This study reports the results of an empirical investigation of the disclosure behavior of listed companies in Jordan after important changes in economic and accounting regulations. It also reports the relationship between aggregate disclosure (both mandatory and voluntary) and a number of company characteristics (financial and non-financial) for Jordanian companies listed in Amman Stock Exchange (ASE).

The results of the study revealed that there was a significant increase in the level of aggregate disclosure (its average was 69%) compared to previous studies in Jordan. The extent of mandatory and voluntary disclosures was 83% and 34% respectively.

Univariate analysis revealed that firm size, profitability, number of shareholders, listing status, industry type, audit firm size and company age are significant variables in explaining the variation in the level of aggregate disclosure among Jordanian companies. Meanwhile, multivariate analysis showed firm size (sales), profitability (ROE), audit firm size, industry type and listing status, to be significantly associated with the level of aggregate disclosure.