

( )

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61

100

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.1

(Sikka, et. al.

1992, Hooks, 1992)

1844

(Socially Constructed Phenomenon)

(Humphrey, et al., 1992) 1947

.2007/8/13

2006/9/18

\*

Enron, World Com., Xerox, Tyco and

Adelphia  
.1997

) :  
( -1  
)  
( -2  
- -

.(Boynton, et. al., 2006)

**.2**

2001

2001 )  
(1997 1996

)

.(220

: .2

.3

Mind and

.Appearance

.(2004 1991 )

.3

:  
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.1

Bushman et. al., :  
2004; Rogers, 2004; Kuizick, 2004; Chiang, 2005 and  
.Wells, 2005

.(1992 )

( )

2001 )

.(2003 1999

(Chandler, 1977)

(Ferrier, 1991)

.(Boynton, et. al., 2006)

.2

.3

.(Arens, et. al., 2006)

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.(Lee, 1993; 1995)

.(Porter, 1997)

.(Porter, 1997) 1929

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.1



(Carpenter and Feroz, 1992; Carpenter and Dirsmith,  
(Basu and Dirsmith, 1996) 1993;)

.(Seidler, 1976)

.(Belkaoui, 1978; 1989)

(Hayakawa,  
1963; Holsti, 1969; Hawes, 1975; Gilmore and Willmott,  
.1992)

### **Symbolism in Auditing**

(Woolf, 1978; .(Ferrier, 1991)  
1997)

Cosmetic whitewash

(Lee,

.1993)

(Lee, 1993)

(Ferrier, 1991)

(Chua, 1986)

(Lee, 1993)

.4

.5

%41  
%31

(1)  
%15

478

%97

100 .2006

%80

10 .%61 61

Positive methodology

: Interpretive methodology

.Critical methodology

(2 )

(Seidler, 1976; Mills and

Bettner, 1992; Carpenter and Dirsmith, M. 1993)

4.06 -3.4

:3 :2 :1)

.( :5 :4

%68



3.98 %81.2

%80

.%78 (3.9)

3.72

%75

%68 3.42

(1)

9.8	4-1	97		-		41	
9.8	9-5	1.5		-		31	
11.5	14-10	1.5		82		15	
11.5	19-15	-	-	13		13	
57.4	20	-	-	5		-	-
100		100		100		100	

(2)

0.8781	3.72		1
0.8185	3.88		2
0.8344	3.65		3
0.8235	3.70		4
0.8652	3.57		5
1.007	3.42		6
0.8061	3.98		7
0.7040	3.93		8
0.9014	3.59		9
0.7858	4.06		10
0.8889	3.90		11
0.9896	3.40		12

...( )

:

(3)

(2)

%55

2.75

-3.0

%80

%60

4.04

%76

%74

3.67

%80

%65

3.22

%60

2.98

)

:

(

%68

3.39

(3.59)

(3.55)

(3.18)

%63

3.13

:

)

%60

3.0

(

%66

(2.9)

(3.31)

%58

.65 3.26

(3)

1.008	3.81		1
0.8252	4.04		2
1.087	3.18		3
1.188	3.22		4
1.188	3.55		5
0.8311	3.67		6
0.9726	3.59		7
1.278	3.00		8
0.7389	3.59		9
0.8880	2.75		10
1.004	3.39		11
1.072	2.98		12
0.9812	3.34		13
1.090	2.90		14
0.8474	3.31		15
0.9179	3.39		16
1.132	3.13		17
1.110	3.00		18
1.124	3.26		19

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:

Ritualism  
(Mills, and Bettner, 1992)

(3) (2) ( )  
) (

:

. (Lee, 1993)

.(Moizer, 1997)

(Objectively and Impartially)

.(Fogarty, et. al., 1991) Strategy of Doing Nothing

(Byington and Sutton, 1991)

( )

4 3

)

3.13 (

%63

3

(

)

.%60

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(Sarbanes-Oxley)

(Tackett, et. al., 2004)

(Lee,1993)

%65 3.26 ( )

.3

)  
(

(Lee,

.1993)

1988)

.(Robson and Cooper, 1990)

(Tackelt et. al., 2004)

(SEC)

(Sarbanes –Oxley Act)

(Munter, 2003)

(Sarbanes

(Humphrey, et. al., 1992)

–Oxly Act)

.(Wyman, 2004)

(Hines, 1989)

.(Chua, 1986)

.(Mautz and Sharaf, 1961; Flint,



( )

.(Hooks, 1992)

.6

(Closure)

1999

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IFAC

1 3

1998

.106-65

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## **General (Personal) Standards on Auditing; Are they Symbolic Standards or they Aim at Achieving Financial Transparency?**

*Ali A. Al-Thenabat and Basheer A. Khamees\**

### **ABSTRACT**

The study aims at analyzing and interpreting the symbolic and technical meanings of the personal standards on auditing. Specifically, the aim is to assess the symbolic nature of the standards and their role in helping the auditor to ascertain the degree of the financial transparency. To achieve this aim, the researchers used the interpretive methodology, depending on the symbolic interactionism and their interpretations and analyses. Additionally, a survey of the opinions of a sample of the external auditors in Jordan was used to support the analysis. A specially designed questionnaire distributed to a sample of 100 external auditor, from which 61 were returned and used in the analysis. Descriptive statistics used to analyze the data. It appears from the study that, although the standards represent a guidance for achieving financial transparency, they have symbolic meanings. That is, the profession aims at dominating the regulation of itself, enhancing its reputation, providing the auditors with more protection and credibility. Finally, the researchers would recommend that those who are responsible for audit regulation should consider the revision of these standards after taking the opinions of the users of the financial statements and concentrating on the technical objectives of these standards rather than on the symbolic purposes.

**Keywords:** General (Personal) Standards, Symbolism, Transparency.

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