Extent of Disclosure in the annual Reports Of Jordanian Banks

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Abstract

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This study aimed to examine the Extent of Disclosure in the Annual Reports of Jordanian Banks for the financial year (2001).

A Disclosure Index (DI) was established for this purpose by developing (77) disclosure checklist of information items that are expected to appear in banks’ annual reports, these items were selected by reviewing the law of Jordanian central bank, International Accounting principle (30), the disclosure instructions by Amman Financial Market...

The level and extent of disclosure was examined with four variables (size, profitability, financial leverage and allowances) that might be associated with the level of disclosure in the annual reports of Jordanian banks.

The study found evidence supporting the hypothesis that financial leverage is positively related to the level of annual reports’ disclosure, Allowance is partially related to the level of disclosure. However, no significant associations were found between level of disclosure and the other two variables; profitability and size of bank.