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(65)	:
()	(113)
:	.
(% 61.1)	.

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.3

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(2001)

(29)

2000

(Al-Twajry, et al., 2003)

(2006)

(Carcello & Neal, 2000)

:

(Affiliated Directors)

-

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(Affiliated Directors)

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(Klein, 2002)

1993-1991

(803)

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(%5)

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%5

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(Spira, 2003)

1992

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(Chen, et al., 2008)

1998 Blue Ribbon Earnings-Return

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-

(Chan & Li, 2008)

(200) (Firm Value)

(2002)

(Glasgow, 2002)

(Sarbanes – Oxley)

2002

(Sarbanes-Oxley)

(Oracle, 2003)

:

:

: HO1

: HO2

: HO3

:

(16)

(11)

(13)

(4)

(3)

(2)

(1)

(5-1)

(5)

-4

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4

-3

5

.3

-1

(Face Validity)

(Pilot Study)

(Cronbach Alpha)

(%77.3)

(Coake and Steed,2001)%60

:

(65)

⁽¹⁾(211)

)

(150)

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(%75.33) . (113)

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(SPSS)

(T-Test)

(3)

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1929 1928

1967 .(2002

American Institute of Certificated Public Accountants(AICPA)

1972

(2006)

Penn Central Company

(2003)

New York Exchange

1978

1979

American Securities

)

(2007

(Tread way commission, 1987)

1987

1992

(Cadbury Committee,1992)

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- **2002**
(Sarbons Oxaly Act-2002) **2002**

2000 **1996/1/2** **68/7020**
) **28**
2004 **.(2000**
) **.(2004**

(2007)

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(Sawer, et al.,2003)
) **(2006**
:
· **-1**

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-3

(2007)

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) (2007)

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(Cadbury Committee,1992) (2007) (2004

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-4

-5

-6

-7

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-1

-2

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.(Solomon. et al.,2003)

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.(2007)

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()

(2003)

(2006)

Goodwin) (Asare, et al., 2003)

(.& Yeo, 2001

(2007)

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(2006)

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(1)

(%1.8)

(%98.2)

()

:(1)

(%)		
98.2	111	
1.8	2	
100	113	

-

(2)

%3.5 (30)
 (45-30) %46 (60-46)
 %21.2 (61) %29.2

:(2)

(%)		
3.5	4	30
29.2	33	45-30
46	52	60-46
21.2	24	61
100	113	

:

-

(3)

() %14.2 (%14.2) %59.3
 (%2.7) (%9.7)

:(3)

(%)		
59.3	67	
9.7	11	
14.2	16	
2.7	3	
14.2	16	*
100	113	

*

(4) : -
) (%34.5)
 (%25.7) (
 (%14.2) (17.7)
 .(%8)
 ()

:(4)

(%)		
14.2	16	
17.7	20	
25.7	29	
8	9	
34.5	39	*
100	113	

(...) *

(%61.1) (5)
 %10.6 %22.4
 (30-21) %6.2 (20-11)
 40 (40-31) %0.9

:(5)

(%)		
61.1	69	
21.2	24	10
10.6	12	20-11
6.2	7	30-21
0.9	1	40-31

()

0	0	40
100	113	

-

(6)

10)

(%40.7)

-21)

%11.5

(20-11)

%38.1 (

%9.7 (30

:(6)

(%)		
9.7	11	
40.7	46	10
38.1	43	20-11
11.5	13	30-21
0	0	40-31
0	0	40
100	113	

-

(7)

(%10-%5)

(%31.9)

(%15-%11)

(%19.5)

(%8.8)

(%20-%16)

%20

(%2.7)

(%14.2)

:(7)

(%)		
14.2	16	
23	26	%5
31.9	36	%10 - %5
19.5	22	%15-%11
8.8	10	%20-%16
2.7	3	%20
100	113	

: :

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:(HOI)

(16)

10 8 1

(8)

0.831

4.02 4.06 4.07

0.845 0.827

.1.136 - 0.760

3.96-3.34

(8)

0.31979

3.7832

()

T

:(8)

*					
0.000	13.690	0.831	4.07		1
0.000	11.084	0.925	3.96		2
0.000	7.952	1.136	3.85		3
0.000	12.129	0.783	3.89		4
0.000	7.761	0.849	3.62		5
0.000	7.851	0.911	3.67		6
0.000	9.315	0.818	3.72		7
0.000	13.653	0.827	4.06		8
0.000	12.803	0.845	4.02		9
0.000	6.998	1.022	3.67		10
0.000	3.620	0.988	3.34		11
0.000	6.645	0.977	3.61	()	12
0.000	12.498	0.760	3.89		13
0.000	11.147	0.878	3.92		14
0.000	5.395	0.907	3.46		15
0.000	9.934	0.824	3.77		16
		0.31979	3.7832		

$(0.05 \geq \alpha)$

*

(9)

3.7832

()

(3)

0.31979

(0.05 ≥ α)

()

(0.000)

(26.034)

() : (9)

*				
0.000	26.034	0.31979	3.7832	

(0.05 ≥ α)

*

:

:(HO2) :

(11)

5 10 7

(10)

0.651

4.05 4.18 4.18

0.915 0.644

.0.869 - 0.658

3.98-3.70

(10)

3.9107

()

0.34914

()

:(10)

*					
0.000	9.311	0.869	3.76		1
0.000	12.965	0.784	3.96		2
0.000	12.117	0.776	3.88		3
0.000	13.817	0.756	3.98		4
0.000	12.240	0.915	4.05		5
0.000	10.022	0.854	3.81		6
0.000	19.021	0.658	4.18		7
0.000	10.847	0.720	3.73		8
0.000	10.833	0.773	3.79		9
0.000	19.426	0.644	4.18		10
0.000	10.348	0.718	3.70		11
		0.34914	3.9107		

(0.05 ≥ α)

(11)

3.9107

()

(3) 0.34914
 ()
 (0.000) (26.034) (0.05 ≥ α)

T (11)

*				
0.000	27.728	0.34914	3.9107	

0.05 ≥ α

*

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: (HO3)

(13)

(12)
 4.07 4.09 4.13 4.27 4 6 9 8
 0.776 0.739 0.738 0.685

3.94-3.67

.0981 - 0.746

(12)

0.719

(3.38)

()

()

:(12)

*					
00.00	8.784	0.835	3.69		1
0.000	12.491	0.746	3.88		2
0.000	8.311	0.860	3.67		3
0.000	15.665	0.739	4.09		4
0.000	11.020	0.888	3.92		5
0.000	14.670	0.776	4.07		6
00.000	11.310	0.873	3.93		7
0.000	19.787	0.685	4.27		8
0.000	16.315	0.738	4.13		9
0.000	12.388	0.805	3.94		10
0.000	9.238	0.947	3.82		11
0.000	9.013	0.981	3.83		12
		0.719	3.38		

(0.05 ≥ α)

*

(13)

3.38

()

(3)

0.719

$\geq a$)

()

(0.000)

(25.578)

(0.05

() : (13)

*				
0.000	25.578	0.719	3.38	

$0.05 \geq a$)

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- "(1999) •
 - "(191-137) (1) (23)
 - "(2003) •
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 - "(2002) •
 - .38-33 9 21
 - :"(2003) •
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 - .2003 25-24
 - " "(2002) •
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 - "(2006) •
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 - "(2007) •
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 - .(2001) •
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.2000/8/ 4448 .(2000 28) •
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