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 (the Swedish National Office Audit , 1996,  
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 (www.google,australian national audit office ,  
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. (ASOSAI,2005,P.3)

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(www.oecd.org,pp:5-6)

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.(GAO,2003,P.4)

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**Efficiency :** **-2**

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(www.oecd,.org,pp:4-5)

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(NAO,2004,p.7)

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( 2000 : 88).

( 1995 : 673).

**.5.1.3**

(Henninen,1995,p.185)



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(www.unpan1.un.org,p.83)

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(Todd&Ramanthan,1994,p.123

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(Hyndam&Anderson,1995,p. 14) 1988

(Allen&Sanders,1994,pp:175-176).

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(,1994,p.32

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**6.2.1.1**

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(Cronbachs' Alpha)

(%60) (2) (35) (40) (37) (%87.5)  
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0.82	15-1
0.83	24-16
0.77	28-25

(ASOSAI,2005)

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(Likert Scale)

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(Statistical Package for Social Science) (SPSS)

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2	0.973	3.23	. ( ) ( )	1
3	1.023	3.20		13
4	1.014	3.17	) ( /	2
5	0.951	3.09		12
6	1.000	3.00		15
7	1.014	2.97		9
8	0.968	2.94		5
9	0.912	2.86		4
10	1.004	2.86		11

11	0.857	2.83		3
12	0.857	2.83		8
13	0.817	2.74	( )	10
14	0.893	2.71	( ) ( )	7
15	0.963	2.69		6
-	<b>0.499</b>	<b>2.96</b>		

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(one-sample t-test)

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0.671	34	0.429	0.04	3	2.96

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1	0.817	3.46		21
2	0.993	3.31		20
3	0.973	3.23		16
			( )	
4	0.998	3.06		19

5	1.004	2.86		17
6	0.912	2.86	( / )	18
7	0.833	2.80	( )	22
8	0.932	2.69		23
9	0.812	2.40		24
-	<b>0.600</b>	<b>2.96</b>		

(5)

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0.709	34	0.376	0.04	3	2.96

" : 7.5.3 (6)

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1	0.857	3.83	( ) ( )	26
2	0.963	3.69	) (	27
3	0.946	3.60	) (	28
4	1.170	3.57	( ) ( )	25
-	<b>0.759</b>	<b>3.67</b>		

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*0.000	34	5.232	0.67	3	3.67

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## Developing the Government Accounting System for the Purposes of Performance Audit in Jordan Government Sector

*Hassan Fleih Al-Qtaish\**

### ABSTRACT

This study aims at showing the need to adopt the method of performance audit, as well as to study the suitability of the Jordan current government accounting system, and offering the suggestions to develop it. To achieve the objectives of the study, the researcher developed a questionnaire which contains (28) questions distributed to (40) of the government auditors in the Ministry of Finance and in the General Budget Department, (37) of them were collected, (35) were used in analysis, and one sample t-test was used.

It seems to the researcher that the weakness of the current system of offering the suitable and the required information to audit the efficiency and effectiveness of the performance. It also stresses the necessity to develop the current auditing techniques moving toward the performance audit in the Jordanian government sector.

Finally, the reseacher suggests some recommendations to develop the government accounting system in a comprehensive audit, moving toward the accrual basis applied on stages, and to apply the program and performance budget.

**KEYWORDS:** Performance Audit, Efficiency, Effectiveness, Government Accounting System.

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