

## **Abstract**

# **"The Effect of Applying IFRS (9) on Investors' Decisions: An Applied Study on the Companies Listed in Amman Stock Exchange"**

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This study aims to examine the effect of applying IFRS (9) in the preparation of financial reports by taking into consideration: the scope, recognition, classification, and the measurement on the decisions of investors from the viewpoint of brokerage managers, investment managers, and financial analysts in companies listed on the Amman Stock Exchange investment companies

The descriptive analysis methodology is used and the questionnaire was used as a tool of collecting data for this study. Questionnaires were distributed among the sample, which consists of all investment firms listed in Amman Stock Exchange that is 33 firms.

The study found that there is an impact of applying IFRS 9 by the scope, recognition, classification and measurements on investors' decisions. Part of the study recommendations are as the following: Conducting more studies in the field to enrich the literature. Moreover, conduct studies to compare attracting the attention of foreign investors before and after applying IFRS 9.

**Key words: Investment decision, International Financial Reporting Standard (9), scope, recognition, classification and measurements.**