

# **Firm Performance and Corporate Social Responsibility: An Empirical Study on Jordanian Industrial Sector**

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## **Abstract**

This study examines the association between firm performance and corporate social responsibility disclosure in Jordan. This study applies multiple regression analysis on thirty industrial companies listed in Amman Stock Exchange over the period from 2019-2020. The results show that firm performance, in general, has no association with the corporate social responsibility disclosure as both total assets and debt ratio dominate the absence of the overall relationship, as each of them has no association with the corporate social responsibility disclosure. Interestingly, the return on assets provides a negative association with the corporate social responsibility disclosure. The study recommends future studies consider increasing the study sample and including other sectors. Further, utilizing other proxies for firm performance.

**Keywords:** Firm Performance, Corporate Social Responsibility, Jordanian Industrial sector.