

Abstract

This study aimed at identifying the measurement and disclosure of deferred income tax under IAS No. (12) and its impact on the financial statements of Jordanian commercial banks. The study population consists of all commercial banks in Jordan, while the study sample includes 11 Jordanian commercial banks Banks over the period 2011 -2015

The hypotheses of the study were tested using Panel Data Regression.

The study showed that there is an impact of deferred income tax(asset) on the statement of financial position (liquidity, solvency); there is impact of deferred income tax on the statement of income (ROA); ther is no impact of deferred income taxi (liability) on the financial position (liquidity, solvency) and income statement (efficiency) there is impact of deferred income tax on the statement of cash flows (operating cash flow to liabilities, operating cash flow current liabilities). Also , there is an impact of disclosure of deferred income tax on the statement of financial position (liquidity, solvency), In addition , there is an impact of disclosure of deferred income tax on the statement of income (ROA, efficiency) and there is no impact of disclosure of deferred income tax on the statement of cash flows in relation to the (operating cash flow to Current liability), and there is impact of disclosure of deferred income tax (liability)on the statement of cash flows in relation to the (operating cash flow to liability)