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The Determinants of Forward-looking Information Disclosure

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Abstract: The main objective of this paper is to empirically establish the level of forward-looking information disclosure in companies listed on the Jordanian stock exchange and further to establish the determinants of forward-looking information disclosure. This information will assist company shareholders to make informed decision about the company's future performance. The level of will be determined by extracting financial and other information using company annual reports. Disclosure index methodology was adopted, that is awarding one for a disclosed item and zero if undisclosed. Five variables are employed to establish the level forward-looking information disclosure; these are sector type (manufacturing and services), company size, leverage, profitability, and auditor type (with or without international affiliation).