

# **The Role of Audit Committee in Improving Voluntary Disclosure**

## **A Field Study on Jordanian Insurance Companies**

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### **Abstract**

This study aimed to know the role of audit Committee in improving the voluntary disclosure in Jordanian insurance companies, the study adopted the analytical descriptive method. To achieve this objectives the researcher developed a questionnaire and distribute it to the (24 ) insurance companies, (84) questionnaires distributed and the accepted questionnaires (75), the rejected (2) questionnaires, which equal (89%) from all questionnaires, by using arithmetic means and standard deviations for all study variables .

The study concluded that the role of audit committee clearly effect in improving the voluntary disclosure in Jordanian insurance companies in all roles represented in knowledge and knowing in financial matters , monitoring and supervision on audit process , review the followed accounting policies, and risk management in the company.

The most important recommendations, careful when choosing audit committee members whom qualified and have the knowledge and experiences to achieve their missions effectively, then the audit committee members shall follow up the new issues and modifications issued by International Accounting Standards board which related with voluntary disclosure components

**Key Word: Audit committee , Audit committee roles , Voluntary disclosur, Jordanian insurance companies**