

The Impact of Social Responsibility Disclosures on Firms Performance: Evidence from Jordan

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Abstract

This study aimed to examine the effect of social responsibility disclosure on the performance of Jordanian industrial public shareholding companies listed on Amman Stock Exchange (ASE). The social responsibility dimensions include (economic dimension, legal dimension, ethical dimension and human dimension) on the firms' performance. In order to achieve the objectives of the study, a questionnaire was designed and distributed to individuals working in the finance departments of the sample's companies. (230) questionnaires were distributed, of which (219) were approved for the purposes of conducting statistical analysis. The study used multiple regression analysis to explain the relationship between the study variables. The results of the study showed that the Jordanian industrial public shareholding companies are committed to disclosing their social responsibility regarding the economic dimension, the legal dimension, the ethical dimension, and the human dimension. In addition, there is a positive impact of disclosure of the dimensions of social responsibility on the performance of Jordanian industrial public shareholding companies listed on ASE. In light of these results, the study suggested a number of recommendations, the most important of which was the necessity to maintain and enhance the current level of social responsibility by continuing to provide incentives and achieve continuity with the possibility of improving them. In addition, there is a need for the regulatory authorities to organize training courses and seminars to refine experiences in the areas of social responsibility.

Keywords: Social Responsibility Disclosure, Firms Performance, Jordanian Industrial public shareholding companies.