WASD WORLD ASSOCIATION FOR SUSTAINABLE DEVELOPMENT

W | J | S | T | S | D
World Journal of Science, Technology and Sustainable Development

ISSN: 2042-5945 (Print) | 2042-5953 (Online)
WJSTSD V21 N4 2026

OPEN ACCESS
DOI: 10.47556/J.WJSTSD.21.4.2026.3

RESEARCH

The Impact of Future Financing Needs on Earnings Management and Corporate Sustainability: Towards Integrating Artificial Intelligence in Financial Governance

Manhal Awf Abdel Rahman
Master of Accounting, Faculty of Business,
Applied Science Private University, Amman, Jordan
Email: manhal.awf8900@gmail.com
ORCID: 0009-0007-9702-7101

Mohammed Idris
Associate Professor of Accounting, Accounting Department, Faculty of Business, Applied Science Private University, Amman, Jordan
Email: m.idris@asu.edu.jo
ORCID: 0000-0003-4966-7941

Sodfa Eltaher
Department of Business Administration, Faculty of Commerce for Girls, Al-Azhar University, Cairo, Egypt
Email: Dr.sodfa@azhar.edu.eg
ORCID: 0009-0008-1032-0506

ABSTRACT

PURPOSE: This study explores the impact of future financing needs and managerial motivations (opportunistic and beneficial) on earnings management (EM) in manufacturing companies listed on the Amman Stock Exchange.

DESIGN/METHODOLOGY/APPROACH: The study adopts a quantitative, descriptive design. The sample of secondary data includes listed industrial companies on the ASE between 2019 and 2023.

CITATION: Rahman, M. A. A., Idris, M. and Eltaher, S. (2026): The Impact of Future Financing Needs on Earnings Management and Corporate Sustainability: Towards Integrating Artificial Intelligence in Financial Governance. *World Journal of Science, Technology and Sustainable Development (WJSTSD)*, Vol. 21, No. 4, pp.305-320.

RECEIVED: 24 November 2025 / **REVISED:** 16 December 2025 / **ACCEPTED:** 22 December 2025 / **PUBLISHED:** 01 June 2026

FINDINGS: The findings support a positive relationship between future financing requirements and EM, suggesting that companies with a higher expectation of borrowing funds are involved in earnings manipulation practices to receive the funds.

ORIGINALITY/VALUE: The study contributes to our understanding of how managerial incentives and financing policies affect earnings manipulation and earnings quality in developing countries.

RESEARCH LIMITATIONS/IMPLICATIONS: The study is limited to industrial firms listed in Jordan and secondary data from 2019–2023; future research could include qualitative dimensions and cross-sectoral comparisons.

PRACTICAL IMPLICATIONS: Findings emphasise the need for stronger corporate governance, transparent financial reporting, and sustainability-driven decision-making.

KEYWORDS: *Earnings Management; Financing Needs; Industrial Corporations; Financial leverage; Earnings growth.*

INTRODUCTION

It is apparent that financial reporting is a key instrument through which investors, commercial lenders, and regulators receive financial information. In particular, firms expecting future external financing (e.g., seeking new loans, rolling over existing debt, or undertaking additional equity offerings) may be under pressure to display financial performance characterised by lower perceived risk. Previous studies show that firms involved in financing activities have stronger inducements to manipulate profitability via discretionary accruals or real earnings management (EM) to exhibit a better credit rating and financial stability (Al-Khleifat *et al.*,2024). Although these practices can enhance short-term results, they may mask the long-term durability of earnings and impair sound financial decision-making and cash flow management..

These practices have significant long-term implications for business health. High-quality reporting increasingly emphasises generating long-term value, building trust with stakeholders and adhering to environmental, social and governance (ESG) standards. Research suggests that firms that adopt sustainability-oriented governance practices are more disciplined in reporting and have lower levels of opportunistic EM (Khan *et al.*, 2022). The relationships between funding pressure, earnings quality and sustainable profitability are an emerging area of interest, especially in emerging stock market economies like Jordan where companies are competing for limited capital investment opportunities whilst facing rapid changes in stakeholders' sustainability requirements.

At the same time, Artificial Intelligence (AI) is revolutionising financial regulation by helping to detect atypical reporting patterns, improve auditing and make disclosure mechanisms more transparent. Recent developments in machine learning and anomaly detection models present a novel approach to detecting manipulations traditional approaches would be unable to capture. The integration of AI into financial regulation systems can improve governance and leverage the adoption of responsible corporate activities, as it allows institutional investors to act as good stewards. In this context, the present study investigates these related issues in Jordanian companies.

Research Problem

Despite the existence of studies on the determinants and consequences of EM relatively little research has focused on how future financing requirements affect such practices in emerging markets, particularly Jordan. Firms that are financially constrained may distort their earnings to increase the appearance of creditworthiness or obtain debt with favourable terms, possibly weakening financial reporting quality. Corporate sustainability frameworks, particularly ESG-based reporting, require greater transparency and long-term responsibility and may be compromised by short-term financial manipulation. Another challenge is the lack of application of AI in financial regulation, even though AI has been proven to detect fraud and improve the quality of oversight.

Thus, the purpose of this study is to fill an important gap in: (i) the understanding of whether future financing needs motivate EM among Jordanian firms; (ii) how EM affects corporate sustainability; and (iii) the use of AI-enhanced governance mechanisms to alleviate reporting risks and encourage more responsible behaviour on the part of firms.

Importance of the Study

The importance of this study lies in analysing the correlation between future financing needs and managerial motivations—whether opportunistic or ethical—and their impact on EM practices. This study is intended to enhance our comprehension and ability to interpret financial statements prepared under managerial supervision, where managers may attempt to exaggerate profits in financial statements, thereby persuading financiers to provide funding by acquiring it through loans or increasing capital. When this is accomplished, financial statement preparers use different accounting representations and various methods of EM that may persuade investors to make more

informed decisions about financing arrangements, especially those that rely on recent or expected future performance. Based on the accounting representations used, such practices may not comply with international accounting standards.

Research Hypotheses (H)

Considering the problem and importance of the study, the following hypotheses (H) were formulated:

H1: Financial needs have an impact on EM practices.

H2: Managerial opportunistic motives have an impact on EM.

LITERATURE REVIEW

Accounting literature confirms that financial information such as profitability and liquidity is an essential tool for investment and financing decisions. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) have evolved significantly in recent years, giving rise to the concept of EM, which leverages flexibility in accounting treatments to achieve managerial or personal objectives.

Many researchers consider EM a double-edged sword. It can sometimes be used to mitigate earnings volatility or maintain stable financial performance; however, in the long run, it can lead to negative economic consequences when it exceeds the limits of sound financial and accounting logic. The literature indicates that the need for financing is a major driver of EM, as lenders rely heavily on accounting data to assess a company's ability to generate profits and meet its obligations. A study by Healy and Wahlen (1999) showed that companies seeking financing often adopt accounting policies that may inflate their current earnings to create a positive impression of their current performance and future repayment capacity.

On the other hand, recent studies recognise a direct correlation between sustainable business operations, financial transparency, and ethical reporting. Sustainable business is inherently concerned with long-term value creation rather than value manipulation for short-term gain. Accordingly, Eccles *et al.* (2014) argue that companies that promote sustainable principles in financial processes and management show better long-term performance and the development of trust among investors. The study by Lo and Sheu (2007) confirms that EM interrupts the credibility of documents related to sustainability activities, which implies a reduction in the credibility of the data. Thus, companies that rely on EM to secure financing undermine stakeholder trust and may not be considered credible by stakeholders and other interested groups.

AI Integration in Financial Governance and Earnings Management Detection

These studies have recently highlighted the transformational role of artificial intelligence (AI) in improving financial governance, audit quality, and earnings manipulation detection. Artificial Intelligence (AI) models, such as machine learning classifiers, anomaly detectors, or methods for natural language processing, can analyse large volumes of financial records in order to find common transactional patterns that indicate over-reporting and fraudulent activities (Al-Natsheh and Al-Okdeh, 2020; Al-Gasawneh *et al.*, 2022).

Such models are increasingly replacing traditional audit approaches because they can adequately identify non-linear patterns, exception profiles, and complex outliers that auditors would miss. Studies reveal that AI surpasses non-AI in predicting financial statement errors that are detected by auditors and in flagging potential fraud signals. In addition, AI models have been found to be useful in detecting abnormal accruals and predicting anomalies, which can reduce investors' opportunistic behaviour towards information asymmetry (Bao *et al.*, 2020; Alqsass *et al.*, 2023; Burghleh and Al-Okdeh, 2020).

There is an opportunity for AI in financial governance to help reduce financing pressure-induced EM practices and to strengthen reporting truthfulness while increasing the transparency of companies and mutual corporate responsibility, particularly in countries like Jordan.

Relationship between Sustainability and Earnings Management

The relationship between earnings manipulation and sustainability has been attracting greater academic research interest, in the context of an emerging trend among stakeholders to favour more transparent, ethical, and sustainable long-term business conduct. Companies falsifying their earnings frequently undermine ESG disclosures as well, casting doubt about stakeholder confidence and the long-term viability of performance (Hashem *et al.*, 2025). Studies show that companies with strong sustainability credentials are usually characterised by low levels of opportunistic reporting, high levels of transparency, and born from a greater alignment between financial and non-financial performance indicators (Khan *et al.*, 2022; Abu-Siam *et al.*, 2025).

Furthermore, research demonstrates that sustainability governance mechanisms, such as board independence, integrated reporting, and ESG monitoring, play a key role

in reducing earnings manipulation and improving control (García-Sánchez and García-Meca, 2017; Al-Zagheer *et al.*, 2025; Al-Qatanani and Siam, 2021).

RESEARCH METHODOLOGY

The study employed a quantitative, descriptive design, consistent with its objective of measuring the impact of the independent variables (future financing needs and managerial intention) on the dependent variable (EM).

Research Population and Sample

The study population comprises publicly listed industrial corporations registered on the Amman Stock Exchange. The mining sector was omitted because of disparities in business size and capital structure relative to other industrial firms, to ensure uniformity in the accounts of the remaining companies in the sector (Idris, 2012).

The study focused on organisations that met the criteria of continuity and disclosure in their annual financial reports from 2019 to 2023, identifying 43 companies that met these characteristics for statistical analysis. Research data is measured by using Statistical Package for Social Sciences (SPSS).

Research Variables

The study includes three variables: two independent and one dependent. The two independent variables are future financing requirements and the opportunistic or pragmatic managerial purpose. The dependent variable is EM.

The following models were employed as tools to assess the variables:

Manipulation of Earnings (Dependent Variable): This pertains to the intentional alteration of earnings data by management to artificially enhance figures to secure essential financing and influence creditors. Earnings manipulation was assessed with the modified Jones model, represented by the following equation:

$$TA\ t\ /A\ t\text{-}1 = \beta 1\ i\ [\ (\Delta\ REV\ t\ -\Delta\ REC\ t\ )/A\ t\text{-}1\ ] + \beta 2\ [\ PPE\ t\ /A\ t\text{-}1\ ] + \beta 3\ ROAit$$

Whereas,

TAt = Total accruals.

At-1 = Total assets for the previous year.

Δ REVt = Change in revenue.

Δ RECt =Change in debt.

PPEt = Property, plant, and equipment (PPE).

ROAt = Return on Assets ratio.

Future Financing Needs (First Independent Variable): This refers to the extent to which the company needs financing in the future, whether through loans or by raising capital, to ensure the continuation of its operations, to face competition, or to address developments arising from external influences. It is considered part of the company's financial planning function and can be measured using the following equation.

FN = At / St * (S t+1 - S t) - L t / St *(St+1 - St) -(PM) (St+1) (R t)

Whereas,

FN = External financing needs.

A t = Assets for the current year.

S t+1 = Sales for the following year.

S t Sales for the current year.

L t = Current Liabilities.

PM t = Profitability ratio (net income / sales).

R t = the percentage of retained (undistributed) earnings.

Managerial Goals (Second Independent Variable): These are the opportunistic or beneficial managerial goals that can be measured using future operating cash flows.

It was measured using the following equation:

Management goals = Ocf t+1 /A t

Whereas,

Ocf t+1 = Cash flows for the coming year.

A t = Total assets for the current year.

Financial Leverage (First Control Variable)

This refers to the extent to which a company relies on borrowing from external parties, such as financial institutions or banks, to meet its financing needs. It is measured using the following equation:

Leverage = TL/TA

Whereas,

TL = Total Debt

TA = Total Assets

Earnings Growth (Second Control Variable)

Earnings growth refers to the extent to which a company's earnings increase in the current year compared with the previous year. It is measured using the following equation:

Profit growth = TA t – TA t-1 / TA t-1

Whereas,

TA t = Current year's assets

TA t -1 Previous year's principles

Firm Size (Third Control Variable)

This refers to the size of a company's assets used in the production of goods and services, and it is measured using the natural logarithm of total assets.

ANALYSIS

Descriptive Statistics

Table 1: Descriptive test for EM

Year	Mean	Std. Deviation	Minimum	Maximum
2019	0.281	0.178	0.072	0.694
2020	0.232	0.135	0.084	0.490
2021	0.231	0.115	0.028	0.409
2022	0.202	0.092	0.064	0.455
2023	0.252	0.112	0.034	0.442
All years	**0.232**	**0.120**	**0.072**	**0.694**

Source: Measured by authors using SPSS

Table 1 shows the mean and standard deviation for EM, proxied by discretionary accruals. The higher the discretionary accruals, the more intense EM is, and vice versa. The results show that the lowest mean EM occurred in 2022, with a mean DA value of 0.202.

In contrast, the highest mean of EM occurred in 2019, with a mean DA of 0.281. Moreover, discretionary accruals were above the overall mean of discretionary accruals of 0.232 for most study years, indicating EM practices in these years relative to the industry-wide average. The standard deviation for all years was 0.120.

Table 2: Descriptive Test for the Independent and Control Research Variables

Factor	Mean	Std. Deviation	Minimum	Maximum
Future funding needs	0.041	0.087	- 0.198	0.271
Future operating cash flows	0.119	0.893	- 0.530	7.14
Leverage (control variable)	3.70	2.23	2.51	107.1
Earnings growth rate (control variable)	0.056	177	- 0.368	1.14
Company size is measured by the natural logarithm of asset size (control variable)	7.35	0.457	6.37	8.59

Source: Measured by authors using SPSS

It can be seen from Table 2 that the mean of the variable "future financing needs" was 0.041 and the mean of the variable "future operating cash flows" was 0.119. The mean of the control variable (financial leverage) is also 3.70.

These means suggest that the firms depend on debt to finance their assets. This observation fits the author's viewpoint that firms in industries often need a large amount of capital to conduct business and meet their targets. The mean for the control variable, i.e., profit growth rate, was 0.056. This indicates that the profitability of these establishments may not generate sufficient returns for their owners/operators during the sample period.

Finally, the mean for the control variable, firm size (measured by the natural logarithm of total assets), was 7.35.

Multicollinearity and Autocorrelation Tests

After testing how closely the study data follows a normal distribution, the second step in testing the validity of multiple regression is to conduct a test for linear relationships and an autocorrelation test for the study variables. The results are presented in Table 3.

Table 3: Multicollinearity and Autocorrelation Tests

		Multicollinearity
		VIF
Future funding needs (independent variable)		1.164
Future operating cash flows (independent variable)		1.224
Leverage (control variable)		1.136
Earnings growth rate (control variable)		1.256
Company size (control variable)		1.118
Autocorrelation test	**Durbin-Watson**	**1.512**

Source: Measured by authors using SPSS

The multicollinearity test using the collinearity diagnostics (1/VIF) for each independent and control variable is given in this table. It can be noted from Table 3 that the value of VIF for both independent variables is no greater than 5, which reveals that there are no multicollinearity problems in the research model.

The autocorrelation test was conducted to ensure that no autocorrelation problem occurred in the model, using the Durbin-Watson test. In Table 3, the value of Durbin-Watson for the research model was computed as 1.512. This result is within the acceptable range, providing assurance that there is no sign of autocorrelation that could undermine the model's reliability.

RESULTS

To test the first hypothesis, multiple regression was employed, utilising the Fisher distribution. To evaluate the overall explanatory power of the model and its appropriateness in depicting the relationship between the independent and dependent variables, while accounting for control variables, the computed F value must exceed the tabulated value at the 0.95 confidence level for the model to be considered acceptable.

Table 4: Results of the multiple regression test for future funding needs in EM practice

*TDA= β0+ β1*X1 + β2*X2+ β3*X3+ β4*X4+ β5*X5 +e*			
Model	**Coefficients**	**T**	**Sig**
Constant	0.451	2.619	0.010
Fn	0.042	2.234	0.028
OCF	-0.283	-2.204	0.030
Lev.	0.001	2,048	0.043
Gro.	0.531	6.247	0.000
Size	-0.036	-1.492	0.139
F test Model = 6.247			Sig F = 0.000
Adjusted R Square = 0.325			
Where: Fn: Future funding needs OCF: Future Cash Flows Lev.: Financial leverage Gross.: Profit growth rate Size: Company's size			

Source: Measured by authors using SPSS

Table 4 displays the outcomes of the multiple regression analysis concerning the independent variables (future financing needs and managerial objectives) and the control variables (financial leverage, earnings growth rate, and company size, measured by the natural logarithm of total assets) and their influence on the dependent variable (EM). The computed F-value (6.247) exceeds the critical value (2.44) at the 0.95 confidence level, indicating that the model is appropriate and has substantial explanatory power. This finding is further substantiated by the significance value (Sig F).

To discuss the main hypotheses and determine the effect of the control variables, the researchers relied on the outputs of multiple regression analysis, as follows:

H1: Financial needs have an impact on EM practices.

The findings revealed a correlation coefficient of 0.042, indicating a positive relationship between the dependent and independent variables. The computed absolute value of t was 2.234 with a confidence level of 0.95. Consequently, the first null hypothesis was rejected, indicating that future financing requirements influence EM in industrial corporations. The study posits that the need for external financing may lead management to inflate the company's profitability to secure the required funding from relevant external entities.

This outcome is analogous to the study of Richardson *et al.* (2002), who demonstrated that the principal motivation for profit manipulation is to secure external financing at a lower cost. Additionally, Poli (2013) found that firms seeking financing tend to inflate their profits.

H2: Managerial opportunistic motives have an impact on EM.

The results showed that the value of the correlation coefficient was -0.283, indicating an inverse relationship between the dependent and independent variables, meaning that the management's goals were opportunistic. Because the increase in discretionary accruals this year is influenced by opportunistic managerial aims, the negative correlation coefficient between future operating cash flows (a measure of management aims) supports the opportunistic hypothesis regarding EM.

Furthermore, the results showed that the absolute value of t was 2.204, higher than its critical value of 1.660 at a confidence level of 0.95. Therefore, the second null hypothesis was rejected, indicating that opportunistic or beneficial managerial aims influence EM in industrial corporations.

Results of the Test for the First Control Variable (Financial Leverage)

The results showed a correlation coefficient of 0.001, indicating a positive relationship between the dependent variable and the first control variable, financial leverage. This means that as financial leverage increases, EM via discretionary accruals increases, resulting in a decrease in earnings quality.

The study further revealed that the absolute value of t was 2.048, higher than its critical value of 1.660 at a confidence level of 0.95. Therefore, financial leverage affects EM. Consequently, the first null hypothesis was rejected, meaning that financial leverage, as a control variable, affects EM in industrial corporations. This result is similar to the study by Ahn and Choi (2009), which found a relationship between the size of loans and EM practices.

Results of the Second Control Variable Test (Earnings Growth)

The dependent variables and the second control variables have a positive correlation (0.531). Since EM via discretionary accruals increases with earnings growth, earnings quality decreases. The absolute value of t was 6.247, greater than its critical value of 1.660 at a confidence level of 0.95. Thus, earnings growth impacts EM.

Therefore, the second null hypothesis was rejected and the alternative hypothesis accepted, indicating that the earnings growth rate, as a control variable, affects EM in Amman Stock Exchange-listed industrial enterprises. This study is similar to Richardson *et al.* (2002), which found that the main reason for manipulating earnings is to maintain positive earnings growth, and Shen and Chih (2007), which found that companies with higher growth are more likely to manipulate earnings.

Results of the Third Control Variable Test (Company Size)

A non-inverse relationship between the dependent variable and the third control variable was shown by the correlation coefficient, which was -0.036. The absolute value of t was 1.492, lower than its critical value of 1.660 at a confidence level of 0.95.

This supports the t-test's significance value of 0.139, which exceeded 0.05. Company size, measured by the natural logarithm of asset size, does not statistically affect EM. Thus, the third null hypothesis was accepted and the alternative hypothesis rejected. For industrial businesses listed on the Amman Stock Exchange, company size does not statistically affect EM.

The study suggests that this is because all industrial enterprises listed on the Amman Stock Exchange are large, resulting in minimal size variation and low

differences in costs and responsibilities. The companies are similar in size and type; hence, company size does not statistically affect EM. High costs in large organisations encourage accrual-based EM to reduce costs and meet stakeholder expectations.

RECOMMENDATIONS

This research highlights the importance of infusing financial analytics driven by AI into broader internal audit and regulatory oversight programmes to better detect anomalies early, such as those seen in a company's earnings trends. Additionally, reinforcing ESG governance bodies — including sustainability committees and independent oversight units can reduce incentives for EM.

It is also important for companies to establish integrated reporting processes that combine financial and sustainability information in order to enhance the transparency and quality of data for more informed long-term decision-making. It is also important to encourage financial institutions to advance AI-driven risk assessment and consider ESG concerns when receiving financing requests from companies. Furthermore, provide training for auditors, financial managers, and regulators on machine learning, anomaly detection, and sustainability reporting standards.

In addition, strengthen rules that currently prevent the proactive prevention of opportunistic earnings manipulations during times of liquidity stress via AI-based surveillance technology. Moreover, foster an ethical corporate atmosphere and transparent reporting of outcomes by placing sustainability at the centre, rather than treating it as a compliance issue that can be managed separately.

AUTHORS' CONTRIBUTIONS

Manhal Awf Abdel Rahman managed the data, theoretical framework, statistical analysis, findings formulation, and discussion. Mohammed Idris worked on literature review, analytical model development, and theoretical framework assessment. Sodfa Eltaher contributed to result's analysis and in the editing and proofreading of the paper.

CONCLUSIONS

The contribution of the study lies in providing insights into the relationship between financing demand, earnings manipulation, and sustainability performance for Jordanian companies. For firms with limited access to diversified capital markets and EM could serve as a signalling mechanism for firms wishing to be perceived as creditworthy and wanting to mask poor financial quality signals. It is by no means certain, however, that such an approach will be viable in the long run.

Moreover, this research provides evidence of the ESG monitoring mechanism by showing the growing relevance of ESG monitoring systems in disciplining managerial discretion and fostering transparent disclosure. It also highlights the increasing importance of artificial intelligence, or AI, in financial regulation. AI-based analytical applications enhance the ability to detect anomalies in how reports are generated and increase confidence in reported financial information.

This evidence highlights the importance of policy frameworks integrating sustainability and AI regulation in order to stimulate sustainable financial behaviour and establish trust among actors.

REFERENCES

Abu-Siam, Y., Nassar, M. and Sharairi, M. (2025): Incorporating Blockchain Technology into Accounting Education. In *International Conference on Technology and Innovation Management* (pp. 23-30). Cham: Springer Nature Switzerland. Available at: https://doi.org/10.1007/978-3-031-90558-2_4

Ahn, S. and Choi, W. (2009): The role of Bank monitoring in corporate governance: Evidence from borrowers' earnings management behaviour. *Journal of Banking and amp; Finance*, *33*(2), 425–434. Available at: https://doi.org/10.1016/j.jbankfin.2008.08.013

Al-Gasawneh, J. A., Alfityani, A., Al-Okdeh, S., Almasri, B., Mansur, H., Nusairat, N. M. and Siam, Y. A. (2022): Avoiding uncertainty by measuring the impact of perceived risk on the intention to use financial artificial intelligence services. *Uncertain Supply Chain Management*, *10*(4), 1427–1436. Available at: https://doi.org/10.5267/j.uscm.2022.6.013

Al-Khleifat, S., Abu Siam, Y., Nassar, M. and Sharairi, M. H. (2024): Determinants of tax decisions in Jordan: Income and sales auditor perspective. *Journal of Risk and Financial Management*, *17*(12), 579. Available at: https://doi.org/10.3390/jrfm17120579

Al-Natsheh, N. and Al-Okdeh, S. (2020): The impact of creative accounting methods on earnings per share. *Management Science Letters*, 831–840. Available at: https://doi.org/10.5267/j.msl.2019.10.014

Al-Qatanani, N. and Siam, Y. A. (2021): Can ownership structure and board characteristics affect firm performance? *Accounting*, *7*(6), 1325–1330. Available at: https://doi.org/10.5267/j.ac.2021.4.006

Alqsass, M., Dweiri, M., Jebreel, M., Al Kilani, Q. A., Warrad, L., Bani Ahmad, A. and Nassoura, A. (2024): *The Impact of Artificial Intelligence Adoption to Enhance Inventory Management System: (Case Study Based on Jordanian Manufacturing Firms)*. Available at: https://doi.org/10.2139/ssrn.4811495

Al-Zagheer, H., Hashem, T. N., Kilani, Q. and Badrakhan, S. S. (2025): Examining the Artificial Intelligence Role in Enhancing Sustainable Marketing Strategies. In *International Conference on Technology and Innovation Management* (pp. 3-12). Cham: Springer Nature Switzerland. Available at: https://doi.org/10.1007/978-3-031-84889-6_1

Bao, Y., KE, B., LI, B., YU, Y. J. and ZHANG, J. (2020): Detecting accounting fraud in publicly traded U.S. firms using a machine learning approach. *Journal of Accounting Research*, *58*(1), 199–235. Available at: https://doi.org/10.1111/1475-679x.12292

Burghleh, M. M. and Al-Okdeh, S. K. (2020): The impact of family ownership concentration on the relationship between the characteristics of Board of Directors and earnings management. *Management Science Letters*, 969–978. Available at: https://doi.org/10.5267/j.msl.2019.11.014

Eccles, R. G., Ioannou, I. and Serafeim, G. (2014): *The impact of corporate sustainability on organisational processes and performance.* Management Science, 60(11), 2835–2857. Available at: https://doi.org/10.1287/mnsc.2014.1984

García-Sánchez, I. and García-Meca, E. (2017): CSR engagement and earnings quality in banks. the moderating role of institutional factors. *Corporate Social Responsibility and Environmental Management*, *24*(2), 145–158. Available at: https://doi.org/10.1002/csr.1405

Hashem, T., Abu Orabi, M. and Shakatreh, M. (2025): *Eco-Vision: Integrating Sustainable Practices in Business and Emerging Technologies*. Digital Horizons: Innovating Public Administration, Engineering, and Sustainable Business. Available at: https://doi.org/10.52305/TKMX3262

Healy, P. M. and Wahlen, J. M. (1999): A review of the Earnings Management Literature and its implications for standard setting. *Accounting Horizons*, *13*(4), 365–383. Available at: https://doi.org/10.2308/acch.1999.13.4.365

Idris, M. I. (2012): *The impact of ownership structure and external audit on accruals and real activities earnings management in Jordan* (Doctoral dissertation, University of Gloucestershire). Available at: Doctoral Dissertation.com

Khan, M., Serafeim, G. and Yoon, A. (2022): *Corporate sustainability: First evidence on materiality. The accounting review, 91(6), pp.1697-1724.* Available at: https://doi.org/10.2308/TAR-2019-0503

Lo, K. Y. and Sheu, H. J. (2007): *Is corporate sustainability a value-increasing strategy for business?* Corporate Governance: An International Review, 15(2), 345–358. Available at: https://doi.org/10.1111/j.1467-8683.2007.00565.x

Richardson, S. A., Tuna, A. I. and Wu, M. (2002): Predicting earnings management: The case of earnings restatements. *SSRN Electronic Journal*. Available at: https://doi.org/10.2139/ssrn.338681

Shen, C. and Chih, H. (2007): Earnings management and corporate governance in Asia's emerging markets. *Corporate Governance: An International Review*, *15*(5), 999–1021. Available at: https://doi.org/10.1111/j.1467-8683.2007.00624.x

BIOGRAPHY

Manhal Awf Abdel Rahman holds a Master's degree from Applied Science Private University and has professional experience in money transfer services and the car trade sector. He is known for his reliability, market knowledge, and strong operational skills in finance and automotive commerce.

Dr Mohammed Idris is an Associate Professor of Accounting and the Dean of the Faculty of Business at Applied Science Private University in Jordan. He earned his PhD from the University of Gloucestershire, UK. His research interests include earnings management, corporate governance, financial markets, and accounting education.

Dr Sodfa Eltaher is an Assistant Professor of Business Administration at the Faculty of Commerce (Girls), Al-Azhar University. She serves as a member of the General Secretariat of the Arab Union for Sustainable Development and Environment – League of Arab States and is a research team member at the University of Twente in the Netherlands, contributing to projects on renewable energy, food systems, and gender. Dr Sodfa is also the Director of the Postgraduate Follow-up Unit at the Faculty of Commerce (Girls), Al-Azhar University – Taffahna Al-Ashraf Branch. She has participated in numerous international and national conferences and serves as a peer reviewer for several specialised academic journals in Business Administration.