

Six Sigma
(67)
(67)
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(0.05)

SIX SIGMA :

Six Sigma

Lazarus &)

.(Stamps, 2002: 27

2012/10/23

2012/1/29

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.		Breyfogle,)	
			.(1999
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)			
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.($\alpha \leq 0.05$)			
	.2		.3
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(			.4
.($\alpha \leq 0.05$)			
	.3		.5
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.($\alpha \leq 0.05$)			
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.($\alpha \leq 0.05$)			
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(1994 :250).

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$(\alpha \leq 0.05)$.

(2008 :47).

(1999 :

(640

(1994 :

(5.

(2009 :16).

(2000 :181)

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(1994 :250).

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(Enron)

(Arena, et al, 2006: 275).

%60

Hillison,) 1999

(1999: 351.

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Auditing
Operational

:

Financial

Auditing (347 :2006)
 (102 :1998)
 Special Assignments Audit
 (346 :2006) :

SIX SIGMA

Total Quality

Management (348 :2006) :

.(Harry, 2003: 33)

(Motorola) :

)
 (SO GOOD)

.(104 :1998)

(Breyfogle, 1999: 1)

"Conformity to Requirements"

(Paul, 1999: 15)

3.4)
 Defects Per Million (DPOM) Opportunities (103 2008)
 (28 2006)

(99.99966)

Wooderd, 2005:) .6 :

(229

Lazarus & Stamps,)

(2002: 27

DMAIC

Definition,) DMAIC

Measurement, Analysis, Improvement,
(Controlling

SIX SIGMA

(Pande & Holpp, 2002: 14-16)

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Eckes,) :

:(Pande & Holpp, 2002, 14-16 2001: 43

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DFSS : .3

DFSS

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 " (2007) -
 Six Sigma
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Six Sigma

Six Sigma

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Using Design " (Joseph,2005) -
 for Six Sigma to Design an Equipment Depot
 DFSS "at A hospital
 Design for six sigma
 Six Sigm

- ."Sector in Qatar
Six Sigma
- ." (2009)
Six Sigma
." .73
- ." (2003) -
."
- ." (120) .SPSS
(310)
- Six Sigma
- ." (2010) -
Six Sigma
." Sigma
Six Sigma
- 3.4
- ."
(Salaheldin & Abdelwahab, 2010) -
Six Sigma Practices in the Banking "

Internal " (Arena,et..al,2006) -
audit in Italian organizations : A multiple case
."study

The role " (Gerrit Sarens,2007) -
of internal auditing in corporate governance
qualitative and quantitative insights on the
."influence of organizational characteristics

K

Using Six " (Peter & Jan,2005) -
."Sigma to Improve The Finance Function

Six Sigma

31.7 109.3

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A Six Sigma " (Aghili, 2009) -

"Approach to Internal Audits

Six Sigma

DAMIC

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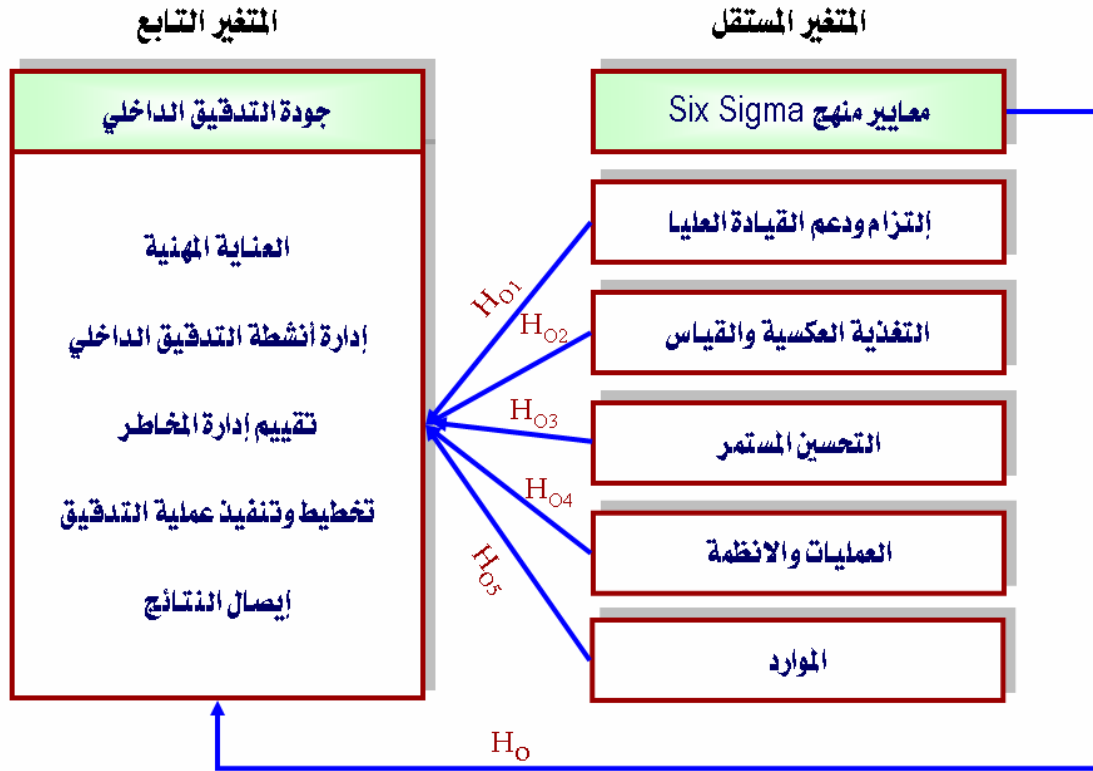
Six Sigma

(Convenience Sample)

(100) (20) (73) (67) (%73) (%92) (1)

(1)

%					
% 19.4	13	14	20		1
% 13.4	9	11	20		2
% 22.4	15	15	20		3
% 22.4	15	17	20		4
% 22.4	15	16	20		5
%100	67	73	100		



(1)

(%3))
 (%28)
 (%3) ((2010: 23-35 Salaheldin & Abdelwahab)
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 .
 . (2009: 40 Aghili)
 (%87)
 (%7)
 (%6) (2)
 (%54) (%46)
 (%92) .
 49 30 (%85)
 . 50 (% 8)
 (% 94) (%12)
 15 5 (%3)
 (% 6)
 . 16 (%66)

:(2)

(%)				
36	24	30		1
43	29	39 – 30		
13	9	49 –40		
8	5	50		
85	57			2
12	8			
3	2			
66	44			3
3	2			
28	19			
3	2			

(%)				
45	30	5		
48	32	10 6		4
1	1	15 11		
6	4	16		
6	4			
7	5			5
87	58			
48	32			
52	35			6
34	23			
66	44			7
22	5	CPA		
30	7	CMA		8
39	9	JSPA		
9	2	CA		

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:(3)

t

		Sig*	"t"			
	2	0.000	11.554	0.89	4.25	
	5	0.000	9.227	0.85	4.01	
	1	0.000	11.572	0.83	4.34	
	4	0.000	12.229	0.74	4.03	
	8	0.000	5.929	1.00	3.83	
	10	0.000	5.072	0.97	3.66	
	9	0.000	5.738	0.84	3.78	

		Sig*	"t"			
	7	0.000	8.204	0.72	3.91	
	6	0.000	11.426	0.77	3.99	
	3	0.000	12.728	0.84	4.08	

(3).

(t)

(1.667) ($\alpha \leq 0.05$)

(t)

.8

Six

(3)

Sigma

.9

:

.1

.10

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(4).

(4)

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.6

.7

Sigma		
3.282		1
3.408		2
3.282		3
3.282		4
3.282		5

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(4)

,Sigma (

(4) .(3.282)
 (5) ()

(5)

.(3.408) Sigma

4 3 ()
 (4) 3.282 (5) (66.800) (8.200)
 .(%93.32) (%99.18)

4 (5) (4)

(5)

1.042	3.125	100 52	100 52	0	200 933
1.083	3.25	100 40	100 40	0.125	450 915
1.125	3.375	400 30	400 30	0.25	400 894
1.167	3.5	700 22	700 22	0.375	700 869
1.208	3.625	800 16	800 16	0.5	300 841
1.25	3.75	200 12	200 12	0.625	200 809
1.292	3.875	800 8	800 8	0.75	400 773
1.333	4	200 6	200 6	0.875	050 734
1.375	4.125	350 4	350 4	1	500 691
1.417	4.25	000 3	000 3	1.125	650 645
1.458	4.375	050 2	050 2	1.25	700 598
1.5	4.5	300 1	300 1	1.375	750 549
1.542	4.625	900	900	1.5	000 500
1.583	4.75	600	600	1.625	250 450
1.625	4.875	400	400	1.75	300 401
1.667	5	230	230	1.875	350 354
1.708	5.125	180	180	2	500 308
1.75	5.25	130	130	2.125	950 265
1.792	5.375	80	80	2.25	600 226

1.833	5.5	30	30	2.375	800 190
1.875	5.625	23.4	23.4	2.5	700 158
1.917	5.75	16.7	16.7	2.625	300 130
1.958	5.875	10.1	10.1	2.75	600 105
2	6	3.4	3.4	2.875	550 84
			1	3	800 66

:

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(

:

 $(\alpha \leq 0.05)$

(6)

Sig*	T	B	Sig*	DF	F	(R ²)	(R)	
0.041	2.091	0.172						
0.033	2.175	0.223		5				
0.072	1.830	0.158	0.000	61	30.049	0.705	0.839	
0.589	0.530	0.050						
0.000	3.785	0.250		66				

 $(\alpha \leq 0.05)$

*

(6)

R

R²
 $(\alpha \leq 0.05)$

(0.839)

(0.705)

(0.705)

...

:
) (0.223) (0.172) β
 ((0.158)
 (0.250) (0.050)
 (0.05)

(0.172)
 (0.158) (0.223)
 (0.250) (0.050)
 F
 : .($\alpha \leq 0.05$) (30.049)

(7)

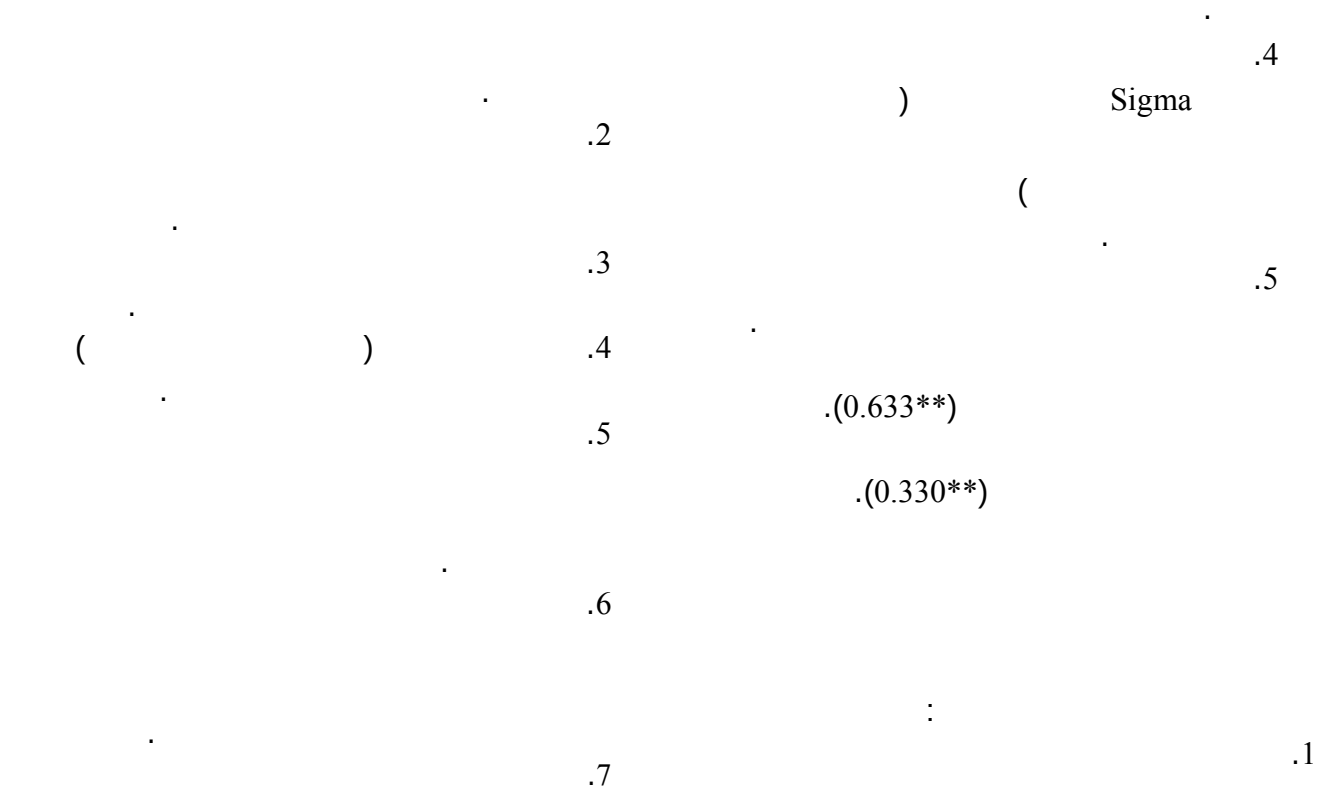
Sig**	t	B	Sig*	DF	F	(R ²)	(R)	
0.000	7.168	0.575	0.000	1	51.381	0.434	0.659	
				65				
				66				
0.000	9.601	0.658	0.000	1	92.178	0.586	0.766	
				65				
				66				
0.000	5.735	0.503	0.000	1	32.892	0.329	0.574	
				67				
				68				
0.000	5.836	0.597	0.000	1	34.060	0.337	0.581	
				67				
				68				
0.000	7.434	0.472	0.000	1	55.258	0.452	0.672	
				67				
				68				

($\alpha \leq 0.05$)

*

(0.329)	R^2	(0.05)	(7)
(0.329)			
(0.503) β		:	
(0.503)		:	
(32.892) F			
$(\alpha \leq 0.05)$			
:		$(\alpha \leq 0.05)$	(0.659) R
		(0.434)	R^2
			(0.434)
			(0.575) β
(			
$\alpha \leq)$	(0.581) R	(0.575)	
(0.337) R^2	(0.05)	(51.381) F	
	(0.337)	$(\alpha \leq 0.05)$	
(0.597) β		:	
(0.597)			
(34.060) F		$\alpha \leq)$	(0.766) R
$(\alpha \leq 0.05)$		(0.586)	R^2
:			(0.05)
			(0.568)
			(0.658) β
)			
(		(0.658)	
$(\alpha \leq 0.05)$	(0.672) R	(92.178) F	
(0.452) R^2		$(\alpha \leq 0.05)$	
	(0.452)	:	
(0.472) β			
		$\alpha \leq)$	(0.574) R

[illegible]



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" (1998)

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.133 – 104 :

" (1994)

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.43 – 5 :32

Six " (2009)

Sigma

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" (2005)

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" (2003)

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Six Sigma " (2007)

- " .370 – 342 :
(2008)
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- " .673 662 :
(2008)
- " :**Six Sigma**"
(2006)
- " (2006)
- " (1994)
- " (2000)
- " (2009)
- " (2006)
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Using Six Sigma Methodology in Controlling Internal Auditing Quality(A Field Study on Award Winning Quality and Excellence Private Hospitals in Amman Governorate

Sina Al-Rawi, Abed Al-Nasir Noor, and Mohammad Al-Nuami

ABSTRACT

This study aimed at using Six Sigma Methodology in controlling Internal Auditing Quality on award-winning quality and excellence private hospitals in Amman Governate. The researchers designed a questionnaire, consisting of (67) items to gather the primary data from the study sample which is consisted of (67) individuals. The main conclusions of the study were:

There is a significant impact to Six Sigma Criteria (commitment and support of top leadership; feedback and measurement; continuous improvement; processes and systems and human resources) on quality of internal audit (professional care; managing the activities of internal audit; risk management evaluation; planning and implementation of the audit process; delivery of output) in Award Winning quality and excellence private hospitals in Amman Governate at level (0.05). The main recommendations of the study were: showing more interest in the concept of Six Sigma concept and confirming the possibility of its use in hospitals due to its importance in reducing medical errors and improving the quality of services provided which are commensurated with the expectations of clients.

KEYWORDS: Six Sigma Methodology, Qualities of Internal Auditing, Private Hospitals.