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*

(134)

(27)

(180)

.(%74.4)

.(2002)

*

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**

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.2013/4/23

2012/10/14

.1

.2

.3

.1

.2

.3

()

()

..(Horngren, *et. al.*, 2005)

.(2006)

:			
:	■		
(2002)			
:	■		
)		:(2003)	
	(2006		.1
:	■		
			.2
. (Drury, 1992)			
:	■		
.(Garrison,2006, p542)			.3
" (2009)	.1		
-			
	"	:	.1
		.	.2
			.3
			.4
(27)			.5
. 2007			

(174) .2 (Cools & Slagmulder, 2009)
Tax Compliance Transfer Prices and " Responsibility Accounting - A Case
Study."

(23)

(23)

" (2005) .4 (47)

" (2007) .3

" -

" (2004) .5

." -

2001
.%100 (89)
%34

%66

(Cools & Slagmulder, 2009)

" (2003) .6

." -

Cools &)

.(Slagmulder, 2009

	:	•		.1
				.2
		.2		.2
	(27)			.3
(180)				.4
(134)		(%74,4)		.4
	:	.3		.5
	:	.1		.6
				.7
(Cronbach Alpha)		.2		
(T-Test)				.1
(One-Way	()	.3		•
		ANOVA)	(1)
		.4)
1			(
2.49		2.49		1-5

.3 .5 3.49 3.49

:

.1

(1)

(180)

.2

(1)

%			
15.7	21		
56.7	76		
4.5	6		
9.7	13		
9.7	13		
3.7	5		
50.7	68		
14.2	19		
8.2	11		
14.9	20		
11.9	16		
10.4	14		
10.4	14		
9.7	13		
21.6	29		
34.3	46		
13.4	18		
29.1	39	5	-1
25.4	34	10	-5
18.7	25	15	-10
26.9	36	15	
59	79		
41	55		
100	134		

"	"	:	(1)	:
(18)			(%9.7)	
"	"		(%13.4)	(%56.7)
"	"	/	"	(21)
(1)		:		(%15.7)
			(%29.1)	(%4.5)
	(	5	-1)	(%9.7)
(	10	-5)	(%26.9)	15
				(5)
			(%3.7)	
			(%25.4)	
	(	15	-10)	(%18.7)
				:
		:		(1)
	(1)		"	"
				(%50.7)
(%59)			(%14.9)	"
	(%41)		(%14.2)	"
			(%8.2)	"
				:
			.1	(%11.9)
	"	:		:
	"			:
	(2)		(46)	(1)
			(%34.3)	"
			(29)	"
				(%21.6)
			(%10.4)	"

(2)

	2	.93	3.64		1
	6	.99	3.50		2
	5	.93	3.51		3
	8	.97	3.48		4
	1	.90	3.69		5
	3	.98	3.61		6
	4	.90	3.52		7
	10	.93	3.43		8
	7	.97	3.49		9
	9	.97	3.48		10
	12	1.02	3.40		11
	11	.98	3.41		12
	13	.95	3.40		13
	3.50				
	8.734			(T)	
	0.000				

(2)

."

.2

(T)

.(3.50)

" :

."

(3)

(3)

	5	1.04	3.59		1
	4	.96	3.62		2
	2	.99	3.78		3
	1	.88	3.79		4
	3	.93	3.69		5
	6	.95	3.55		6
	7	1.02	3.49		7
	11	1.02	3.28		8
	8	1.03	3.48		9
	9	.98	3.41		10
	10	1.04	3.31		11
	3.56				
	9.222				(T)
	0.000				

(3)

"

"

.3

(T)

.(3.56)

" :

."

(4)

(4)

	3	.99	3.38		1
	5	1.08	3.34		2
	6	1.06	3.34		3
	4	1.11	3.36		4
	1	.98	3.47		5
	10	1.15	3.23		6
	9	1.03	3.28		7
	8	1.07	3.28		8
	2	1.02	3.38		9
	10	1.08	3.23		10
	7	1.09	3.29		11
	3.32				
	4.672				(T)
	0.000				

(4)

.4 (T) .(3.32)

" :

"

"

(5)

"

(5)

	9	1.06	3.28		1
	9	.97	3.28		2
	4	1.01	3.42		3
	2	1.05	3.49		4
	6	1.12	3.34		5
	3	1.06	3.43		6
	9	1.03	3.28		7
	1	1.12	3.55		8
	7	1.09	3.33		9
	5	1.08	3.40		10
	8	1.04	3.32		11
	10	1.17	3.25		12
	3.36				
	5.408				(T)
	0.000				

(5)

.5

":

(3.36)

(T)

(6)

(6)

	2	1.09	3.05		1
	3	1.05	3.04		2
	4	1.08	2.95		3
	1	1.03	3.19		4
	5	1.02	2.83		5
	6	1.09	2.82		6
	7	1.06	2.78		7
	8	1.06	2.67		8
			2.91		
			9.387		(T)
			0.000		

(2.91)

(T)

(6)

(%1)

" :

"

(T-Test)

(7)

(7)

(T-Test)

	*T					
		55	79	55	79	
**0.004	2.968	.75	.57	3.30	3.64	
**0.000	3.993	.84	.50	3.28	3.75	
**0.002	3.234	.91	.67	3.06	3.51	
**0.000	4.452	.82	.64	3.02	3.59	
**0.000	4.579	.94	1.10	2.42	3.25	
**0.000	4.556	.76	.56	3.05	3.58	

(Leven's test)

T

*

(.133 =)

(F)

($0.01 \geq \alpha$)

**

" :

(7)

"

: %1

"

(8)

(One-Way ANOVA)

"

(8)
(One-Way ANOVA)

	F					
.177	1.557	.682	133	59.485		
.740	.548	.269	131	63.269		
.281	1.270	.815	133	86.221		
.291	1.247	.726	132	77.630		
.016	2.909	3.368	132	163.895		
.281	1.270	.612	129	62.812		

: (8)

(9) (One-Way ANOVA)

(9)
(One-Way ANOVA)

	F					
.105	1.957	.851	133	59.485		
.297	1.241	.595	131	63.269		
.401	1.017	.659	133	86.221		
.291	1.255	.733	132	77.630		
*.039	2.598	3.076	132	163.895		
.084	2.109	.993	129	62.812		

(0.05 ≥ α)

*

(9)

(One-Way ANOVA) :

(10)

(10)

(One-Way ANOVA)

	F				
.627	.697	.315	133	59.485	
.922	.283	.140	131	63.269	
.681	.625	.411	133	86.221	
.416	1.008	.593	132	77.630	
.923	.280	.358	132	163.895	
.705	.593	.293	129	62.812	

: (10)

(One-Way ANOVA)

(11)

(11)

(One-Way ANOVA)

	F				
.343	1.122	.500	133	59.485	
.540	.723	.351	131	63.269	
.723	.442	.290	133	86.221	
.809	.322	.192	132	77.630	
.515	.765	.955	132	163.895	
.684	.498	.245	129	62.812	

($0.05 \geq \alpha$)

*

(11)

.6

"

.7

"

(2009)

(2004)

(2005)

.(2005)

:

:

.1

.1

.(3.36)

.2

.2

(3.50) (3.56)

.3

.3

.4

(3.36)

(3.32)

.4

.(2.91)

.5

1 .
.3
.4 .
.2 .

.(2006)
2 .
".(2007)

".(2003)
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.2 .
".(2002)

".(2009)
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".(2003)
49 -23 2 9
".(2004)
-
-1 20
287-259
.1 . .(2002)

19
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364-317

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The Extent of Implementing Responsibility Accounting System in the Jordanian Universities: An Empirical Study

*Sarhan Z. Hawary **, *Ahmad M. Al-Omari***

ABSTRACT

This study aimed to identify the extent of implementing responsibility accounting system in the Jordanian universities as well as to investigate the impact of some demographic, functional and institutional variables on estimating the workers' degree of implementing responsibility accounting system dimensions in the universities that they work in, and these dimensions are: the organizational structure, accounting information system, standard costing, planning budgets, the system of periodic performance reports, and the system of incentives. In order to achieve the objectives of the study, a questionnaire was developed and distributed to a random sample of (180) members of staff working in (27) Jordanian university, and the number of questionnaires returned and suitable for analysis is (134), with a 74.4% response rate. The results showed that the estimation level of workers in the universities examined for implementing the dimensions of responsibility accounting system has come moderate with average (3.36), also there is a statistically significant differences between public universities and private universities in the implementing of responsibility accounting system, and was in favor of public universities, and there is no a statistically significance differences in the application of responsibility accounting system in the Jordanian universities due to demographic factors and functional in general, and the existence of such differences to one side, which is the impact of specialization variable to estimate the incentive system applied in the universities examined. Based on the previous results, a set of most important recommendations was presented and it is: the administrations in Jordanian universities examined, should work on activating the dimensions and pillars of responsibility accounting system, especially in aspects of the system of incentives.

KEYWORDS: Responsibility Accounting System, Jordanian Universities.

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