
The extent to which the Social Security Institution in Jordan adheres to the requirements of International Accounting Standard No (19) for employee benefits

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Abstract: This study aimed to identify the extent to which the Social Security Institution in Jordan adheres to the requirements of International Accounting Standard No (19) related to employee benefits. The study population included the Social Security Institution in Jordan. As for the sample, it consisted of (78) respondents from financial managers, department heads and their deputies, and accountants working in the financial and accounting departments in the institution. The study found that the institution adheres to the requirements of International Accounting Standard No (19) for short-term and long-term employee benefits, and is also committed to post-service employee benefits and end-of-service benefits. It turned out that the level of this commitment was at a high level. The study recommended the provision of optional and mandatory burdens to the beneficiary within the framework of individual institutions, and the provision of salaries and wages in exchange for performing the service with the associated social and tax burdens.

Keywords: Social Security Institution in Jordan, International Accounting Standard No (19), employee benefits.

INTRODUCTION:

The accounting profession plays a great role in imparting sound and effective foundations for financial transactions, so the relevant professional bodies and organizations have been keen to find international accounting standards that should be kept up with and adhered to, given that they include the sound accounting approach that ensures the institutions success and continuity. Thus, the existence of accounting standards and principles contributes to the development of the accounting profession. This requires activating the role of professional bodies specialized in these standards and taking the necessary decisions to formulate standards that accountants and auditors use when processing financial statements of all kinds.

The issuance of accounting standards aims to provide appropriate accounting information that helps users of financial statements and reports in rationalizing their judgments and making their decisions, thus raising the efficiency of financial markets and achieving more benefits for the national economy.

Accounting standards help in providing measurement and disclosure models that guide organizations when preparing and presenting their financial statements. Therefore, these standards are of great importance on the part of capital markets, academic bodies, the accounting profession, and users of financial statements in most countries of the world because of their importance in increasing the understanding of the users of financial statements and reports of the information included in these lists and reports.

Among the international standards is International Accounting Standard No. (19) for employee benefits, whose scope includes short and long-term benefits, end-of-service and post-service benefits. These benefits range from wages and salaries they receive, bonuses, leaves paid, pensions, medical insurance, life insurance, long vacations, disability benefits, profit sharing, end-of-service benefits, and others.

The study problem and its components:

Despite the huge volume of assets accumulated by the Social Security Institution in Jordan at the present time and the continuing expectation of their increase as a result of achieving financial surpluses in the foreseeable future, there is a problem represented in the extent of its commitment to the requirements of International Accounting Standard No. (19) for employee benefits, as the lack of The application of the standard causes a lack

of financial data that should be addressed in the financial statements and reports issued by the Social Security Institution in Jordan. The purpose of this study can be achieved by answering the following questions:

The first question: To what extent does the Social Security Institution in Jordan comply with the requirements of International Accounting Standard N. (19) for short-term employee benefits?

The second question: To what extent does the Social Security Institution in Jordan comply with the requirements of International Accounting Standard No (19) for long-term employee benefits?

The third question: To what extent is the Social Security Institution in Jordan complying with the requirements of International Accounting Standard N. (19) for post-service employee benefits?

The fourth question: To what extent does the Social Security Institution in Jordan comply with the requirements of International Accounting Standard No (19) related to end-of-service benefits?

Objectives of the study:

This study seeks to identify the extent to which the Social Security Institution in Jordan adheres to the requirements of International Accounting Standard No (19) for employee benefits.

The importance of study:

The importance of the research lies in looking at the role played by the Social Security Institution in maintaining economic and social stability in Jordan, which requires the survival of its financial position as strong and solid by preserving its funds to face the fluctuations and conditions of the future. Therefore, it is possible for the organization to benefit from its results in a way that helps it adhere to the requirements of International Accounting Standard No (19) for employee benefits, as it is hoped that this study will provide new knowledge related to the degree of commitment, which may benefit those responsible for planning the future of the institution.

Hypotheses of the Study:

The first hypothesis: The Social Security Institution in Jordan does not adhere to the requirements of International Accounting Standard No (19) for short-term employee benefits.

The second hypothesis: The Social Security Institution in Jordan does not adhere to the requirements of International Accounting Standard No (19) for long-term employee benefits.

The third hypothesis: The Social Security Institution in Jordan does not adhere to the requirements of International Accounting Standard No (19) for post-service employee benefits.

The fourth hypothesis: The Social Security Institution in Jordan does not adhere to the requirements of International Accounting Standard No (19) related to end-of-service benefits.

Terms of the study:

The meanings of the terms included in the scope of International Accounting Standard No (19) related to benefits or benefits for employees have been defined, as they are mentioned and dealt with in the same standard, and as mentioned in some references, and as follows:

-International Accounting Standard (19): It is a standard for accounting and disclosure of employee benefits. The standard requires that the establishment recognize any obligation that is due when a worker provides a service to it in exchange for employee benefits that it will pay to them in the future, and for any expense when the establishment consumes the economic benefits arising from the service provided by the employee in exchange for benefits or benefits to employees (International Accounting Standard 9 Amended one-tenth of 1998).

-Employee benefits: These are all forms of compensation given by the establishment in exchange for the service provided by the workers (Ghanem, 2002, p.9). These benefits have been measured in accordance with International Accounting Standard No (19), and employee benefits include the following:

-Short-term employee benefits: are the benefits granted to employees that become due in full within twelve months after the end of the period during which the employees provide the service. It excludes the benefits associated with the end of service and the compensation benefits that are granted in the form of equity, such as salaries, wages, and annual leaves paid (Hamdan, 2010, p. 1).

- Other long-term employee benefits: They are the benefits granted to employees that do not become due in their entirety within twelve months after the end of the period in which the employees provide their services, with the exception of post-service benefits, end-of-service benefits and compensation benefits in the form of equity (IAS 9 Amended one-tenth of 1998).

Post-service benefits: These are the benefits granted to workers that are due after completing the service period. It excludes benefits associated with termination of service and compensation benefits in the form of equity (IAS 19 amended 1998).

- After-service benefits: These are the formal or informal arrangements whereby the establishment provides benefits after the end of the service period to one or more employees (Hamdan, 2010, p.1).

The Study Approach:

A field study in which the researcher followed the descriptive and analytical method, with the aim of identifying the extent of the Social Security Institution in Jordan's commitment to the requirements of International Accounting Standard No (19) for employee benefits.

Population and sample of the study:

The study population consists of the Social Security Institution in Jordan, with its twenty-five branches spread in the various governorates of Jordan. As for the study sample, it was selected from the financial managers, heads of departments and their deputies, and accountants working in the financial and accounting departments in the institution, and (100) questionnaires were distributed. (81) Questionnaires were retrieved, which were approved for statistical analysis, at a rate of (81%) of the total distributed questionnaires.

Instrument of data collection:

The researcher chose from among the data collection tools the questionnaire, which consists of items that were constructed, formed, and distributed to the members of the sample unit, and using evaluation statements to determine the importance of the answers of the researched sample. Likert scale, consisting of five scores, was adopted to determine the degree of relative importance of each of the statements of the questionnaire, (5 marks agree completely, 4 agree, somewhat agree, 3 marks, disagree, two marks, disagree at all, one score). The researcher also subjected the questionnaire to several tests, namely:

1- The apparent validity test: The researcher presented the questionnaire to professors with experience and expertise and a panel of arbitrators specialized in the science of finance and accounting to judge its validity as a tool for data collection, and the proposed amendments were made from them.

2- Instrument reliability test: The internal consistency test was carried out to determine the reliability of the data collection tool using the Cronbach Alpha coefficient, which reached (88.1%), that is an acceptable percentage.

Sources of data and information collection:

The researcher relied on two types of information sources, as follows:

1- Secondary data: where reference was made to office sources and a review of previous literature, to develop the theoretical framework for this study, and specifically to books of accounting and scientific materials written and published on the requirements of International Accounting Standard No (19) for employee benefits, as well as manuals and bulletins, monthly and annual reports issued by the Social Security Institution in Jordan.

2- Primary sources: These are the data obtained by the researcher through a questionnaire designed in a manner consistent with the assumptions adopted in this study.

Methods of statistical analysis of data: The statistical results were extracted within the Statistical Program for Social Sciences (SPSS), using the following statistical methods:

1- The arithmetic mean: to determine the importance of the phrases mentioned in the questionnaire.

2- Standard Deviation: to determine the extent of the answers dispersion from their arithmetic mean.

3- Frequencies and percentages: to describe the opinions of the surveyed sample about the study variables.

5- The t-test: (One sample t-test): It was used in testing the study hypotheses.

Previous studies:

The study of Mc Morrow & Roeger, (2012) aimed at identifying the reality of retirement reform in European Union countries, through a review of the existing controversy and a practical evaluation of the main options for reform policy. The study showed that the advanced economies have witnessed during the last three decades a massive wave of interest, whether from economists or politicians, to reform the pension systems in these countries.

Al-Ajami's study (2012) aimed to identify the impact of applying the requirements of International Accounting Standard No (19) on the beneficiaries of the services of the Public Institution for Social Security in Kuwait. It concluded that there is an effect of applying the requirements of International Accounting Standard No (19) related to employee benefits (short-term employee benefits, post-service benefits, other long-term employee benefits, termination benefits on beneficiaries of the services of the Public Institution for Social Security in Kuwait).

The study of Cecckin, (2015) revealed the impact of reforms in social welfare on the lives of beneficiaries of social assistance, especially on breadwinner women who depend on social assistance in a small town in Southern Ontario. The study found that the research project by the female breadwinner in the interviews

indicates that single mothers are still struggling in terms of meeting their basic needs, such as food, clothes, medicine and housing for low-income families is a source of concern for them.

The study of Heller et al, (2016) also aimed to clarify the most important issues of pension reform in Jordan, and the study reviewed the reality of existing pension systems in Jordan, and highlighted the weaknesses in each system in it, whether the civil or military government retirement system , as well as the retirement system in the Social Security Corporation. The study indicated that the current financial position of the Social Security Institution is considered a strong one, and the institution will continue to build financial reserves for the foreseeable future.

The study of Said and Al-Aghwati (2018) dealt with the problem of calculating the benefits of a grant (grant) to go to retirement according to the financial accounting system and evaluate the benefits of users according to the Algerian national accounting scheme, and the study showed that the Algerian institutions have changed account numbers. As for the evaluation method, it has not changed, and this is due to the lack of good preparation for this system on the one hand, and the absence of indicators necessary to implement this concept on the other hand. Consequently, the Algerian institutions have not yet reached their intended goal of implementing this system.

The study of Naguib, (2019) aimed to identify the degree of compatibility between insurance and non-insurance social security measures and the mechanisms to achieve this at the national and national levels. The study showed that there is compatibility and complementarity of national and group insurance measures (national social insurance systems and class funds systems), as well as the existence of compatibility of insurance measures with measures of public assistance and family benefits.

Finally, the study of Westland et al, (2019) aimed at explaining social security systems, which is represented in reducing the negative effects that a person faces in old age, mainly caused by his inability to obtain a wage for work. The study indicated that there are two systems of security systems that deal with the elderly's need for income in their old age.

The theoretical framework:

Introduction:

Social security systems or social insurance play a major role in building and stabilizing societies, and they have become an important phenomenon to secure the lives of individuals and support the national economy of countries. These systems play great roles represented in ensuring an acceptable standard of living for the insured individuals according to the provisions of these regulations, in a way that reflects positive effects on their lives by providing them with a source of livelihood.

Social security systems or social insurance seek to achieve their goals and face the risks of work injuries, diseases, old age and disability. In addition, these systems make efforts to mitigate the effects that result from the death of the joint breadwinner of the family in the institution that has the task of securing an adequate income for this group.

A follower of the financial developments that the Social Security Institution has witnessed in Jordan since its inception until the present time notes that its total assets are increasing year after year, until the pool of its funds has become remarkably large. It is assumed that the funds accumulated with it will constitute a strong tributary to the Jordanian national economy, which strengthens the local productive base and contributes to increasing employment rates in the national labor market.

This importance has increased as a result of the continuous developments in the global economic environment, which result in many accounting problems, and which require accounting standards to help institutions measure the related elements. In addition to the relevance of these standards to the financial statements and reports and the data, information and measurement principles they contain, that are followed to reach most of the elements of these reports.

In view of the increasing implications of developments on the local economies, assessing the benefits of workers needs modern specifics that are in line with developments in this field. That is why the trend towards the financial accounting system derived from international accounting standards had a severe impact on the process of evaluating these advantages in Jordan through the application of the International Accounting Standard 19, which was adopted by the financial accounting system.

Therefore, the funds affiliated with the Public Institutions for Social Insurance seek to achieve a set of objectives, including the goal of preserving the real value of the invested assets and developing them through achieving a profitable financial return on them that ensures the fund to fulfill its future obligations towards workers and the insured (Favre & Galeano, 2001).

The concept of social insurance:

Social insurance is considered one of the most important systems that deal with the dangers that a person may be exposed to throughout his life and his family members after his death, and the standards, concepts and

definitions presented regarding them have varied, and social insurance is considered relatively recent and is of a high degree of importance among all other social systems. It is one of the prevailing social systems and applied in most countries of the world, but it is a system of a special nature, and has distinctive features from other systems (Bodie, 2019, p: 825).

Social insurance is defined as a type of insurance that takes the compulsory characteristic that prescribes protection for workers in their lives against the dangers arising from their work injuries, occupational diseases and unemployment, as well as providing protection for the beneficiaries' families from the risks of the death of the breadwinner (Al-Ajami, 2012, p.13).

Naguib, (2009, p. 6) indicates that social insurance is a set of procedures and measures taken against the risks that surround workers during the performance of their duties, by transferring it to a government agency that is obligated by law to provide benefits, cash benefits or services to the insured in the event of certain losses.

The researcher defines social insurance as a system that the state sets and supervises in order to guarantee to members of society working in various official and private institutions in Jordan a financial income resulting from their exercise of the tasks and duties of a particular profession. It is a system based on protecting workers when they are exposed to risks or refer them to retirement.

International Accounting Standard No (19):

IAS 19 User Benefits defines accounting requirements for employee benefits, including short-term benefits such as wages, salaries, annual leave, and post-employment benefits such as retirement pensions and other long-term benefits such as long-term service leave and end-of-service benefits.

The International Accounting Standard 19 User Benefits was issued in 1998 and the actual application was at the beginning of 1999, and this standard did not remain in a state where it has been amended and the change of its rules and articles was made, as the last amendment was made to it in 2011 where it allowed the actuarial profits and losses to appear on pensions Retirement and valid in the result. In addition to introducing a treatment of end-of-service benefits, specifically the appropriate time point for the organization to acknowledge responsibility for end-of-service benefits, and these changes became effective at the beginning of 2013 (Saeed and Al-Aghawati, 2018, p.10).

International Accounting Standard No. 19 relates to the benefits or benefits of employees, as this standard sheds light on the requirements for recognition and accounting measurement of the benefits of users by employers during their service. As well as benefits after retirement, in addition to the disclosure requirements that must be presented in the financial statements and employee benefits include the following: (Hamdan, 2010, p. 2)

1- Short-term employee benefits: These include short-term employee benefits such as salaries, wages, social security contributions, paid annual leave, and bonuses due within 12 months from the end of the period during which the employee performs the service. These obligations also include salaries, wages and the institution's contribution to social security. The total financial compensation awarded to users, including those granted to managers and disappeared agents, in exchange for performing the service; And benefits according to their nature, such as housing, cars, free services or subsidies that users receive (Saeed and Al-Aghawati, 2018, p.11)

2- Post-service benefits (retirement): These are the benefits that must be paid to workers after the end of their employment service period, such as pensions, other retirement benefits, life insurance after service termination, and post-service medical care (Hamdan, 2010, p. 1)

3- Other long-term employee benefits: they are the benefits to be paid in the long term, including long-term leave, sabbatical leave for research, leave to celebrate events, other long service benefits, long-term disability benefits, benefits granted in exchange for profit sharing, bonuses and deferred compensation (Hamdan, 2010, p. 2).

4- End-of-service benefits: These are the benefits that workers are entitled to and that are due from the facility because it terminates the employee's service before the date of his entitlement to the regular retirement, or as a result of a decision that the employee voluntarily takes regarding his acceptance of leaving work in exchange for giving him benefits as a result of that decision, in addition to the benefits provided either to employees or to whom They are their dependents and can be settled through payments or supplies of goods or services that take place either directly to the employees or to their wives or children or their dependents or to others such as insurance companies (Saeed and Al-Aghawati, 2018, p.11)

The Social Security Corporation:

The application of the Jordanian retirement system began in 1941, when the Military Retirement Law was promulgated, followed by the issuance of labor legislation and the occupational retirement system for state employees in the 1950s. The Royal Decree was issued to issue Social Security Law No. 30 in 1978 as a temporary law, according to which the Social Security Institution was established as an independent administrative and financial organization, and the actual implementation of the law began on 1/1/1980, which stipulates that every Jordanian citizen must be included in the umbrella of social security. It targeted the

working groups that are not covered by other pension systems and laws such as civil retirement and military retirement, which necessitated the existence of a socio-economic umbrella that gives protection to these productive groups and thus gives them more sense of security, reassurance and stability, especially after the issuance of the Jordanian Labor Law in the early 1960s. In the past, and with the expansion of the labor market in Jordan and the development of its economic and social conditions, the previous law continued until May 31, 2001, when a number of amendments were introduced to it, as Social Security Law No. 19 of 2001 was issued to enhance social protection and expand insurance coverage and to address gaps and imbalances. That was revealed during the application and to ensure the durability of the system for the present and future generations, temporary law No (7) of 2010 was issued, which began to be implemented on 5/1/2010 (the official website of the Social Security Corporation, www.ssc.gov.jo).

The Social Security Institution was established to implement the provisions of the Social Security Law by achieving the following objectives: (The official website of the Social Security Corporation, www.ssc.gov.jo).

1. Providing a decent life for the citizen and his family members by allocating a retirement pension for the insured person or for his family members when he becomes due, either because of his reaching the retirement age, disability, illness or death.
2. Strengthening social security programs and advancing the production process in the private sector through indirect encouragement of qualified forces to work through the care, protection and material guarantees provided by the insurance programs, which will be reflected in the consolidation of the relationship between the worker and the employer.
3. Extending the umbrella of social security to ensure the inclusion of larger groups and providing psychological, material and employment stability for the largest possible number of the insured.
4. Contributing to the success of economic and social development plans by contributing to strategic national economic projects, and also by creating new job opportunities provided by investment aspects of the Foundation's funds.
5. Raising the level of health in society through the application of insurance against work injuries and occupational diseases, with the serious and main contribution that this imposes in the awareness efforts in the field of occupational safety and health aimed at reducing the number of work injuries and reducing their risks and their repercussions on the national income.
6. Deepening the values of solidarity and solidarity among the members of society and contributing to reducing poverty pockets by providing a minimum income for the worker and his family.
7. Reaching an equation that ensures fairness in the distribution of income between members of the same generation and successive generations.

The Institution carries out its work and tasks through its branches and offices spread in the various cities of the Kingdom, where there are (13) branches and (5) offices, in accordance with the principles and foundations on which the social security system is based, as follows: (The official website of the Social Security Corporation, www.ssc.gov.jo)

1. Compulsory saving through surplus funds generated from the accumulated revenues at the beginning of the formation of the system in exchange for the few commitments.
2. Self-financing and the system not relying on financing expenditures from general taxes or any other source.
3. Dependence of the amount of the retirement pension on the prevailing wage rate.
4. Comprehensiveness by covering all members of society with social protection systems.
5. Compulsory, as participation is mandatory for the target groups according to legal legislation issued by the competent authorities in the state.
6. Flexibility to switch from one compulsory insurance system to another.
7. Continuity by maintaining deliberate balances between revenues and expenditures.
8. Global reciprocity, as security systems have become part of the legal, social and economic legislation of the majority of the countries of the world, where the similarity of the systems allows the exchange of benefits through bilateral or non-bilateral programs between countries.

As for the insurances included in the law, they are work-related injuries, old-age, disability and death insurance, maternity insurance, unemployment insurance, and health insurance. Currently implemented from these insurances are work-related injuries, old-age, disability and death insurance, maternity insurance and unemployment insurance. The scope of the law applies to the following categories: (The official website of the Social Security Corporation, www.ssc.gov.jo)

1. All workers subject to the provisions of the labor law in force.
2. Self-employed workers, employers and joint partners working in their establishments, who are included by a decision of the Council of Ministers based on the recommendation of the Council.

3. Non-retirement employees under the provisions of the Military Retirement Law or the Civil Retirement Law, including the retirement of judges, the Greater Amman Municipality and the municipalities.
4. Jordanian persons working for regional and international missions, Arab and foreign political or military missions, working in the Kingdom, attachés, and their technical and educational centers.

In the current stage, insurance is compulsory applied to all establishments that employ five workers or more, except for the governorates covered by the coverage expansion project, so all establishments in which employ one or more workers are subject to the governorate in which the expansion project so far is the governorates of Aqaba, Irbid, Maan, Tafila, Karak and Madaba, and the law did not distinguish between workers Because of nationality, contract period or form, nature or value of the wage, provided that the wage is not less than the established minimum wage, which is set at (150) dinars per month in accordance with instructions issued according to the Jordanian Labor Law (The official website of the Social Security Corporation, www.ssc.gov.jo).

Analyze results and testing hypotheses

The arithmetic averages and standard deviations of the extent of the Social Security Institution in Jordan's commitment to the requirements of International Accounting Standard No (19) for employee benefits were found, and the results were as follows:

Table (1): The arithmetic means and standard deviations of short-term employee benefits

No	Statements	Mean	S.D	Rank	Level
1	The institution provides the mandatory and optional burdens to the beneficiary within the framework of individual institutions	3.578	.8874	5	Medium
2	The institution provides workers with housing and car benefits, free services, and subsidies	3.871	.7365	1	High
3	The institution pays the paid vacation allowance with the associated social and tax burdens	3.746	.8004	3	High
4	The institution gives workers non-monetary benefits such as medical services and travel allowances	3.853	.8618	2	High
5	The institution provides salaries and wages in exchange for performing the service	3.707	.8593	4	High
	Short-term employee benefits	3.751			High

Table No (1) indicates that the extent of the Social Security Corporation's commitment to the requirements of International Accounting Standard No (19) for short-term employee benefits was at a high level. Its arithmetic averages ranged between 3,871-3,578, and four items came with the high level of commitment, as the arithmetic average of the general total was (3.751). The lower values of the standard deviation indicate that the answers of the study sample are close and similar to some extent.

Table (2): The arithmetic means and standard deviations of other long-term employee benefits

No	Statements	Mean	S.D	Rank	Level
6	The institution grants long-term disability benefits	3.750	.8523	4	High
7	The Institution grants leave to celebrate events	3.600	.7082	5	Medium
8	The institution grants long service leave	3.919	.8269	1	High
9	The Public Institution for Social Security provides deferred bonuses and compensation	3.807	.9420	3	High
10	The Institution grants sabbatical leave for research	3.875	.9538	2	High
	Other long-term employee benefits	3.790			High

The previous table (2) indicates that the extent of the Social Security Corporation's commitment to the requirements of International Accounting Standard No. (19) for long-term employee benefits was at a high level, and its arithmetic averages ranged between 3.919 - 3,600, and four statements came with the high level of commitment. The arithmetic mean of the general total reached (3.790). As for the standard deviation, it was found that its low values indicate that the answers of the study sample are close and similar to some extent.

Table (3): The arithmetic means and standard deviations of post-service benefits

No	Statements	Mean	S.D	Rank	Level
11	The Institution guarantees compensation benefits in the	3.650	.8527	4	Medium

Saleh Mohammad Mahmoud Al Sayyed et al/ The extent to which the Social Security Institution in Jordan adheres to the requirements of International Accounting Standard No (19) for employee benefits

	form of equity				
12	The Institution provides benefits directly to employees, their wives, children, or dependents	3.660	.7082	5	Medium
13	The Institution guarantees life insurance after the end of service	3.839	.8269	1	High
14	The institution provides after-service medical care	3.707	.9420	3	High
15	The Institution provides pensions and other retirement benefits	3.775	.9538	2	High
	Post-service benefits	3.726			High

The previous table (3) indicates that the extent of the Social Security Corporation's commitment to the requirements of International Accounting Standard No (19) for post-service benefits was at a high level. Its arithmetic averages ranged between 3,839 - 3,660, and three of the items had a high level of commitment. The arithmetic mean of the general total was (3.148). As for the standard deviation, the low values indicate that the answers of the study sample are close and similar to some extent.

Table (4): The arithmetic means and standard deviations of separation benefits

No	Statements	Mean	S.D	Rank	Level
16	The Institution grants the benefits due after completing the 16 service period	3.828	.9664	1	Medium
17	The Institution provides benefits for terminating the worker's service before his due date for regular retirement 17	3.825	.8174	2	Medium
18	The Institution grants benefits as a result of a voluntary decision taken by the employee regarding his acceptance to leave work 18	3.589	.5828	5	Medium
19	The Institution grants benefits that are granted in exchange for participating in profits 19	3.707	.8292	3	Medium
20	The Institution offers benefits in the form of cash or in-kind payments by providing medical services 20	3.650	.9795	4	Medium
	End of service benefits	3.720			Medium

The previous table (4) indicates that the extent to which the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) related to end-of-service benefits was at a high level. Its arithmetic averages ranged between 3,828 - 3,589, and three items were of the high level of commitment. The arithmetic mean of the general total was (3.720). As for the standard deviation, the low values indicate that the answers of the study sample are close and similar to some extent.

Test hypotheses of the study:

For testing hypotheses, T. Test (One Sample) was used for bilateral comparisons. The following are the results obtained when testing the hypotheses.

1 - The first hypothesis test: This hypothesis states that "the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. 19 related to short-term employee benefits."

Table (5) T-test results of the first hypothesis

Variable	Calculated T value	Tabular T value	Sig	Decision
Short-term employee benefits	14.19	1.96	000.	Reject the null hypothesis

It is evident from the data in the previous table (5) that the calculated t value amounted to (14.19), while its tabular value of (1.96) was extracted, and by comparing the values that were reached in testing this hypothesis, it becomes clear that the calculated t values are greater than the tabular values. The nihilist hypothesis is rejected and the alternative hypothesis is accepted, which states that "the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. 19 concerning short-term employee benefits." This confirms the Sig value. The significance equals zero.

2- Testing the second hypothesis: This hypothesis states that "the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) for long-term employee benefits.

Table (6) T-test results for the second hypothesis

Variable	Calculated T value	Tabular T value	Sig	Decision
Long-term employee benefits	12.37	1.96	.000	Reject the null hypothesis

It is evident from the data in the previous table (6) that the calculated t value amounted to (12.37), while its tabular value of (1.96) was extracted. By comparing the values that were reached in testing this hypothesis, it becomes clear that the calculated t values are greater than the tabular values. The nihilism hypothesis is rejected and the alternative hypothesis is accepted, which states that “the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. 19 concerning long-term employee benefits.” This confirms the Sig value. The significance equals zero.

3 - The third hypothesis test: This hypothesis states that “the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) for post-service employee benefits.

Table (7) T-test results of the third hypothesis

Variable	Calculated T value	Tabular T value	Sig	Decision
Post-service employee benefits	10.65	1.96	.000	Reject the null hypothesis

It is evident from the data presented in the previous table (7) that the calculated t value amounted to (10.65), while its tabular value of (1.96) was extracted. By comparing the values that were reached in testing this hypothesis, it becomes clear that the calculated t values are greater than the tabular values. The nihilism hypothesis is rejected and the alternative hypothesis is accepted which states that “the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) related to the benefits of post-employment workers.” This confirms the Sig value. The significance equals zero.

4- The fourth hypothesis test: This hypothesis states that “the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) related to end-of-service benefits.”

Table (8) T-test results of the fourth hypothesis

Variable	Calculated T value	Tabular T value	Sig	Decision
End of service benefits	13.68	1.96	.000	Reject the null hypothesis

It is evident from the data in the previous table (8) that the calculated t value amounted to (13.68), while its tabular value of (1.96) was extracted. By comparing the values that were reached in testing this hypothesis, it becomes clear that the calculated t values are greater than the tabular values. Therefore, the nihilistic hypothesis is rejected and the alternative hypothesis is accepted, which states that “the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No (19) regarding end-of-service benefits.” This confirms the Sig value. The significance equals zero.

RESULTS:

1. The results showed that the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. (19) for short-term employee benefits. And that the degree of commitment was at the high level, and it was found that the institution gives workers benefits of housing, free services, subsidies that users receive, non-monetary benefits such as medical services and travel allowances, in addition to that it pays the allowance for paid holidays with the associated social and tax burdens.
2. The results showed that the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. (19) for long-term employee benefits. And that the degree of commitment was at the high level, and it was found that the institution grants long service leave and sabbatical leave for research and provides bonuses and deferred compensation.
3. The results showed that the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. (19) for post-service employee benefits. And that the degree of

commitment was at the high level, and it was found that the corporation guarantees life insurance after the end of service, and provides pensions and other retirement benefits and post-service medical care.

4. The results showed that the Social Security Corporation in Jordan adheres to the requirements of International Accounting Standard No. (19) related to end-of-service benefits. "And that the degree of commitment was at the high level, and it was found that the institution grants benefits due after completing the service period, and provides benefits for termination of worker's service before His due date for regular retirement, in addition to that it gives benefits that are granted in exchange for sharing in profits.

RECOMMENDATIONS:

The researcher recommends to the Social Security Corporation in Jordan the following:

1. Presenting the optional and mandatory charges for the beneficiary within the framework of individual institutions.
2. Providing salaries and wages in exchange for performing the service, along with the associated social and tax burdens.
3. Granting workers leave to celebrate events and enabling them to provide them with the necessities of life.
4. Granting long-term disability benefits to increase their ability to face risks arising from work injuries.
5. Providing benefits directly to employees, their wives, children, or dependents.
6. The necessity of ensuring compensation benefits in the form of property rights for the beneficiaries.
7. Granting benefits as a result of a voluntary decision taken by the employee related to his acceptance to leave work.
8. Providing benefits in the form of cash or in-kind payments through the provision of medical services.
9. Second: References in the foreign language

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