

37 10

2007

نوقشت هذه الرسالة (مدى التزام الشركات المساهمة العامة الأردنية
بمعالجة الالتزامات الطارئة والأحداث الأحيقة لتاريخ الميزانية العمومية
وفق متطلبات معيار المحاسبي الدولي رقم 10 و37) وأجيزت بتاريخ
٢٠٠٧/٠٥/١٧

التوقيع

أعضاء لجنة المناقشة

.....
.....

الدكتور محمد أبو نصار مشرفاً
أستاذ محاسبة - المحاسبة

.....
.....

الدكتور أحمد ظاهر عضواً
أستاذ مشارك محاسبة - المحاسبة

.....
.....

الدكتور توفيق عبد الجليل عضواً
أستاذ مشارك محاسبة - المحاسبة

.....
.....

الدكتور وليد زكريا صيام عضواً
أستاذ مشارك محاسبة - الجامعة الهاشمية

تعتمد كلية الدراسات العليا
هذه نسخة من الرسالة
التوقيع: التاريخ:

.....

.....

.....

.....

.....

.....

.....

.....

1

2

3

4

5

6

9

12

13

14

15

15

16

17

18 :

19

201

61	.....
64	.....
64	.....
69	.....
70	.....
73	.....
73	.....
77	.....
78	.....
79	.....
80	.....
81	.....
82	.....
84	.....
85	.....
86	.....
87	.....
89	.....
94 ()
100	.....

:

29	:10	1
36	:37	2
44		3
44		4
45		5
46		6
46		7
47		8
48		9
49	10	10
52		11
53		12
54		13
55		14
56		15
58		16
59	:	17
	10	
60	: one sample t test	18
	37	
62		19
	10	
63	: T	20
65		21

67	:	T	22
68		37	23
69	:	T	24
71		10	25
72	:	T	26
75	:	T	27
77	:	T	28
		37	
79			29
81			30
82		10	31
83	:	T	32
84		37	33
85	:	T	34

40	:	37
		1

37 10

10 37

45

()

73

80

:10

:37

.10 37

.37 10

:
-
-
-
-
-
-
-
-

:

(..)

%10

.(Baruch.1989)

10

:

"

" :2003

"

" :37

.(IASB,2005)

"

" :10

.1999

Arens,) "

":

.(and Beasle.2005

37 10

1991

)10

) 37

:

(

.(

:

-1

-2

-3

-4

-5

.37 10

-6

.37 10

:

:

.1

.2

.3

.4

.5

37 10

.6

37 10

:

:

-1

(unfavorable)

(favorable)

(IASB,2005)

-2

(Kieso.2005) (conservatism constraint)

(Penman and Jun Zhang, 2002)

(10) (37).

.10

.37

.10

.10

.10

.37

:

:

:

:

:

:

:

:

:

:

.1

.2

.3

•

•

.4

•

•

	:	•
	.37	
	:	.5
.10	:	•
.10	:	•
.10	:	.6
	.37	•
.	:	•
.	:	•
	.37	

: .7

: •

: •

: .8

: •

: •

: .9

.10

: .10

.37

(Gleason and Mills. 2002) : -

1987

100

1995

:(1999 .) -

100

18

17

35

35

(Nelson and Kenney. 1997) : -

92

79

		(Nelson and Kenney. 1996) :	-
		(...)	
70			
			69
	72	(Frost. 1991) :	-
1976			
	(Banks and Kenney. 1982)		1985
			92
	1975	1969	

(Stokes and Sullivan. 1988)

"

"

"

"10

"

" 37

•

:

:

(contingent liabilities) :

37

.(IASB,2005)

:

) :(Remote) :_____ -

37 :(Possible) _____ -

More Likely ")

("Than Not

.50%

(Probable) :_____ -

:

.(IASB,2005)

:(Favorable)

:

:

(Frost. 1991)

:

)

(2004 .

)

(

::

94

92

455

2004

(2006)

		:	
25	48	.	80
		:	
		:	*
		:	*
	(1)	:	
		:	
		:	o
	45	:	o
		:	.1
		.21	1
	.22		.2
.25 24 23			.3
			.4
		.26	
			.5
	.27		

					.6
				.28	
29		37			.7
				.45	
			:		
			:		.1
				.25	1
			:		.2
			.27		
			:		.3
					45 29
			.(
			:		.4
			.26		
			:		.5
				.28	

) (Likert scale)

:

:

- | | |
|------------|----|
| . (F-Test) | .1 |
| . (t-Test) | .2 |
| .(ANOVA) | .3 |
| (SPSS) | |

World Trade

(WTO) Organization

○
○
○
○

:

.1

() : (2000

:

.1

)

(

:

.2

: .3

:

.2

Keith Alferdson et

:(al., 2005)

-
-
-
-
-
-

•
•
•
•
3

:(

1904

(2004)

1972

29 ()

) 1973

(

.International Accounting Standards Committee (IASC)

1973 9

152

41 2000 112

7 (Keith Alferdson et al., 2005)

:

(2001)

.1

.2

.4

.1

:(2000)

.1

(...)

.2

.3

.(...)

.4

.5

.2

:(Schroeder et al.2005)

•

)
(..) (..

-
-
-
-
-

Schroeder et

:(al.2005)

:

.1

-
-
-
-

.2

: .5

(2003) :

1989 1973 : _____ :

1995 1989 : _____ :

1999 : _____ :

2001 : _____ : .3

2000

:

.International Accounting Standards Board (IASB)

2002 : _____ :

(International Financial Reporting Standards)

10

:2003

: 37

:

:

.1

" :

.(IASB,2005)

:(Ralph, 2004)

: *Non-Adjusting events*

: *Adjusting events* :

:

.(2004.)

:10

.2

(1)

" (10)

10

.1

:E10	1977
:10 .1980 1 .	1978
.(1978) 10	1994
:E59	1997
:37 .1999 1	1997
:E63	1998
:10 .2000 1	1999
:10	18 2003
.(2003) 10	1 2005

.2006

30

: www.IASPLUS.com

:	.3
:	
(Van Greuning, Hennie. 2006)	.1
.	.2
Dividends	.3
going	.4
	concern
:	.4
:(Van Greuning, Hennie. 2006) :	.1
.	•
.	•
.	•
.	.2
:	
.	•

•
•
.3
•
.5

(International Standard of Auditing No 560) 560

(Subsequent events)

:(IFAC,2005)

•
•
•

.Going concern

| * * * * * |

:

-

-

-

:

()

)

.(2006

:		
" 37	:	
	"	
- -		
	" :1999	10
	.	
	:	.1
	:	.1
	. (Van Greuning, Hennie. 2006)	
	:	.2
	:	.3
	.(IASB, 2005)	
	:(IASB, 2005)	.4
	.()	-
		-
		-
	:(IASB, 2005)	.5

) (

: .6 (IASB, 2005)

: .7

.(IASB, 2005) : .8

(remote)

12 . (Alferdson et al., 2005)

(contingent) " :37

(contingent)

" " .(IASB, 2005)

:37 .2

(2)

" 37

:37 .2

.IAS 37:	
:E59	1997
:37	1998
IAS 37	1 1999
IAS37 :	30 2005

2006 30 www.IASPLUS.com :

: .3

.1

:(IASB, 2005)

:

IAS37 (More Likely Than Not)

(Alferdson et al., 2005)

(Van Greuning, Hennie. 2006).

:(IASB, 2005)

(Van Greuning,

:Hennie. 2006)

•

•

•

.2

•

•

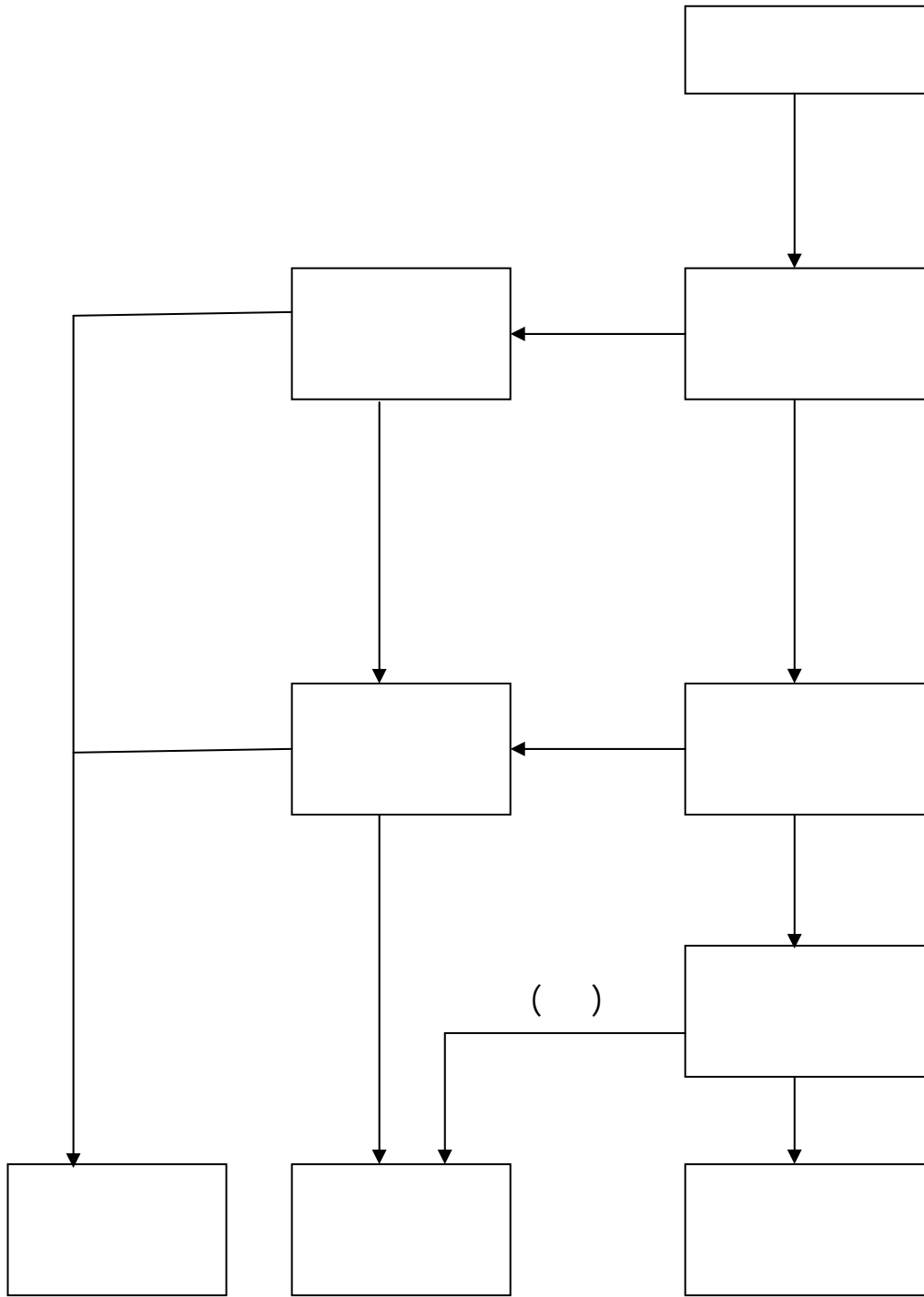
•

•

.3

•

•



.1 :
37 :
(IASB, 2005) :

:

.5

:540

:540

540

:(IFAC 2005)

.1

.2

.3

:(Arens 2005)

.1

.2

)

:(Arens 2005) (

-

-

-

-

-

-

..

| | |

.1 :

) (73)
 56 ()
 58 80 %76.71
 (3) .%72.5

.3

%76.71	56	73		
%83.33	40	48		
%64	16	25		
%72.5	58	80		

.(4)

.4

%50	28	* 20,033,117 :
%50	28	20,033,117 :
%100	56	

20,033,117 *

:

()) .(:

(5)

%26.8

%73.33

%85.2 %46.6

%28.6

%25

.5

المدققون		الشركات						الإجازات المهنية
		الشركات الكبيرة		الشركات الصغيرة		الإجمالي		
النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	
39.7	23	14.3	4	25.0	7	19.6	11	JCPA
1.7	1	3.6	1	0	0	1.8	1	CPA
5.2	3	7.1	2	3.6	1	5.4	3	أخرى
53.4	31	75	21	71.4	20	73.2	41	من لا يحملون الإجازات المهنية

:

(6)

%100 %98.2

.6

المدققون		الشركات						المؤهل العلمي
		الشركات الكبيرة		الشركات الصغيرة		الإجمالي		
النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	
0	0	3.6	1	0	0	1.8	1	دبلوم
86.2	50	89.3	25	85.7	24	87.5	49	بكالوريوس
13.8	8	7.1	2	14.3	4	10.7	6	ماجستير

:

()

(7)

%98.3

%96.4

.7

المدققون		الشركات						المؤهل العلمي
		الشركات الكبيرة		الشركات الصغيرة		الإجمالي		
النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	النسبة المئوية	العدد	
98.3	57	96.4	27	96.4	27	96.4	54	محاسبة
1.7	1	3.6	1	3.6	1	3.6	2	أخرى*

.(

)

*

:

(8)

%41.1

40

31

. 40

%84.5

. 40.02

38.39

.8

المدققون		الشركات						الفئة العمرية
%	العدد	الشركات الكبيرة		الشركات الصغيرة		الإجمالي		
		%	العدد	%	العدد	%	العدد	
%36.2	21	17.9	5	21.4	6	19.6	11	بين 20 و30 سنة
%48.3	28	42.9	12	39.3	11	41.1	23	بين 31 و40 سنة
%13.8	8	21.4	6	28.6	8	25	14	بين 41 و50 سنة
%1.7	1	10.7	3	7.1	2	8.9	5	بين 51 و60 سنة
%0	0	7.1	2	3.6	1	5.4	3	أكثر من 61 سنة
33.10		40.02		38.39		38.92		المتوسط الحسابي
7.36		7.82		6.21		10.73		الانحراف المعياري

:

9

5.3

5.2

3.13

33.10

38.92

.9.24

8.74

.9

المدققون		الشركات						
%	العدد	الشركات الكبيرة		الشركات الصغيرة		الإجمالي		
		%	العدد	%	العدد	%	العدد	
%31	18	10.7	3	21.4	6	16.1	9	أقل من 3 سنوات
%44.8	26	32.1	9	17.9	5	25	14	بين 4 و7 سنوات
%22.4	13	28.6	8	32.1	9	30.4	17	بين 8 و11 سنة
%1.7	1	10.7	3	17.9	5	14.3	8	بين 12 و15 سنة
%0	0	17.9	5	10.7	3	14.3	8	أكثر 16 سنة
5.3		9.24		8.74		9		المتوسط الحسابي
3.13		3.34		3.8		5.2		الانحراف المعياري

:

:

:10

1

10

25

":21

"

07

%82.1

%23.2

" 23

07

%94.8

"

.20.7%

(10)

10

%61.55

25 1

%50

)

. %69.07

0.106

%65.3 (

10**.10**

%		%	*			
56.9	33	35.7	20		()	1
48.3	28	41.1	23		()	2
75.9	44	75	42		()	3
87.9	51	76.8	43		()	4

:() *

.10

51.7	30	33.9	19			5
87.9	51	78.6	44			6
20.7	12	23.2	13			7
86.2	50	76.8	43			8
24.1	14	26.8	15			9
56.9	33	42.9	24			10
51.7	30	39.3	22			11
75.9	44	71.4	40			12
69	40	73.2	41			13
63.8	37	51.8	29			14
79.3	46	71.4	40			15
74.1	43	69.6	39		()	16
34.5	20	39.3	22			17
67.2	39	46.4	26			18
37.9	22	25	14			19
60.3	35	62.5	35			20
93.1	54	82.1	46			21

20.7	12	28.6	16			*	22	
63.8	37	57.1	32			*		
10.3	6	12.5	7			*		
5.2	3	1.8	1			*		
94.8	55	80.4	45				23	
82.8	48	75	42				24	
86.2	50	80.4	45				25	
%69.07		%61.55						10

:

(11)

%39.2

%40.52

%74.31

%69.82

%30 %26.2

.Ahorony and Dotan

%22 %21.9

%65.8 %58.825

Ahorony and Dotan

. %74.4

.11

%11.38	%40.52	%10.9	%39.2	
%9.84	%74.31	%10.82	%69.82	

:

(12)

$((3=5/(5+4+3+2+1)) 3$

0.472

3.86

.0.505

4.11

.12

المدققون			الشركات			الفقرات	رقم الفقرة
النسبة المئوية	الانحراف المعياري	المتوسط الحسابي	النسبة المئوية	الانحراف المعياري	المتوسط الحسابي		
%80.6	0.591	4.03	%79.0	0.616	3.95		29
%86.2	0.754	4.31	%82.6	0.541	4.13	.1 .2 .3	30
%82	0.693	4.10	%70.4	0.953	3.52		31
%79.6	0.868	3.98	77.6%	0.764	3.88		32
%82.2	0.505	4.11	%77.2	0.472	3.86		

(13)

":39

":33

%82.8

%86.6

0.33

3.87

.0.369

3.97

.13

المدققون			الشركات			الفقرات	رقم الفقرة
النسبة المئوية	الانحراف المعياري	المتوسط الحسابي	النسبة المئوية	الانحراف المعياري	المتوسط الحسابي		
%86.6	0.659	4.33	79.0%	0.773	3.95		33
%75.8	1.022	3.79	%70.4	0.874	3.52		34
%80	0.469	4.00	%75.4	0.572	3.77		35
%82.4	0.422	4.12	%77.2	0.444	3.86		36
%82.8	0.544	4.14	%80.8	0.681	4.04		37
%82	0.612	4.10	%82.6	0.507	4.13		38
%84.4	0.531	4.22	%82.8	0.444	4.14		39
%78	0.612	3.90	%78.6	0.657	3.93		40
%73.8	0.706	3.69	%74.6	0.774	3.73		41
%66.2	0.791	3.31	%72.2	0.652	3.61		42
%79.4	0.369	3.97	%77.4	0.330	3.87		

:

(14)

3.75

3.82

0.593

0.415

"

":44

.14

المدققون			الشركات			الفقرات	رقم الفقرة
النسبة المئوية	الانحراف المعياري	المتوسط الحسابي	النسبة المئوية	الانحراف المعياري	المتوسط الحسابي		
%78.2	0.683	3.91	%76	0.796	3.80	()	43
%78.2	0.470	3.91	%75.8	0.680	3.79		44
%73.2	0.690	3.66	%73.2	0.769	3.66		45
%76.4	0.415	3.82	%75	0.593	3.75	الإجمالي	

:

(15)

()

%80.8

%91.5

(10

)

%18.8

%55.4

%25.7

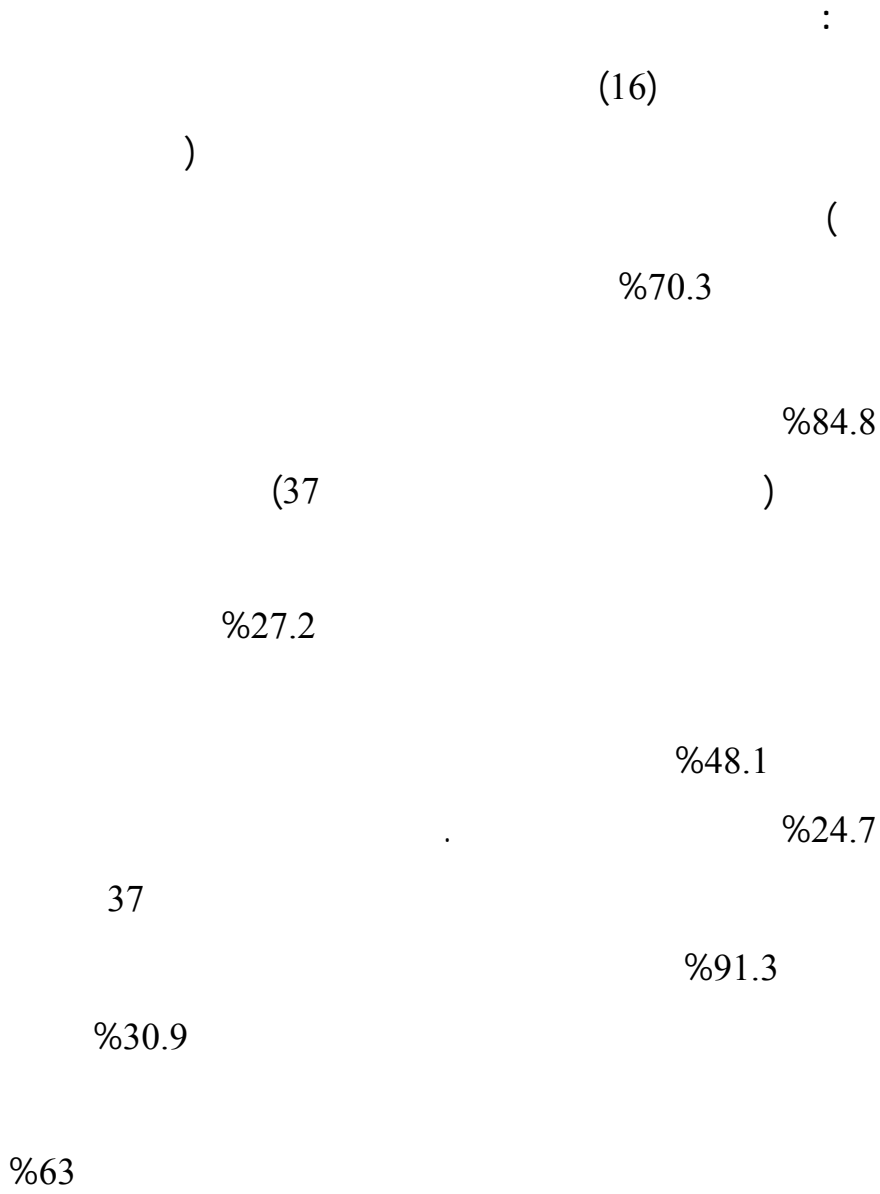
%92.4

%28.7

%66.7

.15

%		%		%		%		%		%		
28.7	25	92.4	97	4.5	4	18.8	19	1.1	1	14.1	14	
66.7	58	5.7	6	43.8	39	55.4	56	7.4	7	5.1	5	
4.6	4	1.9	2	51.7	46	25.7	26	91.5	86	80.8	80	



.16

%		%		%		%		%		%		
30.9	25	91.3	95	10.8	11	27.2	22	1.2	1	16.5	15	
63	51	6.7	7	65.7	67	48.1	39	14	12	13.2	12	
6.1	5	1.9	2	23.5	24	24.7	20	84.8	73	70.3	64	

:

:

:

.10

(10)

10

(17)

%61.55

%50

10

:

.17

%10.63	%61.55	10

:

.37

one sample t test

(18)

3.85 37
 0.000 19.09 t 3

.37

: one sample t test .18

37

	sig		t	
3.8529	0.000	55	19.09	37

T

F (sig) t
 t %5 F
 t %5

		:	
		:	
		.10	
		:	
		:	
		.10	
		:	
		.10	
	(19)		
		10	
0.090		0.615	
.0121		0.616	
	0.479		
		0.496	0.513
0.728			

0.775

0.681

.19

10

10							
0.155	0.775	0.197	0.479	0.090	0.615	28	
0.141	0.681	0.177	0.513	0.121	0.616	28	
0.168	0.728	0.213	0.496	0.106	0.615	56	

(20)

0.034- t () 10

0.001 0.97

.10

10

0.509 0.66 t

0.0334

t 10
 0.022 2.36
 0.093 %5
 %5
 .20

T						
	sig		t	SIG	F	
0.001	0.97	52	-0.035	0.022	5.528	
0.0334	0.509	54	0.66-	0.69	0.152	
0.093	0.022	54	2.36	0.395	0.735	

64

:

t

10

%50

.

:

.37

:

:

:

.

.

:

.37

(21)

0.392

0.391

0.701

.0.694

37

3.85

3.84

0.296

.0.37

.21

37							
0.296	3.85	0.11	0.70	0.09	0.392	28	
0.37	3.84	0.10	0.69	0.12	0.391	28	
0.47	3.84	0.15	0.69	0.15	0.391	56	

T
(22)

.37

0.952

0.06 t

%5

0.0017

%5

0.244 t

0.808

%5

0.093 t

%5

0.926

0.0147

.37

: T .22

T						
	sig	df	t	SIG	F	
0.0017	0.952	54	0.060	0.31	1.045	
0.0071	0.808	54	0.244	0.264	1.27	
0.0084	0.926	54	0.093	0.443	0.59	

: 37

:

.37

:

.1

:

.2

:

.3

(23)

37

.3

.23

37

10							
0.65	3.73	0.26	3.88	0.405	3.883	28	
0.52	3.76	0.38	3.86	0.553	3.883	28	

(24)

T test

0.81

0.241 t

0.021

3.86 3.88

%5

0.881

-0.15 t

%5

3.73

3.76

T

%100

0.000 t

:

%5

: T .24

37

T						37
	sig	df	t	SIG	F	
0.000	1.00	54	0.000	0.134	2.31	
0.021	0.81	54	0.241	0.557	0.34	
0.024	0.881	54	0.15-	0.75	0.10	

:

.37

37

70

:

:

.10

:

:

.10

:

.10

(25)

0.615

10

0.693

0.098

0.087

.10

:

10
0.1869 0.496
.0.1729 0.587

:

10
0.154 0.728
.0.134 0.794

10

.25

10							
0.154	0.728	0.186	0.496	0.098	0.615	56	
0.134	0.794	0.172	0.587	0.087	0.693	58	

(26)

0.000

4.23- t

10

0.073

%5

%5

.10

:

.10

:

.37

:

:

37

:

:

:

.37

(27)

0.632- t

0.528

0.405 0.391

Aharony and Dotan

2.317- t

T

%5

0.022

:

Ahorony and Dotan

37

0.047

2.002- t

. %5

:

T**.27**

T						
	sig		t	SIG	F	
0.0132-	0.528	112	0.632-	0.537	0.383	
0.0448-	0.022	112	2.317-	0.473	0.51	
0.126-	0.047	112	2.002-	0.986	0.0003	

:

:

.37

:

.1

:

.2

.3 :

(28)

:

0.018

2.386- t

0.219

4.10 3.88

0.132

1.514- t

3.97 3.87

1.002- t

0.3183

3.84 3.75

: T .28

37

T						37
	sig		t	SIG	F	
0.219-	0.018	112	2.386-	0.69	0.16	
0.099-	0.132	112	1.514-	0.333	0.946	
0.094-	0.318	112	1.002-	0.078	3.15	

:

37

37

ONE WAY ANOVA

205.42 F

0.0000

(29)

0.000

.29

	sig	F	
	0.0000	205.42	
	0.0000	180.88	
	0.0000	124.95	

:

(15)

.
 :
 :
 .
 :
 :
 :

141.70 F

0.0000

(30)

94.35 F

0.0000

124.95 F

0.0000

.30

	sig	F	
	0.0000	141.70	
	0.0000	94.35	
	0.0000	128.35	

:

(16)

Ahorony and Dotan

37

"5

. Ahorony and Dotan "

:

*

.37 10

:

.10

(31)

0.6922

10

0.099

0.104

0.6322

.10

10**.31**

	10		
0.099	0.6922	41	
0.104	0.6322	73	

(32)

(... ,CPA , JCPA,)

.*

10

%5

0.003

3.003 t

0.0599

%5

.10

:T

.32

T						
	sig		t	sig	F	
0.0599	0.003	112	3.003	0.285	1.156	
0.0599	0.003	86.5	3.04			

:

.37

(33)

37

0.20

4.063

0.38

3.85

.37

37

.33

	37		
0.20	4.063	41	
0.38	3.85	73	

(34)

37

%5

0.005

2.85 t

0.185

%5

.37

:T .34

T						
	sig		t	sig	F	
0.185	0.005	112	2.85	0.096	2.825	
0.185	0.001	111.8	3.34			

:

.37 10

37

:10

.37 10

:

:

:37

.10

-
-
-
-
-
-
-

	:	-
10	:	.1
	.	
.window dressing		
10		.2
	.	
	.	.3
	.	.4
	.()	
10		.5
	.	
conservatism		.6

()

()

.7

.8

.9

:
:
-
(2005)
.
(2003)
19 2-10.
2005 (2003)
22(4) 7-8.
(1995)
.
(2001)
116 8-12.
(2005)
: 2
(2006)
: 1
:
(1995)
(2004)
:

: 1 .(2004)

: 2 .(2004)

: 1 .(2000)

: .(2000)

.(1999)

(2)27

.295-283

.(2005)

: .(2004)

.(2006)

:

Aharony, J. and Dotan, A. (2004). A comparative analysis of auditor, manager and financial analyst interpretations of SFAS 5 disclosure guidelines, **Journal of Business Finance and Accounting**, 31(3), 475-504.

Alferdson, K. Leo, K., Picker, R., Pacter, P. and Radford, J., (2005), **Applying international accounting standards**, Australia : John Wiley & Sons.

Arens, A. A., Elder, R. J. and Beasley, M. S. (2006). **Auditing and assurance services: an Integrated approach**, 11th edition, USA: Pearson Education.

Banks, D. W. and Kinney, W. R. (1982). Loss contingency reports and stock prices. **Journal of Accounting Research**, 20(1), 240-254.

Baruch Lev. (1989). On usefulness of earnings and earnings research: lessons and directions from two decades of empirical research, **Journal of Accounting Research**, 27, Supplement, 153-191.

Frost, C. A.. (1991). Loss contingency reports and stock prices. **Journal of Accounting Research**, 29(1), 157-169.

Gleason, C. A. and Mills, L. F. (2002). Materiality and contingent tax liability reporting. **The Accounting Review**, 77(2), 317-342.

Hendriksen, E. S. and Van Breda, M. F., (1992), **Accounting theory**, 5th edition, USA : the McGraw-Hill companies.

Hoffman. V. B. and James M. Patton. (2002). How are loss contingency accruals affected by alternative reporting criteria and incentives?, **Journal of Accounting and Public Policy**, 21(2), 151-167.

International Accounting Standards Board, (2006), **International 8financial reporting standards**, London, UK: IASB.

International Accounting Standards Committee, (1999), Events after the balance sheet date, **International Accounting Standard N_o 10**, (London, UK: IASC).

International Accounting Standards Committee, (1998), provisions, Contingent liability and contingent assets, **International Accounting Standard N_o37**, (London, UK: IASC).

International Federation of Accountants,(2005). **International auditing, assurance, and ethics pronouncements**, London, UK: IFAC.

Kieso, D. E., Weygandt, J. J. and Warfield, T. D. (2005). **Intermediate Accounting**, 11th edition, USA: John Wiley & Sons.

Nelson, M. W. and Kinney, W. R. (1997). The ambiguity on loss contingency reporting judgments. **The Accounting Review**, 72(2), 257-274.

Nelson, M. W. and Kinney, W. R. (1996). Outcome information and the “Expectation Gap”: the case of loss contingency. **Journal of Accounting Research**, 34, (2), 281-299.

Penman, S. H. and Zhang, X. (2002). Accounting conservatism the quality of earnings and stock returns. **The Accounting Review**, 77(2), 237-3-264.

Ralph, T., 2004, **Complete Guide to international financial reporting standards: including IAS and interpretation**, London: thorogood.

Stokes, D. J. and Sullivan, G. G. (1988). Auditors’ responsibilities for event arising after balance date. **Abacus**, 24, (2), 132-144.

Schroeder, R. G., Clark. M. W. and Cathey, j. M., 2005, **Financial accounting theory and analysis: text readings and cases**, 8th edition, USA: John Wiley and Sons.

Van Greuning, H. 2006. **International financial reporting standards: A Practical Guide**, (4th Edition), USA: The World Bank.

White, G. I., sondhi, A. C. and Fried, D., (2003), **The Analysis and Use of financial Statements**, 3rd edition, USA :John Wiley & Sons.

العناوين الإلكترونية:

www.IASPLUS.com

	()		
	:	:	
	:		
			-1
50 -41 .	40 -31 .	30 -20 .	
	60 .	60 -51 .	
			.2
		JCPA .	
.....:() .		CPA.	
			.3
			.
			.
			.4
			.
			.5
11 8 .	7 4 .	3 .	
	16 .	15 12 .	
			.6
			.
.....:			.

:

:

::

:

-1
-2
-3

:

(x)

			()	.1
			()	.2
			()	.3
			()	.4
				.5
				.6
				.7
				.8

				9
				10
				11
				12
				13
				14
				15
				16
			()	17
				18
				19
				20
				21

) :

.22

(

- .1
- .2
- .3
- .4

. **

:
 :
 :
 :

.23

.24

.25

. 26

- 1 :
- 2 :
- 3 :

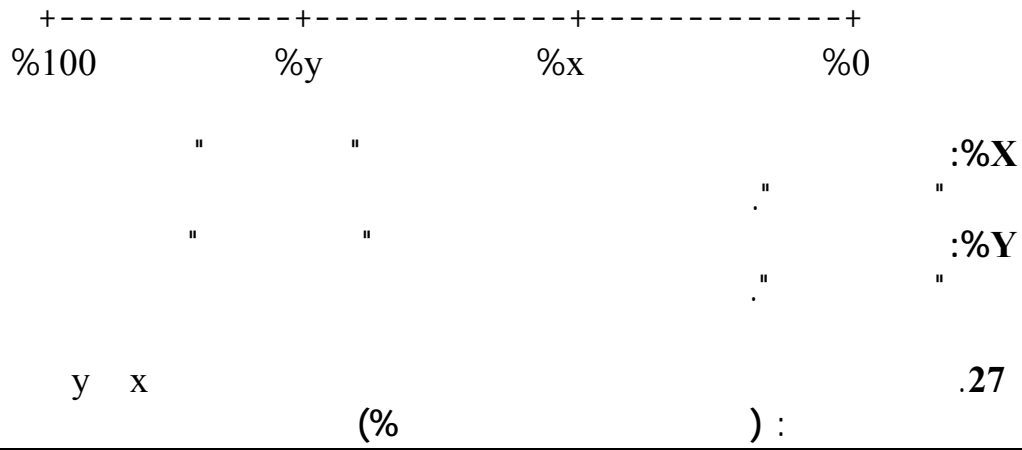
		:

37

1

2

3



100	95	90	85	80	75	70	65	60	55	50	45	40	35	30	25	20	15	10	5	0	

28

1

2

3

(x)

*

						29
					:	30
					.4	
					.5	
					.6	
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
					:	
					()	43
						44
						45

**THE EXTENT OF JORDANIAN COMPANIES
COMMITMENT TO THE TREATMENT OF
CONTINGENT LIABILITIES AND EVENTS AFTER
THE BALANCE SHEET DATE ACCORDING TO THE
INTERNATIONAL ACCOUNTING
STANDARDS No 10 AND 37**

By
Hamza Elorabi

Supervisor
Dr. Mohammad Abu-Nassar, Prof.

ABSTRACT

This study aims, from the perspective of management and external auditors, at determining the extent to which Jordanian companies commit to the treatment of the contingent liabilities and events after the balance sheet date according to international accounting standards 37 and 10. In addition, it aims to know whether the size of the company affects the degree of commitment; and to reveal the relationship between the materiality of contingent liabilities and events after balance sheet date amounts and their accounting treatment.

The theoretical framework of the study was covered through reviewing the relevant books and articles. In order to conduct the experimental part, a questionnaire was developed to collect data from respondents. The questionnaire is divided into two parts. The first part includes information regarding the characteristics of respondents, and the second part includes 45 statements that gather data necessary to test study hypotheses.

The sample of this study comprise 73 companies (financial managers or accountants), and 80 external auditors.

After analyzing data gathered and testing the hypotheses, we conclude the following results:

- The commitment to treat events after the balance sheet date according to IAS 10 is low; especially in adjusting events.
- Jordanian companies commit to the treatment of the contingent liabilities according to IAS 37.
- Auditors are more committed than management in treating contingent liabilities and events after the balance sheet date according to IASs 37 and 10.
- There is no effect of the company size on the accounting treatment of contingent liabilities and events after the balance sheet date. However, small companies are more committed than big companies in treating the non-adjusting events.
- Auditors are less conservative than management in predicting the degree of probability necessary to recognize the contingent liability provision.
- There is a relationship between the materiality of contingent liabilities and events after balance sheet date amounts and their accounting treatment.
- According to the provisions of IAS 37 and IAS 10, individuals holding professional certificate are more committed in treatment for contingent liabilities and events after the balance sheet date than Individuals not holding professional certificate