

(240)

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(240)

(81)

(104)

(%83)

(86)

(%72.4)

(0.05 ≥ α)

(Tukey)

(%78)

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(1998)

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(International standard on Auditing ISA

.No.240, 2007)

.2009/2/16

2008/7/22

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(240)

2001 Enron (ISA No.240,
2002 WorldCom 2007)
(Whittington and Pany, 2004, p.9)

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Grazilio Wells 2002 1999 2008
(et. al, 2002

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(Fraud) (Error)

" .3

(Misappropriation of Assets)

(Fraudulent Financial Reporting)

(Arens et. Al., 2003, p139)

" .4

(44 2004)

(ISA

.No.240, 2007, p312)

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(ISA,

2007, P.274No.240, items No.13 and 14)

	(Whittington,		
	.2		:and Pany, 2004, p.35)
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	:		.2
		(Audit Risk)	
	.3		.3
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	.(64 2000		
		(ISA No.240, item 2007,	
			.p.294)
(ISA No.240, item No.103-106,			
	.2007)		
		.(2008)	
...		(Qualified)	(Unqualified)
	(Zimbelman, 1997)		(Adverse)
SAS 82		(Disclaimer)	of opinion)
			.(91 2004
		:(2000)	
SAS 82			.1

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Grazioli et. al.,

(2002)

.SAS 82

(1999)

(Signal Detection Theory)

Glover et. al., (2003)

(SAS

82)

(Zimbelman, 1997)

Johnson and Rudesill

(82)

(2001)

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Wells (2002)

Akpomi et. al., (2005)

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Marczewski and Akers,

(2005)

SAS 99

SAS 82

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(99)

(2008)

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Mustafa and Meier,

(2006)

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Kirkos et. al., (2007)

(Data Mining)

(1999)

(2008)

.(240)

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	:	-4		(240)	
(240)					.2
	:	1-4			.3
	:	2-4			
	:	3-4			
			(Null Hypothesis)		(240)
				:	
				:	-1
				:	-2
				:	-3
			(240)		
				:	1-3
(2008)		:	2-3
				:	3-3

: ()
 (Statistical Package for Social Sciences (SPSS))
 (13)
 (17)
 (Cronbach Alpha)
 (%60) (6)
 (Sekaran, 2000, p. 312)
 (%85) (12)
 (One- Way ANOVA)
 " " (5-1)
 (3) (2) (1)
 (5) (4)
 (%20-0)
 (%100-81) (%80-61) (%60-41) (%40-21)
 .(Sekaran, 2000, p. 198)
 (1)
 (%40.7)
 (35-25) (45)
 (%25.6) (45-35) (94)
 (25)
 (%5.8)
 (2)
 (%72.1)
 (%5.8) (%22.1) ()
 (%94.2)
 (104)
 (81)
 (86)
 .(%83)

(CPA)

(%7)

(%2.3)

(%87.2)

(PCPA)

(JCPA)

(%2.3)

(%12.8) (

(JCPA)

(PCPA)

.(CPA)

(1)

(%46.5) (PCPA)

(PCPA)

(%36) (ACPA)

(1)

40.7	40.7	35	45	
66.3	25.6	22	45 35	
94.2	27.9	24	35 25	
100	5.8	5	25	
	100	86		
22.1	22.1	19		
94.2	72.1	62		
100	5.8	5		
	100	86		
87.2	87.2	75		
100	12.8	11		
	100	86		
46.5	46.5	40	PCPA	
52.3	5.8	5	ACPA	
59.3	7.0	6	CPA	
61.6	2.3	2	PCPA+CPA+JCPA	
63.9	2.3	2	PCPA+JCPA	
100	36.0	31	PCPA+ACPA	
	100	86		
24.4	24.4	21		
100	75.6	65		
	100	86		

37.2	37.2	32	15	
57	19.8	17	15	10
80.3	23.3	20	10	7
93.1	12.8	11	6	3
100	6.9	6	3	
	100	86		
34.9	34.9	30	1	
75.6	40.7	35	3	2
100	24.4	21	3	
	100	86		
64.0	64.0	55		
100	36.0	31		
	100	86		

-7) (%23.3) (1)

(10)

(%19.8) (6-3) (15-10) (%75.6)

(3) (%12.8) (%24.4)

.(%7)

(%80.3) (7)

(2008)

(%40.7) (1) (%66.7)

(%34.9)

(%24.4) .(2008)

(%64) (1)

(%37.2)

(%36) (15)

(4.52)

(0.55)

:

:

.1

(9)

2004

(2)

(1.18)

(2.06)

(0.63)

(4.53)

" "

(2)

0.63	4.53		.1 1
0.55	4.52		.2 2
0.73	4.48		.13 3
0.81	4.10	(240)	.12 4
1.03	4.03		.5 5
1.16	3.71		.11 6

1.21	3.58	.10	7
1.17	3.03	.6	8
1.17	2.92	.8 (.67)	9
1.25	2.83	.3	10
1.18	2.06	.4	11
0.99	3.62		

() (3) (%72.4) (3.62)
(0.99)

(0.05 ≥ α)

()

(.05) (0.020) (%72.4)
(3B) (Tukey)

()

(3.84)

(.015)

: .2

(One- Way ANOVA)

$(0.05 \geq \alpha)$

:

(3)

0.225	1.482	0.160	3.38	25	
		0.385	3.60	35	25
		0.380	3.75	45	35
		0.430	3.58	45	
0.020	*4.090	0.291	3.58		
		0.410	3.55		
		0.317	3.84		
0.781	0.078	0.390	3.62		
		0.460	3.58		
0.842	0.407	0.411	3.62	PCPA	
		0.305	3.58	ACPA	
		0.574	3.45	CPA	
		0.449	3.77	PCPA+CPA+JCPA	
		0.192	3.86	PCPA+JCPA	
		0.398	3.61	PCPA+ACPA	
0.391	0.742	0.439	3.68		
		0.388	3.59		
0.585	0.714	0.194	3.43	3	
		0.463	3.52	6	3
		0.443	3.63	10	7
		0.448	3.58	15	10
		0.353	3.69	15	
0.810	0.211	0.456	3.64		
		0.346	3.58	3	2
		0.415	3.63	3	
0.142	2.194	0.400	3.66		
		0.393	3.53		

$(0.05 \geq \alpha)$

*

(3B)

(Tukey)

(I) Education	(J) Education	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
deploma or less	B.A	.02903	.17988	.986	-.4002	.4583
	High Studies	-.26029	.19447	.378	-.7244	.2038
B.A	deploma or less	-.02903	.17988	.986	-.4583	.4002
	High Studies	-.28932(*)	.10146	.015	-.5314	-.0472
High Studies	deploma or less	.26029	.19447	.378	-.2038	.7244
	B.A	.28932(*)	.10146	.015	.0472	.5314

* The mean difference is significant at the .05 level.

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(240)

(4)

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.3

(240)

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.(0.69) (4.41) :

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() (76) :

(240) :

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1-3

(4)

0.69	4.41		.2 1
0.82	4.33		.3 2
0.83	4.09		.1 3
0.77	4.08		.2 4
0.77	4.08		.2 5
0.91	4.05		.2 6

...

0.89	4.01	()	.1 7
0.79	3.97		.2 8
1.05	3.91		.1 9
1.18	3.65		.1 10
0.88	4.07		

: 2-3 " (0.82) (4.33)
 (4.40) (5) (31) (4) (3.63)
 (0.74) "

) (2008 (Zimbelman, 1997) :
 SAS 82 (%81.4) (4.07)
 (5)

0.74	4.40		.31 1
0.63	4.24		.32 2
0.77	4.03		.35 3
0.85	4.01		.36 4

1.07	4.00	.33	5
1.25	3.06	.34	6
0.49	3.96		

(41) (0.67) (5) (34) (3.06)

" "

(4.31) (0.88) "

(%79.2) (0.49)

(6) (2.70) "

(39) "

(%79.2) (3.96)

:

:

(6)

(%80) (4.00)

:

(38)

(4.37)

3-3

(6)

0.67	4.37	.38	1
0.88	4.31	.41	2
1.03	4.29	.42	3
0.82	4.27	.37	4
1.03	4.27	.43	5
0.97	4.10	.46	6
1.02	4.08	.45	7
0.77	4.08	.40	9
0.93	3.99	.44	8
1.28	3.62	.47	10
1.29	2.70	.39	11
0.97	4.00		

(3.96) (240) : .3
(Grand (7) Mean) .
(.049) (%79.2)
(%78) (3.90) (240) (7)
(0.35) (240)
(%22)
(%22-%12)
(%81.4) (4.07)
(0.88)

(7)

(240)

0.88	4.07		1
0.49	3.96		2
0.50	4.00		3
0.35	3.90		

:

(240)

(3.90)

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(%78)

(240)

: .4

1-3

(240)

(8)

(0.05 ≥ α)

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(240)

(240)

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(8)

0.688	0.494	0.251	4.04	25	
		0.508	4.10	35 25	
		0.366	4.19	45 35	
		0.565	4.03	45	
0.870	0.139	0.435	4.20		

...

		0.499	4.08		
		0.480	4.10		
0.595	0.285	0.475	4.10		
		0.582	4.01		
0.709	0.588	0.442	4.09	PCPA	
		0.270	4.14	ACPA	
		0.252	4.40	CPA	
		1.272	4.10	PCPA+CPA+JCPA	
		0.000	4.10	PCPA+JCPA	
		0.566	4.02	PCPA+ACPA	
0.155	2.058	0.527	4.22		
		0.470	4.04		
0.615	0.670	0.318	4.01	3	
		0.512	4.26	6 3	
		0.537	3.98	10 7	
		0.370	4.07	15 10	
		0.531	4.12	15	
0.079	2.620	0.398	4.05		
		0.589	4.00	3 2	
		0.359	4.29	3	
0.479	0.505	4.76	4.12		
		5.11	4.04		

.(0.05 ≥ α)

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.(0.05 ≥ α)

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() (9)

(0.05 ≥ α)

() (9)

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(9)

0.714	0.456	0.506	4.03	25	
		0.554	3.87	35	25
		0.524	4.03	45	35
		0.436	3.96	45	
0.474	0.754	0.480	4.07		
		0.519	3.92		
		0.401	4.06		
0.813	0.056	0.492	3.96		
		0.518	3.92		
0.604	0.729	0.417	3.97	PCPA	
		0.465	3.90	ACPA	
		0.750	4.22	CPA	
		0.943	3.50	PCPA+CPA+JCPA	
		0.236	3.83	PCPA+JCPA	
		0.526	3.94	PCPA+ACPA	
0.975	0.001	0.511	3.96		
		0.491	3.96		
0.768	0.456	0.667	3.83	3	
		0.654	3.88	6	3
		0.413	3.90	10	7
		0.484	3.96	15	10
		0.464	4.04	15	
0.236	1.469	0.505	3.96		
		0.487	3.87	3	2
		0.473	4.10	3	
0.710	0.139	0.429	3.94		
		0.595	3.98		

:

3-3

$(0.05 \geq \alpha)$

()

(10)

(10)

0.199	1.586	0.573	3.76	25	
		0.490	3.86	35	25
		0.509	4.15	45	35
		0.520	3.97	45	
0.841	0.173	0.312	3.85		
		0.537	3.99		
		0.508	3.96		
0.797	0.066	0.513	3.98		
		0.566	3.94		
0.244	1.370	0.511	4.01	PCPA	
		0.474	3.52	ACPA	
		0.489	4.10	CPA	
		1.285	3.63	PCPA+CPA+JCPA	
		0.000	4.54	PCPA+JCPA	
		0.474	3.97	PCPA+ACPA	
0.839	0.041	0.402	4.00		
		0.552	3.97		
0.244	1.392	0.580	3.72	3	
		0.590	3.89	6	3
		0.505	3.86	10	7
		0.611	3.97	15	10
		0.413	4.13	15	
0.372	1.002	0.549	3.87		
		0.548	4.02	3	2
		0.401	4.05	3	
0.414	0.674	0.494	3.94		
		0.559	4.04		

() (10)
(0.05 ≥ α)

.4

(240)

: () (11)

(240) (0.05 ≥ α) (240)
 ()
 (0.05 ≥ α)

(11)

(240)

0.231	1.461	0.174	3.76	25	
		0.327	3.85	35 25	
		0.350	4.02	45 35	
		0.368	3.87	45	
0.531	0.639	0.276	3.90		
		0.366	3.87		
		0.302	3.98		
0.651	0.206	0.338	3.90		
		0.425	3.85		
0.770	0.507	0.342	3.91	PCPA	
		0.165	3.76	ACPA	
		0.240	4.01	CPA	
		0.986	3.77	PCPA+CPA+JCPA	
		0.018	4.11	PCPA+JCPA	
		0.367	3.87	PCPA+ACPA	
0.367	0.822	0.298	3.96		
		0.363	3.88		
0.397	1.033	0.238	3.73	3	
		0.360	3.88	6 3	
		0.385	3.83	10 7	
		0.385	3.83	15 10	
		0.376	3.83	15	
0.303	1.210	0.376	3.86		
		0.377	3.86	3 2	
		0.230	4.00	3	
0.755	0.098	0.344	3.91		
		0.344	3.88		

(%80)

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-1

(%46.5)

(PCPA)

-9

(%36)

(ACPA)

(240)

.(1)

-2

(%75.6)

(%78)

.(%24.4)

(%81.4)

-3

(%80)

(%64)

.(%36)

(%79.2)

-4

-10

(%72.4)

.(0.05 ≥ α)

-11

-5

(0.05 ≥ α)

(Tukey)

-12

(240)

-6

(%81.4)

-7

(%79.2)

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-1

-8

	.(240)			
	:	-6		
		-		-2
			(240)	
		(240)		
2008/12/15				-3
				-4
			(240)	
		(570)		-5
(2004 9)				
		2004		
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	2008		(240)	
		(240)		
			1998	
	.61-39 1 35			
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The Extent of Palestinian Auditors' Compliance of International Auditing Standards No. 240 Concerning Auditors' Responsibility for Detecting and Preventing Fraud: An Empirical Study

*Monther T. Moamani and Mo'ath Abu Al-Rub**

ABSTRACT

This study aims at identifying the views of the external auditors regarding their responsibility toward detecting fraud and error in Palestine, and to investigate the extent to which Palestinian Certified Public Accountants comply with International Auditing Standard No. (240) concerning their responsibility for detecting and prevention fraud. To achieve study goals, the researchers selected a sample of (104) auditors who are currently working in (81) audit firms in West Bank out of a population of (180) auditors. Eighty six questionnaires were retrieved with an (83%) response rate.

The findings revealed that Palestinian auditors are well aware to their responsibility of detecting fraud and error with an (72.4%) compliance rate. In addition, the results showed significant differences in the respondents' perceptions of their responsibility to detect and prevent fraud at (0.05) level of significance. This difference was due to academic qualification in favor of high studies' degree (vs. Bachelor and diploma) degree holders. The findings further revealed that Palestinian Certified Public Accountants adherence to the International Auditing Standard No. (240) with an (78%) rate. Furthermore, no significant statistical differences (at $\alpha \leq 0.05$) were detected regarding other demographic variables of the sample of the study.

Keywords: Fraud, Error, International Auditing Standards, International Standard on Auditing No. 240, Accounting, Auditing, Auditors, Palestine.

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