

** *

2009

(One Sample T-test)

.(One Way ANOVA)

2009

.(2009)

2010

145

%25 -20

300

msuwaidan@yu.edu.jo

*

**

.2013/6/20

2012/11/18

) () () () ()

	2008	31	21
	12		2009
		53640	
:			1010
.1		.(2010) 2008
.2			
.3			
)			
(
:			
.1			
.2			
.3			
:			
.1			
:			

Strongly) : (Recommended Guidance •

3638 2012 •

(IIA, 2011) - (7794) 2012 •

45 %

(IIA, 2011) .2

.3

(2009)

(2009)

:(Institute of Internal Auditors, 2009)

.1 International)

(Professional Practices Framework

.2

.3 : (Mandatory Guidance) :

(IIA, 2009) .4 -

-

-

			1978	
(Ahlawat and Lowe, 2004)	.1			:
		35	31	2000
				1978
				1978
(Arena and Azzone, 2009)	.2		Institute) :	(of Internal Auditors,2009
				:
		153		:
(IIA)				:
(Abdolmohammadi, 2009)	.3			:
1029				2003
				2004
		%13.5		2008
%14.8				2009
1300			2010	
				.2011

(2005) .1

Abdolmohammadi and Sarens,)

.4
(2009

1549

438

(2005) .2

(Rahahleh, 2010)

.5

118

107

2009

(2006) .3

(%79)

.1

.2

.3

(
.)

(2006) .4

(58.59%)

(2009) .5

2008

%100

(1)

(6)

% 70
%82.5

%85

(40)

(1)

% 70	28		
% 27.5	11		
% 27.5	11		
% 82.5	33		
% 2.5	1		
% 2.5	1		
% 12.5	5		
% 27.5	11	3	
% 25	10	6	3
% 10	4	10	6
% 37.5	15		10
% 5	2		CIA
% 7.5	3		JCPA
% 2.5	1		
% 85	34		

) : (A2) .2 (4.67)
) :1100 (3.93)

(3)

.874	4.17		.7
1.181	4.30		.8
.823	4.20		.9
.700	4.35		.10
.992	4.12		.11
1.236	3.60		.12
1.320	3.72		.13
.80357	4.0679		A2

) : (A3) .3 (4.35)
) :1200 (3.6)

(4)

.947	3.97		.14
1.369	3.15	.(CIA)	.15
1.223	2.87		.16
.853	3.70		.17
.868	3.37		.18
.768	3.98		.19
.868	3.63	.()	.20
.897	3.38		.21
.974	3.97		.22
.69752	3.5583		A3

4 : (A4)
)
 .(:1300 (3.98)
 (2.87)

(5)

1.121	3.77	.	.23
1.043	3.70	.	.24
1.125	3.62	.	.25
.921	3.65	.	.26
1.516	2.60	.	.27
1.297	3.60	.	.28
1.394	3.43	.	.29
.96005	3.4821	.	A4

:(B1) .5

.(:2000) (3.77)
(2.6)

(6)

1.250	3.78	(Risk- Based Audit)	.30
1.081	3.90		.31
1.165	3.78		.32
.928	4.10		.33
1.128	3.60		.34
.97091	3.8300		B1

: (B2) .6
 (4.1)
 .(:2100)
 (3.6)

(7)

1.176	3.48		.35
1.008	3.60		.36
1.105	3.40		.37
1.057	3.60		.38
1.081	3.60		.39
.949	3.85		.40
.920	3.78		.41
.868	3.62		.42
.85222	3.6156		B2

) : (B3) .7
.(:2200 (3.85)
(3.4)

(8)

1.027	4.15		.43
.949	3.85		.44
.917	3.93		.45
.984	3.83		.46
.891	3.97		.47
.853	3.80		.48
.888	3.68		.49
1.132	3.52		.50
.82722	3.8406		B3

) : (B4) .8
 .(:2300 (4.15)

(3.52)

(9)

.733	4.02		.51
.698	4.02		.52
.853	4.20		.53
.859	3.93		.54
.876	4.05		.55
1.001	3.85		.56
.67872	4.0125		B4

) : (B5) .9 (4.2)
.(:2400 (3.85)

(10)

.675	4.42	()	.57
1.097	3.77		.58
.802	4.15		.59
.636	4.42		.60
.776	4.25		.61
.832	4.02		.62
.757	4.12		.63
1.091	3.70		.64
1.219	3.50		.65
.758	4.30		.66
.65882	4.0675		B5

: (B6) .10

(4.42)

.(:2500)

(3.5)

(11)

.947	4.22		.67
1.176	3.95		.68
1.075	3.85		.69
1.081	3.90		.70
.99580	3.9812		B6

: (B7) .11

.(:2600) (4.22)

(3.85)

(12)

1.037	3.73		.71
1.163	3.68		.72
1.03651	3.7000		B7

(3.73)

(3.68)

(13)

.992	3.70	.	.1
.927	3.25	.	.2
1.459	3.02	.	.3
1.252	2.85	.	.4
1.150	3.90	.	.5
1.102	3.62	.	.6
1.280	2.95	.	.7
1.193	3.75	.	.8
.939	3.70	.	.9
1.145	3.15	.	.10
1.318	3.58	.	.11
1.081	3.90	.	.12

(3.9)

(2.85)

		:			
	.(2.95)	:			
		:	:		
			:		
		.(2.85)			:
				.(3.9)	:
(T)					:
	(one sample t-test)				.(3.9)
	($0.05 > \alpha$)				:
One Way)		(3)		.(3.75)	:
		(ANOVA			:
			.(3.7)		:
					:
	:			.(3.7)	:
					.(3.62)
					:
				.(3.58)	:
		(14)			:
					:
($0.05 > \alpha$) %5		(3)			.(3.25)
					:
			.(3.15)		:
					:
				.(3.02)	:

(14)

		(T)		
0.000	39	11.728	4.27	.1 () :1000
0.000	39	8.405	4.06	.2 () :1100
0.000	39	5.062	3.55	.3 () :1200
0.000		3.176	3.48	.4 () :1300
0.000		5.407	3.83	.5 () :2000
0.000		4.569	3.61	.6 () :2100
0.000		6.427	3.84	.7 () :2200
0.000		9.435	4.01	.8 () :2300
0.000		10.248	4.06	.9 () :2400
0.000		6.232	3.98	.10 () :2500
0.000		4.271	3.7	.11 () :2600

(12,11,9,8,6,5,1)

%5

one sample t-) (15)

(test

(15)

		()			
.000	39	4.462	3.70		.1
.096	39	1.706	3.25		.2
.914	39	.108	3.02		.3
.453	39	-.758	2.85		.4
.000	39	4.949	3.90		.5
.001	39	3.586	3.62		.6
.806	39	-.247	2.95		.7
.000	39	3.976	3.75		.8
.000	39	4.714	3.70		.9
.412	39	.829	3.15		.10
.009	39	2.759	3.58		.11
.000	39	5.264	3.90		.12

.1

.()

(One Way ANOVA)

(16)

(16)

(One Way ANOVA)

	(F)			
.286	1.297	2		:1000
		37		
.431	.860	2		:1100
		37		
.599	.520	2		:1200
		37		
.663	.415	2		:1300
		37		
.331	1.140	2		:2000
		37		
.335	1.127	2		:2100
		37		
.491	.724	2		:2200
		37		
.895	.111	2		:2300
		37		
.343	1.100	2		:2400
		37		
.433	.855	2		:2500
		37		
.439	.841	2		:2600
		37		

%82.5

.2

()

(0.735) (0.056)
 (0.05 > α) %5

.3

(One Way ANOVA)

(17)

(One Way ANOVA)

	(F)			
.183	1.709	2		:1000
		37		
.369	1.083	2		:1100
		37		
.735	.426	2		:1200
		37		
.056	2.759	2		:1300
		37		
.169	1.777	2		:2000
		37		
.255	1.413	2		:2100
		37		
.182	1.710	2		:2200
		37		
.147	1.901	2		:2300
		37		
.583	.659	2		:2400
		37		
.184	1.700	2		:2500
		37		
.182	1.713	2		:2600
		37		

•	.4
.5 ()	%85
.6	.
.7 :	.1
.8	.2
.	.3
.9	.4
.	•
:	•
.1 ()	•
.	•
.	•
.2	•

.368-343 3
" .2003 .

(2009) .

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(2011) .

" .2002 .

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" .2009.

" :

(30)

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.2011

(1) (2009) .

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The Extent of Compliance with International Internal Auditing Standards in Jordanian Electricity Companies

M. Suwaidan and B. Abu Zreiq***

ABSTRACT

This study aimed to investigate the extent of compliance by Jordanian electricity companies with the international internal auditing standards, issued by the Institute of Internal Auditors in the USA in 2009. The study also aimed to identify the most important obstacles that may hinder compliance and the impact of some personal variables of the internal auditors working in Jordanian electricity companies at the level of compliance with international internal auditing standards. To achieve these objectives, a questionnaire was developed and distributed to all internal auditors working for the electricity companies of Jordan. The researchers used relevant methods of statistical analysis to test the hypotheses (Means, One Sample T-test and One Way ANOVA). The study concluded that, in general, internal auditors comply with the international internal auditing standards to a high degree. However, exceptions to this compliance is the lack of sufficient attention by the internal auditors for the third criterion of the international standards of internal audit concerning the efficiency and due professional care, and the lack of sufficient attention by the internal auditors for fourth standard of the international standards of internal auditing relating to the quality assurance and improvement program. The study also found out that there are a number of obstacles that may hinder the compliance with the international internal auditing standards, and most important of these obstacles are the decrease in the number of auditors obtaining professional certificates in auditing. The study concluded with a number of recommendations including that internal auditors must comply with all international standards to ensure the proper performance of work, that management must provide the internal auditing departments with needed qualifications, and that internal auditors need certain specialized courses in the area of internal auditing.

KEYWORDS: Internal Auditing Standards, Internal Auditing, Jordanian Electricity Companies.

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