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(JCPA  :  Jordan  Certified  Public  Accountant

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.(ANOVA One Way)

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1985

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2003    (73)

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jhumidat@hotmail.com
bmaali@uop.edu.jo
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a.daher@ju.edu.jo

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2012/9/16        2013/3/5.

Charron and )

(Lowe,  2009,  p.143

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.(Snyder, 2004, p.11 )‎ ‏.

1985‎ ‏2003

CPA )

(Exam‎ ‏2004

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Weidman, ; Lasch, 2005 )‎ ‏.

2004‎ ‏.2006

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2004‎ ‏2012–‎ ‏%16‎ ‏16

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(Freear, 1982) 1882
.(Chartered Accountant)                                                         .

(AICPA)
(CPA : Certified Public Accountant)
(Fleming et al., 2004, p.61 ) 1917
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The Institute of )                          .
.(Chartered Accountants in Scotland, 2010, p.2

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(CPA )
Buchholz and Kass, 2011:
(Allen and Woodland, 2006)
Titard and )
Russell ,1989; Brahmasrene and Whitten,
.(2001

(AAA)
1962 American Accounting Association
(CPA)

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(AAA, 1962)
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1972

.(AAA, 1972)
1976
(CPA)
Certified Management (CMA)
76 .Accountant

633
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(al., 2007)
.(Boyd et al, 2009, p.85)

(AAA, 1962 and 1972 ) 1972 1962
AICPA Board of Examiners , ) 2008
(2008
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(CPA)
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Arens and )
; ( Charron Bierstaker et al.,2004 ; Elder,2006
and Lowe,2009
Boyd et al., 2009; Peek et )

.(Kearns, 2012)

(Welch et al., 2010)

.(AAA, 1976)

2008

(AICPA)

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(Excel)

(Word Processing)                                460                        (CPA)

.(Hardware)                                         2000

( Cory and Kimberly, 2012)                 71        23        )

Cory and Kimberly                                                                   .(

34

.                                         AICPA Board )                    (Simulations)

(Welch et al., 2010)                                              .(of Examiners, 2008

(Excel)                               1998              Bailey

(Word Processing)

.                        (CPA)

(Ulrich et al. 2011)

54

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Bailey et al, )

.                                                                              .(1998

2012          Kearns

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( Cory and Huttenhoff, 2011)

464

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                                                         (Cory, 2009)

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            :                  **1.**                                    .

                                        .(Value Chain)

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                    AAA 1962 , 1972, )

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| %44 | 22 | 50 | |
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| %36 | 18 | 50 | |
| %53.3 | 80 | 150 | |

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63                           .

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Likert Scale                                    /

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( One Samples-T-test) (t)            | 33 | |
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% 66.67

(% 77.78)                                                        % 81.82

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%100

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%77.5

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(2)

| % | | % | | % | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| %11.11 | 2 | %7.5 | 3 | 0 | 0 | - |
| %66.67 | 12 | %77.5 | 31 | 0 | 0 | - |
| %16.67 | 3 | %12.5 | 5 | %18.18 | 4 | - |
| %5.55 | 1 | %2.5 | 1 | %81.82 | 18 | - |
| **80** | **18** | | **40** | | **22** | |
| | | | | | | |
| %77.78 | 14 | % 85 | 34 | %100 | 22 | |
| %16.67 | 3 | %12.5 | 5 | 0 | 0 | |
| 0 | 0 | %2.5 | 1 | 0 | 0 | |
| %5.55 | 1 | 0 | 0 | 0 | 0 | |
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% 60                                                        %

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3.6281

1.1131

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(5)

(4)                                              4.2208

(                    )

(32)          4.6125                                                                  .3.7125

(3)

(35)

4.3375                                                                                :

**(3)**

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3.2125

( 9        )

(12        ) 3.2375

(51        ) 3.250

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| 2 | 3.9250 | |
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| 4 | 3.8250 | |
| 5 | 3.7292 | |
| 6 | 3.7125 | |

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( 62        ) 4.4750                                    _

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-**(4)**

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2.8125

(             61   )                                                                    3.15  (     12)

. ( 60         ) 3.075                                                                     3.3 (9     )

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"        " 12

(4)

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(                )                                                 4.6364 (5  )      (

4.525 (62        )

.(54      ) 4.350                                             4.4545 (23  35)

3.2273      3.100 (61      )

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3.2727 (48    )

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(     )                                        4.4444 (35    )

4.4545 (62      )      (            4.3889 (34    )

.(54     ) 4.1364

2.3182 (61     )

.(60    ) 2.8636

2.9444 (48     )

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(             )      (      4.775            4.3889 (62    )

(5    )                                        .(54    ) 3.7222

4.500 (49    )

.(32   ) 4.400                                2.7778 (61    )

. (57   58    )      2.8333

3.025 (51   )

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| | | | | | | | | : <br><br> ) <br> -:( <br><br> _____ <br> _____ <br> -: ____ | |
|---|---|---|---|---|---|---|---|---|---|
| .94266 | 4.1500 | .85749 | 4.1667 | .93233 | 4.0500 | 1.04135 | 4.3182 | | 1 |
| .95599 | 3.8500 | 1.02899 | 4.0000 | .88252 | 3.8750 | 1.04135 | 3.6818 | | 2 |
| 1.12621 | 3.6500 | .92178 | 3.5556 | 1.24009 | 3.4750 | .99892 | 4.0455 | | 3 |
| .99492 | 3.8500 | .97014 | 3.6667 | .95407 | 3.7500 | 1.05272 | 4.1818 | | 4 |
| .70250 | 4.6125 | .87820 | 4.2222 | .53048 | 4.7750 | .72673 | 4.6364 | ) <br><br> IFRSs ( <br> &IASs | 5 |
| 1.11803 | 3.6250 | 1.24853 | 3.1667 | 1.02657 | 3.8500 | 1.09801 | 3.5909 | . | 6 |
| 1.08784 | 3.7375 | 1.20049 | 3.1667 | .93233 | 3.9500 | 1.13961 | 3.8182 | | 7 |
| **0.98973** | **3.92500** | | | | | | | | |

| | | | | | | | | : | |
|---|---|---|---|---|---|---|---|---|---|
| 1.02346 | 3.8750 | 1.30859 | 3.7778 | .85297 | 3.8750 | 1.09010 | 3.9545 | . | 8 |
| 1.07555 | 3.2125 | .97014 | 3.0000 | 1.06699 | 3.3000 | 1.19251 | 3.2273 | : . | 9 |
| .92470 | 3.9250 | .84984 | 3.6111 | .90441 | 3.9500 | .99021 | 4.1364 | . | 10 |
| 1.08354 | 4.1250 | .82644 | 4.2778 | .89120 | 4.2250 | 1.50036 | 3.8182 | . | 11 |
| 1.10515 | 3.2375 | .96338 | 3.1111 | 1.09895 | 3.1500 | 1.22474 | 3.5000 | . | 12 |
| 1.33692 | 3.9000 | 1.46082 | 3.6111 | 1.46563 | 3.8250 | .88273 | 4.2727 | . | 13 |
| **1.09155** | **3.7125** | | | | | | | | |
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| .92470 | 3.9250 | .96338 | 3.8889 | .78446 | 4.0000 | 1.13961 | 3.8182 | | 14 |

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|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | . | |
| .91877 | 3.9375 | .93760 | 3.9444 | .87560 | 3.9500 | 1.01929 | 3.9091 | | 15 |
| | | | | | | | | . | |
| .88447 | 3.9500 | .87260 | 3.9444 | .90263 | 3.8250 | .85280 | 4.1818 | | 16 |
| 1.18535 | 3.7500 | 1.28338 | 3.6667 | .91952 | 3.7750 | 1.54093 | 3.7727 | | 17 |
| 1.17940 | 3.6625 | 1.37199 | 3.3333 | 1.09895 | 3.6500 | 1.13294 | 3.9545 | | 18 |
| .97565 | 3.6000 | .87820 | 3.7778 | 1.03651 | 3.4500 | .93513 | 3.7273 | | 19 |
| 1.01601 | 3.4250 | 1.12749 | 3.2778 | 1.13228 | 3.5000 | .66613 | 3.4091 | | 20 |
| .89972 | 3.4750 | 1.09813 | 3.1667 | .90582 | 3.5000 | .64633 | 3.6818 | | 21 |
| 1.03659 | 3.8375 | 1.04319 | 3.8333 | 1.00639 | 3.7500 | 1.11270 | 4.0000 | | 22 |
| **1.0023** | **3.7292** | | | | | | | | |
| | | | | | | | | : | |
| .87728 | 4.2000 | .90025 | 4.1111 | .92819 | 4.1000 | .73855 | 4.4545 | | 23 |
| 1.06854 | 3.8500 | .90025 | 4.1111 | 1.16327 | 3.6750 | .99892 | 3.9545 | | 24 |
| .89972 | 3.9750 | .75840 | 4.1111 | .93918 | 3.8000 | .90692 | 4.1818 | | 25 |
| | | | | | | | | : | |

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|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | . | |
| .95591 | 3.8125 | .84017 | 3.6667 | .95407 | 3.7500 | 1.04550 | 4.0455 | | 26 |
| 1.04934 | 3.6125 | 1.03690 | 3.6111 | 1.06187 | 3.5250 | 1.06600 | 3.7727 | | 27 |
| 1.13377 | 3.4250 | 1.13759 | 3.3333 | 1.09895 | 3.3500 | 1.21677 | 3.6364 | | 28 |
| 1.09775 | 3.9000 | 1.33456 | 3.6111 | .86380 | 4.1500 | 1.21052 | 3.6818 | | 29 |
| **1.0118** | **3.8250** | | | | | | | | |
| | | | | | | | | : | |
| .94668 | 4.2000 | .78591 | 4.1667 | .89299 | 4.3500 | 1.13294 | 3.9545 | : | 30 |
| | | | | | | | | . | |
| .87692 | 4.1250 | .99836 | 4.0556 | .85297 | 4.1250 | .85280 | 4.1818 | | 31 |
| .88509 | 4.3375 | 1.02262 | 4.1111 | .81019 | 4.4000 | .90812 | 4.4091 | | 32 |
| | | | | | | | | . | |
| **0.9029** | **4.2208** | | | | | | | | |
| | | | | | | | | : | |
| .89690 | 4.1750 | .75190 | 4.2778 | .92819 | 4.1000 | .97257 | 4.2273 | | 33 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1.12255 | 4.0750 | .84984 | 4.3889 | .98189 | 4.1000 | 1.47783 | 3.7727 | | 34 |
| .84109 | 4.3375 | .85559 | 4.4444 | .76753 | 4.2250 | .96250 | 4.4545 | | 35 |
| .84858 | 4.1625 | .89479 | 4.2778 | .73554 | 4.1500 | 1.01929 | 4.0909 | | 36 |
| | | | | | | | | ) | |
| | | | | | | | | ( | |
| .92230 | 4.1000 | 1.36722 | 3.8889 | .74421 | 4.1000 | .76730 | 4.2727 | | 37 |
| 1.05775 | 3.9125 | 1.02262 | 3.8889 | 1.11832 | 3.9250 | 1.01929 | 3.9091 | | 38 |
| 1.10350 | 3.8500 | 1.02899 | 3.6667 | 1.22762 | 3.9250 | .94089 | 3.8636 | | 39 |
| 1.13454 | 3.5625 | 1.02899 | 3.6667 | 1.32045 | 3.5000 | .85407 | 3.5909 | | 40 |
| 1.15828 | 3.5125 | 1.04319 | 3.5000 | 1.33973 | 3.5000 | .91168 | 3.5455 | | 41 |
| 1.10808 | 3.7500 | .87820 | 3.7778 | 1.19588 | 3.8250 | 1.14056 | 3.5909 | | 42 |
| 1.05062 | 4.1000 | 1.33945 | 3.5000 | .96609 | 4.3000 | .75162 | 4.2273 | | 43 |
| 1.01500 | 3.7875 | .98352 | 3.4444 | 1.04237 | 3.8750 | .97145 | 3.9091 | | 44 |
| 1.12396 | 3.9500 | 1.06027 | 3.7778 | 1.29075 | 4.0250 | .84387 | 3.9545 | | 45 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| .95963 | 4.1250 | .97014 | 3.6667 | 1.03155 | 4.2500 | .70250 | 4.2727 | | 46 |
| 1.13342 | 3.7375 | .91644 | 3.6111 | 1.28477 | 3.8750 | 1.00755 | 3.5909 | | 47 |
| 1.04934 | 3.3875 | .87260 | 2.9444 | 1.16685 | 3.6500 | .82703 | 3.2727 | | 48 |
| .90568 | 4.3000 | .87820 | 4.2222 | .93370 | 4.5000 | .81650 | 4.0000 | | 49 |
| .94935 | 4.1000 | .90749 | 4.0000 | .92819 | 4.1000 | 1.05272 | 4.1818 | | 50 |
| 1.36410 | 3.2500 | 1.20049 | 3.5000 | 1.67160 | 3.0250 | .67098 | 3.4545 | | 51 |
| **21.039** | **403.90** | | | | | | | | |
| **1.0203** | **3.8613** | | | | | | | | |
| | | | | | | | : | | |
| | | | | | | | ) | | |
| | | | | | | | ( | | |
| 1.04873 | 3.9625 | .85559 | 3.5556 | 1.07537 | 4.1500 | 1.09010 | 3.9545 | | 52 |
| 1.19704 | 3.6000 | 1.22741 | 3.2778 | 1.16987 | 3.6250 | 1.22032 | 3.8182 | | 53 |
| 1.02005 | 4.1500 | 1.17851 | 3.7222 | .94868 | 4.3500 | .94089 | 4.1364 | | 54 |
| 1.07555 | 3.5875 | 1.15045 | 3.1667 | 1.11401 | 3.7000 | .88273 | 3.7273 | | 55 |
| 1.14184 | 3.7500 | 1.18266 | 3.1111 | 1.21529 | 3.9000 | .75593 | 4.0000 | | 56 |
| 1.12621 | 3.3500 | 1.15045 | 2.8333 | 1.17642 | 3.5250 | .91168 | 3.4545 | | 57 |
| 1.14950 | 3.2875 | .92355 | 2.8333 | 1.25856 | 3.5750 | .99021 | 3.1364 | | 58 |
| 1.08354 | 3.6250 | 1.24328 | 3.3889 | 1.17642 | 3.7250 | .72673 | 3.6364 | | 59 |
| 1.13377 | 3.0750 | 1.16175 | 2.9444 | 1.23517 | 3.2500 | .88884 | 2.8636 | | 60 |
| 1.29355 | 2.8125 | .94281 | 2.7778 | 1.35495 | 3.1000 | 1.32328 | 2.3182 | | 61 |
| .95434 | 4.4750 | .60768 | 4.3889 | 1.08575 | 4.5250 | .96250 | 4.4545 | | 62 |
| | | | | | | | | ( ) | |
| 1.13342 | 3.8625 | .75190 | 3.7222 | 1.34331 | 3.8750 | .99892 | 3.9545 | | 63 |
| **1.1131** | **3.6281** | | | | | | | | |

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-( One Samples-T-test) :

-(5)

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44 .05 -( One Samples-T-test)

51 -**(5)**

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. 44 48 .05 (

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.(3 ) ( .315 . 48

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.(9 ) ( 1.000

• ) :

. (12 ) ( .87 ) (9 ) ( .381

) ( .308 ) • (12 ) (.069 )

.(28 ) ( .137 )

• " " .(48

. (40 ) ( .213 )

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.(41 ) ( .135 ) ( .525 ) .05

) ( .706 ) • ) (58 )

. (51 (60 ) ( .48

" "

"                    "

.05

(60          ) (.463              )

.05                                    .(            )              ) ( .874            )

( .086            )                                        (61

(63        )

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.(62      ) ( .028

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( One Samples-T-test)

(5)                                      .(            )

-( One Samples-T-test)

.05                                                  -(5)

29    .05

"                                          51                        .05

"                                            29    .05

"            "                                          51

36

15                                      .

.05                              .    29

21   20   18   13   12   9   6،7)              (5)            .05                      22

.( 48،51   44   43   28،29،41                      (5)

. (51-38)      (3،4،12،13،20،26،28،27)

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51                        22

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.(43        ) 020

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.(48        )

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.05          ( P                          .

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.023                                      .05        ( P              )

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51

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.                    .05        ( P              )

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| | | | | | | | )<br>- : (<br><br>_____<br><br>_____<br><br>- : _____ | |
| .000 | 5.772 | .000 | 6.000 | .002 | 3.498 | .000 | 5.937 | 1 |
| .001 | 4.123 | .000 | 6.000 | .004 | 3.215 | .006 | 3.071 | 2 |
| .020 | 2.557 | .217 | 1.327 | .315 | 1.030 | .000 | 4.909 | 3 |
| .010 | 2.915 | .081 | 1.964 | .006 | 3.071 | .000 | 5.266 | 4 |
| .000 | 5.905 | .000 | 7.236 | .000 | 17.019 | .000 | 10.561 | )<br>(<br>IFRSs &IASs | 5 |
| .579 | .566 | .032 | 2.535 | .001 | 4.006 | .020 | 2.524 | .<br> | 6 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .564 | .589 | .007 | 3.498 | .000 | 4.983 | .003 | 3.367 | | 7 |
| | | | | | | | | : | |
| .022 | 2.522 | .001 | 5.014 | .000 | 4.170 | .001 | 4.107 | | 8 |
| 1.000 | .000 | .010 | 3.280 | 1.000 | .000 | .381 | .894 | : | 9 |
| | | | | | | | | . | |
| .007 | 3.051 | .011 | 3.207 | .000 | 5.896 | .000 | 5.383 | . | 10 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .000 | 6.560 | .041 | 2.377 | .000 | 7.372 | .018 | 2.558 | | 11 |
| .631 | .489 | .279 | 1.152 | .870 | -.165 | .069 | 1.915 | . | 12 |
| .094 | 1.775 | .427 | .832 | .023 | 2.453 | .000 | 6.763 | . | 13 |
| | | | | | | | | : | |
| .001 | 3.915 | .000 | 6.000 | .000 | 6.199 | .003 | 3.367 | | 14 |
| .001 | 4.274 | .004 | 3.873 | .000 | 5.257 | .000 | 4.183 | . | 15 |
| .000 | 4.592 | .011 | 3.207 | .000 | 4.305 | .000 | 6.500 | . | 16 |
| .042 | 2.204 | .001 | 5.014 | .002 | 3.464 | .029 | 2.352 | | 17 |
| .317 | 1.031 | .051 | 2.250 | .018 | 2.560 | .001 | 3.952 | | 18 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .002 | 3.757 | .001 | 4.583 | .024 | 2.434 | .002 | 3.648 | | 19 |
| .311 | 1.045 | .520 | .669 | .031 | 2.318 | .009 | 2.881 | | 20 |
| .528 | .644 | .005 | 3.674 | .047 | 2.109 | .000 | 4.948 | | 21 |
| .003 | 3.389 | .025 | 2.689 | .003 | 3.306 | .000 | 4.215 | | 22 |
| | | | | | | | | : | |
| .000 | 5.236 | .000 | 6.708 | .000 | 5.896 | .000 | 9.238 | | 23 |
| .000 | 5.236 | .011 | 3.207 | .004 | 3.266 | .000 | 4.482 | | 24 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .000 | 6.216 | .001 | 4.714 | .002 | 3.464 | .000 | 6.112 | | 25 |
| | | | | | | | | : | |
| | | | | | | | | . | |
| .004 | 3.367 | .343 | 1.000 | .000 | 4.125 | .000 | 4.690 | | 26 |
| .023 | 2.500 | .081 | 1.964 | .095 | 1.748 | .003 | 3.400 | | 27 |
| .231 | 1.243 | .309 | 1.078 | .308 | 1.045 | .023 | 2.453 | | 28 |
| .069 | 1.943 | .000 | 6.091 | .000 | 5.066 | .015 | 2.642 | | 29 |
| | | | | | | | | : | |
| .000 | 6.298 | .009 | 3.343 | .000 | 7.278 | .001 | 3.952 | : | 30 |
| | | | | | | | | . | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .000 | 4.486 | .004 | 3.857 | .000 | 6.623 | .000 | 6.500 | | 31 |
| .000 | 4.610 | .001 | 4.714 | .000 | 10.164 | .000 | 7.278 | | 32 |
| | | | | | | | | . | |
| | | | | | | | | : | |
| .000 | 7.210 | .007 | 3.498 | .000 | 5.161 | .000 | 5.919 | | 33 |
| .000 | 6.934 | .000 | 6.332 | .001 | 3.846 | .023 | 2.453 | | 34 |
| .000 | 7.163 | .000 | 6.091 | .000 | 5.896 | .000 | 7.088 | | 35 |
| .000 | 6.059 | .000 | 6.000 | .000 | 5.700 | .000 | 5.020 | | 36 |
| | | | | | | | | ) | |
| | | | | | | | | ( | |
| .013 | 2.758 | .004 | 3.873 | .000 | 7.505 | .000 | 7.780 | | 37 |
| .002 | 3.688 | .153 | 1.562 | .001 | 3.813 | .000 | 4.183 | | 38 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| .014 | 2.749 | .153 | 1.562 | .004 | 3.250 | .000 | 4.305 | | 39 |
| .014 | 2.749 | .423 | .840 | .213 | 1.283 | .004 | 3.245 | | 40 |
| .058 | 2.034 | .541 | .635 | .135 | 1.555 | .011 | 2.806 | | 41 |
| .002 | 3.757 | .095 | 1.868 | .030 | 2.324 | .024 | 2.430 | | 42 |
| .132 | 1.584 | .081 | 1.964 | .000 | 8.101 | .000 | 7.659 | | 43 |
| .072 | 1.917 | .273 | 1.168 | .000 | 5.066 | .000 | 4.389 | | 44 |
| .006 | 3.112 | .735 | .349 | .000 | 6.384 | .000 | 5.306 | | 45 |
| .010 | 2.915 | .137 | 1.633 | .000 | 10.168 | .000 | 8.498 | | 46 |
| .012 | 2.829 | .496 | .709 | .001 | 3.918 | .012 | 2.751 | | 47 |
| .790 | -.270 | .832 | .218 | .003 | 3.400 | .137 | 1.547 | | 48 |
| .000 | 5.905 | .095 | 1.868 | .000 | 13.891 | .000 | 5.745 | | 49 |
| .000 | 4.675 | .273 | 1.168 | .000 | 8.399 | .000 | 5.266 | | 50 |
| .095 | 1.767 | .413 | -.859 | .706 | .383 | .005 | 3.177 | | 51 |
| | | | | | | | : )( | | |

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|---|---|---|---|---|---|---|---|---|---|
| .014 | 2.755 | .239 | 1.260 | .000 | 8.523 | .001 | 4.107 | | 52 |
| .350 | .960 | .299 | 1.103 | .024 | 2.430 | .005 | 3.145 | | 53 |
| .019 | 2.600 | .063 | 2.121 | .000 | 8.632 | .000 | 5.665 | | 54 |
| .547 | .615 | .153 | 1.561 | .010 | 2.832 | .001 | 3.864 | | 55 |
| .695 | .399 | .095 | 1.868 | .003 | 3.356 | .000 | 6.205 | | 56 |
| .547 | -.615 | .423 | .840 | .016 | 2.628 | .029 | 2.339 | | 57 |
| .454 | -.766 | .576 | .580 | .005 | 3.167 | .525 | .646 | | 58 |
| .202 | 1.327 | .373 | .937 | .000 | 5.306 | .001 | 4.107 | | 59 |
| .842 | -.203 | .399 | .885 | .463 | .748 | .480 | -.720 | | 60 |
| .331 | -1.000 | .726 | .361 | .874 | .161 | .025 | -2.417 | | 61 |
| .000 | 9.697 | .028 | 2.623 | .000 | 6.953 | .000 | 7.088 | ( ) | 62 |
| .001 | 4.075 | .057 | 2.181 | .086 | 1.804 | .000 | 4.482 | | 63 |

**(6)**

**( One Way ANOVA)**

| P | F | | |
|---|---|---|---|
| | | : <br> - : ( ) <br> -: _____ | |
| .567 | .572 | | 1 |
| .568 | .569 | | 2 |
| .150 | 1.948 | | 3 |
| .178 | 1.765 | | 4 |

| P | F | | |
|---|---|---|---|
| .019 | 4.170 | IFRSs &IASs (                    ) | 5 |
| .096 | 2.416 | . | 6 |
| .035 | 3.512 | | 7 |
| | | _____ : | |
| .866 | .144 | . | 8 |
| .621 | .479 | : | 9 |
| | | . | |
| .198 | 1.653 | . | 10 |
| .295 | 1.239 | | 11 |
| | | . | |
| .427 | .861 | . | 12 |
| .265 | 1.350 | . | 13 |
| | | : | |
| .751 | .287 | . | 14 |
| .986 | .014 | . | 15 |
| .319 | 1.160 | | 16 |
| .946 | .056 | | 17 |
| .255 | 1.391 | | 18 |
| .388 | .958 | | 19 |
| .745 | .295 | | 20 |
| .193 | 1.682 | | 21 |
| .667 | .407 | | 22 |
| | | _____ : | |
| .282 | 1.288 | | 23 |
| .311 | 1.185 | | 24 |
| .215 | 1.566 | : | 25 |
| | | . | |
| .392 | .947 | | 26 |
| .679 | .389 | | 27 |
| .595 | .522 | | 28 |

| P | F | | |
|---|---|---|---|
| .123 | 2.156 | | 29 |
| | | : | |
| .289 | 1.261 | . : | 30 |
| .905 | .100 | | 31 |
| .473 | .756 | . | 32 |
| | | : | |
| .749 | .290 | | 33 |
| .223 | 1.532 | | 34 |
| .494 | .711 | | 35 |
| .784 | .244 | ( ) | 36 |
| .430 | .854 | | 37 |
| .993 | .007 | | 38 |
| .715 | .337 | | 39 |
| .869 | .140 | | 40 |
| .988 | .012 | | 41 |
| .728 | .318 | | 42 |
| .020 | 4.124 | | 43 |
| .266 | 1.346 | | 44 |
| .745 | .295 | | 45 |
| .069 | 2.772 | | 46 |
| .560 | .584 | | 47 |
| .048 | 3.150 | | 48 |
| .105 | 2.324 | | 49 |
| .837 | .178 | | 50 |
| .339 | 1.096 | | 51 |
| | | ( ) : | |
| .136 | 2.048 | | 52 |
| .363 | 1.027 | | 53 |
| .094 | 2.439 | | 54 |
| .169 | 1.819 | | 55 |
| .023 | 3.967 | | 56 |

| P | F | |
|---|---|---|
| .083 | 2.570 | 57 |
| .056 | 2.990 | 58 |
| .555 | .593 | 59 |
| .381 | .978 | 60 |
| .073 | 2.714 | 61 |
| .878 | .130 | (                    ) 62 |
| .812 | .209 | 63 |

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# Evaluation of the Relative Importance of the Jordan Certified Public Accountants Exam Subjects: A Field Study

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## ABSTRACT

This study aims to identify the relative importance of different subjects covered in the Jordan Certified Public Accountants (JCPA) Exam, which include legislations in its first part and accounting and auditing in the second part, from the point of view of different parties, namely the accounting academic staff in the Jordanian universities, auditors, and accountants. The study also aims to measure the extent of agreement and disagreement among the mentioned groups in relation to the relative importance of different exam subjects. To achieve these objectives, a questionnaire was designed and distributed to a random sample of the groups under study. The data were collected and analyzed using different statistical methods, including descriptive statistics, One-Sample T-test and One- way ANOVA. The study revealed an agreement among the different respondent groups regarding the importance of different subjects covered in the JCPA exam. In general, the respondents rated the exam subjects related to the second part of the exam between important and very important. The results indicated that there were no statistical significant differences among respondents groups related to the second part of the exam. However, the results showed that there were statistical significant differences among the different groups as regards the legislations covered in the first part of the exam (legislations part). The study recommends that the Higher Commission for the JCPA Exam and the Jordanian Association for Certified Public Accountants to take into consideration the results of the  study regarding the relative importance of different subjects when setting the exam.

**KEYWORDS**: Jordan Certified Public Accountants (JCPA) , Accounting and Auditing, Legislations.

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