

(661)

(%98.7)

(153)

(%23)

)

(

(2006)

)

.(14 2010

(Arens & et al , 2012)

1" Peer Review"

Peer Review *

.2012/10/18

2012/4/8

- (
المهنية
- American Institute of Certified " (AICPA)
"Public Accountants
Audit Quality
- (2004).
- Accounting and Auditing)
Organization of the Gulf Cooperation Council
(Countries
Saudi Organization for Certified Public)
(Accountants
- (2006).
- (AICPA)
- 1977
(AICPA
.Peer Review Program, 2010)

:(8)

(2009)

:(9)

:(10)

على

:(11)

:

:(12)

:

:(1)

:(13)

:(2)

:(3)

:(4)

:(5)

()

:(6)

:(7)

(SPSS)

(Statistical Package for Social Sciences)

(T-Test)

.(ANOVA)

.(Mozier, 2009)

(661)

(%98.7)

()

(%23)

:

$$N = M$$

$$1+2(e) \times (1-M)$$

$$/ 661 \quad 153 = 4 / 661 =$$

$$\%23.15 = 153$$

:

e

= M

= N :

=

:

.(Pflugrath, et al, 2007)

.

.(2008)

(AICPA)

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.1991

:

:(Ash, 2003)

-

Morrison,)

(2009

(326)

:

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:

(Poel, 2009)

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(4638)

13

.

.

(64.6 %)

(Ismail & et at, 2008)

(Dang, 2004)

(Brown, 2000)

(703)

.(1994-1992)

(2006)

(1994)

(126)

(80.20 %)

)

(74.4 %)

(

(21)

(1993)

(%79-%60)

(3)

(SPSS)

(10)

(%100-%80)

(%79-%60)

(%59-%40)

(ANOVA)

:(1)

11.1	17			1
9.2	14			
28.8	44	()		
37.3	57			
13.7	21	()		
100.0	153			
82.4	126			2
0	0			
9.8	15			
2.6	4	()		
5.2	8			
100.0	153			

5.2	8	10		3
0	0	10 5		
0	0	5 2		
94.8	145	2		
100.0	153			
25.5	39			4
16.3	25			
23.5	36			
34.6	53			
0	0			
0	0			
0	0			
0	0			
100.0	153			

(23.5)

(1)

.(%34.6)

(%37.3)

(%28.8)

(%9.2) ()

(%11.1)

(%82.4)

(%94.8)

(T-test)

حضرُوا

.(0.05)

- (%25.5)

" :

حضرُوا

."

(%16.3)

:

" : (1)

:

" .

(1)

(2)

	3	0.70	4.42		1
	4	0.66	4.29		2
	2	0.45	4.72		3
	1	0.50	4.74		4
		0.49	4.58		

" : (2)

(2)

"

(4.29)

(4)

(4.74 – 4.29)

.(0.66)

"

"

.(3)

(0.50)

(4.74)

	(t)	(t)	Ho1 (1)		(3)
(sig)	(t)	(t)			
0.000	0.67	27.22	0.49	4.58	
			-	3.5	

(t) (3)
 = (sig) (t)
 Ho1 : Ha1
 0.05 > 0.000

(4) : (2)

(2)	(4)				
1	0.74	4.16			1
3	0.94	3.90			2
4	1.14	3.51			3
2	0.93	3.95			4
	0.68	4.06			

(4)
 (4.16) (1) (4.16 - 3.51)
 (3) (0.74)

.(5)

"

.(1.14)

(3.51)

	(t)	(t)	Ho2 (2)		(5)
(sig)	(t)	(t)			
0.000	0.67	10.22	0.68	4.06	
			-	3.5	

(5)

(t)

(t)

."

0.05 > 0.000 = (sig)

Ha2

Ho2

(6)

.

:

" : (3)

	(3)			(6)	
	1	0.69	4.48		1
	2	0.98	4.33		2
	4	1.13	3.63		3
	5	1.28	3.16		4
	3	0.81	4.00		5
		0.63	4.24		

(6) " .
 (3.16) (1.28) .
 (1) (4.48 -3.16)
 (t) (7) " .
 = (sig) (t) (t)
 Ho3 0.05 >0.000 (4.48) " .
 : Ha3 (4) (0.69) " .

(t)		Ho3 (3)		(7)	
(sig)	(t)	(t)			
0.000	0.67	14.42	0.63	4.24	
			-	3.5	

" : (4)

.
 (8) " .
 :

(4)		(8)		
	3	0.69	3.91	1
	2	0.79	4.10	2
	1	0.69	4.46	3
		0.53	4.18	

(3) (4.46 -3.91) (8)
 "

(3.91)

.(0.69)

"

(4.46)

"

(1)

(0.69)

.(9)

"

(t)

Ho4 (4)

(9)

(sig)	(t)	(t)			
0.000	0.67	15.91	0.53	4.18	
			-	3.5	

(t)

(9)

."

= (sig)

(t)

Ho4

0.05 >0.000

Ha4

(10)

:

" : (5)

(5)

(10)

	1	0.68	4.24		1
	2	0.87	4.18		2
	3	0.79	3.57		3
		0.62	3.90	.() () ()	

"

(10-3)

(4.24)

"

(1)

(4.24 – 3.57)

(0.68) (3) (3.57) (0.79).
 " () ()
 ()
 (11).

(t)		Ho5 (5)		(11)	
(sig)	(t)	(t)			
0.000	0.67	8.08	0.62	3.90	
			-	3.5	

(t) (11)
 = (sig)
 Ho5 (t)
 0.05 > 0.000
 Ha5
 :
 (12)
 : (6)

(6)		(12)		
	3	0.49	4.38	1
	2	0.55	4.43	2
	1	0.49	4.58	3
		0.42	4.48	

(4.58 – 4.38) (12)
 " (3)

...

"
 .(0.49) (4.38) "
 (4.58)
 .(13) " (1) (0.49)

(t)		Ho6 (6)		(13)	
(sig)	(t)	(t)			
0.000	0.67	29.08	0.62	4.48	
			-	3.5	

(13)
 ."
 (t) (t)
 0.05 > 0.000 = (sig)
 : Ha6 Ho6

(14)

":(7)

(7)		(14)			
	1	0.68	4.46		1
	2	0.64	4.27		2
	3	0.62	4.23		3
		0.55	4.35		

(14)

(1) (4.46 -4.23)

"

"

.(0.62)

(4.23)

"

(0.68)

(4.46)

.(15)

"

(3)

(t)

Ho7 (7)

(15)

(sig)	(t)	(t)			
0.000	0.67	19.11	0.55	4.35	
			-	3.5	

(t)

(15)

."

= (sig)

(t)

Ho7

0.05 >0.000

Ha7

(16)

:

":(8)

(8)

(16 -3)

	1	0.87	4.24		1
	2	0.59	4.20		2
	3	0.73	4.10		3
		0.65	4.17		

(16)

" (1) (4.24 – 4.10)
 .(0.73) (4.10) "

.(17) (0.87) (4.24)
 " (3)

(t) Ho8 (8) (17)

(sig)	(t)	(t)			
0.000	0.67	12.87	0.65	4.17	
			-	3.5	

(17)

."

(t) (t)

0.05 > 0.000 = (sig)

Ha8

Ho8

:

(18)

:

" : (9)

(9)

(18 -3)

	2	0.91	3.96		1
	3	0.80	3.76		2
	1	0.75	4.12	.(QCM)	3
		0.70	4.04		

(3.76) (18)

(0.80)

(3) (4.12 -3.76)

(t) (t) (19) "

0.05 > 0.000 = (sig) "

Ha9 Ho9 (4.12)

:

(2) (0.75)

"(QCM)

(t)		Ho9 (1)		(19)	
(sig)	(t)	(t)			
0.000	0.67	9.48	0.70	4.04	
			-	3.5	

":(10)

(20) ."

:

(10)				(20)	
	2	0.86	3.95		1
	3	0.81	3.90		2
	1	0.56	4.25		3
		0.61	4.10		

(20)

(1) (4.25– 3.90)
 " "
 .(0.81) (3.90)
 " "
 .(21) (0.56) (4.25)
 " (2)

	(t)	(t)	Ho10 (10)		(21)
(sig)	(t)	(t)			
0.000	0.67	12.18	0.61	4.10	
			-	3.5	

(21)
 . "
 (t) (t)
 0.05 > 0.000 = (sig)
 : Ha10 Ho10

(22)
 :

" : (11)

(11)				(22)	
	3	0.55	4.39		1
	2	0.50	4.43		2
	1	0.55	4.51		3
		0.45	4.45		

(22)

" (4.39) (3) (4.51 -4.39)
 " (0.55)
 (1)
 (1) (0.55)
 (23)

(t)		Ho11 (11)		(23)	
(sig)	(t)	(t)			
0.000	0.67	26.31	0.45	4.45	
			-	3.5	

" : (12) (23-3)
 (t) (t)
 0.05 > 0.000 = (sig)
 Ha11 Ho11
 " :

(24)

(12) (24)

	3	1.30	3.43		1
	1	0.56	4.74		2
	2	0.59	4.63		3
		0.70	4.03		

" (1) (0.56) (24)

" (4.74 -3.43)
 .(1.30) (3.43) " (2)

.(25) (4.74)

(t)		Ho12 (12)		(25)	
(sig)	(t)	(t)			
0.000	0.67	9.35	0.70	4.03	
			-	3.5	

.(25)
 ."
 (t) (t)
 0.05 >0.000 = (sig)
 Ha12 Ho12
 (26)

:

" :(13)

(13)		(26)		
	3	0.47	4.31	1
	1	0.54	4.40	2
	4	0.58	4.24	3
	2	0.76	4.39	4
		0.50	4.35	

(0.54) (4.40) (26)
 " (3)

(4.40 – 4.24)

" (2)

(0.58) (4.24)

(27) "

(t) Ho13 (13) (27)

(sig)	(t)	(t)			
0.000	0.67	21.26	0.450	4.35	
			-	3.5	

(27)

" : (t) (t)
 0.05 > 0.000 = (sig)
 : Ha13 Ho13

(28) ،"

(28)

Sig	df	β	F	R^2	R	
0.000	13	0.255	55.535	0.839	0.916	
	139					
	152					

(28)

R

(4.48 -3.16)

($\alpha \leq 0.05$)
(0.839)

(0.916)
(0.839) R2

.

.4

"

(0.255) β

(4.46 -3.91)

"

:

.

.5

:

(4.24 - 3.57)

:

.1

.

.6

.(2)

(4.74 - 4.29)

(4.58 - 4.38)

.

.2

.

.7

(4.16 - 3.51)

(4.46 -4.23)

.

.3

.

(4.74) .8

.13 (4.24 - 4.10)

(4.40 – 4.24)

.14 .9

$$R^2 = 0.916, \quad \text{Adjusted } R^2 = 0.839, \quad F(1, 10) = 3.76, \quad p = 0.076 \quad (4.12)$$

.10

(4.25– 3.90)

.1

.11

$$(4.51 \text{ } -4.39 \text{ })$$

.2

.12

.3

-3.43)

	2005		2010	
	-			
	-		.14	13
	1			84-83
.3			2009	
2004			.18-16	80-79
:			2009	
.				
	2007			
		2007		
			:	
	2004			
		-921:	1	22
				.955
			2008	
"	2006			
"				
.				
"	2004			2006
"		.12	:	
			2006	
"				
" :	570			
. 2006			1994	
2006				
:				
				2004
.415- 390				
		.441		

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Impact of Applying Peer Review Standards on Audit Firms' Quality

Afaf Eshaq Abu Zerr and Hazem Mohammad Taha

ABSTRACT

The study aims at evaluating audit firms' quality according to the peer review standards adopted by the American Institute of Certified Public Accountants (AICPA) by clarifying the peer review standards and the impact of the adoption of these standards by the audit firms' on Jordan. The population of the study consists of all employees of the audit firms located in Amman, totaling (661) employees of licensed audit firms and offices, i.e. (98.7%) of the licensed firms in Jordan. A random sample of (23%) of the study population was selected, totaling (153) employees. A questionnaire was designed as a tool for collecting data. The results showed a significant impact for all thirteen audit firms' review standard (general considerations, organizing the system or engagement review team, qualifying for service as a peer reviewer, performing system reviews, reporting on system reviews, performing engagement reviews, reporting on engagement reviews, administering peer reviews, fulfilling peer review committee and report acceptance body responsibilities, accepting system and engagement reviews, cooperating in a peer review, publicizing peer review information, peer reviewers' performance and cooperation) on improving the quality of the auditing process in the Jordanian firms despite the fact that these standards not adopted and applied in Jordan.

KEYWORDS: Peer Review Standards, Review of Audit Firms, Quality of Audit Firms.