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### **Abstract**

This study aimed to demonstrate the relationship between the quality of financial reports and the financial performance in the Jordanian public shareholding service companies, where the researcher used the descriptive and analytical approach in order to achieve the objectives of the study through application on a sample of the (59) Jordanian public shareholding service companies for the years from (2010-2019).

The results showed that there is no statistically significant relationship at the level of significance ( $\alpha = 0.05$ ) between the quality of financial reports, the return on investment index and the return on shareholders index in Jordanian public joint-stock service companies, while there is a statistically significant relationship at the level of significance ( $\alpha = 0.05$ ) between The quality of the financial reports, the profitability of shares index and the indebtedness index in the Jordanian public shareholding service companies, and there is also a statistically significant relationship at the significance level ( $\alpha = 0.05$ ) between the quality of financial reports and financial performance indicators in the Jordanian public joint-stock service companies due to the size of the company.

the most important recommendations that came out of the study is that there is a relationship between the quality of financial reports and the financial performance of service companies listed on the Amman Stock Exchange in general, and this matter is necessary to take into account when companies disclose all information related to their activities and results achieved during the financial cycle, in particular indicators And the characteristics of the data contained in the financial reports.

**Key words:** Financial Performance, Quality of Financial Reports, Jordanian public shareholding service companies.