

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

عنوان البحث:

"مخاطر المراجعة ومجالات مساهمة المراجع الخارجي
التخفيف من تأثيرها على القوائم المالية في عملية المراجعة"
دراسة تحليلية لآراء المراجعين الخارجيين في قطاع غزة - فلسطين □

*"Audit Risks And The Contribution Fields Of The
External Auditor To Decrease Its Effect On The
Financial Statements In Auditing Process"*

*Analytical Study Of The External Auditor's Point of View
In Gaza Province – Palestine*

إعداد الباحث

الدكتور/ يوسف محمود جربوع
أستاذ مراجعة الحسابات المشارك
كلية التجارة - قسم المحاسبة
الجامعة الإسلامية- غزة
فلسطين

زميل المجمع العربي للمحاسبين القانونيين "ASCA"

(2007)

ملخص الدراسة:-

(85)
.(%75)

(64)

(6)

الكلمات الدالة:-

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Abstract

This study aims at identifying audit risks and the contribution fields of the external auditor to decrease its effect on the financial statements in auditing process. To achieve these objectives, a questionnaire has been developed, depending on previous and theoretical studies, consisted from (6) Six parts, addressed to the external auditors in Gaza- Province. The distributed questionnaires were (85), and (64) questionnaires were replied which represent (75%).

The results of this study showing that the using of statistical sampling is derived from the theory of probabilities in mathematics, based on, if we select a sample from a group of transactions randomly, it will give us a good result about the group which was selected from. The execution of auditing process in the electronic treatment of information environment, require from the auditor to; understand the nature of electronic operation, to enable him planning the auditing process. The management is responsible of adopting the accounting estimates when preparing financial statements, so the auditor must be sure about its accuracy and correctness. When the auditor planning auditing procedures, its execution and evaluating the result, he must consider the existence of material risks in the financial statements resulting from fraud and illegal acts. The management is responsible about inherent risks and control risks, but the auditor is responsible about detection risks. In case there is a weakness in the internal control system, the auditor must provide the management with recommendations for improving the internal control system by a letter or a report.

The researcher introduce many recommendations, from it when the auditor defines the statistical sample size, he must control that the sample risks is reduced to low level. The necessity of establishing internal control inside the computer, to protect information, files and to keep at the secrecy of information. The auditor must bear the responsibility of fraud and illegal act's detection.

In case of setting up provision to face contingent liabilities, the auditor must audit these provisions. the auditor must evaluate the inherent risks, control risks and detection risks at the financial information level and be sure that the risks are reduced at low level. The auditor must understand internal control environment for the sake of increasing the effectiveness of planning the auditing process.

Keywords:

Statistical sample – electronic operation – accounting estimates – inherent risks – control risks – detection risks – fraud and illegal acts – audit risks.

(Amhawitz)
-: 1987
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.(Amhawitz, 1987)

.(ISA, 1998) .

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(%100)

(Defliese, "et.al", 1990)

.(2002)

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.(1990) .(
(Accounting Estimates)

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Anderson, Coopers, Deloitte, Ernest,) .

(KPMG. And Waterhouse, 1991

.(1999)

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-:(**Inherent Risk**)

.1

-:(**Control Risk**)

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-:(**Detection Risk**)

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(Jarvis, 1983) (Citron & Taffler, 1990) .

.(US, GAO, 1989) (Anderson, 1981)

. (2005) .

مشكلة الدراسة:-

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أهمية الدراسة:-

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أهداف الدراسة:-

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فرضيات الدراسة:-

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الدراسات السابقة:

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" : (Elizabeth & William, 2000) -2

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" : (Kaminski, Wetzel and Guan, 2004) -3

⁷⁹
(1999 -1982)

79

(16)

(21)

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منهجية الدراسة:

(questionnaire)

أولاً- الدراسة النظرية وتشتمل علي ما يلي:

-1

(inherent Risk) :

(Robertson, 1988) .

(Control Risk) :

(Taylor & Glezen, 1991) .

(Detection Risk) :

(2003) .

-2

A selected sample from a group of transactions randomly, it " (will give us a good result about the group which was selected from"

Arens,) .

.(et.al. ,2008

المخاطر المرتبطة باستخدام العينة الإحصائية في عملية المراجعة:

(Carmichael and Willingham, 1989) .

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.(IAS -220, 1998) .

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.(Wallace, W.A., 1993) .

Lachenbruch and Mickey,) :

.(1968

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) (Miller, g., 2001) , (Goldbery and Godwin, 1995 – 1996),
(2000-1999

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1977

(2001) -:

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مراجعة الشبكات الإلكترونية:-

(ACA, 1989)

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.1 (George Geargiad, 2001) .
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-6 -:

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خطر الاكتشاف المخطط والاختبارات الأساسية:- (2002)

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المدخل الكمي لتصميم اختبارات التحقق الأساسية:-- (2007)

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$$\%70 =$$

$$\%50 =$$

$$\%10 =$$

$$\%10$$

$$\%29 =$$

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$$\%70 \times \%50$$

ثانياً: الدراسة الميدانية التطبيقية:--

منهج الدراسة:--

■

(Questionnaire)

(Spss).

مجتمع وعينة الدراسة:--

(85)

■

(2003)

(64)

(%75)

أداة الدراسة:--

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(9)

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(11)

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(10)

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(6)

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(8)

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(10)

صدق وثبات الاستبيان:

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1) صدق الاستبانة:

(8)

2) صدق الاتساق الداخلي لفقرات الاختبار:

29

(1)

(0.05)

(1)

0.014	0.451	7			
0.001	0.564	8	0.000	0.656	1
			0.001	0.595	2
0.000	0.735	1	0.000	0.791	3
0.000	0.741	2	0.006	0.495	4
0.000	0.737	3	0.000	0.673	5
0.000	0.658	4	0.000	0.767	6
0.030	0.403	5	0.000	0.637	7
0.003	0.538	6	0.007	0.496	8
			0.000	0.607	9
0.035	0.423	1			
0.005	0.547	2	0.010	0.468	1
0.038	0.418	3	0.000	0.673	2
0.014	0.483	4	0.001	0.579	3
0.011	0.502	5	0.000	0.756	4
0.000	0.676	6	0.000	0.735	5
0.038	0.418	7	0.000	0.678	6
0.014	0.483	8	0.000	0.803	7
			0.000	0.770	8
0.006	0.532	1	0.012	0.461	9
0.014	0.484	2	0.001	0.568	10
0.004	0.554	3	0.000	0.620	11
0.001	0.603	4			
0.000	0.737	5	0.003	0.528	1
0.006	0.532	6	0.002	0.560	2
0.006	0.536	7	0.000	0.693	3
0.000	0.779	8	0.000	0.883	4
0.001	0.636	9	0.000	0.704	5
0.002	0.589	10	0.000	0.623	6

0.361

28

0.05

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ثبات الاستبانة Reliability:

Split-Half Coefficient:

-1

Spearman-)

: (Brown Coefficient

(2)

$$\frac{r^2}{r+1} =$$

:Cronbach's Alpha

-2

(4)

(2)

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0.8720	0.000	0.854656	0.7462	9	
0.8410	0.000	0.836533	0.719	11	
0.8514	0.000	0.841654	0.7266	8	
0.8202	0.000	0.791468	0.6549	6	
0.7997	0.000	0.787732	0.6498	8	
0.9021	0.000	0.800672	0.6676	10	

المعالجات الإحصائية:

SPSS

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-1

-2

-3

-4

(1- Sample K-S)

One sample T test -5

اختبار التوزيع الطبيعي(اختبار كولمجروف - سمرنوف (1- Sample K-S)

(3)

(sig. > 0.05) 0.05

(3)
(One-Sample K-S)

	Z	
0.401	0.894	
0.204	1.068	
0.256	1.014	
0.074	1.284	
0.248	1.021	
0.481	0.840	
0.401	0.894	

اختبار فرضيات الدراسة

(One Sample T test) T

t t t
 0.05) 0.05 "64" 2.0
 (% 60
) 2.00 t
 (% 60 t
 0.05 0.05

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(One Sample T test) T

(4) ("%60")
 0.05 "

" "%94.38 " "
 " "%90.94 " "
 " (%100) " "% 89.06
 " "%77.19"
 " "%81.56 " "

" %81.25 "

" %80.00 "

" %80.94 "

81.88 "

t % 84.13 2.0 t 32.95

0.05 0.000

$\alpha = 0.05$

(4)

	t	(%)		
0.000	21.855	94.38	4.72	1
0.000	18.609	90.94	4.55	2
0.000	23.170	89.06	4.45	3
0.000	7.738	77.19	3.86	4
			(%100)	
0.000	9.438	81.56	4.08	5
0.000	12.807	81.25	4.06	6
0.000	6.481	80.00	4.00	7
0.000	10.949	80.94	4.05	8
0.000	7.427	81.88	4.09	9
0.000	32.958	84.13	4.21	

2.0 0.05 (63) t

$\alpha = 0.05$

" - :

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(5)

" ("

"%60"

0.05

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" "%85.00"

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" "%60.94 "

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"

"%85.63

" "%83.44 "

"

" "%86.88 "

"

" "%87.50 "

"

" "% 83.44 "

"

" "%89.69 "

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"%80.63 "

"

t % 83.44

2.0

t

28.935

0.05

0.000

$\alpha = 0.05$

."

(5)

(

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0.000	13.800	88.75	4.44		1
0.000	10.513	85.94	4.30		2
0.000	11.456	85.00	4.25		3
684.	409.	60.94	3.05		4
0.000	12.716	85.63	4.28		5
0.000	12.932	83.44	4.17		6
0.000	13.763	86.88	4.34		7
0.000	13.981	87.50	4.38		8
0.000	9.847	83.44	4.17		9
0.000	17.213	89.69	4.48		10
0.000	8.320	80.63	4.03		11
0.000	28.935	83.44	4.17		

2.0

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(63)

t

$\alpha = 0.05$

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"%60"

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"%81.56 "

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" "%83.44 "

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" "%85.63 "

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"%88.75 "

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" "%84.26
"%85.94 "

t %80.0

2.0

t

8.198

0.05

0.000

$\alpha = 0.05$

(6)

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	t				
0.000	11.491	85.94	4.30		1
0.000	8.198	80.00	4.00		2
0.000	8.517	81.56	4.08		3
0.000	11.079	83.44	4.17		4
0.000	8.450	81.25	4.06		5
0.000	13.386	85.63	4.28		6
0.000	17.328	88.75	4.44		7
0.000	16.803	87.50	4.38		8
0.000	30.087	84.26	4.21		9
0.000	11.491	85.94	4.30		10
0.000	8.198	80.00	4.00		

2.0

0.05

(63)

t

$\alpha = 0.05$

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(7)

0.05

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"%60"

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"%82.19 "

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" " "%82.50 "

" "%82.81

" "%86.88 "

" "%83.13 "

" "%87.19 "

t % 84.11

2.0 t 16.713

0.05 0.000

$\alpha = 0.05$

(7)

	t				
0.000	10.143	82.19	4.11		1
0.000	8.141	82.50	4.13		2
0.000	11.211	82.81	4.14		3
0.000	13.763	86.88	4.34		4
0.000	9.773	83.13	4.16		5
0.000	11.076	87.19	4.36		6
0.000	16.713	84.11	4.21		

2.0 0.05 (63) t

$\alpha = 0.05$

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(8)

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"%60"

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"%85.31

"%86.88 "

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"%84.69 "

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"%88.44 "

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"%85.00 "

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t % 86.56

2.0

t

41.922

0.05

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$\alpha = 0.05$

(8)

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	t				
0.000	16.241	85.31	4.27		1
0.000	10.798	86.88	4.34		2
0.000	10.924	84.69	4.23		3
0.000	28.897	93.75	4.69		4
0.000	18.581	88.44	4.42		5
0.000	11.606	83.44	4.17		6
0.000	16.202	85.00	4.25		7
0.000	9.625	85.00	4.25		8
0.000	41.922	86.56	4.33		

2.0

0.05

(63)

t

$\alpha = 0.05$

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"%60"

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"%84.38 "

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" "%80.63 "

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" "%89.69

" "%85.00 "

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" "%83.13 "

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"%80.31 "

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."%78.44 "

t % 83.88

2.0

t

18.226

0.05

0.000

$\alpha = 0.05$

(9)

	t				
0.000	10.441	84.38	4.22		1
0.000	12.858	80.63	4.03		2
0.000	8.335	81.88	4.09		3
0.000	14.491	85.00	4.25		4
0.000	15.220	90.31	4.52		5
0.000	22.226	89.69	4.48		6
0.000	12.876	85.00	4.25		7
0.000	8.875	83.13	4.16		8
0.000	6.996	80.31	4.02		9
0.000	7.172	78.44	3.92		10
0.000	18.226	83.88	4.19		

2.0

0.05

(63)

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النتائج والتوصيات:-

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قائمة المراجع

أ- المراجع العربية:

" (1990) "	-1
" (2002) - "	-2
396	
" (2000) "	-3
- (2000-1999) -	-4
" (2003) 128 .	-5
" (2001) 109-108 .	-6
" (2005) :	-7
.128-125 (2003)	-8
" (2002) " (42) 222-213	-9
" (2004) "	-10

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الملاحق

حفظه الله
حفظها الله

الأخ الأستاذ/
الأخت الأستاذة/

السلام عليكم ورحمة الله وبركاته:

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وتفضلوا بقبول فائق الاحترام والتقدير،،

/

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"ASCA"

المرفقات:-

(1) •

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						الفرضية الأولى:- "
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						02
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					(%100)	04
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						08
						09
						الفرضية الثانية:- "
						01

						02
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						الفرضية الثالثة:- "
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					الفرضية الرابعة:- "	
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					الفرضية الخامسة:- "	
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						الفرضية السادسة:- "
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