

**The Impact of Disclosure Social Responsibility Accounting on The
Economic Value Added of Pharmaceutical and Chemical Companies
Listed on The Amman Stock Exchange**

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Abstract

This study aimed to demonstrate the impact of the disclosure of social responsibility accounting on the economic value added of the pharmaceutical and chemical companies listed on the Amman Stock Exchange. The study was represented in the 14 pharmaceutical and chemical companies, The annual financial reports of the companies for the period between (2016-2020) were relied upon.

To achieve the objectives of the study, the researcher used the descriptive analytical approach and the applied approach in order to collect and analyze data and test hypotheses to answer the questions of the study, by relying on the dimensions contained in the international standard (ISO26000) on social responsibility and many published studies and research In addition to calculating the economic value added of these companies, statistical methods were used within the statistical program (SPSS), to process the data obtained, through the use of simple linear regression analysis and multiple linear regression analysis in order to test the effect of independent variables on the dependent variable.

Among the most important findings of the study is the existence of an impact of disclosure indicators on social responsibility accounting (governance, environment, consumer issues, community participation and development) on the economic value

added of pharmaceutical and chemical companies listed on the Amman Stock Exchange, while the results showed no effect of accounting disclosure indicators Social responsibility for each of (human rights, fair operating practices, labor practices) on the economic value added of these companies. Among the most important recommendations that came out of the study is the need to develop the legislative framework related to the disclosure of social responsibility accounting, as the instructions in force have shortcomings, as they focused on the disclosure of two aspects of activities, namely, activities directed to the environment and activities directed to society, and did not address the rest of the activities, all this will lead to the impact Positive results of companies' activities, thus improving the economic value added of these companies.

Keywords: Disclosure of social responsibility, economic value added, pharmaceutical and chemical companies