

# **The Effect of Earning Quality on Internet Financial Reporting in Industrial Companies Listed on Amman Stock Exchange**

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## **Abstract**

This study aimed at identifying the effect of profit quality on financial reporting via the Internet in Jordanian industrial companies, where the study community is from all companies operating in the industrial sector and listed on the Amman Stock Exchange and after confirming the financial reports of companies, (54) companies were selected as a sample for this studying.

The annual reports of the companies for the last years (2016-2018) were used for the purposes of this study, and after confirming the financial data obtained, the researcher tested the study hypotheses by knowing the effect of the quality of profits as measured by the Kothari model and the modified Jones model on financial reporting via the Internet (reporting form, content Reporting, form and content of reporting together) Several statistical methods have been used that are appropriate for the study and through the statistical program (SPSS). The study has reached many results, including: The presence of a statistically significant effect on the quality of profits measured by the Kothari and modified Jones model on each of the financial reporting content and The form and content of financial reporting together, and the study confirmed the absence of a statistically significant effect on the quality of profits through the both models on the form of financial reporting in Jordanian industrial companies.

The researcher recommendations including First: the need to increase awareness of officials in Jordanian industrial companies on the importance of quality profits in the financial statements, second: the need for Jordanian industrial companies to disclose their financial and non-financial information in accordance with international accounting standards, third: develop agreed standards about the form and content of financial reporting via Internet, as this contributes to enticing investors to invest in these companies.

**Key words:** quality of profits, financial reporting via the Internet, industrial companies listed on the Amman Stock Exchange.