The Extent of the Application of the Jordanian Public Shareholding Companies Listed On The Amman Stock Exchange with the Requirements Of Revenue Recognition of International Accounting -Standard 18

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Abstract— The study aimed to identify the measurement of accounting and the recognition of the terms of revenue according to the International Accounting Standard 18, and consists study population consisted of internal auditors in the Jordanian Public Shareholding industrial companies were distributed to 45 identifying the internal auditors were used methods of statistical such as alpha test and percentages and averages. The most important findings of the study: that of joint stock companies apply the foundations of accounting measurement by standard 18 as it applies the rules of revenue recognition in the financial statements. The most important findings of the study: the need to adopt the fair value as the basis for the recognition of revenue, and the need for the application of this study on the services sector, and the need to conferences that illustrate the advantages of the application of international accounting standards work.

***Index Terms*: Revenue, Revenue Recognition , Industrial Companies , measurement**

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