

The Effect of Earnings Quality on Corporate Social Responsibility Disclosures: An Empirical Study on Industrial Public Shareholding Companies Listed on Amman Stock Exchange Jordanian

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Abstract

This study aimed at identifying the impact of earnings quality in the social responsibility disclosures (practicing employment, decent work, community and responsibility for the product) on the public industrial public companies jointly listed in Amman and the 44th World Trade Company (ODP) during the period (2010-2018). To achieve the objective of the study, the general framework of the Global Sustainability Report (G4), the E-profiles (S), and the E-Views were used to treat the initial data as the descriptive analytical approach was used for the purpose of analyzing the data, which was based on the descriptive statistics, which depends on metadata standards as the SMA moderation, maximum deviation, and maximum values, to give a comprehensive image of study variables, also dependence on inferential statistics, which depends on tools and estimated method as regression analysis, to test the validity of the access of the results.

The study reached a number of results that the most important that there was a statistical status of the status of profitability on social labor disclosures in the Jordanian industrial companies listed on the Amman Stock Exchange. The study reached the contrast of the results of the statistics of the disclosure of social responsibility, in general, the average level of disclosure is relatively low, which

reached (14.6%) and the proportion of disclosures between (0.0%) and (42.3%) and this guide that the Jordanian industrial companies do not generally do not have a distance to social responsibility.

The study recommended that the industrial companies have to be complied with the social deposits of social responsibility, for such disclosures from the role of the formation and highlight the positive mental image of the company, the awareness of the management of Jordanian industrial companies to the quantity of the results of the negative results and the risks of the creation of creative accounting practices and their implications for the quality of financial reports through the work of the workshops and conferences of the owners of the relationship with the suppliers and investors in the company's shares.

Keywords: Earnings Quality, Social Responsibility Disclosures, Practice Employment, Decent Work, Society, Responsibility for the product.