

Abstract

The Impact of Applying International Accounting Standar (IAS 36) “ Impairment of Assets ” on Accounting Information Quality at Industrial Companies Listed at Amman Stock Exchange market

**Prepared by
waseem qablan afnan alkasasbeh**

**Supervised by
Dr. Mohamed Ibrahim Alnoaash**

The study aimed to determine the effect of the elements of International Accounting Standard (36) "Impairment value of the assets" on the quality of accounting information , in the Jordanian public shareholding listed on the Amman Stock Exchange of industrial companies, and the study aimed to determine whether there were differences statistically significant effect of the elements of International Accounting Standard (36) on the quality of accounting information in the Jordanian Public Shareholding industrial companies listed on the Amman Stock Exchange due to demographic variables for members of the study sample.

It represents the industrial public shareholding companies listed on the Amman Stock Exchange end of the year (2014) a total of (65) which form the study population, either appointed Vtdment working in the

financial aspects and who have direct information on the theme of decline and the quality of accounting information, both managers and financial, and their assistants, and internal auditors, and the heads of the accounting department and one of the two presidents accountants in each of these companies. The study was conducted in 2015, and the number of members of the unit of analysis who were distributed questionnaires them (235) questionnaire by 5 questionnaires for each company of the sample companies amounting to 47 companies, were the Recovery (178) questionnaire, and excluding questionnaires unfit for statistical analysis, the number of questionnaires suitable for analysis (142).

After statistically analyzing the study data, the study concluded the following main conclusions:

--There is the average level for the application of re-evaluation and testing of the low value of the assets in the Jordanian Public Shareholding industrial companies listed on the Amman financial market from the perspective of the study sample requirement

--There is the average level for the application of the recognition of losses, the decline in industrial Jordanian public shareholding companies

listed on the Amman financial market from the perspective of the study sample.

--There is the average level for the application of disclosure of impairment losses in the Jordanian public shareholding listed on the Amman Stock Exchange of industrial companies from the viewpoint of the study sample.

--There is the impact of a statistically significant to apply the requirements of IAS No. 36: (re-evaluation and test the depreciation of assets, and the recognition of losses decline, and disclosure of decline) on the quality of accounting information in the Jordanian public shareholding listed on the Amman financial market industrial companies.

--No statistically significant effect of the elements of IAS differences (36) on the quality of accounting information in the Jordanian Public Shareholding industrial companies listed on the Amman Stock Exchange due to the variable of academic qualification, scientific specialization, and functional expertise.

According to the study results and conclusion , the researcher recommended the following .

--The necessity of continuation of the Jordanian industrial companies to comply with the application of the rules of International Accounting

Standard (IAS36), the private and the low value of the assets, which is reflected in the financial statements of accuracy in industrial companies in order to help them improve the quality of accounting information where this study proved the existence of the effect of the standard (36) on the quality of information accounting.

-- organize training courses for the staff of financial circles in industrial companies on how to apply international accounting standards, particularly with regard to the area of the low asset value of your standard rules (Standard 36) .