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2010/6/22	2011/8/25.

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H01 :   .

H02 :

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1996

H03 :   .(223

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H04 :

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H06 :

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(103)   (126)   .

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(Reliability analysis)

%83

Aczel   and   )   (%   60)

(Sonderpandian, 2005

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.(219   1996   .

Committee of

Auditing Procedures   :

"   AICPA

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:(Whittington, 2007)   2010 "

www.aicpa.org .

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(218)

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* ‏(2005)   : "
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* ‏Bierstaker (2004)   : "
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(302)   .

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" :   (2004)

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(2010

(4100)

(23)   .

(%25)   .

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(1):   )

(

%11.7	12			
%15.5	16			.1
%72.8	75			
%100	**103**			
%13.6	14	/		
%17.5	18	/		
%42.7	44	/		.2
%23.3	24	/		
%2.9	3			
%100	**103**			

%2.9	3			
%11.7	12			
%77.7	80			.3
%6.8	7			
%1	1			
%100	**103**			
%54.4	56			
%10.7	11			
%1.9	2			.4
%33	34			
%100	**103**			
%42.7	44		10	
%22.3	23	10	5	
%14.6	15	5	3	.5
%20.4	21		3	
%100	**103**			

(%92)   (95)

.   (1)   .   %43

        (%54.4)   (56)
        (%10.7)   (11)   (%27.2)
        (%1.9)   (2)   (9)
            :
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)   (
)   (
            (
.(   )   .

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5

(%65)   :2

(2):

	(%)			( )	
				:	
1	70.4	0.89	3.52	.	6
11	64	0.91	3.20	.	7
9	64.2	0.98	3.21	.	8
2	70.2	0.84	3.51	.	9
8	65	0.88	3.25	.	10
5	65.8	0.80	3.29	.	11
3	68.6	0.92	3.43	.	12
4	68.6	1.01	3.43	.	13
7	65.4	0.98	3.27	.	14
6	65.8	0.95	3.29	.	15
	66.6	**0.12**	**3.33**		

(2)

.

(3.33)

%66.6 (14)

(3.26)

%65 (0.43) .

: .

H01 :

3: .

(3):

	(R)	(R²)	f	sig
	0.812	0.660	196.09	0.000

(3)

(0.812)

(%66) .

(f) (196.09) :

%95 (α = 0.05) (**H02 :**

2006 156). .

f (196.09)

sig (0.000)

(0.05) (3.57)

. (0.68) %71.4

.

. (2007)

4: .

(4):

	(R)	(R²)	f	sig
	0.733	0.538	117.41	0.000

(4)   .

(0.733)

(%53.8)   .

(f)   (117.41)

%95   (α =   :

0.05).   **H03 :**

f   (117.41)

sig   (0.000)   .

(0.05)

.   (23)

(3.38)

(0.63)   %67.6

.

(2010)

(2007).   .

5:

(5):

sig	f	(R^2)	(R)	
0.000	250.65	0.838	0.915	

(5)

.

(0.915)

(%83.8)   .

(f)

(250.65)   %95

(α = 0.05).

f   (250.65)   .

(sig)   (0.000)

(0.05)

.

(0.16)   (2.90)   :

H04 :   %58

.   .

(13)

6:

(6):

	(R)	(R²)	f	sig
	0.809	0.654	191.03	0.000

(6)

(0.809)

.

(%65.4)   **(f)**   .

(191.03)

%95   (α = 0.05).   :

f   (191.03)   **H05 :**

sig   (0.000)   .

(0.05)   (11)

.   (2.90)

%58   (0.09)

.   .

(2010)   (2007)

:7   (Bierstaker, 2004).   (2006)

(7):

	(R)	(R²)	f	sig
	0.892	0.795	292.05	0.000

(7)

(%79.5)   **(f)**

(0.892)   (292.05)

%95 .(0.05 = α)

f (292.05) :

sig (0.000) **: H06**

(0.05)

. .

. (3.35)

%67

.

8: .

(8):

sig	f	(R^2)	(R)	
0.000	296.81	0.746	0.864	

(8)

(0.864)

(%74.6) .

(f)

(296.81) %95 :

) .(0.05 = α)

f (296.81)

sig (0.000)

(0.05) (

. .

(   )   ( )

.

.

(   )

(   )

71.4%   2007-2004

58%

)

(.   .

( )   (3.17)

(63.4%)   9:

(9):

	(R)	(R^2)	f	sig
	1	1	504843.87	0.000

(9)

.

(1)

(100%)

(f)   .

(504843.87)   95%

(α = 0.05).   :

f   (504843.87)

sig   (0.000)   .

(0.05)

.

10:

( )　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　**(10)** :

	(%)				
3	67	1.00	3.35	.	92
2	70.6	0.89	3.53	( )　　　　　　　. 　( )	93
1	73	1.15	3.65	.	94
5	58.2	1.12	2.91	.	95
4	66.6	0.99	3.33	.	96
	67.2	**0.28**	**3.36**	( )	

(10)
:

.

(3.65)
: 　　　　　　　　　　　　　　　　　　　　　: 　　　　　　　.(%73)

(2.91)
.(%58.2)

(11)　　　　　　　　　　(0.28)　　　　　　　(3.36)
:

.

(11):

		( )	(%)
1.	*	.	13	% 12.6
2.	*	.	11	% 10.7
3.	*	.	10	% 9.7
4.	*	.	8	% 7.8
5.	*	.	7	% 6.8
6.	*	.	5	% 4.9
7.	*	.	4	% 3.9

: 2.90 58%.

3.

:

1. 3.33

3.52.

2. 1= =100%. 4.

:

*

: 3.57 71.4%. :

: 3.38 67.6%. 1.

* 3.35 67%.

* 3.26

65%.

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2006   2010

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2001   2004

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2003   2006

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:   2007   (1)   (1)

.77-59

http://www.arabosai.org/ar/downloads/partie8
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2006

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2005

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2004
2004 – 2007

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1996

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Factors Affecting the Effectiveness of the Internal Control Systems in the Jordanian Ministries

Abdallah Ghneimat and Waleed Seyam

ABSTRACT

This study aims at investigating the factors influencing the effectiveness of internal control systems in the Jordanian ministries, as well as identifying the major obstacles facing these systems and their development in the Jordanian ministries. In order to achieve the objectives of this study and test its hypotheses, the researchers developed a questionnaire, which was distributed to (126) persons (including managers and employees at the departments of internal control). 82% of the distributed questionnaires have been received and used for statitical analysis.

The study concluded that the most effective factor in the internal control systems is the components of the accounting system. Where the least effective factors in the internal control systems are the performance control and the employees qualifications. The study also showed that there is a weakness in applying the policies of selecting and appointing employees in an objective and fairway, and a lack of good training for them. In addition to the previous mentioned weaknesses, the study showed that there is a weakness in the administrative leadership in the Jordanian ministries.

The researchers presented few recommendations, including: the Jordanian government should pay more attention to the internal control systems in the Jordanian ministries by focusing on the managerial and financial pillars that influence the effectiveness of internal control systems and developing accurate standards for measuring and evaluating the government performance.

KEYWORDS: Effectiveness of the Internal Control Systems, The Jordanian Ministries.

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Abdallah Ghneimat, Orphans Fund Development Company.

walidsiam@hotmail.com.   /
Waleed Siam, Faculty of Economy and Administration Sciences, the Hashemite University.