

(IIA)

(1010)  
(IIA)

The Institute of )

(Internal Auditors

(Thomas, 2003; Card News, 2002)

) (Corporate Governance)

(2006

(Cooper et al., 2006)

Dhaliwal et al., )

(2007; Carcello et al., 2008

.2010/10/14

2010/1/27

(Krishnan, 2005)

Agency )

(Leung et al., 2004:26)

(Problem

Hoitash )

(et al., 2009

(IIA, 2009)

:

Savcuk, 2009; Herdman, 2002; )

(Gadziala, 2005

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(Jackson, 2007; Rezaee, 2008)

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Sarbanes-Oxley

(Archambeault et al., 2008)

2007/12/31

(Spraakman, 1997; Dittenhofer, 2001)

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Gansberghe, 2005; Mihret )

.(2007

(and Yismaw, 2007

(James, 2003)

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(IIA,2009)

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Doyle et al., 2007; Zhang et al., 2007; )  
(Beasley et al., 2000; Farber, 2006  
(Hoitash et al., 2009)

(Causality)

(Arens et al., 2006: 770)

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(Archambeault et al., 2008)

Van )

(Peursem, 2005

:

(Mihret and Yismaw, 2007)

(Goodwin and Yeo, 2001)

(Savcuk, 2007)

Goodwin and Kent, )

(2006

(2004 )

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(O'Leary and Stewart, 2007)

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(2008 )

(66)

(2003 )

70 ) (75) ( 108) (IIA) 2007  
 (%)

(IIA)

: H<sub>01</sub>

: H<sub>02</sub>

(IIA)

: H<sub>03</sub>

: H<sub>04</sub>

(IIA)

(3) (5)

(4)

(2)

(1)

(Cronbach Alpha)

(1)

(1)

0.709	20		1
0.763	21		2
0.654	19		3
0.727	20		4
0.897	80		5

(2)

(1)

.(0.60)

(2)

%25	19		:
%43	32		
%32	24		
			:
%25	19	5	

%40	30	10-5	
%23	17	15-10	
%12	9	15	
			:
%47	35		
%53	40		

(2)

%47

%25

%43

%32

(3)

%75

(3)

	0.501	4.55	
	0.300	4.93	
	0.464	4.69	
	0.503	4.49	
	0.421	4.77	
	0.412	4.78	



	0.402	4.80	
	0.535	4.34	
	0.474	4.66	
	0.502	4.33	
	0.392	4.81	
	0.499	4.44	
	0.464	4.69	
	0.452	4.72	
	0.677	4.20	
	0.502	4.53	
	0.445	4.73	
	1.067	4.68	
	0.499	4.56	
	0.392	4.18	

(3)

(1.067)

4

(4)

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(4)

	0.381	4.82	
	0.437	4.74	
	0.493	4.40	
	0.483	4.64	
	0.469	4.32	
	0.495	4.41	
	0.502	4.53	
	0.392	4.81	
	0.479	4.34	
	0.412	4.78	

	0.528	4.46	
	0.452	4.77	
	0.486	4.29	
	0.480	4.28	
	0.542	4.38	
	0.522	4.25	
	0.677	4.20	
	0.429	4.76	
	0.493	4.40	
	0.469	4.68	
	0.497	4.42	

(5)

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(4)

(5)

	0.510	4.36	
	0.526	4.44	
	0.497	4.86	
	0.415	4.17	
	0.445	4.26	
	0.503	4.49	
	0.502	4.46	
	0.402	4.80	
	0.474	4.33	
	0.488	4.76	
	0.536	4.64	
	0.551	4.56	
	0.549	4.57	
	0.437	4.25	
	0.499	4.56	
	0.452	4.28	
	0.483	4.36	
	0.495	4.41	
	0.342	4.86	

(6)

(6)

(4)

(6)

	0.464	4.69	
	0.502	4.53	
	0.522	4.33	
	0.503	4.46	
	0.519	4.40	
	0.503	4.49	
	0.412	4.87	
	0.512	4.52	
	0.479	4.34	
	0.503	4.49	
	0.381	4.82	
	0.445	4.73	
	0.310	4.89	

	0.226	4.94	
	0.502	4.48	
	0.486	4.37	
	0.392	4.81	
	0.495	4.41	
	0.445	4.73	
	0.499	4.44	

(6 5 4 3)

(7)  
(T) (T)  
(66.12)  
( )

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(One-Sample-T Test)

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.(O'Leary and Stewart, 2007)

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	T
0.000	66.12

(T)

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(8)

(66.48)

.(Savcuk, 2007)

(8)

	T
0.000	66.48

(T)

(9)

Savcuk, )

T

( )

(71.79)

.(2007; Van Peurse, 2005

(9)

	T
0.000	71.79

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(10)

(T)

.(Savcuk, 2007)

(75.23) T

(10)

	<b>T</b>
0.000	75.23

.3

.4

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(2007 )



2007 (	2006
2004	
.53-25	2003
2008	
2007	.534-276 1 13
	) 2007

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## The Effect of Corporate Governance Guide Issued by the Central Bank of Jordan in Improving Internal Audit Quality in Jordanian Banks

*Qasim Mohammad Zureigat*

### ABSTRACT

This study aimed at investigating the effect of corporate governance guide issued by the Central Bank of Jordan in improving the internal audit quality in the Jordanian banks depending on the effect of the guide on the internal audit quality components set by the Institute of Internal Auditors (IIA). A questionnaire was designed and administered to internal audit employees in the Jordanian banks.

The results showed a significant effect for the corporate governance guide in improving the quality of internal audit through its effect on the four components of the internal audit quality components (Adherence to the profession's code of ethics, practicing in accordance with standards, professional development and improving internal audit practices). The researcher recommends other economic sectors, rather than banks, and the regulators to adopt such guide.

**KEYWORDS:** Internal audit, Corporate governance, Banks.

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