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The Impact of Rational Governance on the Financial Performance of Industrial Companies Sample (Pharmaceutical Companies) Listed in Amman Stock Exchange

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Abstract

The study aimed to determine the impact between rational governance and financial performance on a sample of pharmaceutical companies listed in the Amman Stock Exchange. The questionnaire was used to collect data, where (200) inquiries were received (170) valid for statistical analysis were excluded (10) where used in Analysis process (160) of the total questionnaires distributed and to achieve the objectives of the study the study reached the most relevant results, the presence of a statistically significant impact of disclosure and transparency on financial performance The study made the most critical recommendations: The establishment of institutions to design an effective and sound control system in order to fulfil the role for which it was found, And also work on Control continuously updated system.

Keywords: Rational Governance; Financial Performance; Industrial Companies; Pharmaceutical Companies; Stock Exchange.

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Introduction

The financial and business world has recently witnessed many changes and changes caused mostly by the financial crises, which shook many economies, to highlight the rational governance as one of the urgent topics on the agenda of companies and international organizations, as there are many negative events that captured the concerns of society International business as well as international financial institutions, that the causes of these events mostly due to financial and administrative corruption, note that financial corruption in part due to the role of auditors and their assurance on the validity of the financial statements and the information contained in the accounting This is the first nucleus on which the company's decisions are based, as it reflects the economic value of its wealth at a given moment, and the increasing reliance on accounting information derived from the financial statements.

The financial crises have raised confidence among the senior management of companies resulting from the financial scandals of international companies that the importance of finding optimal standards for best practices and procedures in the management, organization and control of companies and effective supervision, but ignored many companies for the importance of the existence of these standards that stimulate rights and contribute to the creation of a coherent and organized society In all its aspects, as well as the failure of these companies to apply these standards by the regulators, may lead to the concealment of a lot of financial information, which directly or indirectly affect the situation of the company and its shares on the stock exchange . This shows the relationship between the disclosure of data and the application of governance principles to reduce fraud and manipulation and thus raise the efficiency of the financial market. The following key question can explain the problem of the study:

What is the impact of rational governance on the financial performance of industrial companies listed on the Amman Stock Exchange?

The main question is subdivided into a set of sub-questions, the most important of which are:

1. The extent of the impact of governance on the financial performance of industrial companies
2. The length of the effects of disclosure and transparency on the financial performance of industrial companies.
3. The extent of the impact of the responsibilities of the Board of Directors on the quality of financial performance.

Study Opportunities:

1. There is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) to ensure that there is a basis for a practical framework of good governance to improve financial performance.
2. There is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) for disclosure and transparency on business performance.

3. There is a statistically significant impact at the level of importance ($\alpha \leq 0.05$) of the responsibilities of the Board of Directors on financial performance.

Study Objectives:

Given the importance of research, as a modern topic, and the critical role played by rational governance as contributing to many economic aspects, it works to provide elements of sound management of companies and activate the application of supervisory and supervisory tools, in order to ensure transparency in information and raise the efficiency of practices and add credibility Confidence of transactions, which increases the performance of companies, helps to increase the confidence of shareholders and protect their investments from loss due to the abuse of power in the Board of Directors. The objectives of the research are to investigate what can be summarized in the following elements:

1. Highlight the importance of rational governance and its role in improving the Level of disclosure and enhancing the confidence of shareholders in the financial markets.
2. Indicate the impact of unethical practices on the efficiency of the financial market.
3. Demonstrate the impact of corporate governance in reducing corruption.
4. Show the relationship of market efficiency with published accounting information and its impact on stock prices

The importance of the study

This study dealt with two essential topics: rational governance and financial performance because of its impact on companies and the financial sector, and diagnose the nature of the relationship between management and economic return from the respondents. Fifth: Society and sample of the study. The study population consisted of all the employees of the accounting departments in the industrial companies (pharmaceutical companies) listed in the Amman Stock Exchange.

2. Rational Governance

Rational governance is defined as “a sound system of financial control, through which the company is directed and supervised, that is, the system through which companies are directed and supervised at the highest possible level, with the aim of achieving integrity and transparency” (Bayoumi, 2005). It was also defined as "the process of providing governance measures to ensure the best functioning of companies, by providing protection and guarantee to shareholders' funds, while also paying attention to the protection of other stakeholder groups” (Rahili, 2005). IFC defines governance as “the system by which companies are managed and controlled (Bayrakdaroglu, 2012).

2.1.The Importance of Rational Governance: The importance of rational governance listed on the stock market stems from the following Reducing the risks related to financial and administrative corruption faced by economic units listed on the stock market.

i) Achieving the integrity, impartiality and integrity of all workers in the industrial group.
ii) Increasing the level of transparency and efficiency of financial markets, dividing responsibilities among the various bodies responsible for supervision and supervision, and adhering to the implementation of relevant legislation and laws. Fighting internal corruption in economic unity and not allowing its existence.
iii) Protection of Shareholders' Rights in the Economic Unit (Al-Kashef, 2008).

2.2. Rational Governance Objectives: Good rational governance aims to achieve many of the objectives, perhaps the most important of the following purposes:

1. Justice, transparency and the right of accountability so that all stakeholders can review management.
2. Protecting the rights of all shareholders in general and maximizing their returns.
3. Taking into account the interests of society and workers.
4. Encourage attracting investment and the flow of domestic and foreign funds.
5. Ensure the existence of administrative structures with which the management of the economic unit can be held accountable to its shareholders. (Mustafa, 2011).

3. The concept of financial performance

Financial performance is “a set of financial methods by which strengths can be identified and supported, and weaknesses can be avoided and addressed.” (Asbaqa, 2011). Financial performance as "is an expression of the organization's performance by achieving a number of business objectives of profitability, high growth rates and improving the economic value of returns after subtracting the cost of capital from profits after taxes, in addition to facing the financial risks arising from the use of debt and the funds of others in financing the purposes of the Organization.” (Hadithi, 2010)

3.1 The characteristics of financial performance

1. Honesty or safety: the integrity of the measuring instrument is able to give the truth, and objective indicators are honest measuring tools contrary to subjective indicators, and self-indicators are found when it comes to measuring the performance of human resources because the evaluation tool is individuals, so honesty or safety is achieved as long as it Objective measurement tools .
2. Sensitivity: The sensitivity is the ability to distinguish several degrees of performance, and this means that if there is a difference between two devices, the index can remedy it (Al-Sabahi, 2008)
3. Adequacy: The ability to evaluate all aspects of performance, such as financial performance, economic performance, social performance, productive performance.
4. Financial performance is an essential strategy that resources can use to determine the level of overall performance in an organization, as well as internal strengths (Omnamasivaya & Prasad, 2016).

3.2 The importance of financial performance: the importance of economic performance in general stems from the fact that it aims to evaluate the performance of companies from several angles and in a way that serves data users who have financial interests in the company to identify the strengths and weaknesses in the company and take advantage of the data provided by financial performance to rationalize the economic decisions of users (Novell, 2002). The importance of business performance is based on the following steps:

1. Follow-up and knowledge of the company's activity and nature.
2. Follow up and know the surrounding financial and economic conditions.
3. Assist in the analysis, comparison and evaluation of financial statements.
4. Assist in understanding the interaction between financial statements.

The importance of financial performance also stems, in particular, in the process of following up the business of companies, examining their behavior, monitoring their conditions, evaluating their performance and effectiveness levels, directing performance towards the right and required direction by identifying obstacles, explaining their causes, proposing corrective measures, rationalizing the general uses of companies and their investments in accordance with the general objectives of the company and contributing to making sound decisions to maintain, on sustainability, survival and competition (Khatib, 2007).

3.3 Study Methodology: This chapter includes a description of the method and procedures used by the researcher during this study. It includes a description of the study population, sample, type and nature of the study, as well as the tool used in collecting the study data. It also includes a description of the methods used in collecting data and statistical purposes for analysis. These are descriptive studies that aim to identify the independent impact of governance in the industrial companies listed on the ASE in the dependent variable of financial performance.

Table 1 shows the following:

1. The percentage of males in the sample was 51.9 percent, while the percentage of females was 48.1 percent.
2. The highest percentage distribution of the sample according to the age variable (33.9%) for the age group (25-30 years), while the lowest percentage (10.1%) for the age group (51 years and above).
3. The highest rate of the sample distribution according to the practical news variable (42.6%) for the period of experience (5-10 years), while the lowest percentage (18.7%) for the period of experience (21 years and more).
4. The highest rate of the sample distribution according to the variable of the degree certificate (80.6%) for the educational qualification (Bachelor), while the lowest rate (1.9%) for the educational Qualification (PhD).
5. The highest percentage of the sample was distributed according to the job title variable (18.1%) for the job title (auditor, participant auditor), while the lowest percentage (5.6%) for the job title (observer).

Table 1. Distribution of respondents according to personal variables (n = 160)

Variable	Level	Frequency	Percentage
Gender	Male	82	51.9
	Female	78	48.1
	Total	160	100.0
Age	25-30 years old	54	33.9
	31-40 years old	49	30.5
	41-50 years old	41	25.5
	51 years and over	16	10.1
	Total	160	100.0
Scientific expertise	5-10 years	68	42.6
	11-15 years	31	19.3
	16-20 years	31	19.5
	21 years and over	30	18.7
	Total	160	100.0
Scientific Certificate	diploma	8	5.0
	BA	129	80.6
	M.A.	20	12.5
	PhD.	3	1.0
	Total	160	100.0
Job title	Manager and above	22	13.8
	Foreman	9	5.6
	Chief Auditor	23	14.4
	Principal auditor	14	8.8
	First Checker	21	13.1
	Checker	29	18.1
	Associate Auditor	29	18.1
	Assistant Auditor	13	8.1
Variable	Level	Frequency	Percentage
	Total	160	100.0

Data analysis method: Where the researcher used descriptive statistical methods of the characteristics of respondents using iterations and percentages and also used a set of inferential statistics methods to test the hypotheses of the study, correctly the researcher has used the following statistical purposes:

1) Alpha Cronbach equation and Pearson correlation coefficient: to verify the stability of the study instrument and the security of its application.
2) Frequencies and percentages: to identify the distribution of sample members according to personal variables.
3) Arithmetic averages and standard deviations: to determine the level of application of governance and financial performance.
4) Multiple Regression Equation: to determine the impact of management on business performance.

Tool stability: The value of Cronbach Alfa (0.83) is considered the right ratios to generalize the results of the current study, as the acceptable ratio for the generalization of the effects of such studies.

4. Results

Results related to the arithmetic averages of the responses of the respondents on the areas of governance in industrial companies. The averages and standard deviations of the respondents' responses to the areas of governance in the industrial companies were extracted. The following tables illustrate this.

4.1 The results related to the arithmetic averages of the responses of the respondents in the field of governance principles. The arithmetic averages and standard deviations of the responses of the sample members were extracted from the dimensions of the axis of governance principles. Table 2 illustrates this.

Table 2. Arithmetic averages and standard deviations of respondents' responses to the dimensions of the axis of governance principles in descending order

Order	Number	Measure	SMA	Standard deviation	Rating score
1	1	Ensure a practical framework for rational governance	3.68	0.64	Average
2	2	Disclosure and Transparency	3.55	0.71	Average
3	3	Responsibilities of the Board of Directors	3.33	1.5	Average
The focus of governance principles as a whole			3.53	0.69	Average

Table 2 shows that the mean arithmetic of the responses of the respondents on the dimensions of the axis of governance principles ranged between (3.33-3.68), came first after "ensure that there is an effective framework for good governance" with an average of (3.68) and an average evaluation score. The second place came after "disclosure and transparency" with an average of (3.55) and an average evaluation score. It came in third place after the "Board of Director's responsibility" with an average of (3.33) and an average evaluation score. Accordingly, the arithmetic means of the Principles of Governance axis (3.53) with an average rating.

The mean averages and the standard deviations of the responses of the study sample on the paragraphs of each dimension were also extracted from the dimensions of the axis of governance principles. Tables 3 and 4 illustrate this.

Table 3. Arithmetic averages and standard deviations of respondents' responses to paragraphs after "Ensuring a basis for an effective institutional governance framework" in descending order

Order	Number	Paragraph	SMA	Standard deviation	Rating score
1	5	The Iraqi authorities are characterized by fairness governed in the performance of their tasks objectively	3.95	0.84	high
2	1	Legislation on the subject of government is available within the organization	3.83	0.84	high
3	4	The Corporation shall respect justice in the application of laws and regulations to all employees	3.83	0.81	high
4	7	The organization has an integrated regulatory framework	3.72	0.91	high
5	10	Substantive regulations facilitate the tasks of different stakeholders	3.68	1.09	high
6	2	The substantive legislation of an enterprise government is clear	3.64	0.76	Average
7	6	The institution informs employees of their information	3.64	0.90	Average
8	3	The institution provides a database of all employees	3.63	0.92	Average
9	9	Regulators apply regulatory standards to institutions professionally	3.62	1.11	Average
10	8	The regulations in organizations conform to the requirements of oversight	3.60	0.94	Average
After "ensuring that there is a foundation for an effective corporate governance framework" as a whole			3.67	0.64	Average

Table 3 shows that the arithmetic averages of the responses of the respondents to the paragraphs after "ensuring the existence of an effective framework for corporate governance" ranged between (3.60-3.95); came first paragraph (5). Objectives are objectively "with an average of (3.95) and a high evaluation score, while the last place is paragraph (8) "the systems fit in the organizations with the control requirements" with an average of (3.60) and an average evaluation score, and the average of the dimension as a whole (3.67) Average rating.

Table 4. Arithmetic averages and standard deviations of responses of respondents to paragraphs after "disclosure and transparency" in descending order

Rating score	Standard deviation	SMA	Paragraph	Number	Order
high	0.98	3.71	Stakeholders are briefed on disclosure procedures in the organization	4	1
Average	1.09	3.64	The organization discloses how executives are selected	7	2
Average	1.01	3.62	The Organization discloses all financial position items without exception	5	3
Average	0.93	3.56	The Organization publishes the financial position items without limitation	6	4
Average	1.02	3.54	Browse the organization for information to stakeholders regularly	2	5
Average	0.98	3.52	Stakeholders of the same category are treated equally	3	6
Average	1.00	3.33	Regulators are working to increase the transparency of the Organization's information	1	7
Average	071	3.56	After "disclosure and transparency" as a whole		

Table 4 shows that the mean averages of the respondents' responses to paragraphs after "disclosure and transparency" ranged between (3.33-3.71), first came subsection (4) "informing stakeholders on the procedures of disclosure in the organization" with an arithmetic average (3.71) and a high degree of evaluation, while the last place paragraph (1) "Regulators are working to raise the level of transparency of the Organization's information" with an average of (3.33) and an average evaluation, and the percentage of the dimension as a whole (3.56) with an average rating.

Table 5. Arithmetic averages and standard deviations of respondents' responses to paragraphs after "Board responsibilities" in descending order

Order	**Number**	**Paragraph**	**SMA**	**Standard deviation**	**Rating score**
1	3	Boards of Directors shall take into account the best interest of the stakeholders	3.62	0.75	Average
2	5	Boards work to achieve the necessary accountability and follow-up	3.54	1.2	Average
3	6	Boards of Directors shall take into account the precise definition of their objectives	3.52	0.98	Average
4	7	Boards of Directors shall take into account transparency in the nomination and election systems of their members	3.33	1.00	Average
5	2	The Boards of Directors shall take into account the interests of the different parties by the official regulations	3.21	0.09	Average
6	4	Boards operate within a strategic plan that includes oversight and oversight	3.13	0.93	Average
7	1	Boards of Directors shall be fair in dealing with stakeholders in each category	3.90	0.75	Average
After the "responsibilities of the board of directors" as a whole			3.33	1.5	Average

Table 5 shows that the mean averages of the responses of the respondents to paragraphs after the "responsibilities of the Board of Directors" ranged between (2.90-3.62), came first paragraph (3) "Board of Directors take into account the best interest of stakeholders" (3.62) and the average score, while the last rank paragraph (1) "Boards of Directors take into account equity in dealing with stakeholders in each category" with an average of (2.90) and an average rating, and the standard of the dimension as a whole (3.33) degree Medium.

The results related to the arithmetic averages of the responses of the respondents in the field of financial performance. The mean averages and standard deviations of the responses of the respondents to the paragraphs of the field of "financial performance" were extracted. Table 6 illustrates this.

Table 6. Arithmetic averages and standard deviations of the responses of the respondents to the paragraphs of the field of "financial performance" in descending order (n = 160)

Order	Paragraph	SMA	Standard deviation	Rating score
1	Financial performance is an essential indicator that managers can use to determine the level of regulatory performance in a company.	3.54	0.78	Average
2	Financial performance is influenced by the extent and effectiveness of managerial performance in the Company.	3.72	0.70	high
3	Financial performance is a tool that cleanses the gaps, problems and obstacles that may arise in the course of the company	3.61	1.05	Average
4	Financial performance assessment provides management with information and data that are used to measure the extent to which the company's objectives have been achieved and to identify trends in performance.	3.98	0.94	High
5	The company assesses financial performance periodically or when needed	3.81	0.85	high
6	The Company uses economic indicators and ratios to measure business performance, such as the holding period or collection of receivables	3.32	0.89	Average
7	Economic indicators help the business manager in making business decisions that in turn improve financial performance	3.35	0.92	Average
8	The company uses a measure of return on investment in measuring business performance (ROI)	3.42	0.98	Average
9	The company will use the Return on Assets (ROA) test in financial performance measurement (ROA)	3.07	0.92	Average
The field of Financial Performance as a whole		3.16	0.60	Average

Table 6 shows that the averages of the responses of the respondents to the paragraphs of the field of "financial performance" ranged between (3.07-3.98), where the highest for paragraph (4) "provides the assessment of financial performance of the Department of information and data used to measure the achievement of the objectives of the company uses the Return on Assets

(ROA) to measure financial performance (ROA) with an average rating and the average of the financial performance as a whole is (3.18) with an average score.

Results Related to the Study Hypotheses

Main hypothesis: There is a statistically significant effect at the level of significance ($\alpha \leq 0.05$) for the application of governance principles to improve financial performance.

To validate this hypothesis, the multiple regression equation was applied to study the impact of governance in the industrial companies listed on the ASE on improving financial performance. Table 7 illustrates this.

Table 7. The results of applying the multiple regression equation to study the impact of governance in the industrial companies listed on the ASE on improving financial performance (n = 160)

Domain	ß	T	Statistical significance	R	R^2	F	Statistical significance
Ensure a useful framework for good governance	0.25	4.05	0.00	0.80	0.65	43.62	0.00
Disclosure and Transparency	0.24	4.04	0.00				
Responsibilities of the Board of Directors	0.30	3.95	0.00				

Table 7 shows a statistically significant impact at the level ($\alpha \leq 0.05$) of the areas of governance in the industrial companies listed on the ASE on the improvement of financial performance, where the total correlation coefficient (R) (0.80) is a statistically significant value and indicates The amount of (R-square) (0.65) is a statistically significant value that explains the ability of the governance domains in the industrial companies listed on the ASE to affect financial performance, meaning that governance accounts for 65 percent of its value. The value of test (F) (43.62) in statistical terms (0.00) It is a statistically significant value at the $\alpha \leq 0.05$ level which indicates a variation in the ability of the independent variables to influence the dependent variable, thus accepting the main hypothesis in the established formula and reading: "There is a statistically significant effect at the $\alpha \leq 0.05$ level of governance. On improving financial performance", concerning sub-hypotheses, the results showed the following:

1. The results of the first sub-hypothesis: The results related to this hypothesis showed a statistically significant impact at the level of significance (α Guarantee 0.05) to ensure that there is an effective framework for good governance to improve financial performance. Effective for good governance on improving financial performance (0.25 and 4.05) respectively are statistically significant values, thus accepting the first sub-hypothesis as proven: "There is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) to ensure that there is a basis for an effective governance framework; on improving financial performance."

2. The results of the second sub-hypothesis: the results related to this hypothesis showed that there is a statistically significant effect at the level of ($\alpha \leq 0.05$) of disclosure and transparency on improving financial performance, where the values (ß, T) of the impact of disclosure and transparency on the improvement of financial performance (0.24, 4.04), respectively, are statistically significant values, thus accepting the second sub-hypothesis as proven: "There is a statistically significant effect at the level of ($\alpha \leq 0.05$) of disclosure and transparency on the application of governance".

3. Results of the third sub-hypothesis: the results related to this hypothesis showed that there is a statistically significant impact at the level of ($\alpha \leq 0.05$) of the responsibilities of the Board on improving financial performance, where values (ß, T) for the impact of the responsibilities of the Board on improving financial performance (0.30 and 3.95, respectively, are statistically significant values, thus accepting the third hypothesis as proven: "There is a statistically significant effect at the level of ($\alpha \leq 0.05$) of the responsibilities of the Board on improving financial performance.

Summary of results

1. The level of governance in the industrial companies listed on the ASE was high from the respondents.
2. The financial performance level of the governmental institutions was average from the study sample.
3. There is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) to ensure that there is a useful framework for good governance on financial performance.
4. There is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) for disclosure and transparency on business performance.
5. There is a statistically significant impact at the level ($\alpha \leq 0.05$) of the responsibilities of the Board of Directors on financial performance.

Recommendations

Based on the findings of this study, the researcher recommends the following:

1. Increasing the interest of institutions in governance because of their great importance to improve the financial performance of the institutions and achieve the financial performance planned by the institutions.
2. Establishing the institutions to design the control system properly and effectively to fulfil the role for which it was found, as well as working on updating and modifying the control system continuously or modify it.
3. The need for timely and comprehensive accurate data and information to support rapid decision-making.

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