**الجزء الأول: النتائج المتعلقة باختبار الاتساق الداخلي والبنائي للاستبيان**

1. **الاتساق الداخلي لفقرات المحور الأول**

| **Correlations** | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | MEANG1P1 | MEANG2P1 | MEANG3P1 | MEANG4P1 | MEANTOTLP1 |
| Spearman's rho | MEANG1P1 | Correlation Coefficient | 1,000 | ,075 | ,218 | ,635\*\* | ,559\*\* |
| Sig. (2-tailed) | . | ,581 | ,103 | ,000 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG2P1 | Correlation Coefficient | ,075 | 1,000 | ,368\*\* | ,264\* | ,786\*\* |
| Sig. (2-tailed) | ,581 | . | ,005 | ,047 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG3P1 | Correlation Coefficient | ,218 | ,368\*\* | 1,000 | ,205 | ,588\*\* |
| Sig. (2-tailed) | ,103 | ,005 | . | ,126 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG4P1 | Correlation Coefficient | ,635\*\* | ,264\* | ,205 | 1,000 | ,691\*\* |
| Sig. (2-tailed) | ,000 | ,047 | ,126 | . | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANTOTLP1 | Correlation Coefficient | ,559\*\* | ,786\*\* | ,588\*\* | ,691\*\* | 1,000 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | . |
| N | 57 | 57 | 57 | 57 | 57 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

1. **الاتساق الداخلي لفقرات المحور الثاني**

| **Correlations** | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | MEANG1P2 | MEANG2P2 | MEANG3P2 | MEANG4P2 | MEANTOTLP2 |
| Spearman's rho | MEANG1P2 | Correlation Coefficient | 1,000 | ,248 | ,267\* | ,421\*\* | ,734\*\* |
| Sig. (2-tailed) | . | ,063 | ,045 | ,001 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG2P2 | Correlation Coefficient | ,248 | 1,000 | ,084 | ,009 | ,545\*\* |
| Sig. (2-tailed) | ,063 | . | ,536 | ,946 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG3P2 | Correlation Coefficient | ,267\* | ,084 | 1,000 | ,035 | ,616\*\* |
| Sig. (2-tailed) | ,045 | ,536 | . | ,796 | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANG4P2 | Correlation Coefficient | ,421\*\* | ,009 | ,035 | 1,000 | ,515\*\* |
| Sig. (2-tailed) | ,001 | ,946 | ,796 | . | ,000 |
| N | 57 | 57 | 57 | 57 | 57 |
| MEANTOTLP2 | Correlation Coefficient | ,734\*\* | ,545\*\* | ,616\*\* | ,515\*\* | 1,000 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | . |
| N | 57 | 57 | 57 | 57 | 57 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

1. **الاتساق البنائي**

| **Correlations** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | | | MEANTOTLP1 | MEANTOTLP2 | MEANTOTLP1P2 |
| Spearman's rho | MEANTOTLP1 | Correlation Coefficient | 1,000 | ,406\*\* | ,830\*\* |
| Sig. (2-tailed) | . | ,002 | ,000 |
| N | 57 | 57 | 57 |
| MEANTOTLP2 | Correlation Coefficient | ,406\*\* | 1,000 | ,825\*\* |
| Sig. (2-tailed) | ,002 | . | ,000 |
| N | 57 | 57 | 57 |
| MEANTOTLP1P2 | Correlation Coefficient | ,830\*\* | ,825\*\* | 1,000 |
| Sig. (2-tailed) | ,000 | ,000 | . |
| N | 57 | 57 | 57 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | |

**الجزء الثاني: النتائج المتعلقة باختبار ثبات الاستبيان**

**معامل Cronbach's Alpha**

| **Case Processing Summary** | | | |
| --- | --- | --- | --- |
|  | | N | % |
| Cases | Valid | 57 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 57 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

| **Reliability Statistics** | |
| --- | --- |
| Cronbach's Alpha | N of Items |
| ,780 | 39 |

**الجزء الثالث: النتائج المتعلقة باختبار اعتدالية توزيع بيانات العينة**

**اختبار Kolmogorov-Smirnov**

| **One-Sample Kolmogorov-Smirnov Test** | | | | |
| --- | --- | --- | --- | --- |
|  | | AuditFinancier | AFetCG | DiscTranCG |
| N | | 57 | 57 | 57 |
| Normal Parametersa,b | Mean | 3,8937 | 3,9697 | 3,9366 |
| Std. Deviation | ,28133 | ,27985 | ,24302 |
|  | Absolute | ,107 | ,145 | ,123 |
| Positive | ,089 | ,064 | ,075 |
| Negative | -,107 | -,145 | -,123 |
| Kolmogorov-Smirnov Z | | ,810 | 1,095 | ,930 |
| Asymp. Sig. (2-tailed) | | ,527 | ,181 | ,353 |
| a. Test distribution is Normal. | | | | |
| b. Calculated from data. | | | | |
|  | | | | |

**الجزء الرابع: النتائج الخاصة بتحديد المتوسط الحسابي والانحراف المعيار واختبار ستيودنت (t) لأسئلة الاستبيان**

| **One-Sample Statistics** | | | | |
| --- | --- | --- | --- | --- |
|  | N | Mean | Std. Deviation | Std. Error Mean |
| VAR00001 | 57 | 4,46 | ,503 | ,067 |
| VAR00002 | 57 | 4,09 | ,786 | ,104 |
| VAR00003 | 57 | 4,35 | ,481 | ,064 |
| VAR00004 | 57 | 3,79 | ,959 | ,127 |
| VAR00005 | 57 | 4,23 | ,423 | ,056 |
| VAR00006 | 57 | 4,26 | ,669 | ,089 |
| VAR00007 | 57 | 3,40 | 1,223 | ,162 |
| VAR00008 | 57 | 3,70 | ,597 | ,079 |
| VAR00009 | 57 | 4,09 | ,714 | ,095 |
| VAR00010 | 57 | 4,04 | ,706 | ,094 |
| VAR00011 | 57 | 3,53 | ,734 | ,097 |
| VAR00012 | 57 | 3,82 | ,630 | ,083 |
| VAR00013 | 57 | 3,75 | ,606 | ,080 |
| VAR00014 | 57 | 3,86 | 1,008 | ,133 |
| VAR00015 | 57 | 4,19 | ,398 | ,053 |
| VAR00016 | 57 | 3,65 | ,813 | ,108 |
| VAR00017 | 57 | 3,91 | ,474 | ,063 |
| VAR00018 | 57 | 4,33 | ,476 | ,063 |
| VAR00019 | 57 | 4,09 | ,474 | ,063 |
| VAR00020 | 57 | 4,09 | ,285 | ,038 |
| VAR00021 | 57 | 3,98 | ,401 | ,053 |
| VAR00022 | 57 | 3,72 | ,881 | ,117 |
| VAR00023 | 57 | 4,26 | ,791 | ,105 |
| VAR00024 | 57 | 3,68 | ,869 | ,115 |
| VAR00025 | 57 | 3,96 | ,597 | ,079 |
| VAR00026 | 57 | 3,86 | ,611 | ,081 |
| VAR00027 | 57 | 3,86 | ,611 | ,081 |
| VAR00028 | 57 | 3,70 | ,680 | ,090 |
| VAR00029 | 57 | 3,91 | ,851 | ,113 |
| VAR00030 | 57 | 3,91 | 1,057 | ,140 |
| VAR00031 | 57 | 3,44 | 1,254 | ,166 |
| VAR00032 | 57 | 3,61 | 1,264 | ,167 |
| VAR00033 | 57 | 4,33 | ,476 | ,063 |
| VAR00034 | 57 | 4,09 | ,544 | ,072 |
| VAR00035 | 57 | 4,11 | ,310 | ,041 |
| VAR00036 | 57 | 3,46 | 1,240 | ,164 |
| VAR00037 | 57 | 3,98 | ,813 | ,108 |
| VAR00038 | 57 | 4,04 | ,186 | ,025 |
| VAR00039 | 57 | 3,98 | ,641 | ,085 |
| MEANG1P1 | 57 | 4,1825 | ,30538 | ,04045 |
| MEANG2P1 | 57 | 3,8285 | ,51352 | ,06802 |
| MEANG3P1 | 57 | 3,9181 | ,34087 | ,04515 |
| MEANG4P1 | 57 | 4,0421 | ,34380 | ,04554 |
| MEANG1P2 | 57 | 3,9430 | ,40094 | ,05311 |
| MEANG2P2 | 57 | 3,8465 | ,53610 | ,07101 |
| MEANG3P2 | 57 | 3,8684 | ,56715 | ,07512 |
| MEANG4P2 | 57 | 3,9123 | ,35055 | ,04643 |

**الجزء الخامس: النتائج المتعلقة باختبار اعتدالية التوزيع**

**(Test de Normalité)**

**اختبار Shapiro-Wilk et Kolmogorov-Smirnov**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tests of Normality | | | | | | | |
|  | Kolmogorov-Smirnova | | | Shapiro-Wilk | | |
| Statistic | Df | Sig. | Statistic | df | Sig. |
| Standardized Residual | ,086 | 57 | ,200\* | ,978 | 57 | ,370 |
| a. Lilliefors Significance Correction | | | | | | |
| \*. This is a lower bound of the true significance. | | | | | | |

**الجزء السادس: النتائج المتعلقة باستقلالية الأخطاء**

**(Test d’Autocorrelation)**

**اختبار Durbin-Watson**

| **Model Summaryb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| dimension0 | 1 | ,825a | ,681 | ,675 | ,13857 | 2,222 |
| a. Predictors: (Constant), AuditFinancier | | | | | | |
| b. Dependent Variable: DiscTranCG | | | | | | |

**الجزء السابع: النتائج المتعلقة باختبار ثبات الأخطاء**

**(Test de Homoscedasticité)**

**اختبار Goldfield-Quandt**

**اختبار تجانس البواقي حسابيا للسلسلتين الأولى(من 1 إلى 23) والثانية(من 35 إلى 57)**

1. **مجموع المربعات الصغرى للأخطاء للسلسلة رقم 1 (SSE1)**

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,414 | 1 | ,414 | 13,323 | ,001a |
| Residual | ,652 | 21 | ,031 |  |  |
| Total | 1,066 | 22 |  |  |  |
| a. Predictors: (Constant), AuditFinancier | | | | | | |
| b. Dependent Variable: DiscTranCG | | | | | | |

1. **مجموع المربعات الصغرى للأخطاء للسلسلة رقم 2 (SSE2)**

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,204 | 1 | ,204 | 31,162 | ,000a |
| Residual | ,138 | 21 | ,007 |  |  |
| Total | ,342 | 22 |  |  |  |
| a. Predictors: (Constant), AuditFinancier | | | | | | |
| b. Dependent Variable: DiscTranCG | | | | | | |

**الجزء الثامن: النتائج الخاصة بنموذج الانحدار والمتعلقة بتقدير واختبار المعنوية الإحصائية لنموذج الدراسة الميدانية**

| **Variables Entered/Removedb** | | | | |
| --- | --- | --- | --- | --- |
| Model | | Variables Entered | Variables Removed | Method |
| dimension0 | 1 | AuditFinanciera | . | Enter |
| a. All requested variables entered. | | | | |
| b. Dependent Variable: DiscTranCG | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 2,251 | 1 | 2,251 | 117,244 | ,000a |
| Residual | 1,056 | 55 | ,019 |  |  |
| Total | 3,307 | 56 |  |  |  |
| a. Predictors: (Constant), AuditFinancier | | | | | | |
| b. Dependent Variable: DiscTranCG | | | | | | |

| **Model Summaryb** | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
| R Square Change | F Change | df1 | df2 | Sig. F Change |
| dimension0 | 1 | ,825a | ,681 | ,675 | ,13857 | ,681 | 117,244 | 1 | 55 | ,000 | 2,222 |
| a. Predictors: (Constant), AuditFinancier | | | | | | | | | | | |
| b. Dependent Variable: DiscTranCG | | | | | | | | | | | |

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1,162 | ,257 |  | 4,521 | ,000 |
| AuditFinancier | ,713 | ,066 | ,825 | 10,828 | ,000 |
| a. Dependent Variable: DiscTranCG | | | | | | |

| **Residuals Statisticsa** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | 3,5931 | 4,3896 | 3,9366 | ,20050 | 57 |
| Residual | -,29233 | ,30921 | ,00000 | ,13732 | 57 |
| Std. Predicted Value | -1,713 | 2,260 | ,000 | 1,000 | 57 |
| Std. Residual | -2,110 | 2,232 | ,000 | ,991 | 57 |
| a. Dependent Variable: DiscTranCG | | | | | |