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25.0	9	5	
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0.482	2.87	4	1
0.997	2.83	6	2
0.532	2.78	2	3
0.539	2.62	5	4
0.643	2.54	1	5
0.396	2.49	3	6
<b>0.462</b>	<b>2.60</b>		

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0.971	3.97	26	1
1.156	3.92	29	2
1.037	3.81	13	3
0.937	3.75	35	4
0.967	3.75	46	5
1.025	3.58	34	6
0.845	3.53	12	7
0.967	3.25	4	8

	1.360	3.25		40	9
	0.959	3.22	( )	5	10
	1.124	3.22		51	11
	1.098	3.22		59	12
	1.268	3.14	( )	56	13
	0.984	3.06	.( )	47	14
	1.320	3.03		11	15
	1.055	3.03	( )	31	16
	1.055	3.03	( ) .( )	49	17
	0.793	3.00		27	18
	1.166	2.89		57	19
	1.125	2.86	.( )	55	20
	1.117	2.81	( )	37	21
	1.117	2.81		58	22
	1.072	2.78		50	23
	1.079	2.75		9	24
	1.121	2.67	.( )	30	25
	1.331	2.67		60	26
	1.125	2.64	( )	17	27
	1.175	2.64		54	28
	1.107	2.56	( )	42	29
	0.939	2.56	.( )	48	30
	0.971	2.53		23	31
	1.483	2.53		39	32
	1.159	2.50		20	33
	1.207	2.47		52	34
	1.079	2.42		7	35
	0.996	2.42	( )	32	36
	1.128	2.39		1	37
	1.128	2.39		45	38
	1.128	2.39		53	39

	1.046	2.36		8	40
	0.962	2.33		10	41
	0.822	2.31		6	42
	0.951	2.31		14	43
	0.906	2.25		2	44
	0.797	2.22		33	45
	1.009	2.19	( )	18	46
	0.951	2.19	( )	19	47
	0.910	2.17		16	48
	0.845	2.17		41	49
	0.919	2.11		3	50
	0.806	2.08		21	51
	0.609	2.03		43	52
	0.770	1.92		44	53
	0.667	1.89		22	54
	0.609	1.83		25	55
	0.766	1.61	( )	38	56
	0.735	1.56		28	57
	0.507	1.50		24	58

(13) (1.16) (3.92) (1.50) (3.97)  
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10		10-5		5		
0.642	2.57	0.847	2.79	0.402	2.28	
0.578	2.80	0.868	2.84	0.435	2.68	
0.390	2.39	0.500	2.54	0.273	2.68	
0.511	2.97	0.523	2.90	0.302	2.61	
0.512	2.61	0.778	2.83	0.374	2.50	
1.016	2.81	1.086	3.14	0.937	2.63	
<b>0.483</b>	<b>2.58</b>	<b>0.623</b>	<b>2.74</b>	<b>0.262</b>	<b>2.53</b>	

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0.286	1.302	0.530 0.407	2 33 35	1.059 13.426 14.486		
0.805	0.218	0.065 0.297	2 33 35	0.130 9.793 9.922		
0.196	1.711	0.258 0.151	2 33 35	0.517 4.982 5.499		
1.178	1.821	0.405 0.222	2 33 35	0.809 7.331 8.140		
0.484	0.742	0.219 0.295	2 33 35	0.438 9.744 10.182		
0.605	0.510	0.521 1.022	2 33 35	1.041 33.715 34.756		

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0.778	2.40	0.70	2.43	0.350	2.55	
0.504	2.85	0.570	2.75	0.492	2.60	
0.470	2.65	0.420	2.40	0.240	2.43	
0.550	2.75	0.508	2.60	0.395	2.70	
0.592	2.81	0.510	2.32	0.521	2.37	
0.571	2.80	1.207	2.10	0.387	2.15	

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0.597	0.524	6.223 0.425	2 3 35	0.446 14.040 14.486		
0.505	0.697	0.201 0.288	2 33 35	0.402 9.520 9.922		
0.351	1.080	0.169 0.156	2 33 35	0.338 5.161 5.499		
0.593	0.531	0.127 0.239	2 33 35	0.254 7.886 8.140		
0.185	1.820	0.505 0.278	2 3 35	1.010 9.172 10.182		
0.035	3.750	3.183 0.860	2 33 35	6.367 28.389 34.756		

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0.778	2.70	0.715	2.43	0.350	2.60	
0.504	2.88	0.572	2.83	0.493	2.61	
0.474	2.68	0.425	2.45	0.241	2.43	
0.550	2.80	0.508	2.95	0.392	2.77	
0.592	2.82	0.505	2.67	0.514	2.37	
0.571	2.80	1.207	3.19	0.386	2.20	

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0.597	0.524	0.223 0.425	2 33 35	0.446 14.040 14.486		
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## **Role of Internal Audit Units on Developing Faculty Members at Jordanian University as Perceived by those Working in These Units**

*Mayson T. Al-Zoubi\**

### **ABSTRACT**

The aim of this study was to identify the role of internal audit units at Jordanian Universities on faculty development in these Universities as perceived by those working in those units; through answering the following questions:

- What is the role of internal audit units at Jordanian Universities, on Faculty development as viewed by those working in these units?
- Does the role of these units differ according to subjects' experience educational qualification and geographical location of the University?

The study was conducted on a sample of (36) people at the Jordanian public Universities, and revealed the following: Mean rate of internal audit units role ranged from low of moderate (2.49- 2.87). Experience variable has no significant effect on these ratings whereas educational qualification and University location have a significant effect on these rating.

The study contains some recommendations of which Jordanian Universities administrations should increase their care of internal audit unit as well as expanding their activities to exceed the financial aspect, and to ensure that academic and administrative units are performing their an roles as required.

**Keywords:** Internal Audit Units, Jordanian University.

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