

: -13.4

t-value	مستوى الموافقة	النسبة المئوية	الإنحراف المعياري	الوسط الحسابي		
5.747	عالية	74.40%	1.09	3.72	2	1
5.407	عالية	72.43%	0.99	3.622	13	3
5.064	عالية	72.43%	1.06	3.622	9	2
4.954	عالية	71.47%	1	3.573	12	5
4.765	عالية	71.47%	1.04	3.573	1	4
3.587	عالية	70.13%	1.22	3.507	3	6
4.148	عالية	70.00%	1.04	3.5	14	7

: -13.4

t-value	مستوى الموافقة	النسبة المئوية	الإنحراف المعياري	الوسط الحسابي			
3.173	متوسطة	68.65%	1.22	3.432		8	8
3.056	متوسطة	68.53%	1.16	3.427		6	9
2.922	متوسطة	68.00%	1.19	3.4		7	10
2.801	متوسطة	67.73%	1.2	3.387		5	11
1.104	متوسطة	63.47%	1.36	3.173		4	12
0.990	متوسطة	62.70%	1.17	3.135		11	13
	متوسطة	69.34%	0.11	3.47			

%67.84

%67.77

One-Sample Statistics :14.4

Std. Error Mean	Std. Deviation	Mean	N	المجالات
.10770	.93274	3.5400	75	

One-Sample Test :15.4

Test Value = 3.5						المجالات
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.2546	-.1746	.0400	.711	74	.371	

(one sample t test)

(3.5)

(3.54)

(0.371)

(T)

(T-test)

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.2.3.1.4

(30.4)

(%71.08 %71.20 %77.33)

%69 %61

:

:16.4

t-value	مستوى الموافقة	النسبة المئوية	الانحراف المعياري	الوسط الحسابي			
7.908	عالية	77.33%	0.95	3.867		1	1
4.77	عالية	71.20%	1.02	3.56		2	2
4.194	عالية	71.08%	1.14	3.554	) (	10	3
3.356	متوسطة	68.27%	1.07	3.413	( )	3	4
2.907	متوسطة	67.47%	1.11	3.373	) (	4	5
2.43	متوسطة	66.93%	1.24	3.347		8	6
2.127	متوسطة	65.87%	1.19	3.293	) (	9	7
1.585	متوسطة	64.27%	1.17	3.213	) (	5	8
1.439	متوسطة	63.73%	1.12	3.187		6	9
0.536	متوسطة	61.60%	1.29	3.08	) (	7	10
		67.77%	0.1	3.389			

One-Sample Statistics :17.4

Std. Error Mean	Std. Deviation	Mean	N	المجالات
.10134	.87765	3.7000	75	

(1.974) T (3.70)

One-Sample Test :18.4

Test Value = 3.5						المجالات
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.4019	-.0019	.2000	.052	74	1.974	

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**.3.3.1.4**

(29.4)

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:19.4

t-value	مستوى الموافقة	النسبة المئوية	الانحراف المعياري	الوسط الحسابي			
4.961	عالية	73.51%	1.17	3.676	-	10	1
4.855	عالية	73.33%	1.19	3.667	-	10	2
2.505	متوسطة	67.67%	1.31	3.384	-	10	3
1.006	متوسطة	63.56%	1.51	3.178	-	10	4
0.334	متوسطة	61.11%	1.41	3.056	-	10	5
	متوسطة	67.84%	0.15	3.392			

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.4.1.4

(20.4)

%70

%61.85

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.(2007

:20.4

t-value	مستوى الموافقة	النسبة المئوية	الإحراف المعياري	الوسط الحسابي		
3.885	متوسطة	69.60%	1.07	3.48	3	1
2.6275	متوسطة	66.40%	1.05	3.32	1	2
2.0097	متوسطة	65.07%	1.09	3.253	6	3
0.7483	متوسطة	61.87%	1.08	3.093	7	4
-0.089		59.73%	1.3	2.987	5	5
-0.522	متوسطة	58.67%	1.11	2.933	2	6
-3.11	متوسطة	51.62%	1.16	2.581	4	7
	متوسطة	61.85%	0.08	3.093		

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.5.1.4

(21.4)

(3 10 9)

3

%67

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.(2007

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:21.4

t-value	مستوى الموافقة	النسبة المئوية	الانحراف المعياري	الوسط الحسابي		
3.9447	عالية	71.20%	1.255	3.56	7	1
3.8655	عالية	70.93%	1.2	3.547	1	2
3.0649	متوسطة	69.33%	1.319	3.467	6	3
2.9072	متوسطة	68.27%	1.231	3.413	5	4
2.3407	متوسطة	67.20%	1.332	3.36	2	5
2.4979	متوسطة	67.20%	1.248	3.36	4	6
1.6482	متوسطة	64.80%	1.261	3.24	8	7
1.6077	متوسطة	64.80%	1.293	3.24	9	8
1.0294	متوسطة	63.20%	1.346	3.16	10	9
0.9529	متوسطة	62.67%	1.212	3.133	3	10
	متوسطة	66.96%	0.051	3.348		

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.6.1.4

: (22.4)

:22.4

(+)		
(-)		
(-)		
(-)		
(+)		
(+)		
(-)		
(-)		
(-)		
(-)		

(22.4)

2.4

T-test

(ANOVA)

Schaffe'

:

.1.2.4

One-Sample Statistics :23.4

Std. Error Mean	Std. Deviation	Mean	N
.10280	.89024	3.6067	75

One-Sample Test :24.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
.3115	-.0982	.1067	.303	74	1.038

(One sample t test)

(3.61)

(5.902)

(T)

(T-test)

<sup>25</sup>(3.5)

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(25.4)

(ANOVA)

( $\alpha = 5\%$ )

(ANOVA)

: -25.4

*	F					
0.062	2.562	1.91	3	5.73		
		0.75	71	52.92		
			74	58.65		
0.019	2.91	2.04	5	10.26		
		0.702	69	48.43		
			74	58.65		
0.43	0.97	0.77	4	3.09		
		0.79	70	55.56		
			74	58.65		

<sup>25</sup> كما ورد في جدول رقم (5.3):

(ANOVA)

: -25.4

*	F					
0.49	0.89	0.71	5	3.56		
		0.8	69	55.09		
			74	58.65		
0.005	4.67	3.22	3	9.66		
		0.69	71	48.99		
			74	58.65		
0.142	2.01	1.55	2	3.09		
		0.77	72	55.55		
			74	58.65		

Schaffe'

(27.4)

(26.4)

%5 =  $\alpha$

16

5 - 1

4.19

16

3.17

5 - 1

: (26.4)

:26.4

Sig.	Std. Error	Mean Difference (I-J)		
.271	.25677	-.5133	10 - 6	5 - 1
.872	.28540	-.2396	15 - 11	
.008	.28540	-1.0208(*)	16	
.271	.25677	.5133	5 - 1	10 - 6
.787	.26593	.2738	15 - 11	
.311	.26593	-.5075	16	
.872	.28540	.2396	5 - 1	15 - 11
.787	.26593	-.2738	10 - 6	
.079	.29367	-.7813	16	
.008	.28540	1.0208(*)	5 - 1	16
.311	.26593	.5075	10 - 6	
.079	.29367	.7813	15 - 11	

Post hoc test :27.4

Subset for alpha = .05		N	
2	1		
	3.1667	18	5 - 1
3.6800	3.6800	25	10 - 6
3.4063	3.4063	16	15 - 11
4.1875		16	16
.054	.333		Sig.

(12.4)

4.30

3.50

Post hoc test

:28.4

Subset for alpha = .05	N	
1		
3.3000	40	
3.5000	7	
4.0000	2	
4.0000	8	
4.0385	13	
4.3000	5	
.554		Sig.

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.2.2.4

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T (3.21)

(2.244-)

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One-Sample Statistics :29.4

Std. Error Mean	Std. Deviation	Mean	N
.12776	1.10641	3.2133	75

One-Sample Test :30.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
-.0321	-.5412	-.2867	.028	74	-2.244

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(

: (17.4)

(ANOVA)

( $\alpha = 5\%$ )



(ANOVA)

:31.4

*	F					
0.006	4.483	4.81	3	14.43		
		1.07	71	76.16		
			74	90.59		
0.015	3.048	3.28	5	16.39		
		1.075	69	74.2		
			74	90.59		
0.2	1.54	1.83	4	7.31		
		1.19	70	83.28		
			74	90.59		
0.15	1.7	1.98	5	9.92		
		1.17	69	80.67		
			74	90.59		
0.04	2.84	3.24	3	9.72		
		1.14	71	80.87		
			74	90.59		
0.11	2.24	2.65	2	5.31		
		1.18	72	85.28		
			74	90.59		

(32.4)

Schaffe'

(33.4)

:32.4

Sig.	Std. Error	Mean Difference (I-J)		
.865	.32781	.2809		
.177	.33813	.7616		
.020	.42212	1.3688(*)		
.865	.32781	-.2809		
.719	.41461	.4808		
.180	.48554	1.0879		
.177	.33813	-.7616		
.719	.41461	-.4808		
.679	.49257	.6071		
.020	.42212	-1.3688(*)		
.180	.48554	-1.0879		
.679	.49257	-.6071		

%5 =  $\alpha$

3.51 ( ) ( ) ( )  
 : (33.4) (2.14) ( )

Post hoc test :33.4

Subset for alpha = .05		N	
2	1		
	2.1429	7	
2.7500	2.7500	12	
3.2308	3.2308	13	
3.5116		43	
.353	.090		Sig.

( )

. ( ) ( ) ( )

.  
%67.32

%33

. %67

:

**.3.2.4**

(0.563)

T

(3.56)

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One-Sample Statistics :34.4

Std. Error Mean	Std. Deviation	Mean	N	الفرضية الثالثة
.10653	.92254	3.5600	75	

One-Sample Test :35.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
.2723	-.1523	.0600	.575	74	.563

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(

.(36.4)

(ANOVA)

: -36.4

*	F				
0.004	4.779	3.53	3	10.58	
		0.74	71	52.4	
			74	62.98	
0.073	2.122	1.716	5	8.58	
		0.809	69	55.8	
			74	64.38	
0.49	0.87	0.76	4	3.05	
		0.88	70	61.33	
			74	64.38	

: -36.4

*	F					
0.07	2.18	1.76	5	8.79		
		0.81	69	55.59		
			74	64.38		
0.03	3.26	2.6	3	7.79		
		0.8	71	56.59		
			74	64.38		
0.04	3.3	2.71	2	5.41		
		0.82	72	58.97		
			74	64.38		

( $\alpha = 5\%$ )

(37.4)

Schaffe'

(38.4)

$\%5 = \alpha$

( ) ( ) ( ) ( )

3.81 3.74

( ) ( )

.(37.4)

(2.57) ( )

.() ( ) ( ) ( )

:37.4

Sig.	Std. Error	Mean Difference (I-J)		
.997	.27191	-.0635		
.310	.28047	.5359		
.015	.35013	1.1728(*)		
.997	.27191	.0635		
.392	.34391	.5994		
.031	.40274	1.2363(*)		
.310	.28047	-.5359		
.392	.34391	-.5994		
.493	.40857	.6369		
.015	.35013	-1.1728(*)		
.031	.40274	-1.2363(*)		
.493	.40857	-.6369		

Post hoc test :38.4

Subset for alpha = .05		N	
2	1		
	2.5714	7	
3.2083	3.2083	12	
3.7442		43	
3.8077		13	
.401	.346		Sig.

: .4.2.4

:

One-Sample Statistics :39.4

Std. Error Mean	Std. Deviation	Mean	N
.09730	.84267	3.2067	75

One-Sample Test :40.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
-.0995	-.4872	-.2933	.004	74	-3.015

(one sample t test)

(3.21)

(3.015-)

(T)

(T-test)

(3.5)

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(41.4)

(ANOVA)

( $\alpha = 5\%$ )

(ANOVA)

:41.4

*	F					
0.01	4.051	2.56	3	7.68		
		0.63	71	44.87		
			74	52.55		
0.243	1.378	1.035	5	5.17		
		0.75	69	51.83		
			74	57		
0.32	1.2	0.91	4	3.65		
		0.76	70	53.35		
			74	57		
0.33	1.17	0.89	5	4.45		
		0.76	69	52.55		
			74	57		
0.054	2.67	1.93	3	5.79		
		0.72	71	51.21		
			74	57		
0.677	0.39	0.31	2	0.61		
		0.78	72	56.39		
			74	57		



(42.4)

Schaffe'

(43.4)

:42.4

Sig.	Std. Error	Mean Difference (I-J)		
.185	.25161	-.5599		
.817	.25953	.2510		
.284	.32399	.6379		
.185	.25161	.5599		
.100	.31823	.8109		
.021	.37268	1.1978(*)		
.817	.25953	-.2510		
.100	.31823	-.8109		
.790	.37807	.3869		
.284	.32399	-.6379		
.021	.37268	-1.1978(*)		
.790	.37807	-.3869		

%5 =  $\alpha$

3.77

( )

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( )

(43.4)

(2.57)

( )

.( ) ( )

Post hoc test :43.4

Subset for alpha = .05		N	
2	1		
	2.5714	7	
2.9583	2.9583	12	
3.2093	3.2093	43	
3.7692		13	
.105	.276		Sig.

: .5.2.4

One-Sample Statistics :44.4

Std. Error Mean	Std. Deviation	Mean	N	
.13615	1.17914	3.3533	75	

One-Sample Test :45.4

Test Value = 3.5						
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t	
Upper	Lower					
.1246	-.4180	-.1467	.285	74	-1.077	

(one sample t test)

(T-test) (3.5) (3.35)  
(1.077-) (T)

.(46.4)

(ANOVA)

(ANOVA)

:46.4

*	F					
0.001	5.861	6.81	3	20.42		
		1.16	71	82.46		
			74	102.88		
0.488	0.897	0.642	5	3.21		
		0.715	69	49.34		
			74	52.55		
0.342	1.15	0.81	4	3.23		
		0.7	70	49.32		
			74	52.55		
0.566	0.78	0.56	5	2.82		
		0.72	69	49.73		
			74	52.55		
0.566	0.78	0.56	5	2.82		
		0.72	69	49.73		
			74	52.55		
0.021	4.1	2.69	2	5.38		
		0.66	72	47.17		
			74	52.55		

)

( $\alpha = 5\%$ )

(47.4)

Schaffe'

(48.4)

:47.4

Sig.	Std. Error	Mean Difference (I-J)		
.930	.34111	.2281		
.462	.35185	.5678		
.002	.43924	1.7940(*)		
.930	.34111	-.2281		
.891	.43143	.3397		
.028	.50524	1.5659(*)		
.462	.35185	-.5678		
.891	.43143	-.3397		
.136	.51256	1.2262		
.002	.43924	-1.7940(*)		
.028	.50524	-1.5659(*)		
.136	.51256	-1.2262		

$5\% = \alpha$

3.42 3.65 ( ) ( ) ( ) ( )  
 (48.4) (1.86) ( ) ( )

:48.4

Subset for alpha = .05		N	
2	1		
	1.8571	7	
3.0833	3.0833	12	
3.4231		13	
3.6512		43	
.639	.056		Sig.

: .6.2.4

(T-test)

(1.267-) T (3.39) " "  
 (3.5)

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One-Sample Statistics :49.4

Std. Error Mean	Std. Deviation	Mean	N
.08856	.76692	3.3878	75

One-Sample Test :50.4

Test Value = 3.5					
95% Confidence Interval of the Difference		Mean Difference	Sig. (2-tailed)	df	t
Upper	Lower				
.0643	-.2886	-.1122	.209	74	-1.267

(%5= $\alpha$ )

(ANOVA)

## ANOVA

:51.4

*	F					
0.062	2.562	1.91	3	5.73		
		0.75	71	52.92		
			74	58.65		
0.006	4.483	4.81	3	14.43		
		1.07	71	76.16		
			74	90.59		
0.004	4.779	3.53	3	10.58		
		0.74	71	52.40		
			74	62.98		
0.010	4.051	2.56	3	7.68		
		0.63	71	44.87		
			74	52.55		
0.001	5.861	6.81	3	20.42		
		1.16	71	82.46		
			74	102.88		

0.05 =>  $\alpha$  \*

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## ANOVA

:52.4

*	F					
0.142	2.01	1.55	2	3.09		
		0.77	72	55.55		
			74	58.65		
0.11	2.24	2.65	2	5.31		
		1.18	72	85.28		
			74	90.59		
0.04	3.30	2.71	2	5.41		
		0.82	72	58.97		
			74	64.38		
0.677	0.39	0.31	2	0.61		
		0.78	72	56.39		
			74	57.00		
0.021	4.10	2.69	2	5.38		
		0.66	72	47.17		
			74	52.55		

0.05 =>  $\alpha^*$ 

(52.4)





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[rifatq@gmail.com](mailto:rifatq@gmail.com) :

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66	.....		5.3
68	.....		6.3
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70	.....		
71	.....	One-Sample Statistics	2.4
71	.....	One-Sample Test	3.4
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72	.....		
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74	.....	One-Sample Test	6.4
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76	.....	One-Sample Test	9.4
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77	.....		
78	.....	One-Sample Statistics	11.4
78	.....	One-Sample Test	12.4
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79	.....		
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81	.....		
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82	.....	
	One-Sample Statistics	17.4
82	.....	
	One-Sample Test	18.4
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85	.....	
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88	.....	
89	.....	One-Sample Statistics
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89	.....	One-Sample Test
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90	.....	(ANOVA)
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92	.....	
	Post hoc test	27.4
92	.....	
	Post hoc test	28.4
93	.....	
94	.....	One-Sample Statistics
		29.4
94	.....	One-Sample Test
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95	.....	(ANOVA)
		31.4
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96	.....	
	Post hoc test	33.4
96	.....	
98	.....	One-Sample Statistics
		34.4
98	.....	One-Sample Test
		35.4
98	.....	
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100	.....		
		Post hoc test	38.4
100	.....		
101	.....	One-Sample Statistics	39.4
101	.....	One-Sample Test	40.4
102	.....	(ANOVA)	41.4
			42.4
103	.....		
		Post hoc test	43.4
104	.....		
104	.....	One-Sample Statistics	44.4
104	.....	One-Sample Test	45.4
105	.....	(ANOVA)	46.4
			47.4
106	.....		
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107	.....		
108	.....	One-Sample Statistics	49.4
108	.....	One-Sample Test	50.4
109	.....	ANOVA	51.4
110	.....	ANOVA	52.4



27	.....	1.2
36	.....	2.2
49	.....	3.2

124	.....	1.3
131	.....	2.3

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28	.....	4.2
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36	.....	8.4.2
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37	.....	10.4.2
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39	.....	1.1.11.4.
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43	.....	2.1.11.4.2
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45	.....	4.1.11.4.2
45	.....	5.1.11.4.2
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48	.....	3.11.4.2
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50	.....	5.11.4.2
51	.....	12.4.2
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53	.....	2.12.4.2
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58	.....	1.3
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