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(Arens, et. al., 2010)

J_serdaneh@aou.edu.jo *

Mohannad.atmeh@gju.edu.jo **

mhawi@philadelphia.edu.jo ***

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4.490	3.520	0.230	17.500	()
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One - Sample

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One Sample Test

		Sig. (2-tailed)		
0.93	3.70	0.000	()	1
0.94	3.32	0.000		2
1.02	3.08	40.24		3
0.98	3.07	0.282		4
1.00	3.30	0.000		5
1.07	3.24	0.001		6
0.99	2.93	0.258		7
0.93	2.95	0.395		8
0.95	2.93	0.266		9
0.83	2.94	0.263		10
0.84	2.82	0.002		11
0.94	2.95	0.395		12
0.94	3.07	0.234		13

		Sig. (2-tailed)		
1.03	2.85	0.030	()	14
0.89	2.89	0.064		15
0.93	2.95	0.395		16
0.98	2.54	0.000	(Hotline)	17
0.72	3.03	0.519		

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(Whistle Blower Hotline) "

Sig. (3)

(Whistle blower (0.05) Sig. (0.519)

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One – Sample T- Test

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One Sample Test

		Sig. (2-tailed)		
0.93	3.06	0.355		18
900.	2.92	0.158		19
0.90	2.86	0.016		20
0.87	2.81	0.001		21
0.91	2.81	0.002		22
0.88	2.94	0.330		23
0.96	3.06	0.372		24
0.90	2.92	0.185		25
0.98	3.06	0.379		26
1.03	2.87	0.063		27
0.92	2.75	0.000		28
0.68	2.91	0.054		

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" (22) "

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.One – Sample T- Test " (20)

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One Sample Test

		Sig. (2-tailed)		
0.96	3.13	0.039		29
0.95	213.	0.001		30
1.03	2.96	0.522		31
1.05	3.36	0.000		32
1.03	113.	0.109	() :	33
			()	
			()	
0.92	2.94	0.348		34
0.94	2.86	0.025		35

		Sig. (2-tailed)		
0.88	2.92	0.175		36
0.95	2.99	0.889		37
0.91	2.68	0.000		38
0.92	2.79	0.001		39
0.98	2.95	0.459		40
1.05	2.83	0.014		41
1.06	2.70	0.000	(CFE)	42
			/	
1.03	2.73	0.000		43
0.70	2.94	0.230		

.(KPMG, 2007)

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				0.266	Sig.	
		1	0.582**	0.085		
			0.000	0.201	Sig.	
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		0.000	0.727	0.727	Sig.	

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0.064		
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Ability of Jordanian Companies to Prevent and Detect Fraud: An Analytical Study of Service Sector

*Jamal Abdel-Rahman Abu Serdaneh**, *Muhannad Ahmad Atmeh*** and *Mohammad Ibrahim Alhawi***

ABSTRACT

The study aimed at measuring the ability of Jordanian listed service sector companies to prevent and detect fraud and examining the association between the dependent variable (Antifraud Scale) and the independent variables (share price, profitability, financial leverage and the size of external auditor). To achieve the objectives of the study, a questionnaire has been distributed among a sample of (35) companies, which formed 62% of the population. The major findings of this study indicated that Jordanian service sector companies do not apply antifraud system to prevent and detect fraud in its full strategic plan, but they do apply some individual items of the antifraud system. Also, the results showed that there is no significant association between the dependent variable and any of the four independent variables.

KEYWORDS: Antifraud, Fraud, Jordanian Service Sector.

* Arab Open University, Amman.

J_serdaneh@aou.edu.jo

**Talal Abu Ghazalijh College, German Jordanian University, Amman.

Mohannad.atmeh@gju.edu.jo

***Philadelphia University, Amman.

mhawi@philadelphia.edu.jo

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