

**Using Linear and Non-Linear Model to Determine the Impact
of Ownership Structure on Earnings Quality
(An Experimental study on the Industrial Shareholding
Companies Listed in Amman Stock Exchange)**

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Abstract

The study aimed to use the linear and non-linear model in determining the impact of the ownership structure on the quality of profits. The study relied on the descriptive analytical approach, and the study community is one of the public sector industrial companies listed on the Amman Stock Exchange over a period of five years, from 2013 to 2017 From (55).

The study reached many results, the most important of which was that there is a linear effect with statistically significant variable for administrative property as a type of ownership in the first place where the and it has a non-linear effect of statistical significance where the value, and

thus it is clear Administrative ownership has a positive impact on the quality of profits, and showed that there is a high impact of the corporate ownership variable on achieving the quality of profits in Jordan, and showed that there is a high impact of the family property variable On achieving profit quality in Jordan, this is an indication of Family ownership has an active role in Jordanian companies. The study showed that the quality of profits has a negative correlation with the logarithm of total assets (InSize) and also has a positive correlation with management ownership while return on assets (ROA) has a positive correlation with family ownership (As for the return on equity (ROE) has a positive correlation with return on assets (ROA).The study recommended the importance of adopting a model to measure the quality of profits in the Amman Financial Market, which is an indicator for investors and dealers about the quality of profits of companies listed in the market, which contributes to rationalizing their decisions.

Keywords: Earnings Quality, Ownership Structure, Return on Assets, Return on Equity, Earnings per share.