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:One Sample T-Test .5

: Independent Sample Test

: One Way ANOVA

.(1)

(1)

40	39 -36	35 -31	30 -26	25	.1
25	14	16	9	1	
38.4	21.5	24.6	13.8	1.5	%
					.2
	20	1	43	1	
	30.8	1.5	66.2	1.5	

							.3
					40	25	
					61.5	38.5	%
							.4
					1	7	1
					1.5	10.7	1.5
					10.77	75.4	%
							.5
					3	6	9
					19	12	16
					4.65	9.2	13.8
					29.2	18.5	24.6
							%
25	25-21	20 -16	-11 15	-6 10	5	.6	
6	8	15	21	10	5		
9.2	12.3	23.1	32.3	15.4	7.7	%	

.(0.836)

(1) (%96.9)

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	Z			
0.076	1.278	8		
0.403	0.892	10		
0.008	1.656	11		
0.042	1.390	6		
0.189	1.086	35		

(0.189)

(0.05)

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(3)

(3)

0.779	3.95			1
0.827	4.14			2
0.874	3.65			3
0.815	3.66			4

0.812	3.89		5
0.661	4.03		6
0.734	3.85		7
0.864	3.82		8
0.465	3.87		

-

: (4) (6 2) (0.465) (3.87)

(4)

0.585	4.03		9
0.609	3.94		10
0.745	3.77		11
0.780	4.02		12
0.901	3.97		13
0.682	3.86		14
0.760	3.78		15
0.625	3.88		16

0.934	3.69		28
0.876	3.63		29
0.485	3.73		

(27 19).

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(0.485)

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(6)

(6)

0.749	4.03		30
0.777	3.92		31
0.761	3.88		32
0.735	3.92		33
0.882	3.86		34
0.704	3.94		35
0.518	3.93		

(30.35)

(0.518)

(3.93)

One Sample T)

T

(%5)

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(T ((7)

(%95)

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(T)

		(3) T		
64	0.000	15.126		
64	0.000	19.730		
64	0.000	12.128		
64	0.000	14.409		

2.01

"64 "

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t

-:

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(7)

(T)

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(8)

One Sample T test

(8)

3 = (T)					
0.00	15.126	0.465	3.87		1

(2012) (0.05) (8)
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 : - (0.465)
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 One Sample T test

(9)

3 = (T)					
0.00	19.730	0.380	3.393		2

(2.01) T (9) (0.05)
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3 = (T)					
0.00	12.128	0.485	3.73		3

(10)

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One Sample T test ()

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3 = (T)					
0.00	14.409	0.518	3.93		4

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(14.409) () (0.518) (3.93)

∴ - (2.01) T

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One
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Way Anova

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(12)

ANOVA					
				F	
	0.378	4	0.095	0.888	0.477
	6.384	60	0.106		
	6.762	64			
	0.116	3	0.039	0.356	0.785
	6.646	61	0.109		
	6.762	64			
	0.240	4	0.060	0.552	0.698
	6.522	60	0.109		
	6.762	64			
	0.327	5	0.065	0.600	0.700
	6.435	59	0.109		
	6.762	64			
	0.707	5	0.141	1.378	0.245
	6.055	59	0.103		
	6.762	64			

One Way Anova

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 (13) independent sample test (0.698) (0.785) (0.477)
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T

t-test for Equality of Means							Levine's Test for Equality of Variance		
						T		F	
.20202	.13134	.08341	.03534	.673	63	.424	.745	.106	
.19269	.12201	.07866	.03534	.655	59.984	.449			

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**The Impact of Applying Fair Value Accounting on the Reliability and Appropriateness of Financial Statements Information Issued by the Palestinian Corporations:
An Empirical Study from the Viewpoint of Auditors and Financial Managers**

*Jamil Al-Najjar**

ABSTRACT

This study aimed at demonstrating the impact of applying the fair value accounting on the reliability and relevancy of the accounting information presented in the financial statements of the Palestinian public corporations; moreover, it sought to identify the problems and the obstacles facing the application of fair value accounting of the Palestinian public corporations. The study was applied on a sample of external auditors, and financial managers of public corporations. The study came up with the following results: the application of fair value accounting of the Palestinian public corporations increases the degree of reliability and relevancy of the information mentioned in its financial statements. The application of fair value accounting by the corporations faces many obstacles including: the unavailability of active and relevant for measuring the fair value of many assets in Palestine. The study recommends that it's essential that the supervising authorities of the Palestinian financial market should work hard and continuously to develop all the administrative, managerial, regulatory, and legislative procedures that would increase the efficiency of the financial market to reflect fair prices of the traded securities.

KEYWORDS: Fair Value Accounting, Reliability and Relevancy of Fair Value Accounting Information.

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