

Evaluating the Investment Attractiveness and the Financial Reporting Indicators through Innovation disclosures of Jordanian Commercial Banks

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Abstract**

This study aimed to identify the assessment of investment attractiveness and financial reporting indicators through innovation disclosures in Jordanian commercial banks. The study sample consists of (13) Jordanian commercial banks listed on the Amman Stock Exchange. In order to achieve the objectives of the study, descriptive analytical approach was implemented, where (Multiple linear regression) was used through the (SPSS) program to test the hypotheses, based on the annual financial report disclosures published on the website of Amman Stock Exchange during the period (2016-2020). The study concluded that there is no impact of innovation disclosures measured by (research and development expenses, and staff training costs) on investment attractiveness represented by (financial and operational leverage), as well as the absence of an impact of innovation disclosures measured by (research and development expenses, and staff training costs) on the reporting indicators. Financial represented by (trading ratio, number of interest coverage times, return on assets, return on equity). Based on these results, this study recommends that Jordanian commercial banks need to adapt investment banking tools to suit the investment environment that is commensurate with the reality of the market and its needs. It is also recommended that relevant authorities such as Amman Stock Exchange should update their data base and focus more on the investment attractiveness and reporting indicators due to their importance toward increasing the level of current and potential investors.

Keywords: investment attractiveness, Jordanian commercial banks, innovation Disclosures, Financial Reporting Indicators.