

**The role of corporate governance in achieving the quality of
accounting information in Jordan**

**A Thesis is submitted to college Of Business
fulfillment of the requirement for the degree master
(International Accounting)
University Utara Malaysia**

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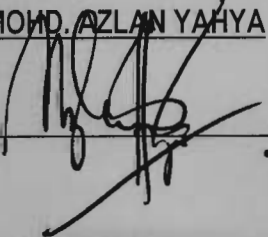
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Abstract

In this study was trying to explain how the application of corporate governance in Jordan helps to maximize the performance of companies. Also, the application of corporate governance was trying to find laws and regulations that help to reduce conflicts of interest of others, materially and morally unacceptable. This study argues that there were moral link between the application of corporate governance and the quality of accounting information. And there was a moral link between the quality of accounting information for companies that applied corporate governance movement and trading in the stock market, share prices of these companies. The importance of study to emphasize the importance of expanding the application of the concept of corporate governance in the economic environment and benefit from Jordan in the development of accounting practice and development of the audit profession and thus achieve the quality of accounting information in environmental accounting of Jordan, which reflected the decisions of investors and the Jordanian stock market. Finally the results of the study showed that the accounting information variables were important in determining the factors influencing the company corporate governance

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TABLE OF CONTENTS

	Page
Acknowledgments	i
Abstract	ii
Permission to use	iii
Table of contents	iv
List of Table	vi
List of figures	vii
Chapter 1	Introduction and Background
1.1	Introduction 1
1.2	Problem statement 2
1.3	Research questions 4
1.4	Research objectives 4
1.5	Significant of the study 5
1.6	Limitation scope and assumption 6
Chapter 2	Literature Review
2.1	Introduction 7
2.2	Definition if corporate governance 7
2.3	A Framework for Understanding Corporate Governance 13
2.4	Corporate governance and its relationship to the accounting information: 16
2.5	Intellectual aspects of corporate governance and it relationship with the accounting information 16
2.6	The State of Corporate Governance in Jordan 17
2.7	Previous researches of corporate governance and accounting information to their relationships. 17
2.8	Key supplier relationships in the management of consumption is auditing services firm. 21
Chapter 3	Methodology
3.1	Introduction 22
3.2	Conceptual framework 22
3.3	Definition 23
3.4	Research Design 23
3.5	Data collection 23
3.6	sampling technique 24
3.7	Measurement and instrumentation 24
3.8	Data Analysis 25
Chapter 4	FINDINGS
4.1	Introduction 26
4.2	Analysis of Demographic Factor 26

4.2.1	Gender	26
4.2.2	Academic qualification	27
4.2.3	Experience	27
4.2.4	Management level	28
4.1.5	Relation with the company	28
4.3	Analysis of the accounting information variables	29
4.3.1	Transparency	29
4.3.2	Functioning of the board	30
4.3.3	Corporate governance	32
4.5	summary	34
Chapter 5	Discussion, Conclusion And Recommendation	
5.1	Introduction	35
5.2	Discussions and Recommendation	36
5.2.1	Accounting information	37
5.2.2	Transparency	37
5.2.3	Functioning of the board	38
5.3	Conclusion	38
5.4	Recommendations	39
References		40
Appendix		

List of Tables

	Page
Table 4.1.1: Gender	26
Table 4.1.2: Academic qualification	27
Table 4.1.3: Experiences	27
Table 4.1.4: management level	28
Table 4.1.5: Relation with the company	28
Table4.3.1:Transparency	29
Table4.3.2:Functioning of the board	30
Table4.3.3:Corporate Governance	32

List of Figures

Figure 1: The Firm as a Nexus of Contracts	14
Framework	22

CHAPTER ONE

INTRODUCTION

1.1 Introduction

Corporate governance is one of the topics of interest to many researchers in many branches of knowledge. It is a whole series of regulatory and financial mechanisms aimed at reducing conflicts of interest between management and owners of capital invested in the company, and therefore they aim to protect the owners of capital from opportunistic behavior, and make managers are working to achieve the interests of owners of capital, particularly shareholders.

That is why the orbiter for governance studies found great interest in various scientific journals belonging to many branches of science economic, financial and legal such as economics, finance, law, accounting and management. In the study (Shleifer and Vishny 1997), a study published in a patrol of finance, the economy and finance disciplines to record more attention to governance mechanisms and accounting patrol came in ranked fourth in terms of addressing the researchers of the mechanisms of governance.

In the study (Bushman and Smith 2001), a study published in the periodical accounting, the accounting patrols are ranked first, followed by economy and finance in terms of interest in the topic of corporate governance. In fact, both studies did not include all the reports published on governance in both scientific journals to determine which branches of knowledge contributed more to corporate governance.

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