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t-test

Paired Sample

.2003 73
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(Liggio,

1974)

(Sikka et al., 1992)

(ICAEW. 1986, Sikka et al., 1992 and Humphrey et al.,

.2007/1/10

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: 1992b)

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"The Audit : (Porter, 1990) (1
Expectation- Performance Gap and the Role of the External
Auditors in Society"

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(1

(Reasonableness Gap)

(2

(Performance Gap)

(3

"The : (Holt and Moizer,1990) (2
Meaning of Audit Reports"

(4

Reaction) :

(Studies

(Interpretation Studies)

Defensive) "The : (Hatherly et al., 1991) (3
(approach Expanded Audit Report-An Empirical Investigation"

(Constructive approach)

: (1992) (5 (140) (Experimental Study)
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" : (1994) (6
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"The Audit : (Humphrey et al., 1992) (4
Expectations Gap in Britain: An Empirical Investigation".

" : (1999) (7
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(200)

(120)

(80)

" : (2003) (11

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" : (1999) (8

"

"An Empirical : (Lin et al., 2004) : (12
Study of Audit Expectation Gap in The People's Republic of
China"

" : (2001) (9

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Porter,) (3)

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.(2003) (Humphrey et al., 1992)

2004 (314) :

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(1) (Humphrey et al., 1992)

(Hatherly et al., 1991)

Lin et al.,) (1999)

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92 .(2006) (Humphrey et al., 1992)

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560 ()

92 2006

32 60

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(Porter,1993)

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(Paired – Samples T

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%75	:	%51	
%50	:	%26	
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 %68.3 % 90.32

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.(39)			.16
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90.0	54	81.6	49			
0	0	15.0	9			
0	0	3.4	2			
%100	60	%100	60			
0	0	70.0	42	JCPA		2
0	0	15.0	9	CPA		
0	0	13.3	8	JCPA+CPA		
0	0	1.7	1	(ACPA)		
0	0	%100	60			
33.3	20	38.3	23	10		3
61.7	37	53.3	32	15 - 10		
5.0	3	8.4	5	15		
100	60	%100	60			
68.3	41	90.0	54			4
20	12	5.0	3			
6.7	4	5.0	3			
5.0	3	-	-			
-	-	-	-			
%100	60	%100	60			

(4)

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0	1	2	3	0	1	2	3		
2	27	5	26	26	16	13	5	(910)	1
%3.3	%45	%8.3	%43.3	%43.4	%26.7	%21.7	%8.3		
-	30	1	29	20	18	18	4	(570)	2
-	%50	%1.7	48.3	33.3	%30	%30	%7		
1	-	6	53	10	11	20	19) (2006 /7 400	3
1.7	-	10	88.3	16.7	18.3	33.3	31.7		
8	6	7	39	2	12	16	30	()	4
13.3	%10	11.7	%65	3.3	%20	26.7	%50		
3	5	18	34	1	22	29	8) (2006 /7 910	5
%5	%8	%30	56.7	1.7	36.7	48.3	%13		
-	-	5	55	8	16	32	4	()	6
-	-	%8	%92	%13	%27	53.3	6.7		
2	3	8	47	2	4	18	36	(250)	7
%3.4	%5	13.3	78.3	%3.3	%6.7	%30	%60		
3	-	5	52	0	1	10	49	()	8
%5	-	%8.3	86.7	-	1.7%	16.7	81.7		
-	-	4	56	20	11	18	11	(570)	9
-	-	6.7	93.3	33.4	18.3	%30	18.3		
8	24	21	7	1	6	9	44) (10
13.3	%40	%35	11.7	1.7	%10	%15	73.3		
9	25	14	12	3	23	26	8	()	11
%15	41.7	23.3	%20	%5	38.3	43.3	13.3		
6	18	17	19	18	19	16	7		12
%10	%30	28.3	31.7	%30	31.6	26.7	11.7		
1	17	22	20	3	6	13	38	100) (540	13
1.7	28.3	36.7	33.3	%5	%10	21.7	63.3		

-	1	2	57	-	-	1	59		14
-	1.7	%3.3	%95	-	-	1.7	98.3		
1	1	1	57	11	-	6	43		15
%1.7	%1.7	%1.7	95	%18	-	%10	%72		
3	14	21	22	7	8	3	42		16
%5	23.3	%35	36.7	11.7	13.3	%5	%70		
10	26	14	10	5	19	26	10		17
%17	%43	%23	%17	%8	%32	%43	%17		
5	1	4	50	-	3	8	49		18
%8	%1.7	%6.7	%83	-	%5	13%	81.7	(200)	
1	30	16	13	6	5	16	33		19
%1.7	%50	26.7	21.6	%10	%8	%27	%55		
11	28	15	6	11	10	22	17		20
18.3	46.7	%25	%10	%18	%17	37	28.3		
-	5	5	50	4	5	11	40		21
-	%8.3	%8.3	83.3	%7	%8	%18	%67	(700)	
4	8	21	27	1	16	32	11		22
%7	13.3	%35	%45	%1.7	26.7	53.3	18.3	(240)	
4	-	1	55	13	15	16	16		23
%6.7	-	%1.7	91.6	21.6	%25	26.7	26.7		
1	19	20	20	15	18	15	12		24
1.7	31.7	33.3	33.3	25	%30	%25	%20		
7	24	23	6	1	22	26	11		25
11.7	%40	38.3	%10	%1.7	36.7	43.3	18.3		
22	31	6	1	13	12	26	9		26
36.6	51.7	%10	1.7	21.7	%20	43.3	%15	(540)	
-	16	20	24	16	16	16	12		27
-	26.7	33.3	%40	26.7	26.7	26.6	%20	(570)	
16	17	19	8	3	23	26	8		28
26.7	28.3	31.7	13.3	%5	38.4	43.3	13.3		
5	-	1	54	15	15	16	14	()	29
8.3	-	1.7	%90	%25	%25	26.7	23.3		
1	3	11	45	4	19	25	12		30
1.7	%5	18.3	%75	6.6	31.7	41.7	%20		
9	15	31	5	1	15	23	21		31
%15	%25	51.7	8.3	1.7	%25	38.3	%35	(810)	

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5	28	7	20	14	17	20	9		32
8.3	46.7	11.7	33.3	23.4	28.3	33.3	%15		
16	14	22	8	11	10	22	17		33
26.7	23.3	36.7	13.3	18.3	16.7	36.7	28.3		
15	17	22	6	4	15	30	11		34
%25	28.3	36.7	%10	6.7	25.5	%50	18.3		
1	15	21	23	6	3	10	41		35
1.7	%25	%35	38.3	%10	%5	16.7	68.3		
15	34	10	1	1	4	26	29		36
%25	56.6	16.7	1.7	1.7	6.7	43.3	48.3		
1	17	22	20	1	23	29	7		37
1.7	28.3	36.7	33.3	1.7	38.3	48.3	11.7	(610)	
2	15	19	24	5	34	19	2		38
3.4	%25	31.6	%40	8.3	56.7	31.7	%3.3		
1	16	21	22	1	18	29	12		39
1.7	26.7	%35	36.7	1.7	%30	48.3	%20		
15	16	21	8	4	22	26	8		40
%25	26.7	%35	13.3	6.8	36.7	43.3	13.3		

(14) : (1)
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 (15) (3) (7)
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(4) 0.05 (P- Value) (40) (34) (16)

18 8 7) 4) (32) (35 17 11) (Porter, 1993)

(33 14) :

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.(32) (Paired Sample T-test) -

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.(35) : % 5 (H0) % 5

	.(%72) (%75)	-			
		-			
(%82)		.(%48)		0.05	(P- Value)
		-	(H0)		(30)
	.(%35) (%65)	-			
		-			
	.(%92) (%85)	-			
		-			
	.(%80) (%72)	-	:		
		-			
	.(%93) (%53)	-			-
		-			
	.(%67) (%45)	-		(%30)	
		-			(%51.6)
	.(%48) (%62)	-			-
		-			
	.(%12) (%58)	-			
(%47)		-		.(%50)	(%37)
		-			
	.(%73)	-	(%98) (%65)		
		-			
	.(%45) (%48)	-			
		-	(%87) (%61)		
		-			
	(%50)	-			
	.(%92)	-	()		
		-			
	(%93) (%)62	-			(%100) (%60)
		-			
	.(%60) (%73)	-	(%92) (%90)		
(%68)		-			
		-	()		
		-		.(%47) (%88)	
	.(%73) (%85)	-			
		-		.(%60) (%38)	
		-			
	.(%70) (%60)	-			
		-		.(%70) (%85)	
		-			
	.(%72) (%35)	-	()		
		-	(%96)		(%82)

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(5)

Sig. 2 - tailed	T Val.	%						
0.000	5.872	63.7	31.7	1.01	1.91	1.00	0.95	1
0.000	6.665	66.0	36.7	1.00	1.98	0.95	1.10	2
0.000	6.704	95.0	60.0	0.48	2.85	1.07	1.80	3
0.800	0.254	76.0	74.3	1.10	2.28	0.89	2.23	4
0.000	5.184	79.3	57.7	0.84	2.38	0.70	1.73	5
0.000	12.672	97.0	51.0	0.28	2.91	0.81	1.53	6
0.070	1.845	89.0	82.3	0.72	2.67	0.76	2.47	7
0.687	0.405	92.0	93.3	0.70	2.76	0.44	2.80	8
0.000	10.617	97.7	44.3	0.25	2.93	1.12	1.33	9
0.000	8.319	48.3	86.7	0.87	1.45	0.74	2.60	10
0.285	1.080	49.3	55.0	0.98	1.48	0.77	1.65	11
0.000	3.741	60.3	40.0	1.00	1.81	1.01	1.20	12
0.000	2.910	67.3	81.0	0.83	2.02	0.87	2.43	13
0.182	1.351	97.7	99.3	0.31	2.93	0.13	2.98	14
0.002	3.259	96.7	78.3	0.48	2.90	1.16	2.35	15
0.028	2.256	67.7	77.7	0.90	2.03	1.09	2.33	16
0.061	1.907	46.7	56.0	0.96	1.40	0.85	1.68	17
0.331	0.980	88.3	92.3	0.88	2.65	0.53	2.77	18
0.000	4.131	56.0	75.3	0.83	1.68	0.98	2.26	19
0.015	2.494	42.0	58.3	0.88	1.26	1.06	1.75	20
0.030	2.221	91.7	81.7	0.60	2.75	0.91	2.45	21
0,028	2.256	72.7	62.7	0.91	2.18	0.71	1.88	22
0.000	7.015	92.7	52.7	0.76	2.78	1.11	1.58	23
0.005	2.927	66.0	46.7	0.85	1.98	1.08	1.40	24
0.025	2.302	49.0	59.3	0.83	1.47	0.76	1.78	25
0.000	4.671	25.7	50.7	0.69	0.77	1.00	1.52	26
0.000	3.831	71.0	46.7	0.81	2.13	1.09	1.40	27
0.014	2.532	44.0	55.0	1.01	1.32	0.77	1.65	28
0.000	6.395	91.0	49.3	0.84	2.73	1.11	1.48	29
0.000	6.894	89.0	58.3	0.65	2.67	0.85	1.75	30

Sig. 2 - tailed	T Val.	%						
0.000	3.822	51.0	69.0	0.85	1.53	0.82	2.07	31
0.118	1.586	56.7	46.7	1.03	1.70	1.01	1.40	32
0.066	1.874	45.7	58.3	1.02	1.37	1.07	1.75	33
0.001	3.366	44.0	60.0	0.96	1.32	0.82	1.80	34
0.060	1.914	70.0	81.0	0.83	2.10	0.98	2.43	35
0.000	11.322	31.7	79.3	0.70	0.95	0.69	2.38	36
0.041	2.094	67.3	56.7	0.83	2.02	0.70	1.70	37
0.000	6.452	69.3	43.3	0.89	2.08	0.67	1.30	38
0.002	3.227	69.0	62.3	0.84	2.07	0.74	1.87	39
0.001	3.403	45.7	54.3	1.01	1.37	0.80	1.63	40

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**The Effect of Providing an External Auditors with Information Resulting from the
Expectation of Income Tax Assessors on the Auditors' Perception of their Duties.
(Experimental Study)**

*Mohammad. I. Nawaiseh **

ABSTRACT

This study aims to investigate the effect of providing an external auditors with information resulting from the expectation of income tax assessors on the auditors' perception of their duties.

To achieve this aim, a sample study consisted of questionnaire was designed and circulated by hand to a sample of auditors and to a sample of income tax assessors and 60 questionnaires from both had been considered usable for the purpose of analysis. The study was carried out with reference to the International Auditing Standards, in addition to the law that organizes the profession of certified accounting no.73 for the year of 2003.

Descriptive statistical techniques were used in analyzing the data and testing the hypothesis such as frequencies, percentages, standard deviation, means and paired – sample T- test.

The study was concluded with some recommendations of concern to the society of Jordanian Certified Public Accountants and auditors, these recommendations aimed at narrowing the gap between the auditors and the users of the audited financial statements.

Keywords: Audit, Expectation Gap, Ignorance Gap, Performance Gap.

* Department of Accounting, Applied Science University, Amman, Jordan. Received on 10/8/2006 and Accepted for Publication on 10/1/2007.