

COSO

*

t-test

:

(COSO)

-1

enron

-2

worldcom

-3

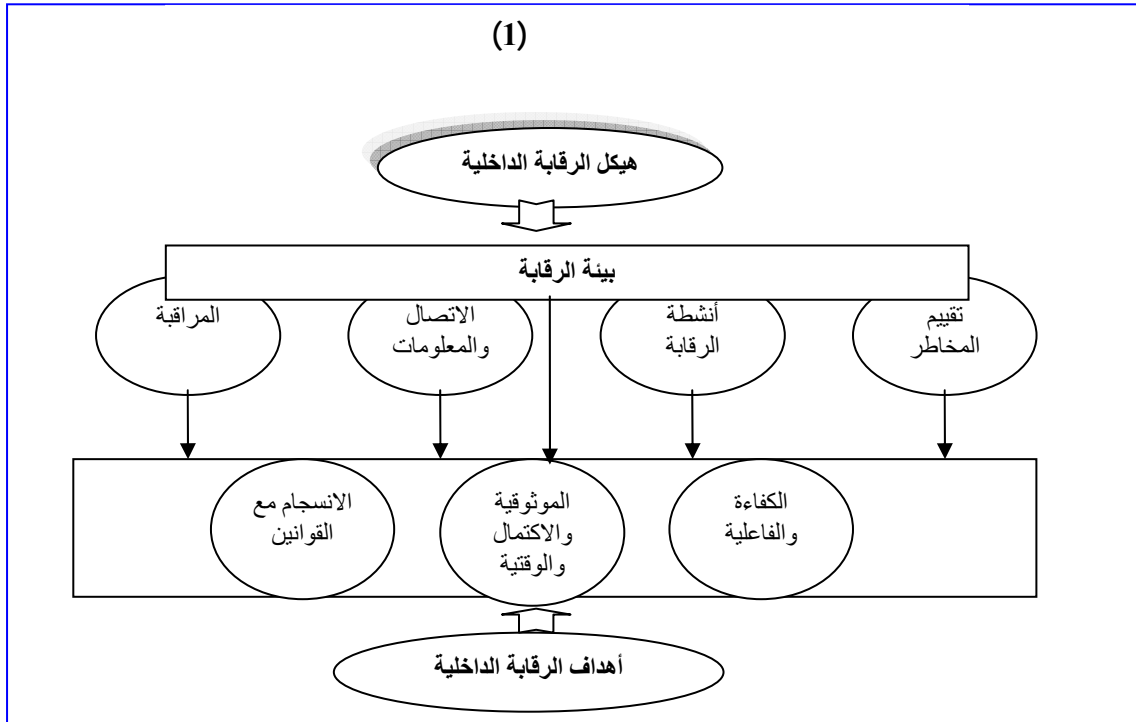
*

.2010/2/9

2009/6/24

Sponsoring Organizations of the Treadway Commission
in Internal Control "COSO", 1992)

(Committee of



: -3

: -4

: -5

(1)

:

-1

-2

-3

: -1

.COSO

: -2

(Stringer and Carey, 2002)

(1)

0.709	(6) .	-1
0.682	.(7) .	-2
0.699	.(8) .	-3
0.766	.(6) .	-4
0.692	.(5) .	-5
0.638	.(8) .	-6
0.673	.(9) .	-7
0.740	.(7) .	-8

(2)

%			
9.5	4		-1
66.7	28		
23.8	10	()	
14.2	6	5	-2
42.9	18	10 -5	
42.9	18	10	
19.0	8	(JCPA)	-3
12.0	5	(CPA)	
9.5	4	(CMA)	
59.5	25		

(D'Aquila, 1998)

(O'Leary et al., 2006)

(McMullen and

O'Reilly-Allen, 2002)

(3)

t

	t	t			
	41				
.000	1.682	13.203	.47126	3.9601	
.000	1.682	7.770	.68510	3.8214	
.000	1.682	11.648	.54122	3.9728	
.000	1.682	12.881	.55253	4.0982	
.000	1.682	8.008	.75793	3.9365	
.000	1.682	9.406	.66929	3.9714	

Sarbanes-Oxley Act
(O'Leary, 2005)

(COSO)

(Noorvee, 2006)

)

(

(Ge and McVay, 2005)

(Contingency Theory)

moderation mediation model (El-Gazzar, et al, 2006)
 model
 mediation model

:

.moderation model

(Hermanson, 2000)

(Goh, 2007)

()

(Jokipii, 2006)

(4)

t

	t	t			
	41				
.000	1.682	13.800	.50461	4.0745	
.000	1.682	14.121	.48627	4.0595	
.000	1.682	13.914	.51997	4.1164	
.000	1.682	10.605	.64017	4.0476	

(5)

(VIF)		t	B	
2.260	.593	.539	.049	
1.834	.011	2.690	.281	
1.814	.021	2.409	.245	
2.450	.014	2.579	.222	
1.102	.455	.756	.049	
			0.857	R
			0.735	R ²
			19.986	F
			.000 ^a	F

(6)

(VIF)		t	B	
2.260	.043	2.100	.175	
1.834	.009	2.757	.262	
1.814	.042	2.105	.195	
2.450	.004	3.112	.244	
1.102	.673	.425	.025	
			.899 ^a	R
			.808	R ²
			30.350	F
			.000 ^a	F

(The Public Company Accounting Oversight Board
 ."PCAOB", 2004)

(O'Leary, 2004)

:

<p>(COSO)</p> <p>The control environment :</p> <p>The risk assessment :</p> <p>The control activities:</p> <p>The information and communication</p>	<p>:-1</p> <p>-2</p> <p>-3</p> <p>-4</p> <p>-5</p>	<p>COSO,</p> <p>(The Canadian Institute of Chartered Accountants "CoCo",1995 (The Basle Framework, 1998)</p> <p>(The Institute of Chartered Accountants in England and Wales "ICAEW", 1999) .London Stock Exchange (LSE)</p> <p>(COSO) (Spira and Page, 2003)</p> <p>(COSO) (AICPA, IIA, and GAO) (Ziegenfuss, 2001)</p> <p>COSO</p> <p>(Stringer and Carey, 2002)</p> <p>)</p> <p>(2005</p> <p>(COSO)</p>	<p>(Simons, 1995) (Ditillo, 2004)</p> <p>1992)</p> <p>(Jokipii, 2006)</p>
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(Abernethy and

Chua, 1996)

:

(Ashbaugh-

Skaife et al., 2007)

(COSO, 1992)

(ICAEW, 1999) (CoCo, 1995)

(Herremans, 1997)

:

-1

"critical for success"

"

:

:

-2

.2007

:

:

-3

()

:The information and communication -4 :

:The monitoring -5 (67)

: : (48)

The efficiency and effectiveness -1 (42) (62.7%)

The reliability, completeness and timelines -2 (COSO)

(5)

(1) strongly agree(sa)
strongly disagree(sda)

The Compliance with laws and regulations -3 :

:The control environment -1

:The risk assessment -2

Compare Means Descriptive Statistics
t-test
Multiple Regression

:The control activities -3

3

(Cronbach's Alpha)
(60%)

(95%) .(1) .(Sekaran, 2003)

:(41) (0.05)

(t) (t)

(+1.682) :(2)

" : (90.5%) -

."COSO

(85.8%) -

.COSO

(t) -

(+1.682) (t) (+13.203) .(40.5%)

:(3) .COSO

t-test

() One Sample Test

() (4.0982)

(3.9714) () (3.9728) 3

(3.9365) ()

.(3.8214) ()

(7)

(VIF)		t	B	
2.260	.044	2.087	.231	
1.834	.710	.374	.047	
1.814	.039	2.139	.263	
2.450	.000	3.960	.413	
1.102	.652	.455	.036	
			.881 ^a	R
			.776	R ²
			24.992	F
			.000 ^a	F

(VIF) " :

.(Kohler, 2000) (10)

." (5) (t)

) (t)

(+13.800

.(36 5) (α = 0.05) (+1.682) (t)

2.409 2.690 (t)

.(2.579

()

(t) .(4)

.(0.756 0.539)

) (4.1164) (

(5) (4.0595) (

(19.986) (F) (

(α = 0.05) (2.53) .(4.0476)

(36 5)

(R² = 73.5%) :

.() Multiple

Regression

" :

." (Normality)

.(scatterplot) (Residuals)

(95%) (multicollinearity)

(Kohler, (-2 2) Variance Inflation

- (VIF) .2000) . Factor (VIF)

-(6) " :

(10) (VIF) ."

.(Kohler, 2000)

(6) (95%)

) (-2 2)

(t) (.(Kohler, 2000)

-(5) - (VIF)

(F)
 (2.53) (24.992) (t) .(36 5) (α= 0.05)
 (36 5) (α = 0.05) .(3.112 2.105 2.757 2.100)
 (R²=77.6%) (0.425)
 .()

t-test

(COSO)

R² =

(6)

(30.350) (F)
 (α = 0.05) (2.53)
 (36 5)
 (80.8%)

Multiple

regression

":

."

:

:

-1

(Kohler,
- (VIF)

(95%)

(-2 2)

.2000)

(73.5%)

()

-(7)

)

(

(10)

(VIF)

.(Kohler, 2000)

()

(O'Leary et al., 2006)

(t)

(7)

)

(

:

-2

.(36 5)

(α = 0.05)

(80.8%)

(3.960 2.139 2.087)

(t)

()

()

)

(t)

.(

(0.455 0.374)

()

(7)

(Goh, 2007)

- : -3

(77.6%)

()

)

(

)

- .(

:

:

-1

:

:

-1

(COSO)

-2

-2

:

-3

-

-

2005

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The Effect of Structure of Internal Control Systems According to COSO's Framework on the Control Objectives: a Case of Industrial Jordanian Companies

Suleiman S. Al-Suboo^{1*}

ABSTRACT

This study aimed to recognize the extent of structure developments of internal control and the internal control objectives' achievement, and the effect of internal control's elements on achieving the internal control's objectives.

The results of One-Sample t-test showed that Jordanian industrial companies had an effective and efficient internal control's structure. In addition, the multiple regression analysis showed that there were significant relationships between all structures' elements and achieving the internal control objectives, with some exceptions. Finally, this study suggested several recommendations; most important was that Jordanian companies have to give more attention for monitoring their internal control's systems in order to increase its effectiveness and efficiency.

Keywords: Internal Control Systems, Structure of Internal Control Systems, Objectives of Internal Control.

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