

Abstract:

This study aimed to investigate the continuance disclosure in financial reports of earnings in the future as evidence of its quality. Forty 40 companies listed on the Amman Stock Market were surveyed. Secondary data presented in the financial reports of these companies was utilized in order to accomplish the study's goals and to measure the level of the quality of earnings disclosed in financial reports during the period from 2009 to 2104. This was measured using the persistence models which modified (Richardson et al. 2005) model and (Sloan1996) model.

This study applied the Panel Data approach using the Fixed Effects Model (FEM) and the Random Effects Model (REM). Results show the continuance of earnings. This means the level of disclosed earnings in the financial reports is considered to a certain level to be high quality.