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(Chiang and Lightbody, 2004)

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(Taylor et al., 2001)
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(Maltby, 1995)

(Donovan, 2002)

(Hillary, 1995)

(Craig, 2002)

(Tucker and Kasper, 1998)

(yakhou and Dorweiller, 2002)

(Watson and Emery, 2004)

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(%75) (1)

(Power, 1997)

(%1.9) (%11.5)

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80.8	42		
19.2	10		
3.8	2	25	
34.6	18	34- 25	
34.6	18	44 - 35	
19.2	10	54-45	
7.7	4	55	
1.9	1		
5.8	3		
75.0	39		
3.8	2		
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1.9	1		
44.2	23		
15.4	8		
5.8	3		
13.5	7		
3.8	2		
1.9	1		
13.5	7		
1.9	1		
15.4	8		
25.0	13		
3.8	2		
46.2	24		
9.6	5		
19.2	10	5	
15.4	8	9-5	
23.1	12	14 -10	
13.5	7	19-15	
19.2	10	24-20	
9.6	5	25	
80.8	42		
3.8	2	CMA	
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88.5	46	0	
3.8	2	1	
7.7	4	2	
90.4	47	0	
1.9	1	1	
7.7	4	2	
98.1	51	0	
1.9	1	1	

(3)

			%	%	%	
	1.05	2.34	53.2	31.9	14.9	
	0.97	2.36	55.3	31.9	12.8	
	1.18	3.16	26.5	34.7	38.8	
	1.19	3.88	16.0	22.0	62.0	

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(2.71)

(4)

(3.03)

(2.83)

(3.47-2.51)

(2.51)

(4)

			%	%	%	
متوسطة	1.17	3.47	21.6	25.5	52.9	
متوسطة	1.03	3.28	24.0	30.0	46.0	
متوسطة	0.89	3.22	20.0	42.0	38.0	
متوسطة	0.91	3.20	18.4	44.9	36.7	
متوسطة	0.73	3.20	16.0	50.0	34.0	
متوسطة	0.94	3.20	25.5	33.3	41.2	
متوسطة	0.88	3.20	22.0	38.0	40.0	
متوسطة	0.79	3.13	19.2	48.1	32.7	
متوسطة	1.00	3.06	30.8	36.5	32.7) (...
متوسطة	0.98	3.06	30.0	36.0	34.0	
متوسطة	0.85	3.04	25.5	47.1	27.5	
متوسطة	0.80	3.04	23.5	49.0	27.5	
متوسطة	1.06	3.02	37.5	33.3	29.2	
متوسطة	0.89	2.98	29.2	47.9	22.9	
متوسطة	0.84	2.96	30.8	42.3	26.9	
متوسطة	1.02	2.94	38.0	28.0	34.0	
متوسطة	0.90	2.83	32.7	46.2	21.2	
متوسطة	0.87	2.82	39.2	41.2	19.6	
متوسطة	1.08	2.76	42.0	34.0	24.0	
متوسطة	1.10	2.71	49.0	28.6	22.4	
	0.95	2.51	56.9	23.5	19.6	
	0.67	3.03				

(3.28)

(%52.9)

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			%	%	%	
	1.15	3.48	26.9	17.3	55.8	
	1.13	3.31	30.8	17.3	51.9	
	1.09	3.29	28.8	21.2	50.0	
	1.13	3.25	29.4	27.5	43.1	
	1.01	3.33				
	1.00	3.35	15.7	37.3	47.1	
	0.91	3.29	11.5	51.9	36.5	
	0.73	2.98	19.2	59.6	21.2	
	0.74	3.04	21.2	51.9	26.9	
	0.83	3.20	17.6	47.1	35.3	
	1.01	2.90	34.6	38.5	26.9	
	0.92	3.12				
	1.05	2.88	34.7	38.8	26.5	
	1.04	3.10	32.0	24.0	44.0	
	1.17	2.94	32.0	32.0	36.0	
	1.12	2.08	66.0	24.0	10.0	
	1.11	2.07	68	23	11	
	1.04	2.61				
	0.82	3.02				

(6)

			%	%	%	
	1.08	3.23	23.1	38.5	38.5	
	0.92	93.1	28.8	32.7	38.5	
	0.95	3.18	21.6	43.1	35.3	
	1.05	2.90	38.8	28.6	32.7	
	1.05	2.88	40.8	28.6	30.7	
	0.84	2.98	27.5	43.1	29.4	
	1.01	2.71	45.1	33.3	21.6	
	0.96	2.69	25.0	44.2	30.8	
	1.01	2.61	42.1	32.9	26.0	
	1.01	2.65	40.1	36.3	23.6	
	0.90	2.63	19.2	46.2	34.6	
	0.90	3.12	26.9	36.5	36.5	
	0.92	3.12	23.1	44.2	32.7	
	0.94	3.06	28.8	36.5	34.6	
	0.94	3.02	26.9	42.3	30.8	
	0.93	2.96	32.7	38.5	28.8	
	0.96	2.94	30.0	46.0	24.0	
	0.91	2.92	33.3	41.2	25.5	
	1.01	2.90	38.5	32.7	28.8	
	0.85	2.90	31.4	45.1	23.5	
	1.04	2.86	33.3	45.1	21.6	
	1.13	2.23	63.4	22.4	15.2	
	1.13	2.63	51.0	22.4	26.5	
	0.77	3.00				

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(7)

			%	%	%	
	1.37	3.25	30.8	19.2	50.0	
	1.11	3.23	23.1	36.5	40.4	
	1.12	3.19	25.0	36.5	38.5	
	1.13	3.12	25.0	42.3	32.7	
	1.04	2.88	32.7	44.2	23.1	
	1.04	2.83	38.5	42.3	19.2	
	1.19	2.79	46.2	25.0	28.8	
	0.99	3.04				

(8)

	0.67	3.03	
	0.82	3.02	
	0.77	3.00	
	0.99	3.04	
	0.70	3.02	

(%43.1)

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Practice of Environmental Control by Jordanian Audit Bureau

*Muhammad Y. Rahahleh**

ABSTRACT

The aim of this study was to identify the role of the Audit Bureau of Jordan in environmental control through investigation of the objectives, Scope of environmental control, requirements necessary to carry out environmental control, requirements for preparation, Elements included in the report of environmental control. A questionnaire was developed and distributed to all auditors working in the central departments in the Audit Bureau of Jordan, out of 60 questionnaire distributed, 52 questionnaires returned suitable for analysis.

The main findings of the research are; there was confusion among workers about the Audit Bureau of the environmental control whether the Ministry of Environment or the subject or the bureau, bureau established Directorate of control environment and performance audit after the amending of the audit bureau law to include environmental control in the mandates of the bureau, this directorate is made up of 4 staff members only, thus, there are lack of staff in addition out that lack of training. The research shows that the available environmental control requirements availability in the bureau are moderately, there are well known objective of environmental control but the awareness of these objectives of is moderate. Although the Audit Bureau perform environmental control in same aspects but this control is still insufficient, in addition, knowledge of prepare reports, The most important of issues included in these reports such as the extent of the obligation of the controlled environmental legislation and the efficiency and effectiveness of environmental programs.

Keywords: Jordan, Environmental Control, Audit Bureau.

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