

**Environmental Disclosure and its Impact on Accounting
Conservatism Policies: An Applied Study on the Jordanian Industrial
Public Shareholding Companies**

Prepare

Ghadeer Ahmed Al - Badri

Supervised

by

Prof. Mohammad Ibrahim Al-Nawaiseh

Abstract

This study aimed to identify the environmental disclosure and its impact on the accounting Conservatism policies on the Jordanian public shareholding industrial companies. The study was based on the independent variable: the level of environmental disclosure and its two dimensions (environmental policies, and expenditure on environmental activities), while the dependent variable has two Dimensions (basu model, 1997, beaver & rayan 2005 model), the control variables are (age of the company, the size of the company, and leverage).

The study population consisted of all the industrial companies operating in the Hashemite Kingdom of Jordan, which published their financial reports for the years (2013 – 2017); the population study consists of (62) industrial companies. Number of sample is (43) companies giving (215) observations .A set of most important results are ; percentage of companies that disclose environmental expenditure was 80%, the highest disclosure was for water use item , the lowest was for a treatment, Gas leakage, air pollution and management of gardens or forests. The study showed that there is a great disparity with regard to the industrial companies used Basu index for the measurement of accounting

conservatism, as well as a large variation in the combined average using (Beaver & Ryan, 2005) with respect to the accounting reservation for companies. Leverage variable indicates that there is a wide variation in the financing policies adopted by the listed companies in terms of dependence on external financing, and they are of different ages.

Thus, there is a significant impact on the level of environmental disclosure of environmental policies on accounting policies using both Basu and Beaver & Ryan models.

The study recommends the need to conduct more studies to examine the level of Conservatism and its impact on the quality of disclosure in other sectors, and re-study using other measures of Conservatism, and the need to develop a long-term database by the Securities Commission, to obtain information easily, moreover, to issue regulations for companies to disclose their environmental performance and conservatism.

**Keywords: Accounting Conervatism, Envirinmental Policies,
Environmental outlays**