

Internet Financial Reporting (IFR) and Its Effect on the cost of Equity Capital: Empirical study on Jordanian Public Shareholding Companies Listed on Amman Stock exchange

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Abstract

The purpose of this study was to determine the effect of internet financial reporting on the cost of equity capital in Jordanian public shareholding companies. The study sample included all Jordanian public shareholding companies listed in the industrial and service sectors, with a total of 72 listed companies included in this study throughout the study period (2019-2020). These companies' data were gathered from their annual reports as well as the ASE's database. The findings demonstrate that Jordanian public shareholding companies made financial and non-financial disclosures via the Internet in general, although these disclosures varied between companies during the study period. Internet financial and non-financial disclosures often have a positive effect on the cost of equity capital. Finally, the study recommended that Jordanian public shareholding companies commit to boosting financial reporting via the Internet and broadening the scope of financial and non-financial disclosures to include all areas of the company.

Keywords: financial reporting, Internet financial reporting, cost of equity, industrial companies.