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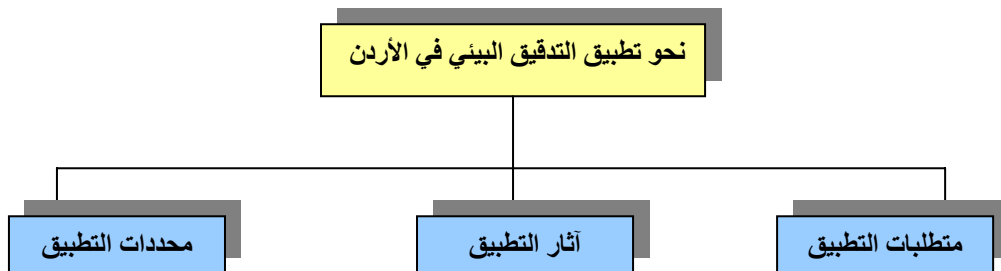
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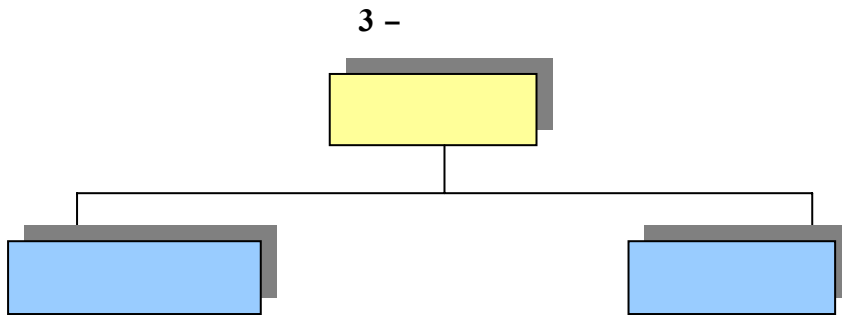
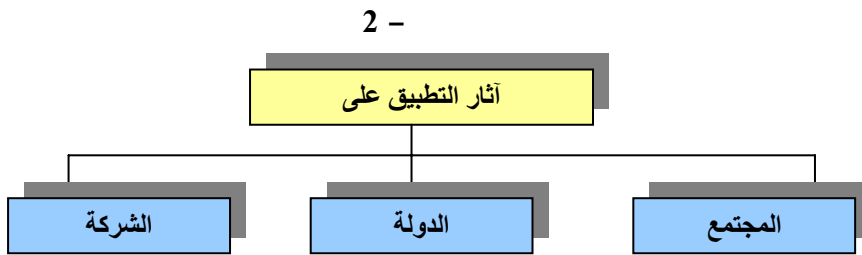
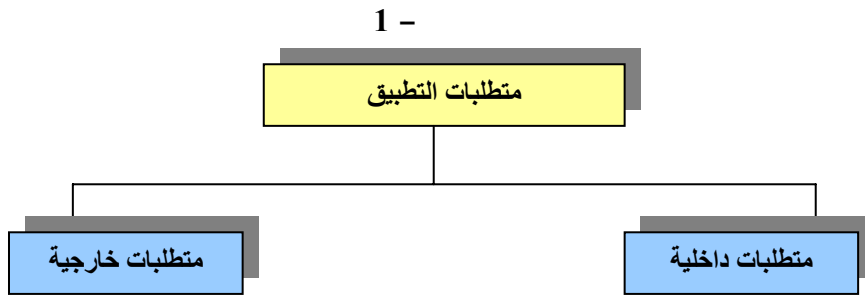
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	46	(46-40)	(39-33)	(32-26)	25	
66	10	21	18	16	1	
69	8	11	20	26	4	
62	9	16	22	10	5	
197	27	48	60	52	10	

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66	32	28	6	-	
69	6	25	35	3	
62	3	30	27	2	
197	41	83	68	5	



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	16	(15-11)	(10-6)	(5-1)		
66	4	11	17	33	1	
69	11	14	22	18	4	
62	6	9	21	25	1	
197	21	34	60	76	6	

( ) :(4)

66	1	65	
69	1	68	
62	2	60	
197	4	193	

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4.4	4.03	4.62	.	1
4.02	3.68	4.09	) (	2
4.11	3.8	4.15	.	3
4.05	3.71	4.09	.	4
4.16	4.07	4.29	.	5
4.32	3.39	4.5	.	6
4.08	4.04	4.42	) (...	7
4.31	4.23	4.48	) (.	8

( ) :(6)

4.44	4.35	4.56		1
4	3.96	3.94		2
4.37	4.23	4.15		3
4.16	4.2	4.14		4
4.45	4.17	4.08	)	5
			.(...	
4.23	4.22	4.30	)	6
			.(...	

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4.4	4.39	4.67		1
3.94	3.99	3.86		2
4.24	3.94	3.85	)	3
			(...	

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%	%	%	%	%	
1	4.6	6.1	35.5	52.8	-1
2	6.1	13.7	53.8	24.4	-2
2.5	8.1	11.7	40.6	37.1	-3
2.5	10.7	12.7	38.1	36	-4
0	7.1	12.7	36	44.2	-5
1	5.6	8.1	38.6	46.7	-6
0.5	7.1	10.2	38.1	44.2	-7
-	7.1	8.1	28.4	56.3	-8
-	1	5.1	42.1	51.8	-1
1	2.5	20.3	51.3	24.9	-2
-	3.6	9.6	45.2	41.6	-3
0.5	3	13.2	45.7	37.6	-4
-	3.6	12.7	41.1	42.6	-5
0.5	3	10.2	43.7	42.6	-6
0.5	2	2.5	38.1	56.9	-1
3	8.1	9.1	52.3	27.4	-2
2.5	8.1	11.7	41.6	36	-3

**Kruskal – Wallis : (9)**

significance	df	Chi -square		
0.001	2	14.329		1
0.044	2	6.238	)	2
0.211	2	3.108	(	3
0.176	2	3.479		4
0.270	2	2.621		5
0.002	2	12.732		6
0.031	2	6.918	)	7
			(...	
0.05	2	5.979	)	8
			(	

**Kruskal – Wallis : (10)**

significance	df	Chi -square		
0.192	2	3.296		1
0.875	2	0.266		2
0.325	2	2.247		3
0.800	2	0.446		4
0.047	2	6.109	)	5
			(...	
0.496	2	1.404	)	6
			(...	

Kruskal – Wallis :(11)

significance	df	Chi -square	
0.004	2	11.049	1
0.894	2	0.224	2
0.062	2	5.549	3

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(Kruskal –

Wallis)

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## **Toward the Application of Environmental Auditing in Jordan**

*Nasser Y. Al-Zu'bi, Ali A. Al-Zu'bi and Zahran M. DaraghmeH\**

### **ABSTRACT**

This research tackles environmental auditing, and the application of the environmental auditing in Jordan. The study recognized the needs, limitations and effects of applying environmental auditing. This research is based on three hypotheses studying the range of variance among the opinions of the study sample which includes academics, auditors and managers of industrial companies.

For collecting data, (240) questionnaires were distributed ,but (197) were collected back, these questionnaires enabled the researchers to find the answers for the research questions, descriptive statistics and non-parametric tests were used, specifically Kruskal-Wallis test.

The study found that there is a significant statistical difference in the answers of the sample regarding the needs of implementing the environmental auditing in Jordan, and the expected influences on the state, society and company. The study mainly recommends the necessity to give more importance to the environmental auditing by all the accounting profession associations in Jordan.

**KEYWORDS:** Environmental Auditing, Applying Environmental Auditing in Jordan.

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