

THE INFLUENCE OF ACCOUNTING INFORMATION QUALITY ON THE DECISIONS OF FINANCIAL STATEMENT USERS IN JORDANIAN INDUSTRIAL CORPORATIONS

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ABSTRACT

The influence of the quality accounting information on the decisions of financial statement users in Jordanian industrial corporations is examined in this research paper. The survey method is used by industrial enterprises to contribute to the ASE. In order to determine the quality of accounting information and its influence on the judgments of users of financial statements in industrial firms listed on the ASE, the study used a Descriptive and Inferential method. This method is based on identifying the problem's circumstances, components, and dimensions, describing relationships, analyzing data, measuring, and interpreting it, and arriving at an accurate description of the phenomenon or problem in a holistic manner that helps to generalize the facts or knowledge that have been drawn. The findings show that there is no statistically significant relationship between accounting information quality and financial statement users in decision-making in ASE-listed industrial businesses. The quality of accounting information provided by the accounting system and its integrity and dependability in choices made by users of financial statements in industrial businesses listed on the ASE have no statistically significant influence.

Keywords: Quality Accounting Information, Users Decisions, Financial Statements, Industrial Corporations, ASE, Quality, Suitability, Reliability, Adequacy.

INTRODUCTION

To begin, accounting followed some conventional procedures in order to offer users with financial data on the company's operations and financial condition. As a result, the art of accounting is prized over the science of accounting, which has its own set of techniques, theories, and measurement underpinnings (Russell et al., 2016). However, the changing conditions surrounding accounting, as well as related advancements in social sciences, particularly management and economics, and the growing demand for quantitative and financial data to aid decision-making. One of the goals of accounting has been to give information for decision-making and to deliver relevant information in the scale of management's capacity to use it (Warren Jr et al., 2015; Qudah et al., 2021).

Information has become the cornerstone of decision-making and decision-making in the information era, but it has also become factories and banks. As a result, information has become extremely important both at the macro level of developing development policies and at the micro level of developing business strategies. Information is one of the organizational resources that may provide a competitive advantage if properly handled. The technique of data preparation and information usage indicates the facility's capacity to evolve through time (Al-hilawi & Al-Sharif, 2015). Investigate the company in desperate need of accounting data. As a result, the department requires the finance department to give statistics that will aid in raising the department's level of knowledge in different aspects that will assist it in making the best judgments possible.

The economic and social role of accounting requires the need for accounting information with qualitative characteristics as it is included in the statements that affect the decisions of users of financial statements in joint-stock industrial companies. So the problem of the study is to answer these questions:

- Is the quality of accounting information an active role in making decisions for users of financial statements in joint-stock industrial companies?
- Is the quality of accounting information a key picture in making decisions for users of financial statements in joint-stock industrial companies?
- Do the characteristics of the quality of accounting information have an impact on the decision-making of users of financial statements in joint-stock industrial companies?

The academic value of the study arises from its emphasis on the relationship between the rankings of accounting data backing financial statements and the quality of financial reports in Jordan's Joint-Stock industrial firms (Qudah, 2021). There hasn't been nearly enough research done in this area. Jordanian joint-stock industrial businesses have carried out applied research in this regard.

The practical importance of the research is to highlight the role of quality for accounting information in the financial reports of industrial companies (Qudah et al., 2021). The Jordanian legislation, laws and regulations oblige the Ministry of industry and Commerce to disclose certain accounting information in their annual financial reports published on their official website. Because of its impact on increasing the quality of financial reports. This contributes to rationalizing the decisions of users of these reports.

The primary goal of the research is to collect empirical data to determine if there is a favorable impact on the quality of accounting information accompanying financial statements on the quality of financial reports in Jordan's Joint-Stock industrial firms. In addition, investigate the many points of view in the debate over the necessity of quality for accounting data other than accounting records in assessing the usefulness of financial reports. This is a substantial motivation for this study.

The Amman Stock Exchange (ASE) was established on March 11, 1999, as a non-profit organization with the authority to function as a regulated stock exchange in the Kingdom of Jordan. The ASE was registered as a public joint-stock company controlled entirely by the government on February 20, 2017. The mission of the Amman Stock Exchange (ASE) is to practice, operate, manage, and develop all securities, commodities, and derivatives markets in the Kingdom and throughout the world. Offer an environment in which the forces of supply and demand for assets traded on the basis of proper, transparent, and fair trading can interact (Al-Qudah et al., 2020).

LITERATURE REVIEW

The main objective of accounting is to provide financial information about a particular economic unit and financial information is concerned with the Accounting Information System, which is the main and largest branch of the management information system. The preparation of financial reports is an important and necessary pillar in decision-making (Almagtome et al., 2020).

It is important to provide accounting information but the most important is how to communicate it to the decision-making bodies after knowing what information is required from the decision-making body. Although accounting information may be appropriate and reliable. However, users of this information may have difficulty understanding, analyzing and using it in decision-making: the comprehension of accounting information requires the ease and clarity that the published information should have. In practice, however, there are varying levels of understanding and comprehension by users of financial statements. In addition to the different objectives underlying their need for this information. Therefore, the accountant and the management of the company must balance the different needs and qualities of the users of the accounting information contained in the financial reports (Teru et al., 2017).

Based on the nature of its operation, each entity must determine whether or not current and non-current assets will be displayed in separate tabs in the core of the budget. Mean quality of accounting information of those characteristics or attributes that relate accounting information that make it useful to users in making economic decisions. Accounting information must be of benefit and benefit to its users (decision makers) and be characterized by the so-called awareness characteristics of accounting information that make it characterized by quality, including comprehensiveness, convenience, material, reliability, completeness and others.

Decisions are made to solve existing issues, to handle particular circumstances or scenarios that may arise, or to attain predetermined goals. Existing issues may be apparent and well-defined in terms of dimensions and features, or they may be hazy in terms of depth, proportions, and constituent causes. It may not exist in the first place, but the administration's prudence and investigation of the surrounding circumstances make it likely. So, in all circumstances when a choice must be made, you must acquire all essential facts and information, as well as conduct an analysis of the phenomena and many elements, to assist in finding a suitable resolution to meet the goal set for it. The decision-maker is frequently presented with a dilemma that demands him to assess the problem's position, and the challenge may involve competing aims as well as several choices from which to pick. Finding the perfect options necessitates the use of bases and controls to calculate the expected return or outcome of each option and compare those expected results to determine the optimal return (Younis, 2019).

The climate in which decisions are made makes risk an essential variable that a manager should take into account when making a decision. This is expressed by decision-making in conditions of competition and uncertainty. Here the decision is made in uncertain circumstances. In other words, the consequences of decision-making become more precise, more probable and more certain (Abbas, 2017). Decision-making is central to the administrative process. Even though previously said, it is an overlapped procedure in most of the agency's tasks and operations.

When the performance management process of planning is used, certain choices are taken at each step of the plan's creation, such as when the goal method or regulation or

developing programmes or identifying relevant resources or choosing the best ways and techniques to play it. When the agency determines the best way to organize its many functions and operations, it decides on the corporate structure, type, and size, as well as the foundation for dividing different departments. Individuals must do various tasks, and an adequate supervisory structure, as well as delegation of communication, responsibilities, and communications, are required (Essawi, 2017).

Analytical models of decision-making were numerous. All researchers agree that decision-making goes through a set of stages, but they differ in the number and order of these stages. However, there are analytical models of decision-making that contain between four and nine basic steps that need to be done in a specific order. For example, griff defines these stages in: identifying and limiting the problem, analyzing and evaluating the problem, setting standards or metrics by which the solution will be evaluated or as an acceptable and sufficient solution to the need (Ghabain & Al-dalabih, 2014). It is clear that the Accounting Information System related to the economic unit is one of the main pillars in decision-making, whether at the level of policy-making, planning and sustainable financial development of the company and at the level of the company's strategies. As a result of the vast amount of information and developments to large technology became much I enjoy accounting information credibility and quality to be more important to users of financial statements to make appropriate decisions.

Previous Studies

The study aimed to address this problem through the study of the position of accounting for the costs of social and environmental responsibility of the project and attempts to measure and display and provide a model of accounting for them and evaluation, also aims to reveal the relationship between accounting for environmental and social processes associated with the environmental and social responsibility of the project to establish the basis for measuring those processes.

Al-qatrawi & Wahab (2010) explained in his study to identify the role of investigating governance in accounting disclosure of companies in securities markets. Improve the quality of accounting information, identify the principles of corporate governance that affect the ability of the market to determine the fair price of shares and assess the extent to which the Khartoum securities market is committed to this, and indicate the role of the audit committee in activating corporate governance and increasing confidence in financial reports.

In one study author wanted to survey the viewpoints of a survey of Jordanian commercial banks on the influence of Financial Reporting in investment decisions under computerized accounting information systems, by evaluating and going to review accounting information systems, implying the types of investment strategies, and trying to link them under computerized accounting information systems. On the other hand, stated that the influence of computer - based accounting systems employed in governmental institutions on the responsibilities of Audit Bureau Auditors in promoting transparency and accountability should be identified. To achieve the needs of the target market, a questionnaire has been distributed to a representative sample of (208) accountants from the court of audit, with the thoughts of them (162) precluded for the purposes of the assessment, and statistical models descriptive and Test (T-Test) were used to evaluate data and analytical hypotheses.

Boukandra (2017) presented the impact of the quality of accounting information on the decisions of users of financial lists and how to register accounting for accounting information in Al-Mateen Company in Algeria. Resulted in that accounting information is a commodity related to several levels of quality and its users to be of such goods high quality to meet the need explained the study on the need for information to be presented to decision-makers more convenient and reliable.

Al-hilawi & Al-Sharif (2015) addressed the financial ratios derived from the income and financial position lists in building a model to predict financial failure, and then to identify the extent to which this model can distinguish between successful and failed companies. The method of linear multivariate differential analysis has been used to arrive at the best set of financial ratios that can be used in the construction of the proposed model.

In one research addressed the concept and importance of measurement and accounting disclosure and the role they play in the realism of financial statements. Know the methods used to measure each item of the financial statements. Identify the concept, significance and characteristics of accounting information and its impact on the decisions of the user of financial statements. Evaluate the efficiency and quality of accounting information cleared by financial reports and lists. The study aimed to identify the ethics of the accounting profession and the most important factors that enhance the commitment of accountants to the ethics of the accounting profession, the importance of the study was that it leads to support the efficiency and effectiveness of financial and accounting performance in institutions through adherence to the ethics of the profession.

Among the the impact properties of accounting information in the decision-making of the users of financial statements resulted in that the accounting information provided to users of financial statements should be more appropriate because of its impact on the level of financial statements in making appropriate decisions explained to provide reliability in the accounting information provided.

METHODOLOGY

It is the collection of norms and standards that are followed in order to arrive at accepted and reasonable facts regarding the topic of interest or research (Kumar, 2019). Where the study relies on the Inferential and Descriptive statistics technique in order to assess the quality of accounting data and its influence on accounting records users' judgments. This method is based on an accurate and detailed explanation of the problem by trying to identify its circumstances, elements, and aspects, trying to describe relationships, evaluating, assessing, and interpretation of data, and having arrived at an appropriate depiction of the occurrence or issue in a holistic way that is helpful for making generalisations the factual information or understanding that were drawn and contributes to sensible consistency (Sekaran & Bougie, 2020).

Community and Sample Study

The study population of working in the financial department in the industrial companies listed in Amman Stock Exchange number (34) company of the year (2021), after identifying the study population has been published replace electronic (Online Questionnaire) through the

website (Google Form) in simple random sampling (Simple Random Sample), and after (21) days have been the answer to (177) replace all valid for the purposes of statistical analysis.

Stability of the study tool

Table 1 shows the results of using the Cronbach alpha Value to analyse the structural coherence of the study paragraphs.

H	H₁	H₂	H₃	Overall
Alpha Cronbach	0.912	0.929	0.904	0.941
Number of paragraphs	16	13	11	40

Table 1 means that the current consistent coefficient (Cronbach Alpha) for the study device's paragraphs ranging between (90.4 %) and (94.1 %) including all paragraphs (Sekaran & Bougie, 2020). The instability coefficient (Cronbach Alpha) with the least level is (0.70), so the nearer the value is to (1) one, i.e. 100 %, the greater the stability. All of the content validity coefficients in the preceding tables are thus excellent indicators of the study device's reliability in descriptive statistics.

Findings

This test is used to ascertain the homogeneity of the dispersion; an outcome outside the scope (1) implies that allocation is skewed heavily; the leptokurtic value is obtained; the data is considered normal if the skewness value doesn't really surpasses 1.96. (At the level of 0.05) Schneider and Bent (Cooper et al., 2006).

H	H₁	H₂	H₃
Skewness	-0.317	-0.291	-0.169
Kurtosis	-0.508	-0.936	-0.647

The distribution of data was regular, according to the test findings in Table 2, with no numbers (Skewness) going from outside ranges (± 1) or surpassing the level of (Kurtosis) ((1.96) just at levels (0.05).

The statistical techniques for the research instrument paragraphs are as follows: The accompanying formula was used to calculate the level of relative approval: If the mathematical average within (1-2.33) is considered low, and the variation within (2.34-3.66) is measure up, and if 2016), the duration of the classification limit of a potential substitute threshold of an alternate / amount of levels= $5-1/3=1.33$.

The comprehensive analysis of the survey parameters produced the following findings: Descriptive analysis of survey participants' responses to (ability, appropriateness, dependability, and sufficiency of accounting data for users of the financial statements):

Table 3 presents the arithmetic average, variance, relative importance, degree of approval, and rank of answers to (16) paragraphs regarding (the quality of Accounting Information, its appropriateness, dependability, and adequacy of users of financial statements).

According to Table 3, the standard measure had an average values of (4.04) and a variance of (0.490), indicating that survey participants' attitudes forward into (quality, suitability, reliability, and adequacy of accounting information for users of financial statements in industrial companies listed on the ASE) were moderate. According to paragraph, “*accounting information is differentiated by a degree of accuracy and clarity of decision-making for consumers of financial accounts*” (3). Ranked first on an estimates (4.20), a variance (0.726), and a top score, whereas the paragraph (11), which states “*the Accounting Information System known as systematic with adequate and appropriate information to facilitate decision-making,*” ranked second on an estimates (3.88), a variance (0.696), and a top score.

Descriptive statistics of survey participants' responses to (quality, integrity, and reliability of accounting information supplied by the accounting system in judgments made by accounting information):

N	Paragraph	SMA	SD	%RW	DA	R
1	The accounting information used is characterized by flexibility in making decisions for users of financial statements.	4.08	0.765	81.6	High	7
2	The accounting information of your company is characterized by objectivity and impartiality for making decisions for users of financial statements.	4.11	0.714	82.2	High	4
3	Accounting information is characterized by a degree of accuracy and clarity for making decisions for users of financial statements.	4.2	0.726	84	High	1
4	Accounting information is characterized by credibility for making decisions for users of financial statements.	4.16	0.774	83.2	High	2
5	Accounting information is characterized by a degree of confidence in making decisions for users of financial statements.	4.15	0.784	83	High	3
6	Accounting information is characterized by a degree of suitability for making decisions for users of financial statements.	4.07	0.784	81.4	High	8
7	The accounting information system provides feedback (reverse) to ensure that decisions taken are reconsidered to improve their effectiveness.	4.08	0.76	81.6	High	5
8	The accounting software offers the decision - makers with data in terms of performance, time, and cost that is suited to the type of the choice.	3.93	0.662	78.6	High	13
9	Accounting information is characterized by the comparative feature of making decisions for users of financial statements.	4.08	0.782	81.6	High	6
10	Accounting information is measurable for making decisions for users of financial statements.	3.98	0.73	79.6	High	11
11	The accounting information system provides management with sufficient and appropriate information to facilitate the decision-making process.	3.88	0.696	77.6	High	16
12	The accounting system offers the decision - makers with information relevant to the essence of the judgment in terms of performance, time, and expense.	3.95	0.676	79	High	12
13	Decisions are taken by managers based on the information provided by the accounting information system primarily and away from personal judgment.	4.06	0.781	81.2	High	9
14	The accounting information system assists the senior management in making decisions in a manner that takes into account the long-term effects of these decisions.	4.01	0.715	80.2	High	10
15	The accounting information system helps to achieve compatibility between the decisions taken by the management with the changes that occur in the work environment.	3.91	0.772	78.4	High	15

16	The accounting information used is characterized by flexibility in making decisions for users of financial statements.	3.92	0.801	78.4	High	14
Overall		4.04	0.49	80.8	High	

Table 4 displays the arithmetic average, variance, and corresponding weights of participants' degrees of approval, grade answers about (the quality of budgeting data generated by the accounting system integrity and reliability in decisions made by users of financial statements), as measured by the (13) a paragraph.

Table 4 shows that the indicator accomplished a centre point of computation (4.06), one explore the basic ability (0.560), indicating that now the path of the survey instrument towards to the (quality of the accounting information produced by the accounting system trustworthiness in the decisions taken by users of the financial statements in the manufacturing enterprises Amman stock exchange (ASE Exchange) was well within the expectation. Paragraph (9), which states “*accounting information is being used in making corporate growth choices,*” won first place with an estimates (4.15) and a variance (0.794) and a high level, whereas paragraph (1), which asserts “*financial data is used in making key decisions,*” took steadily for the past spot with an estimates (3.87) and a variance (0.794) and a high level (0.691).

N	Paragraph	SMA	SD	%RW	DA	R
1	Accounting information is used in making executive decisions.	3.87	0.691	77.4	High	13
2	Accounting data is utilized in the planning process.	4.12	0.756	82.4	High	4
3	Accounting data is utilized in the control process.	4.06	0.781	81.2	High	10
4	Accounting information contributes to correcting and enhancing decisions and ensuring their effectiveness.	4.09	0.756	81.8	High	9
5	Accounting information contributes to improving operational decisions	4.09	0.748	81.8	High	8
6	The use and development of accounting information systems increases the quality of financial statements	4.1	0.754	82	High	6
7	Accounting information contributes to evaluating management performance.	4.12	0.802	82.4	High	3
8	Accounting information contributes to making capital expansion decisions	4.09	0.785	81.8	High	7
9	Accounting information is used to make business expansion decisions	4.15	0.794	83	High	1
10	Accounting information contributes to guiding investment decisions.	4.11	0.811	82.2	High	5
11	Accounting information presented in the statement of financial position has prognostic validity, which improves the efficiency and efficacy of its consumers' actions.	3.88	0.756	77.6	High	12
12	Accounting data consumers are provided with regular or periodic financial reports by the accounting information.	4.14	0.81	82.8	High	2
13	Accounting information is used to make decisions in the field of financing and borrowing.	3.99	0.67	79.8	High	11
Overall		4.04	0.49	80.8	High	

Descriptive statistics of the research sample's responses to (quality of accounting information, appropriateness, dependability, and sufficiency of users of accounting information):

Table 5 displays the arithmetic average, variance, corresponding weights, degree of acceptance, and ranking of participants' responses to (the quality of Accounting Information, its applicability, dependability, and sufficiency of consumers of accounting records), as assessed by (11) paragraphs.

The indicator has an arithmetic mean of (4.09), with a variance of (0.532), indicating that the survey participants' attitudes forward into (quality, suitability, reliability, and adequacy of accounting information for users of financial statements in industrial companies listed on the ASE) have reached a high level, according to Table (5). A paragraph (8) with a mean computation (4.15) and a variance (0.739) and a high level, paragraph (1), where it states “*the accounting data reflected in the financial needs to reflect the truthfulness and honesty of its representation of the economic events that occurred during the financial year,*” took first place, while paragraph (2), that also states “*the accounting data reflected in the financial needs to reflect the truthfulness and honesty of its representation of the economic events that occurred during the financial year,* ” took second place.

The first hypothesis, that asserted:

H_0 : “*There is no significant association here between value relevance of accounting information and users of financial statements in decision-making in industrial enterprises listed on the ASE,*” was examined in this phase of the study.

N	Paragraph	SMA	SD	%RW	DA	R
1	The accounting information provided is considered reliable to make comparisons to the financial statements	4.1	0.769	82	High	8
2	The accounting information provided is appropriate for decision makers and users of financial statements	3.92	0.69	78.4	High	11
3	Accounting information revealed in the business's performance accounts is deemed suitable and influences its users' actions.	4.14	0.777	83	High	2
4	Are management financial reports prepared other than the basic financial statements and reports?	4.11	0.825	82.2	High	7
5	Accounting information revealed in the business's performance accounts has a predictive value that increases the effectiveness and efficiency of its users' decisions.	3.98	0.75	79.6	High	10
6	The accounting information provided is sufficient for the users of the financial statements	4.14	0.749	82.8	High	4
7	Accounting information revealed in the business's performance accounts is characterized by neutrality and away from bias, which increases its credibility with its users.	4.11	0.745	82.2	High	6
8	Accounting information revealed in the business's performance accounts reflects the honesty and integrity of its representation of the economic events that took place during the fiscal year.	4.15	0.739	83	High	1
9	The accounting information provided correctly represents the special events	4.13	0.724	83	High	3
10	Accounting information revealed in the business's performance accounts is objective and can be verified.	4.12	0.688	82.4	High	5
11	The company has a financial and accounting system that defines the duties and powers of all employees of the company's financial department.	4.05	0.729	81	High	9
Overall		4.04	0.49	80.8	High	

T -Test	T. SIG	DF	(HO)
28.121	*0.00	1	reject
*Significant at level (0.05≥α)			
Tabular T value = (1.960)			

Using the calculated and equal value (T) method, Table 6 shows the obtained from the statistical questionnaire of the very first theory model that also shows that the quality of accounting information and users of financial statements play a statistically significant role in decision-making in industrial companies listed on the ASE (28.121). Which is far more than its tabulated and equivalent value (1.96), indicates this model's morality at one amount of autonomy and at a logical level (Sig=0.00), that's less than its tabulated and equivalent value (1.96). (1.96). (0.05). As a result, we rejected the hedonistic hypothesis (Ho) and accept the alternative hypothesis (Ha), which shows a significant association between accounting information quality.

The results of the second hypothesis test are as follows: Ho: *“There is no statistically significant impact between the quality of accounting information produced by the accounting system and its integrity and reliability in decisions made by users of financial statements in industrial companies listed on the ASE.”*

T -Test	T. SIG	DF	(HO)
25.243	*0.00	1	reject
*Significant at level (0.05≥ α)			
Tabular <i>T value</i> =(1.960)			

Table 7 shows the obtained from the statistical questionnaire of the alternative hypothesis method, which suggests a statistically important impact for the quality, integrity, and reliability of accounting information produced by the accounting system in decisions taken by users of financial statements in industrial companies listed on the ASE, using the calculated and equal value (T) (25.243), which is equal value (1.96). It depicts the morale of this model at one bit of independence and a morality level (Sig=0.00), that's less than one (0.05). As a result, we rejected the hedonistic hypothesis (Ho) and hypothesis and accept the alternate (Ha), which shows a strong association between accounting information quality.

The third statistical technique yielded the following results: The goal of this phase of the study is to put the third study's hypothesis to the question, which states: Ho: *“There is no statistically significant correlation here between quality of accounting information and the appropriateness, reliability, and adequacy of financial statement customers in industrial enterprises listed on the ASE,”* in which the survey's hypothesis were evaluated:

T -Test	T. SIG	DF	(HO)
27.222	*0.00	1	reject
*Significant at level (0.05≥ α)			
Tabular <i>T value</i> =(1.960)			

Table 8 displays the data through statistical questionnaire of the third theory method, which indicates a statically substantial role for the quality of accounting information and its suitability, reliability, and efficiency for users of financial statements in industrial companies listed on the ASE, via the measured and equatable value (T) (27.222), that is higher than its table form and equitable value (T) (27.222); (1.96). It depicts the morale of this model at one bit of independence and a morally level (Sig=0.00), that is less than one (0.05). As a result, we rejected

the hedonistic hypothesis (Ho) and hypothesis and accept the alternate (Ha), which shows a statistically significant association between accounting information quality and its correctness, reliability, and sufficiency.

DISCUSSION AND CONCLUSION

The quality accounting information plays a key role in making decisions for users of financial statements in joint-stock industrial companies. In the requirements for disclosure of other information accompanying the financial statements, the research concluded that there is a growing demand on the part of the stakeholders of industrial companies to increase the level of transparency and disclosure of the information provided by those industrial companies in their published annual reports. Therefore, it is the pressure of stakeholders on the management of the company that drives it to increase disclosure of other information.

As the second question focused on relying primarily on the quality of accounting information leads to sound decision-making for users of financial statements in joint-stock industrial companies. In the information content to disclose other information accompanying the financial statements in the financial reports. The theoretical study found that other information is an integral part of the financial reports: analytical tables and comparison of certain Total Assets, Liabilities and shareholders rights, marginal notes on the quality and accounting policies followed, Management Report and board letter to shareholders of industrial companies. As well as management analyses and forecasts about the future and disclosure of management objectives and planned investments and others.

Finally, the last question of the study focused on the lack of quality characteristics of accounting information produced by the accounting system affects the sound decision-making of users of financial statements in joint-stock industrial companies. He also focused on the concept of the quality and measurement of financial reports. The study answered this question in theory. The authors concluded that despite of the definitions related to the quality of financial reports. Unless there is an agreement on the quality of financial reporting is to prepare those reports in accordance with the framework Financial Reporting Standards. And they are free of material misstatements, to reflect the company's financial status during a certain period of time. In terms of ways to measure the quality of financial reports, there are many different ways to measure them. The method of identification and a set of questions on measuring the quality of financial reports were selected in this study. Since we don't use in previous studies, and the availability of the necessary forms to measure. He also focused on whether the degree of disclosure of other information accompanying the financial statements has an impact on the quality of the financial reports of companies listed on the Jordan stock exchange. And whether the size of the accounting and auditing facility that audits those industrial businesses has an effect on that connection.

Theoretically, this question has been answered. According to the findings of the study, the degree of disclosure of other information accompanying financial statements is predicted to have a beneficial influence on the quality of financial reports. I also anticipated the impact of the accounting and auditing facility on the previous relationship. The same question was answered in practice. The Applied study found a positive effect of the degree of disclosure on other information accompanying the financial statements on the quality of financial reports as measured by the level of accounting reservation. With regard to the other variable in the size of

the enterprise accounting and auditing. The study found that there is no effect for the accounting and auditing facility on the previous relationship in question.

Limitations

There are some limitations to this research that viewers should be aware of. 5 respondents refused to create an account, and the research scientist only wrote down during their questionnaires. Furthermore, unlike face-to-face surveys, most of the questionnaires were administered through computer screen, making it impossible to quantify respondents' responses to topics.

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