

Non-Financial Disclosure and its Impact on the Financial Performance and Market Value of Jordanian Commercial Banks Listed on the Amman Stock Exchange

By

Farid Al-Adwan

Supervisor

Dr. Ayman Bader

Abstract

This study aimed to know the effect of non-financial disclosure on the financial performance and market value of the commercial banks listed on the Amman Stock Exchange, and in order to achieve the objectives of the study. The descriptive analytical approach was used, as the data extracted from the financial reports of the Jordanian commercial banks were numbered (13) A commercial bank registered at the Amman Stock Exchange during the period (2014-2018), and views during the entire study period. Both 65the total number of views used reached percentages, arithmetic averages and standard deviations were used for each of the study variables in order to describe these variables. Multiple linear deviation was also used to test the study hypotheses .

Non-financial disclosure was expressed through the following dimensions: composition and qualifications of the board of directors, risk management, internal control, and institutional governance. While the financial performance was expressed through the return on the stock and the return on the equity. And the market value was expressed by multiplying the closing share price at the end of the year by the number of shares traded. One of the most important recommendations recommended by this study is the need for banks to pay attention to developments in international financial reporting standards and the issuance of oversight bodies related to accounting disclosure in order to reduce information asymmetry and increase investor confidence in banks' annual reports. And the need to urge stakeholders to pay attention to non-financial disclosure, because it provides accurate information that helps reduce uncertainty associated with future growth opportunities, and enhance confidence in financial reports.

Key words: Non-Financial Disclosure, Market Value, Financial Performance, Jordanian Commercial Banks