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%			%		
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%7	13		%8	16	
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%4	7		%4	7	
%2	4		%3	6	
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%		
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:(Arens and Loebbecke, 1991)

If top management believes control is important, others in the organization will sense that and respond by conscientiously observing the policies and procedures established.

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	3951			.2004/1/30
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				1998
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Arens, A. and Loebbecke, J. 1991. <i>Auditing an Integrated Approach</i> , 5 th Edition, Prentice Hall International Inc.				2004
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Weakness Indicators in the Accounting System of the Jordanian Central Government and Their Remedies

*Ismail Hussein Ahmaro **

ABSTRACT

This study aimed at presenting remedial suggestions and recommendations to the accounting system of the Jordanian Central Government. A sample of 191 cases of defalcation, misstatement and collusion of the public funds, covering the period 1982 to 2002, is illustrated.

The study concludes that there are ten indicators of the weakness of the accounting system.

Many suggestions and recommendations are presented, covering the accounting cycle, procedures and steps, along with suggestions that cover the control system over them.

The study also stresses that government should keep its efforts against all kinds of irregularities that threaten the public funds.

Keywords: Governmental Accounting System (GAS), Jordanian Central Government, Accounting System, Remedial Suggestions to the GAS, Defalcation of Public Funds, Indicators of the Weakness of a GAS, Control System on the Public Funds.

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