

The Effect of the Compliance of the Governance Requirements Related to Disclosure and Transparency on the Quality of Accounting Information in Jordanian Insurance Companies.

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Abstract

This study aimed at identifying the effect of the compliance of the governance requirements related to disclosure and transparency on the quality of accounting information in Jordanian insurance companies including the following requirements: (work procedures in accordance with the disclosure policy, providing accurate information, preparing financial statements in accordance with International Financial Reporting Standards, and e – disclosure).

To achieve the goal of this study, a questionnaire was developed and distributed to (107) respondents involving (financial managers, audit managers, heads of accounting departments and internal auditors).(93) questionnaires were only analyzed representing (87%) of the distributed questionnaires. Descriptive statistical methods (means and deviations) and multiple regression analysis methods were used to answer the questions of the study and test the hypotheses.

The study revealed that respondents' perceptions regarding compliance of the governance requirements related to disclosure and transparency and its dimensions and Quality of Accounting Information were relatively high. Moreover, there was a statistically significant effect of the governance requirements related to disclosure and transparency on the quality of accounting information

The study recommended the strengthening of "providing accurate information" dimension since it was ranked as the last one. It also The study recommended the compliance to the governance requirements related to disclosure and transparency that will increase the quality of accounting information

Key words: Governance Requirements related to "Disclosure and Transparency", Quality of Accounting Information, Jordanian insurance companies.