

()
(126)
(%82)

2011/8/25 2010/6/22

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(.....)

.(219 1996

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() (2006 246) (: *

(1996 230) :

:) :

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: H01

) : H02

1996

(223) : H03

:

: H04

: H05

: H06

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(169 2007

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. 2010

2010

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.(170 2007

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2008

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(9)

(126)

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.(

(103)

(126)

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(%82)

(103)

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.(205 2006

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(-

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.(226 1996

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(2007 6)

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(2007 13)

:

(Reliability analysis)

%83

Aczel and) (% 60

(Sonderpandian, 2005

)

(219 1996

Committee of

Auditing Procedures
AICPA

:

:
:(Whittington, 2007)

2010 "

www.aicpa.org .

)
223 1996

:(224

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.1

.2

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.3

(152)

.4

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.5

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.6

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.7

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" : (2007) *

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%79

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" : (2007) *

:

" : (2010) *

" : (2006)

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"

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(218)

:

" : (2006)

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" : (2004) *

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(

" : (2005) *

" : (2005) *

" : (2004) Bierstaker *

(302)

-) (2010) (4100) (23) (%25) (%50) (1)) :() :(1)

%11.7	12			
%15.5	16			.1
%72.8	75			
%100	103			
%13.6	14	/		
%17.5	18	/		
%42.7	44	/		.2
%23.3	24	/		
%2.9	3			
%100	103			

%2.9	3			
%11.7	12			
%77.7	80			.3
%6.8	7			
%1	1			
%100	103			
%54.4	56			
%10.7	11			.4
%1.9	2			
%33	34			
%100	103			
%42.7	44	10		
%22.3	23	10	5	
%14.6	15	5	3	.5
%20.4	21	3		
%100	103			

(%92) (95)

(1) %43

(%54.4) (56)

(%10.7) (11)

(%1.9) (2)

(9) (%27.2)

:

)

) (

) (

(

.()

5
:2 (%65)

:(2)

()

	(%)				
:					
1	70.4	0.89	3.52	.	6
11	64	0.91	3.20	.	7
9	64.2	0.98	3.21	.	8
2	70.2	0.84	3.51	.	9
8	65	0.88	3.25	.	10
5	65.8	0.80	3.29	.	11
3	68.6	0.92	3.43	.	12
4	68.6	1.01	3.43	.	13
7	65.4	0.98	3.27	.	14
6	65.8	0.95	3.29	.	15
	66.6	0.12	3.33		

(2)

(3.33)

(14) %66.6
 (3.26)
 %65 (0.43)

: H01

:3

:(3)

sig	f	(R ²)	(R)
0.000	196.09	0.660	0.812

(3)

(0.812)

(%66)

:

(196.09)

(f)

: H02

) (0.05 = α)

%95

(156

2006

(196.09)

f

(0.000)

sig

(3.57)

(0.05)

%71.4

(0.68)

:4

.(2007)

:(4)

sig	f	(R ²)	(R)
0.000	117.41	0.538	0.733

(4)

(0.733)

(%53.8)

(117.41)

(f)

:

= α)

%95

: H03

.(0.05

(117.41)

f

(0.000)

sig

(0.05)

(23)

(3.38)

%67.6

(0.63)

(2010

)

.(2007

)

:5

:(5)

sig	f	(R ²)	(R)	
0.000	250.65	0.838	0.915	

(5)

(0.915)

(%83.8)

(f)

%95

(250.65)

.(0.05 = α)

(250.65)

f

(0.000)

(sig)

(0.05)

(0.16) (2.90) : : H04
%58

(13)

:6

:(6)

sig	f	(R ²)	(R)
0.000	191.03	0.654	0.809

(6)

(0.809)

(f)

(%65.4)

(191.03)

:

.(0.05 = α)

%95

: H05

(191.03)

f

(0.000) sig

(11)

(0.05)

(2.90)

(0.09)

%58

(2007)

(2010)

:7

.(Bierstaker, 2004)

(2006)

:(7)

sig	f	(R ²)	(R)
0.000	292.05	0.795	0.892

(7)

(f)

(%79.5)

(292.05)

(0.892)

: (3.35)
 : H06 (292.05) f (0.05 = α) %95
 (0.000) sig (0.05)

:8

:(8)

sig	f	(R ²)	(R)
0.000	296.81	0.746	0.864

(8)

(0.864)

(%74.6)

(f)

: (296.81) f (0.05 = α) %95 (296.81)
 (0.000) sig (0.05)

() ()

2007-2004

()
()
%71.4

%58

)
(
(3.17) ()
:9 (%63.4)

: (9)

sig	f	(R ²)	(R)	
0.000	504843.87	1	1	

(9)

(1)

(%100)
(f)

%95 (504843.87)

.(0.05 = α)

(504843.87) f

(0.000) sig

(0.05)

:10

()

:(10)

	(%)				
3	67	1.00	3.35	.	92
2	70.6	0.89	3.53	() . ()	93
1	73	1.15	3.65	.	94
5	58.2	1.12	2.91	.	95
4	66.6	0.99	3.33	.	96
	67.2	0.28	3.36	()	

(10)

:

(3.65)

:

:

.(%73)

(2.91)

.(%58.2)

(11)

(0.28)

(3.36)

:

:(11)

(%)	()		
% 12.6	13	.	* .1
% 10.7	11	.	* .2
% 9.7	10	.	* .3
% 7.8	8	.	* .4
% 6.8	7	.	* .5
% 4.9	5	.	* .6
% 3.9	4	.	* .7

.%58 2.90 :

.3

3.33

.1

.3.52

.4

.%100=

1=

.2

.%71.4

3.57

.1

.%67.6

3.38

.%67

3.35

3.26

.%65

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.3

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*

2006

2010

2006

2007

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:SPSS

2001

2004

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2007

(1)

(1)

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2004

.22 20 : . (20)
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Factors Affecting the Effectiveness of the Internal Control Systems in the Jordanian Ministries

Abdallah Ghneimat and Waleed Seyam

ABSTRACT

This study aims at investigating the factors influencing the effectiveness of internal control systems in the Jordanian ministries, as well as identifying the major obstacles facing these systems and their development in the Jordanian ministries. In order to achieve the objectives of this study and test its hypotheses, the researchers developed a questionnaire, which was distributed to (126) persons (including managers and employees at the departments of internal control). 82% of the distributed questionnaires have been received and used for statistical analysis.

The study concluded that the most effective factor in the internal control systems is the components of the accounting system. Where the least effective factors in the internal control systems are the performance control and the employees qualifications. The study also showed that there is a weakness in applying the policies of selecting and appointing employees in an objective and fairway, and a lack of good training for them. In addition to the previous mentioned weaknesses, the study showed that there is a weakness in the administrative leadership in the Jordanian ministries.

The researchers presented few recommendations, including: the Jordanian government should pay more attention to the internal control systems in the Jordanian ministries by focusing on the managerial and financial pillars that influence the effectiveness of internal control systems and developing accurate standards for measuring and evaluating the government performance.

KEYWORDS: Effectiveness of the Internal Control Systems, The Jordanian Ministries.

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