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(JCPA : Jordan Certified Public Accountant

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.(ANOVA One Way)

(JCPA)

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1985

(32)

2003 (73)

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jhumidat@hotmail.com
bmaali@uop.edu.jo

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a.daher@ju.edu.jo

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Charron and)

(Lowe, 2009, p.143

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CPA)

2004 (Exam

Weidman, ; Lasch, 2005)

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(Freear, 1982) 1882
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(CPA : Certified Public Accountant)
(Fleming et al., 2004, p.61) 1917

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The Institute of)
(Chartered Accountants in Scotland, 2010, p.2

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(CPA) (al., 2007)
 Buchholz and Kass, 2011: .(Boyd et al, 2009, p.85)
 (Allen and Woodland, 2006)
 Titard and)
 Russell ,1989; Brahmasrene and Whitten,
 .(2001
 (AAA, 1962 and 1972) 1972 1962
 AICPA Board of Examiners ,) 2008
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 (AAA)
 1962 American Accounting Association
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 1976
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 76 .Accountant Arens and)
 633 ; (Charron Bierstaker et al.,2004 ; Elder,2006
 and Lowe,2009
 Boyd et al., 2009; Peek et)

(Kearns, 2012)
(Welch et al., 2010)

(AAA, 1976)
2008

(AICPA)

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(Word Processing) 460 (CPA)
(Hardware) 2000
(Cory and Kimberly, 2012) 71 23)
Cory and Kimberly .(
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(Welch et al., 2010) AICPA Board) (Simulations)
(EExcel) 1998 .(of Examiners, 2008
(Word Processing) Bailey
(Ulrich et al. 2011) (CPA)
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Bailey et al,)
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2012 Kearns
(Cory and Huttenhoff, 2011)
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% 66.67
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%		%		%		
%11.11	2	%7.5	3	0	0	-
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%16.67	3	%12.5	5	%18.18	4	-
%5.55	1	%2.5	1	%81.82	18	-
80	18		40		22	
%77.78	14	% 85	34	%100	22	
%16.67	3	%12.5	5	0	0	
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								:) -:(_____ _____ -: _____	
.94266	4.1500	.85749	4.1667	.93233	4.0500	1.04135	4.3182		1
.95599	3.8500	1.02899	4.0000	.88252	3.8750	1.04135	3.6818		2
1.12621	3.6500	.92178	3.5556	1.24009	3.4750	.99892	4.0455		3
.99492	3.8500	.97014	3.6667	.95407	3.7500	1.05272	4.1818		4
.70250	4.6125	.87820	4.2222	.53048	4.7750	.72673	4.6364	) IFRSs (&IASs	5
1.11803	3.6250	1.24853	3.1667	1.02657	3.8500	1.09801	3.5909		6
1.08784	3.7375	1.20049	3.1667	.93233	3.9500	1.13961	3.8182	.	7
0.98973	3.92500								

1.02346	3.8750	1.30859	3.7778	.85297	3.8750	1.09010	3.9545		8
1.07555	3.2125	.97014	3.0000	1.06699	3.3000	1.19251	3.2273		9
.92470	3.9250	.84984	3.6111	.90441	3.9500	.99021	4.1364		10
1.08354	4.1250	.82644	4.2778	.89120	4.2250	1.50036	3.8182		11
1.10515	3.2375	.96338	3.1111	1.09895	3.1500	1.22474	3.5000		12
1.33692	3.9000	1.46082	3.6111	1.46563	3.8250	.88273	4.2727		13
1.09155	3.7125								
.92470	3.9250	.96338	3.8889	.78446	4.0000	1.13961	3.8182		14

								.	
.91877	3.9375	.93760	3.9444	.87560	3.9500	1.01929	3.9091		15
.88447	3.9500	.87260	3.9444	.90263	3.8250	.85280	4.1818		16
1.18535	3.7500	1.28338	3.6667	.91952	3.7750	1.54093	3.7727		17
1.17940	3.6625	1.37199	3.3333	1.09895	3.6500	1.13294	3.9545		18
.97565	3.6000	.87820	3.7778	1.03651	3.4500	.93513	3.7273		19
1.01601	3.4250	1.12749	3.2778	1.13228	3.5000	.66613	3.4091		20
.89972	3.4750	1.09813	3.1667	.90582	3.5000	.64633	3.6818		21
1.03659	3.8375	1.04319	3.8333	1.00639	3.7500	1.11270	4.0000		22
1.0023	3.7292								

								: _____	
.87728	4.2000	.90025	4.1111	.92819	4.1000	.73855	4.4545		23
1.06854	3.8500	.90025	4.1111	1.16327	3.6750	.99892	3.9545		24
.89972	3.9750	.75840	4.1111	.93918	3.8000	.90692	4.1818		25
								:	

.95591	3.8125	.84017	3.6667	.95407	3.7500	1.04550	4.0455		26
1.04934	3.6125	1.03690	3.6111	1.06187	3.5250	1.06600	3.7727		27
1.13377	3.4250	1.13759	3.3333	1.09895	3.3500	1.21677	3.6364		28
1.09775	3.9000	1.33456	3.6111	.86380	4.1500	1.21052	3.6818		29
1.0118	3.8250								
								:	
.94668	4.2000	.78591	4.1667	.89299	4.3500	1.13294	3.9545	:	30
.87692	4.1250	.99836	4.0556	.85297	4.1250	.85280	4.1818		31
.88509	4.3375	1.02262	4.1111	.81019	4.4000	.90812	4.4091		32
0.9029	4.2208								
								:	
.89690	4.1750	.75190	4.2778	.92819	4.1000	.97257	4.2273		33

1.12255	4.0750	.84984	4.3889	.98189	4.1000	1.47783	3.7727		34
.84109	4.3375	.85559	4.4444	.76753	4.2250	.96250	4.4545		35
.84858	4.1625	.89479	4.2778	.73554	4.1500	1.01929	4.0909		36
								)	
.92230	4.1000	1.36722	3.8889	.74421	4.1000	.76730	4.2727	(	37
1.05775	3.9125	1.02262	3.8889	1.11832	3.9250	1.01929	3.9091		38
1.10350	3.8500	1.02899	3.6667	1.22762	3.9250	.94089	3.8636		39
1.13454	3.5625	1.02899	3.6667	1.32045	3.5000	.85407	3.5909		40
1.15828	3.5125	1.04319	3.5000	1.33973	3.5000	.91168	3.5455		41
1.10808	3.7500	.87820	3.7778	1.19588	3.8250	1.14056	3.5909		42
1.05062	4.1000	1.33945	3.5000	.96609	4.3000	.75162	4.2273		43
1.01500	3.7875	.98352	3.4444	1.04237	3.8750	.97145	3.9091		44
1.12396	3.9500	1.06027	3.7778	1.29075	4.0250	.84387	3.9545		45

.95963	4.1250	.97014	3.6667	1.03155	4.2500	.70250	4.2727		46
1.13342	3.7375	.91644	3.6111	1.28477	3.8750	1.00755	3.5909		47
1.04934	3.3875	.87260	2.9444	1.16685	3.6500	.82703	3.2727		48
.90568	4.3000	.87820	4.2222	.93370	4.5000	.81650	4.0000		49
.94935	4.1000	.90749	4.0000	.92819	4.1000	1.05272	4.1818		50
1.36410	3.2500	1.20049	3.5000	1.67160	3.0250	.67098	3.4545		51
21.039	403.90								
1.0203	3.8613								
								:	
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								(	
1.04873	3.9625	.85559	3.5556	1.07537	4.1500	1.09010	3.9545		52
1.19704	3.6000	1.22741	3.2778	1.16987	3.6250	1.22032	3.8182		53
1.02005	4.1500	1.17851	3.7222	.94868	4.3500	.94089	4.1364		54
1.07555	3.5875	1.15045	3.1667	1.11401	3.7000	.88273	3.7273		55
1.14184	3.7500	1.18266	3.1111	1.21529	3.9000	.75593	4.0000		56
1.12621	3.3500	1.15045	2.8333	1.17642	3.5250	.91168	3.4545		57
1.14950	3.2875	.92355	2.8333	1.25856	3.5750	.99021	3.1364		58
1.08354	3.6250	1.24328	3.3889	1.17642	3.7250	.72673	3.6364		59
1.13377	3.0750	1.16175	2.9444	1.23517	3.2500	.88884	2.8636		60
1.29355	2.8125	.94281	2.7778	1.35495	3.1000	1.32328	2.3182		61
.95434	4.4750	.60768	4.3889	1.08575	4.5250	.96250	4.4545		62
								()	
1.13342	3.8625	.75190	3.7222	1.34331	3.8750	.99892	3.9545		63
1.1131	3.6281								

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		(5)
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-(5)		
.05		
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	" "	-(5)
		) .05
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	.(3) (.315	
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	•	.05
	•	)
	. (12) (.87)	:
) (.308)	•	(9) (.381
	•	(12) (.069)
	.(28) (.137)	
	•	" "
	•	.(48
. (40) (.213)		
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.(41) (.135)		(.525)
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	•	(58)
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.05 (60) (.463) .05
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.000	5.772	.000	6.000	.002	3.498	.000	5.937		1
.001	4.123	.000	6.000	.004	3.215	.006	3.071		2
.020	2.557	.217	1.327	.315	1.030	.000	4.909		3
.010	2.915	.081	1.964	.006	3.071	.000	5.266		4
.000	5.905	.000	7.236	.000	17.019	.000	10.561	)	5
								(	
								IFRSs & IASs	
.579	.566	.032	2.535	.001	4.006	.020	2.524		6
								.	

.564	.589	.007	3.498	.000	4.983	.003	3.367		7
								:	
.022	2.522	.001	5.014	.000	4.170	.001	4.107		8
1.000	.000	.010	3.280	1.000	.000	.381	.894	:	9
.007	3.051	.011	3.207	.000	5.896	.000	5.383		10

.000	6.560	.041	2.377	.000	7.372	.018	2.558		11
								.	
.631	.489	.279	1.152	.870	-.165	.069	1.915	.	12
.094	1.775	.427	.832	.023	2.453	.000	6.763	.	13

.001	3.915	.000	6.000	.000	6.199	.003	3.367	.	14
.001	4.274	.004	3.873	.000	5.257	.000	4.183	.	15
								.	
.000	4.592	.011	3.207	.000	4.305	.000	6.500		16
.042	2.204	.001	5.014	.002	3.464	.029	2.352		17
.317	1.031	.051	2.250	.018	2.560	.001	3.952		18

.002	3.757	.001	4.583	.024	2.434	.002	3.648		19
.311	1.045	.520	.669	.031	2.318	.009	2.881		20
.528	.644	.005	3.674	.047	2.109	.000	4.948		21
.003	3.389	.025	2.689	.003	3.306	.000	4.215		22

								: _____	
.000	5.236	.000	6.708	.000	5.896	.000	9.238		23
.000	5.236	.011	3.207	.004	3.266	.000	4.482		24

.000	6.216	.001	4.714	.002	3.464	.000	6.112	:	25
								.	
.004	3.367	.343	1.000	.000	4.125	.000	4.690		26
.023	2.500	.081	1.964	.095	1.748	.003	3.400		27
.231	1.243	.309	1.078	.308	1.045	.023	2.453		28
.069	1.943	.000	6.091	.000	5.066	.015	2.642		29
								:	
.000	6.298	.009	3.343	.000	7.278	.001	3.952	:	30
								.	

.000	4.486	.004	3.857	.000	6.623	.000	6.500		31
.000	4.610	.001	4.714	.000	10.164	.000	7.278		32
								.	
								:	
.000	7.210	.007	3.498	.000	5.161	.000	5.919		33
.000	6.934	.000	6.332	.001	3.846	.023	2.453		34
.000	7.163	.000	6.091	.000	5.896	.000	7.088		35
.000	6.059	.000	6.000	.000	5.700	.000	5.020		36
								)	
.013	2.758	.004	3.873	.000	7.505	.000	7.780	(	37
.002	3.688	.153	1.562	.001	3.813	.000	4.183		38

.014	2.749	.153	1.562	.004	3.250	.000	4.305		39
.014	2.749	.423	.840	.213	1.283	.004	3.245		40
.058	2.034	.541	.635	.135	1.555	.011	2.806		41
.002	3.757	.095	1.868	.030	2.324	.024	2.430		42
.132	1.584	.081	1.964	.000	8.101	.000	7.659		43
.072	1.917	.273	1.168	.000	5.066	.000	4.389		44
.006	3.112	.735	.349	.000	6.384	.000	5.306		45
.010	2.915	.137	1.633	.000	10.168	.000	8.498		46
.012	2.829	.496	.709	.001	3.918	.012	2.751		47
.790	-.270	.832	.218	.003	3.400	.137	1.547		48
.000	5.905	.095	1.868	.000	13.891	.000	5.745		49
.000	4.675	.273	1.168	.000	8.399	.000	5.266		50
.095	1.767	.413	-.859	.706	.383	.005	3.177		51
								:	
								)	
								(	

.014	2.755	.239	1.260	.000	8.523	.001	4.107		52
.350	.960	.299	1.103	.024	2.430	.005	3.145		53
.019	2.600	.063	2.121	.000	8.632	.000	5.665		54
.547	.615	.153	1.561	.010	2.832	.001	3.864		55
.695	.399	.095	1.868	.003	3.356	.000	6.205		56
.547	-.615	.423	.840	.016	2.628	.029	2.339		57
.454	-.766	.576	.580	.005	3.167	.525	.646		58
.202	1.327	.373	.937	.000	5.306	.001	4.107		59
.842	-.203	.399	.885	.463	.748	.480	-.720		60
.331	-1.000	.726	.361	.874	.161	.025	-2.417		61
.000	9.697	.028	2.623	.000	6.953	.000	7.088	()	62
.001	4.075	.057	2.181	.086	1.804	.000	4.482		63

(6)

(One Way ANOVA)

P	F		
		: - : () -: _____	
.567	.572		1
.568	.569		2
.150	1.948		3
.178	1.765		4

P	F		
.019	4.170	IFRSs & IASs ()	5
.096	2.416	.	6
.035	3.512		7
		: _____	
.866	.144	.	8
.621	.479	:	9
		.	
.198	1.653	.	10
.295	1.239		11
		.	
.427	.861	.	12
.265	1.350	.	13
		: _____	
.751	.287	.	14
.986	.014	.	15
.319	1.160		16
.946	.056		17
.255	1.391		18
.388	.958		19
.745	.295		20
.193	1.682		21
.667	.407		22
		: _____	
.282	1.288		23
.311	1.185		24
.215	1.566	:	25
		.	
.392	.947		26
.679	.389		27
.595	.522		28

P	F		
.123	2.156		29
		:	
.289	1.261	.	30
.905	.100		31
.473	.756	.	32
		:	
.749	.290		33
.223	1.532		34
.494	.711		35
.784	.244	()	36
.430	.854		37
.993	.007		38
.715	.337		39
.869	.140		40
.988	.012		41
.728	.318		42
.020	4.124		43
.266	1.346		44
.745	.295		45
.069	2.772		46
.560	.584		47
.048	3.150		48
.105	2.324		49
.837	.178		50
.339	1.096		51
		() :	
.136	2.048		52
.363	1.027		53
.094	2.439		54
.169	1.819		55
.023	3.967		56

P	F		
.083	2.570		57
.056	2.990		58
.555	.593		59
.381	.978		60
.073	2.714		61
.878	.130	()	62
.812	.209		63

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Evaluation of the Relative Importance of the Jordan Certified Public Accountants Exam Subjects: A Field Study

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ABSTRACT

This study aims to identify the relative importance of different subjects covered in the Jordan Certified Public Accountants (JCPA) Exam, which include legislations in its first part and accounting and auditing in the second part, from the point of view of different parties, namely the accounting academic staff in the Jordanian universities, auditors, and accountants. The study also aims to measure the extent of agreement and disagreement among the mentioned groups in relation to the relative importance of different exam subjects. To achieve these objectives, a questionnaire was designed and distributed to a random sample of the groups under study. The data were collected and analyzed using different statistical methods, including descriptive statistics, One-Sample T-test and One-way ANOVA. The study revealed an agreement among the different respondent groups regarding the importance of different subjects covered in the JCPA exam. In general, the respondents rated the exam subjects related to the second part of the exam between important and very important. The results indicated that there were no statistical significant differences among respondents groups related to the second part of the exam. However, the results showed that there were statistical significant differences among the different groups as regards the legislations covered in the first part of the exam (legislations part). The study recommends that the Higher Commission for the JCPA Exam and the Jordanian Association for Certified Public Accountants to take into consideration the results of the study regarding the relative importance of different subjects when setting the exam.

KEYWORDS: Jordan Certified Public Accountants (JCPA) , Accounting and Auditing, Legislations.

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