

The Extent Of Jordanian Shareholding Companies Adherence to the Accounting of Investment In Equity And Debt Securities According to International Accounting Standard 39" (A Field Study)

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Abstract

This study aimed at identifying the international accounting standard no 39 And illustrating the compliance extent of shareholding Jordanian companies with applying this standard .

Relating to accounting for investment in equity and debt securities and illustrating if there is a relationship between the nature of the work of Company and its investment ,And between accounting for investment in Equity and debt securities according to IAS 39.

This study was applied to sample from the shareholding Jordanian company And the sample size was 55 companies, from different sectors" industrial, Insurance, services , banks".

For this purpose a questionnaire was designed and to the purpose Who is responsible for financial statements in these companies to gather the necessary data to get results and SPSS programmes was used for data analysis and hypotheses test.

The study reached a number of results most importantly.

1- It was found that the shareholding Jordanian company are complying with the accounting for equity and debt securities according to the requirements of IAS 39 .

The result of the analysis showed that these companies are complying with the accounting for investments in equity and debt securities, transformation between investments portfolio, and its accounting, disclosure about the investments in equity and debt securities.

2- It was found that there is no relation of statistical significance between (nature of the world company, and its investments, and the accounting for investments in equity and debt securities according IAS 39).In Light Of the results

the researchers had recommended the private companies should perfectly apply the international accounting standards in order to reach the process of integration in accounting policies on the international level. Jordanian Securities Commission should hold courses, terminal graphical documents, explain and show the international accounting standard and help in identify the new developments that arise on international accounting standards specially any new changes that will take place. Support effectively laws and regulations that punish who break the applying of international accounting standards.

For the Paper in Arabic Language See the Pages (131-180).