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(Mann-Whitney)

(Humphrey et al.,

.1991; 1992a; 1992b)

2005

.2008/6/2

2007/10/28

(700)

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. 2006/12/31

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	1978	(CAR)		
			2006/12/31	
			700	
1995)				
) (2001	2001	1999		
The Communication		(2001	:	
		gap		.1
				.2
(Standardized or				.3
		not Standardized)		
				.4
700		(Al-Duneibat, 1998)		
-				.5
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(Estes, 1982; CAR, .1978)

(2003)
The Commission on Auditors' Responsibilities

(Al-Duneibat,

1998)

(Hatherly, et al., 1991)

.Seal of Approval

Audit Certificate

(Holt and Moizer, 1990)

(Humphrey et al., 1991)

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(2003)

. 2006/12/31

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(Hatherly and
 .Skuse, 1991; Humphrey, et al., 1992a, 1992b)

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Expanded Audit Report

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2005

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: (Hatherly, et al., 1991) : -6

140 Experimental study
Expanded Audit Report

Market Based Studies

(Firth, 1978; Chow and Rice, 1982; Bessell, et al., 2003;
Ireland, 2003; Martinez, et al., 2004)

Experimental Studies ()

(Robertson, 1988; Gull, 1987; 1990; Lin, et al., 2003;
Guillamon, 2003)

(Manson and Zaman, 1996)

(1993 1991)

Historical Studies

(Carmichael and

Winters, 1982; Olson and Wootton, 1991; Al-
Duneibat, 1998)

Content Analysis

(Manson and Zaman, 1996;

Geiger, 1989; Dillard and Jensen, 1983)

Interpretation Studies

(Miller, et al., 1993; Innes, et al., 1997)

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) (Innes et al., 1997)
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(2003)
(700)
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(700)
22
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(700)
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(700)
:
(700)

60

%60

.%75

75

(700)

478 2006

Likert Scale

(226)

/

100

-1

Cronbach's Alpha

(Descriptive Statistics)

-2

$$n = 0.25 / \{ (0.25/N) + (A^2 / E^2) \}$$

0.25

(Mann-Whitney)

-3

n

N

A

E

% 10

1.96

%95

()

80

478

100

Cronbach's Alpha

%88
%77
(Sekaran, %60
%97
%75
%83
.2003)

:
:
:
(1)

:(1)

88	65	30	97	-
12	20	39-30	1.5	77
	7	49-40	-	1.5
	5	59-50	1.5	20
	3	60	-	1.5

%68
%22
:
(2)
%93
30

%80

:(2)

93	4	30	68	-
7	30	39-30	5	80
	52	49-40	22	5
	12	59-50	3	15
	2	60	2	-

...

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(3)

700

()

(3) 3.8 - 2.9

. %76 - %58

. %68

%74

:

2.9

(

. %58

%70

:(3)

0.000	0.72	3.6	1.11	2.9	5 3 -1
0.385	0.54	3.6	1.19	3.4	-2
0.151	0.60	3.6	0.94	3.8	-3
0.905	0.57	3.7	0.95	3.6	-4
0.496	0.64	3.7	0.91	3.5	-5
0.611	0.68	3.7	1.11	3.5	-6
0.340	0.63	3.7	1.17	3.4	-7
0.123	0.68	3.5	1.06	3.5	-8

0.100	0.74	3.5	1.11	3.2	-9
0.008	0.72	3.7	1.02	3.2	-10
0.001	0.62	3.5	1.09	2.9	" "
0.177	0.74	3.5	0.95	3.2	" "
0.004	0.68	3.4	1.07	3	" " " "
0.78	0.35	3.6	0.69	3.3	

5 :

(4)

3.8 -3.5

%76 - %70

()

3.4-2.9

%68 - %58

:(4)

0.000	0.65	3.6	1.04	2.8	5 3 -1
0.020	0.63	3.6	1.03	3.2	-2
0.002	0.56	3.8	1.04	3.2	-3
0.117	0.55	3.7	1.12	3.2	-4
0.003	0.62	3.5	0.98	3.1	-5
0.067	0.59	3.6	1.14	3.2	-6
0.058	0.67	3.6	1.01	3.3	-7
0.492	0.70	3.5	0.92	3.4	-8
0.003	0.58	3.7	1.09	3.2	-9
0.000	0.58	3.6	0.95	2.9	-10
0.000	0.54	3.6	0.97	2.9	" -11
0.012	0.71	3.6	1.02	3.2	" -12
0.002	0.68	3.5	1.01	3.1	" " -13
0.000	0.30	3.6	0.66	3.1	

%66 -%58

:

:

(5)

3.3 -2.9

3.5 - 3.8
%70 - %76

(5):

0.000	0.66	3.6	0.98	2.9	5 3 -1
0.016	0.61	3.6	0.98	3.2	-2
0.016	0.71	3.7	0.85	3.3	-3
0.001	0.58	3.8	0.90	3.3	-4
0.007	0.60	3.7	0.86	3.3	-5
0.000	0.59	3.7	0.95	3.1	-6
0.044	0.72	3.7	1.10	3.3	-7
0.006	0.65	3.6	1.11	3.1	-8
0.038	0.64	3.5	1.03	3.2	-9
0.008	0.65	3.6	1.04	3.2	-10
0.000	0.55	3.9	1.08	3.0	-11 "
0.000	0.74	3.7	0.98	3.2	-12 "
0.000	0.62	3.7	0.91	3.1	-13 " "
0.000	0.36	3.6	0.72	3.2	

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- 3.7- 3.5 (6) 3.6- 3.3

:(6)

0.156	0.73	3.6	1.07	3.4	-1
0.753	0.79	3.5	1.03	3.6	-2
0.061	0.75	3.6	1.04	3.3	-3
0.018	0.66	3.7	1.10	3.3	-4
0.215	0.55	3.6	0.93	3.4	

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(Mann-Whitney)

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) 0.05 ((700)
0.780 ((3)

700

	(5)							
	0.05		"	"	"	"	"	
						0.05		
3.3-2.9							:	
3.8 -3.5								
					(700)			
					(4)			
		:				0.000		
					-			(0.05)
								-
(700)								
	(6)							0.05
0.215								
	0.05							
							:	
0.05	0.018							
					(700)			

700

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(Seidler, 1976)

700

			(1999)
.277-259	2	31	
		(1998)	(700)
14			(2001)
		.191-163	1
		(2001)	1
			.29-1
2	28		(1995)
		.406-395	
		(2003)	1989 (1)
			(2003)
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Analytical Study of The Opinions of CPAs And Financial Managers of The Shareholding Companies in Jordan about The Modifications of International Auditing Standard No. 700

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ABSTRACT

The study aimed at investigating the opinions of Certified Public Accountants (CPAs) and financial managers of shareholding companies in Jordan about the modifications introduced to the auditor's report by the modified International Auditing Standard No 700. To achieve the objectives of the study, a specially designed questionnaire was used and analyzed using descriptive statistics and Mann-Whitney test. The results showed that the degree of accepting the modifications is not high but around the median. The results showed that there were no significant differences between the opinions of the two groups regarding the acceptance of the modifications and the effect of these modifications on auditors' responsibilities, but there were significant differences regarding the effect of the modifications on the expectations gap and the improvement of audit communication. Finally, the researchers recommend that the audit report should concentrate on communicating the results of the audit process rather than the responsibilities of the auditors and the management, and there is a need for taking the views of the users of the financial statements about the modifications.

KEYWORDS: The Certified Public Accountants Report, expectations, gap, auditor's responsibilities

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