

# Jordan University of Science and Technology

## The extent of voluntary disclosure in the board of directors' statement: the case of Jordan

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**Abstract:** In early 1990, Jordan introduced the International Accounting Standards (IAS) to improve the quality of accounting measurement and information disclosure. Since that time, a few attempts have been made to detect any possible change in the quality of information published in the annual reports of Jordanian companies. Different measures were used to assess quality of disclosure. In this study, the depth of disclosure was used as a measure of the quality of financial reporting in the statement of the board of directors of a sample of Jordanian companies listed in the Amman financial market.