

ملخص باللغة الإنجليزية

Abstract

and the conservatism study aimed to examines the effect of the accounting This effectiveness of the Board of Directors on the quality of financial statements in , geJordanian public shareholding industrial companies. On the Amman Stock Exchan the study sample represented all Jordanian industrial companies listed on the Amman and through the use of Multiple , 2018-Stock Exchange during the period 2015 and the independent variable was 'e research hypotheRegression to test th by the accounting reservation and the effectiveness of the Board of represented a For simple , Directors as it was measured through descriptive analytical procedures , and the dependent variable , complex analytical procedures , analytical procedures represents the quality of the financial statements. Through the use of Multiple the results of the study showed that there , Regression to test the research hypotheses of is an effect of the accounting reservation on the quality of the financial statements stock companies and that there is an effect of the quality of -the Jordanian public joint disclosure on the relationship between (the accounting reservation and the effectiveness of the board of directors) in the quality of the financial statements of a , Based on the results of the study , stock industrial companies Jordanian-blic jointpu the most important of them: the quality , number of recommendations were presented orts to help users offinancial rep of profits should be disclosed in the companies And the necessity statements by predicting future profits with greater justice financial including the Jordanian Certified Accountants , for the specialized professional bodies to publish special and comprehensive content of the accounting , Association reservation and the positives it has to increase awareness and knowledge of due to their interest in more , board members and financial managers , accountants .accounting reservation policies when preparing financial reports accounting , quality of financial reports , ial statementsKey words: quality of financ .board of directors , disclosure , conservatism