

أثر معايير التقارير المالية الدولية على جودة القياس والإفصاح المحاسبي: دراسة
ميدانية على بعض البنوك السودانية
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المستخلص

الهدف الرئيسي لهذه الدراسة هو اختبار أثر المعايير الدولية لإعداد التقارير المالية على جودة القياس والإفصاح المحاسبي. بالإضافة الى التعرف على الآثار السلبية لممارسة أساليب إعداد التقارير المالية غير المطابقة للمعايير الدولية وأثرها على جودة القياس والإفصاح المحاسبي. تمثلت مشكلة الدراسة في تعدد بدائل القياس والإفصاح المحاسبي وإساءة استخدامها من قبل الشركات والأفراد لتعظيم المصالح الشخصية، بالإضافة إلى عدم تطبيق بعض الشركات للمعايير الدولية لإعداد التقارير المالية والاستفادة منها لتحسين جودة القياس والإفصاح المحاسبي. اعتمد الباحث على المنهج الاستقرائي، المنهج الوصفي التحليلي، والمنهج التاريخي لإجراء هذه الدراسة. ولتحقيق اهداف الدراسة الميدانية تم توزيع عدد (150) استمارة استبيان على عينة الدراسة المكونة من بعض العاملين بالمصارف السودانية بالقضارف، كسلا وشندي، والتي تمثل مجتمع الدراسة الميدانية، أعيد منها (139) استمارة استبيان، أي ما يعادل (92.7%). وبعد تحليل بيانات الدراسة الميدانية واختبار صحة الفرضيات، توصلت الدراسة الى عدة نتائج، منها، تطبيق المعايير الدولية لإعداد التقارير المالية يساهم في تحسين أساليب القياس المباشرة، كذلك أوضحت نتائج الدراسة أن تطبيق المعايير الدولية لإعداد التقارير المالية يعزز الإفصاح الملثم عن المعلومات المحاسبية. كما اختتمت الدراسة بعدد من التوصيات، أهمها، ضرورة توفير البيئة الاقتصادية والمالية المناسبة التي تسمح للقطاع المصرفي السوداني بتطبيق المعايير الدولية لإعداد التقارير المالية.

الكلمات المفتاحية: المعايير الدولية لإعداد التقارير المالية، جودة القياس المحاسبي، جودة الإفصاح المحاسبي، تحسين جودة المحاسبة .

Impact of International Financial Reporting Standards on the Quality of Accounting Measurement and Disclosure: A Field Study on Some Sudanese Banks

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Abstract

The main objective of this study is to test the impact of international financial reporting standards (IFRSs) on the quality of accounting measurement and disclosure. In order to identifying the negative effects of practicing financial reporting methods that do not comply with international standards and their impact on the quality of accounting measurement and disclosure. The problem of the current study is represented in the multiplicity of accounting measurement and disclosure alternatives and their misuse by companies and individuals to maximize personal interests, in addition to the failure of some companies in adopting (IFRSs) and benefit from them to improve the quality of accounting measurement and disclosure. The researcher adopted inductive approach, descriptive analytical approach, and historical approach to conduct this study. To achieve the objectives of the field study, a number of (150) questionnaires were distributed to the study sample consisting of some employees in Sudanese banks in Gedaref, Kassala and Shendi, which represents the field study community, of which (139) questionnaires were returned, equivalent to (92.7%). After analyzing the field study data and testing the validity of the hypotheses, the study reached several results, including that the application of (IFRSs) contributes to improving direct measurement methods. The study results also showed that the application of (IFRSs) enhances the appropriate disclosure of accounting information. The study also concluded with a number of recommendations, the most important of which is the need to provide the appropriate economic and financial environment that allows the Sudanese banking sector to adopt (IFRSs).

Keywords: IFRSs, Accounting Measurement Quality, Accounting Disclosure Quality, international financial, accounting disclosure.

1. Introduction

The problem of multiple measurement and disclosure alternatives remained a matter of interest to accounting scholars and researchers. Because many companies, administrators and some workers have been benefiting for decades from multiple accounting measurement and disclosure alternatives to manipulate profits and distort accounting figures for tax evasion or to achieve personal interests in what is called creative accounting or even in any form of famous financial corruption. Despite the emergence of international accounting standards in the seventies of the last century, the problem of multiple accounting measurement and disclosure alternatives has continued to worry companies and stakeholders. Therefore, the (IFRSs) came, as a means to unify accounting principles and procedures and reduce the discrepancy between multinational companies, and it has become an important step to improve the quality of disclosure, enhance transparency, and increase comparability, which enables investors and stakeholders to make decisions more accurate. It also aims to unify the method of preparing and presenting financial statements worldwide, and to achieve consistency in financial reports between companies in different countries. Since institutions in the Sudanese business environment are not immune to these developments, this research came to study the role played by international standards for preparing financial reports to improve the quality of accounting measurement and disclosure.

2- Problem of the Study

Yasmina and Abdul Karim (2018) indicated in their study that obtaining information, ease of exchanging it and its credibility has become one of the important issues in the current era. This supported the concept of disclosure and considered an essential requirement in the economic field in order to achieve more transparency, credibility in the information obtained and make it available to all parties benefiting from it. It said that one of the important reasons for the collapse of many economic units is the

failure to apply accounting principles, lack of disclosure and transparency, and failure to show real data and information that express the financial conditions of these economic units. This reflected in a set of negative effects, the most important of which is the loss of confidence in accounting information, and thus the loss of this information of its most important elements, which is its quality. Accordingly, the study problem lies in the multiplicity of alternatives for accounting measurement and disclosure and their misuse by companies and individuals to maximize personal interests, in addition to failure of some companies to adopt international standards for preparing financial reports and benefit from them to improve the quality of accounting measurement and disclosure. Therefore, the problem formulated in the following two questions:

Q1. Does adoption of international financial reporting standard contribute in improving the quality of accounting measurement?

Q2. Does adoption of international financial reporting standards contribute in improving the quality of accounting disclosure?

3. Significance of the study

Scientific importance of the study is represented in explaining the concept of (IFRSs), their methods, their impact on the quality of accounting measurement and disclosure. It is also clarifying the impact of (IFRSs) on the quality of accounting measurement and disclosure, the scarcity of scientific research that addressed the subject of the study in Sudan (according to the researcher's knowledge), and thus the research provides useful information for students and researchers in this field. As for the practical importance, it represented in explaining the methods and techniques of international standards that practiced in business establishments in Sudan, and explaining how to apply international standards in relation to preparing financial reports in Sudan.

4. Objectives of the study

The main objective of this study is to test the impact of (IFRSs) on the quality of accounting measurement and disclosure. In addition to the following sub-objectives:

4.1. Identify the negative effects of practicing financial reporting methods that do not comply with international standards and their impact on the quality of accounting measurement and disclosure.

4.2. Identify the advantages of (IFRSs) and their ability to reduce errors and financial manipulation and increase accounting measurement and disclosure.

4.3. Study the extent of application of (IFRSs) in the Sudanese environment.

4.4. Evaluate the impact of (IFRSs) on the quality of accounting measurement and disclosure.

4.5. Analyze the challenges and opportunities facing the application of (IFRSs) in developing countries such as Sudan.

5. Literature and formulation of study's hypotheses

Many previous literatures have shown the effects of adopting (IFRSs) on accounting measurement and disclosure and financial reporting information. Al-Najjar (2019) in his study titled "An analytical study of the impact of applying the IFRS17 on developing accounting measurement, disclosure and improving the quality of financial reports for Egyptian insurance companies" concluded that, there is a strong influence relationship between adopting (IFRS17) and developing recognition and measurement and improving the presentation and disclosure of financial reports for insurance companies. Also the study of (Al-Younis, Rihawi, 2023) titled "impact of adopting IFRS17 to develop accounting measurement and disclosure, and to improve financial reporting quality for Syrian insurance companies", indicated strong influence relationship between applying IFRS17 and developing accounting measurement, recognition, improving presentation and disclosure of financial reports for insurance companies, in addition to improve the quality of their financial reports. As well As for (Abdul-Baqi,

2018), he indicated in his study "A Study of the Relationship between the Application of (IFRSs) and Foreign Direct Investment in the Egyptian Environment" that (IFRSs) contribute to unifying the foundations of recognition, measurement, treatment and accounting presentation of financial transactions, and unifying the foundations of disclosure of these transactions. These standards also help in producing financial reports that include accounting information that is easy to compare for local and international companies, and characterized by relevance, reliability, transparency, and help users of financial statements in making sound decisions. Also, the study of (Al-Fadli and Farhan, 2020) titled "accounting measurement according to IFRS15 and its impact on accounting procedures" indicated that the absence of a local accounting rule for revenue leads to a lot of confusion and personal efforts in the field of revenue measurement, and then accounting procedures may be inaccurate with regard to revenue measurement by specialists. In addition, the entry of foreign companies into Iraq has made it confused as result of the difference between local accounting practices and international accounting practices because most of these companies apply international accounting standards. The study concluded that applying the requirements of IFRS15 provides a good guide for measuring revenue. Also the study of (Hashem, 2018) which titled "evaluation and analysis of IFRS15 and its impact on credibility and quality of financial reporting", indicated that IFRS15 unifying the bases of comparison and measurement methods to increase consistency of information and increase quality of profits by providing good information in the financial statements that helps users in rationalizing their various decisions. The study also showed that IFRS15 requires measuring non-cash performance based on fair value, which makes the information more reliable. Based on what reviewed in the previous literature, the first hypothesis of the study formulated as follows:

H1. Adoption of international financial reporting standards contributes to improving the quality of accounting measurement.

On the other hand, (Hussein, et al., 2024) indicated in their study "The impact of adopting IFRS on the disclosure of integrated reporting information and its reflection on accounting conservatism" that the adoption of IFRS standards enhances the levels of accounting disclosure in general, and also accompanied by an increase in the level of disclosure of integrated reporting information. The study of (Abdul Majeed, 2021) "requirements for enhancing the quality of accounting measurement and disclosure in financial statements under the financial accounting system", concluded that, adherence to accounting disclosure requirements in accordance with (IFRSs), allows improving the quality of accounting information and increases its comparability which lead to reduce the degree of uncertainty among investors and increasing confidence. The study of (Al-Saeed, et al., 2022) "Accounting Disclosure in Light of International Standards IAS/IFRS and Its Impact on the Quality of Financial Reports" concluded that commitment to applying international standards IAS/IFRS leads to the generation of high-quality financial reports by adhering to the disclosure requirements contained in these standards. The results of the study also showed that, commitment to applying the disclosure requirements contained in the (IFRSs) leads to an increase in the quality of accounting information and achieves advantages for the institution. The results of the study (Zakri, Amaarf, 2018) "The Impact of Applying (IFRSs) on Enhancing the Characteristics of Accounting Information" also showed a positive impact of applying (IFRSs) on enhancing the characteristics of accounting information to achieve the quality of financial reports. Based on the previous review of the previous literature, the second hypothesis of the study formulated as follows:

H1. Adoption of international reporting standards contributes to improving the quality of accounting disclosure.

6. International Financial Reporting Standards

International financial reporting standards considered as most prominent aspects of accounting profession's development, which emerged to keep pace with the fundamental developments in the field of business. As it is ideal means to make accounting profession reliable practice that represents the various sectors, which gave accounting behaviors rules and principles for their practice and controls to guide them. As they referred to when needed, to limit the efforts and limit the multiplicity of accounting treatments for one subject, and to provide high quality financial statements that help stakeholders rationalize their decisions (Abu Amr, 2017). (IFRSs) are defined as a set of accounting standards and their interpretations issued by the International Accounting Standards Board that aim to achieve consistency among countries applying them in the field of financial reporting, which includes financial information that can be correlated and relied upon in the decision-making process (Juma, 2015). (IFRSs) were issued by the International Accounting Standards Board to replace the International Accounting Standards, and many countries that apply them have adopted them (Faraj, 2019). (IFRSs) refer to a complete set of statements by the International Accounting Standards Board, including the standards and interpretations approved by the Accounting Standards Board, as well as the International Accounting Standards and their interpretations that it has ratified (Aoun, Hamdan, 2019). Many studies have emphasized the importance of adopting IFRS standards to unify accounting measurement and presentation procedures, as this has a significant impact on the possibility of international comparison. The application of these standards also contributes to reducing earnings management (Veinbender, Kashintseva, 2019), increases the quality of accounting measurement and disclosure, improves transparency in preparing financial reports, and reduces asymmetric information and associated information costs (Hussein et al., 2020). Harmonization of IASs considered modern

idea or method that being global orientation, started in international conferences held to achieve a set of consistent general acceptable standards. That is due to increase and globalization of economic activities that make the world appear as one market or small village within which commercial exchange conducted and capital flows.

7. Accounting measurement

Accounting measurement is defined as the comparison or matching of one aspect or characteristic of a specific field with one aspect or characteristic of another field. The matching and comparison done using numbers or symbols, according to certain rules (Mashkour, 2018). In the conceptual framework of international accounting standards, accounting measurement defined as the process of determining the monetary values of the items that recognized in the financial statements, which will appear in the balance sheet and income statement. This includes determining a measurement method. Accounting measurement consists of two aspects (Abdul Latif, 2015):

7.1. It represented by determining the properties that measured, as the objects or phenomena themselves are not subject to measurement, but rather the interest is limited to a specific property, or a group of properties related to the study.

7.2. It is concerned with determining the measurement system, represents the technical aspect of measurement, and requires determining the unit Measurement and rules of quantitative expression of characteristics and phenomena.

According to (Mohammed, 2014), the importance of accounting measurement represented in the fact that, providing useful information in financial reports requires stripping things and events of their real characteristics and converting it into numbers. This is the function of accounting measurement, which would lead users of accounting system information to unify their vision of the work carried out by the company, thus making their judgment on its performance clearer and contributing to achieving the desired benefit from accounting in helping it make

future decisions. The importance of accounting measurement also appears when there is a desire to make comparisons between investment alternatives, so that the comparison becomes clearer and easier.

Accounting measurement also aims to convert economic events and their results into numbers and thus extract accounting information of a digital nature for presenting it to users of financial reports. Accounting contains multiple measurement methods, each of which has its own theorists who support it and those who oppose it. According to (Al-Naqeeb, 2004), accounting measurement aims to achieve the measurement of resources that generate income, ensure the optimal exploitation of available resources, preserve and maintain available resources, preserve the benefits and services provided by resources, and identify measurement prices. Measuring available production, marketing and material capacities makes it possible to achieve another goal, which is to study alternative opportunities to manage, direct and rationalize the exploitation of those resources and capacities to increase the returns on income achieved and reduce the chances of loss, waste and pressure on spending as much as possible.

Regarding accounting measurement methods, (Mashkour, 2014) indicated in his study that the International Accounting Standards Board showed that there is more than one method for measuring financial statements. These methods include the historical cost method, according to which assets recorded as amount paid to obtain the assets or its equivalent. Alternatively, according to the fair value of the corresponding item that was provided in order to obtain that asset on the date of the transaction, and current value methods that record assets according to the cash that is supposed to be paid to obtain the same asset or its equivalent at the present time. These methods either based on the current cost of purchasing the asset or selling it, and the evaluation based on the net present value of the future cash flows expected to obtain from the asset.

Various accounting measurement methods used in preparing financial statements according to the International Financial Reporting Standards. For example, but not limited to, historical cost is used to measure fixed assets and inventory as a basic treatment and current replacement cost as an alternative treatment according to International Accounting Standards No. (16, 36), to measure financial investments according to the International Financial Reporting Standard No. (13) On the preparation and use of the realizable value of financial reports. The researcher believes that those who follow the changes in international standards related to accounting measurement can notice that these changes are moving towards a shift from the historical cost method, which considered less appropriate, to using current value methods, which considered more appropriate (Younis, 2013). According to (Al-Hayali, 2007), basic or direct measurement methods, derived or indirect measurement methods, and arbitration or coercive measurement methods are considered among the most important accounting measurement methods.

As for measurement standards, they represent the link between the measurement mechanism and the foundations upon which it based, the results it leads to, and the objectives desired to achieve from the measurement. According to (Laika, 2007), accounting measurement standards are represented in the objectivity of accounting measurement, the appropriateness of accounting measurement, verifiability, and the ability to be measured quantitatively. It is clear that the accounting measurement process governed by the application of standards with the aim of improving the quality of measurement and thus the quality of accounting information and increasing confidence in it and relying on it in decision-making.

8. Accounting disclosure

The importance of accounting disclosure has increased as result of the continuous developments in the economic environment, which has resulted in an increase in financial disclosure requirements that meet the growing needs of those interested in

companies or investing in their shares. Therefore, accounting standards have set the minimum information that company management must disclose in its prepared financial reports (Younis, 2021). In this regard, the study (Jaber, 2023) indicated that accounting disclosure defined as informing stakeholders related to a project of the financial information related to the project and the social facts related to it and informing them of the sound foundations that enable them to judge the project management and make appropriate decisions. In the same context, (Makhlouf, 2014) defined accounting disclosure as the process of providing information and data to users in a secure, correct and appropriate manner to help them make decisions. As for (Laarabi, 2013), he defined accounting disclosure as presenting important information to investors, creditors, and other beneficiaries in a way that allows predicting the project's ability to achieve profits in the future and its ability to pay its obligations. Disclosure classified into the following types (Al-Saeed, et al., 2022):

- 8.1. Appropriate Disclosure: Represents the minimum level of disclosure that must be available in financial reports.
- 8.2. Fair Disclosure: Related to economic, ethical and moral aspects.
- 8.3. Disclosure: It is the minimum level of information provided to all categories to make their decisions rational.
- 8.4. Full Disclosure: Related to publishing all information appropriate to users of financial reports in a comprehensive manner.
- 8.5. Preventive Disclosure: This type of disclosure aims to protect the ordinary user who has limited knowledge of using financial information by trying to eliminate any damage that may befall him from some procedures and unfair dealings.
- 8.6. Educational or informational disclosure: This trend of accounting disclosure emerged as result of the increasing importance of relevance as one of the main characteristics of accounting information.

(Kazem, 2016) believes that disclosure done in different ways, the choice of which depends on the nature of the information to disclose and its relative importance. Disclosure made in the body of the financial statements, and the information must be important, reliable, appropriate, measurable, and specific to the period covered by the statements. Assets, liabilities, business results, and shareholders' equity disclosed in the body of the financial statements. On the other hand, (Nadem, 2018) stated that clarifications can be used in front of the financial statements items, or between brackets if the titles of the items included in the financial statements do not clearly express those items without the need for elaboration. An additional explanation or definition of those items placed as a note between brackets, so that it follows the title of those items in those statements. Accounting information disclosed in financial reports in the form of notes and margins that increase the details and enhance the shift towards full disclosure of financial events.

9. International financial reporting standards and improving the quality of accounting measurement and disclosure

(IFRSs) linked to the quality of accounting measurement and disclosure through the production of useful information for decision-making. Therefore, the quality of (IFRSs) is represented in their ability to produce appropriate financial information, represented honestly and can be relied upon in making economic decisions, in addition to the possibility of comparing financial information from one year to another (Rizqat, 2015).

Chua et al. (2012) found that the adoption of IFRS standards improved the quality of accounting information by increasing the transparency and comparability of financial statements compared to the application of local standards. In the same context, the Securities Exchange Commission believes that the existence of uniform and high-quality accounting standards will benefit investors in the United States, which is consistent with its mission of protecting investors and maintaining fair and efficient financial markets. Therefore, it encourages the compatibility of

IFRS standards with generally accepted accounting principles (GAAP) and expects the differences between them to narrow and become less over time. In order to achieve this, it has taken many steps and procedures related to achieving this compatibility and adopting IFRS standards (Osman, 2014). The study (Gu et al., 2018) also found that the application of IFRS improved the quality of accounting disclosure and increased transparency, and that the application of IFRS led to an increase in the quantity and quality of information disclosed in the financial markets.

International Financial Reporting Standards (IFRS) represent a set of accounting principles that aim to unify the preparation and presentation of financial statements worldwide, which enhances transparency and comparability between companies in different countries. The following is a list of international financial reporting standards related to accounting measurement and disclosure, according to the studies of (Bousmaha, 2020) and (Yasmina, Abdel Karim, 2018):

- 9.1. International Financial Reporting Standard (IFRS1) "First-time adoption of International Financial Reporting Standards".
- 9.2. International Financial Reporting Standard (IFRS3) "Business combinations".
- 9.3. International Financial Reporting Standard (IFRS5) "Non-current assets held for sale".
- 9.4. International Financial Reporting Standard (IFRS6) "Disclosure and evaluation of mineral (natural) resources".
- 9.5. International Financial Reporting Standard (IFRS7) "Financial instruments - disclosure".
- 9.6. International Financial Reporting Standard (IFRS9) "Financial instruments".
- 9.7. International Financial Reporting Standard (IFRS10) "Consolidated financial statements".
- 9.8. International Financial Reporting Standard (IFRS 12) "Disclosure of Interests in Other Entities".
- 9.9. International Financial Reporting Standard (IFRS13) "Fair Value Measurement".

9.10. International Financial Reporting Standard (IFRS15) "Revenue from Contracts with Customers".

10.11. International Financial Reporting Standard (IFRS17) "Insurance Contracts".

International Financial Reporting Standard (IFRS1) is one of the most important basic standards, as it provides the framework that companies must follow when moving from local accounting standards to international standards for the first time. These standards developed by the International Accounting Standards Board to ensure the provision of high-quality financial information that helps investors, creditors, and regulators in making sound decisions.

10. Methodology of the study

The researcher adopted inductive approach to identify the problem of the study, to formulate its questions, and to review previous literature related to study's topics, in addition to preparing theoretical framework for the study. Researcher also used descriptive analytical approach to analyze the field study data and test the hypotheses to find results and obtain appropriate recommendations. As for the sources of data collection, the primary sources were the questionnaire form which prepared by researchers to conduct field study. While secondary sources were books, periodicals and theses related to the subject of the study, in addition to the Internet. Regarding study's limits, objectivity limits of the study represented in its focusing on the impact of international financial reporting standards on the quality of accounting measurement and disclosure. Moreover, the spatial limits represented by some Sudanese banks in Gedaref, Kassala and Shendi. The human limits represented by some employees in the community of the study. Time limits represented by the current year 2025.

(SPSS) used to analyze the data and to achieve the objectives set within the framework of this study. It based on the significance level (5%) corresponding to confidence (95%) to interpret the results of the tests that were conducted. Several statistical

methods used, the most important of which are the reliability test (Cronbach alpha), descriptive and analytical statistical methods, and percentages.

For the study community, it included the employees of some Sudanese banks in Gedaref, Kassala and Shendi included Faisal Islamic bank, Bank of Khartoum, Agricultural bank, National bank of Omdurman and Alneelain bank.

The study sample selected randomly from the accountants, tellers, internal auditors, financial officers and head of departments of the Sudanese banks that represented the community of the study. The researcher considered the differences in ages and experiences of the study sample while the questionnaire distributed randomly to the study's sample.

The sample size was determined with help of academic expert arbitrators to include various job titles and administrative levels in the sample organizations. (50) Questionnaires were distributed, and (100%) collected and analyzed. Such percentage of questionnaire's collection and analysis will lead to acceptance of the study's results. Researcher is highly interesting in diversity of the study's sample members, diversity of their characteristics and their opinions on impact of international financial reporting standards on the quality of accounting measurement and disclosure.

11. Procedures of the field study

11.1. Stability and validity of the study tool: To ensure the apparent honesty of the questionnaire, the validity of its statements in terms of wording and clarity, the questionnaire presented to a number of academic arbitrators and specialists in the field of the study. After the questionnaire returned from the arbitrators, the modifications that suggested made. The stability and validity test of the questionnaire phrases conducted using Cronbach -alpha and the result was **(0.830)** and **(0.865)** respectively, which means that there is stability and validity of the data as shown in table (1) below:

Table (1): Alpha Cronbach coefficient of the questionnaire's stability and validity

No	Hypotheses	Number of phrases	Stability coefficient	Validity coefficient
1	First hypothesis	5	5	0.865
2	Second hypothesis	5	5	0.795
	Total phrases	10	0.830	0.865

Source: Information obtained from the output of SPSS program, 2025

It is clear to the researcher from table (1) that, the percentage of the stability coefficient and the percentage of the validity's coefficient, according to the split-half coefficient, used the Spearman equation for each of the study's hypotheses separately. The total result is greater than (50%) and very close to (100%), this indicates the power and validity of the questionnaire form, and then the possibility of relying on it in testing hypotheses of the study.

11.2. Data analysis and hypothesis testing

The hypotheses tested by finding the weighted arithmetic means (answer power) and standard deviations for each of the questionnaire statements. All hypotheses are descriptive questions according to the five-point Likert scale. The variable that expresses the options (strongly agree, agree, neutral, disagree, strongly disagree) ordinal scale. In addition, weighted averages calculated according to Likert scale through a number of steps. Firstly, assign each value in Likert scale is a specific weight (strongly agree 5, agree 4, neutral 3, disagree 2, strongly disagree 1). Secondly find the result by multiplying the number of the sample by the weight, and in the third step find the sum of the totals of multiplication results, then find the arithmetic mean by dividing the sum of the totals of multiplication results in the previous step / the number of the sample, to get the arithmetic mean. For analyzing the sample, there is a so-called hypothetical average, which is equal to the sum of the weights divided by their

number (the scale items), that is, the hypothetical mean = $(5 + 4 + 3 + 2 + 1) / 5 = 3$. Accordingly, the averages were distributed according to their positive or negative deviation from the hypothetical mean, and the distribution of the averages becomes as follows (1 to 1.79 strongly disagree, from 1.80 to 2.59 disagree, from 2.60 to 3.39 neutral, from 3.40 to 4.19 agree, and from 4.20 to 5 strongly agree).

11.3. First hypothesis testing

H1. Adoption of international financial reporting standards contributes to improving the quality of accounting measurement.

Table (2): The frequency distribution of the responses of the sample members of the study for the first hypothesis terms

No	Phrases	Frequency and percentage%									
		Strongly Disagree		disagree		neutral		Agree		Strongly agree	
		F	P	f	p	f	P	f	P	f	p
1	Adoption of IFRSs contributes to improving direct measurement methods	3	6%	6	12%	3	6%	13	26%	25	50%
2	Adoption of IFRSs contributes to improving indirect measurement methods	0	0%	3	6%	12	24%	16	32%	19	38%
3	Adoption of IFRSs enhances the objectivity of accounting	4	8%	7	14%	6	12%	16	32%	17	34%

	measurement										
4	Adoption of IFRSs contributes to improving arbitrary measurement methods	3	6%	7	14%	5	10%	16	32%	19	38%
5	Adoption of IFRSs enhances the appropriateness of accounting measurement	4	8%	6	12%	5	10%	18	36%	17	34%
	Total	14	6%	29	11%	31	12%	79	32%	97	39%

Source: Information obtained from the output of SPSS program, 2025

It is clear from table (2) regarding recurring distribution of the answers of the study's sample members to the phrases of the first hypothesis, (**adoption of international financial reporting standards contributes to improving the quality of accounting measurement**). That, the majority of the answers were at the levels of “agree” and “strongly agree”.

Table (3): The mean and the mode of the responses of the sample members of the study for the terms of the first hypothesis

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Mode	Probability value	Interpretation
1	Adoption of IFRSs contributes to improving direct	4.46	2	150.02	5	0.000	Strongly agree

	measurement methods						
2	Adoption of IFRSs contributes to improving indirect measurement methods	4.20	2	131.08	5	0.000	Strongly agree
3	Adoption of IFRSs enhances the objectivity of accounting measurement	3.78	1	88.46	4	0.000	agree
4	Adoption of IFRSs contributes to improving arbitrary measurement methods	4.18	1	102.55	5	0.000	Strongly agree
5	Adoption of IFRSs enhances the appropriateness of accounting measurement	3.90	2	89.09	4	0.000	agree
	Total	4.10	1.60	112.24	4.8	0.000	Strongly agree

Source: Information obtained from the output of SPSS program, 2025

Table (3) showed that the standard deviation of the phrases ranges between (1-2), where the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the statements of the first hypothesis. Looking at the probabilistic value, it found less than the level of significance

(0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the first hypothesis phrases. According to the five-point Likert scale, the direction of the respondents' answers is highly agreeable in all phrases. Moreover, the general direction of the hypothesis is "strongly agreed" with an arithmetic mean (4.10) and a standard deviation (1.60), which proves the validity of the hypothesis that stated (**adoption of international financial reporting standards contributes to improving the quality of accounting measurement**)

11.4. Second hypothesis testing

H2. Adoption of international financial reporting standards contributes to improving the quality of accounting disclosure.

Table (4): The frequency distribution of the responses of the sample members of the study for the second hypothesis

No	Phrases	Frequency and percentage%									
		Strongly Disagree		disagree		neutral		Agree		Strongly agree	
		f	p	f	p	f	P	F	P	f	p
1	The adoption of IFRSs enhances the fair disclosure of accounting information	1	2%	3	6%	6	12%	20	40%	20	40%
2	The adoption of IFRSs enables full disclosure in financial reports	3	6%	4	8%	4	8%	16	32%	23	46%
3	The adoption of IFRSs enhances the appropriate disclosure of accounting	3	6%	2	4%	3	6%	18	36%	24	48%

	information										
4	The adoption of IFRSs supports the idea of preventive disclosure of accounting information	4	8 %	4	8 %	7	14 %	12	24 %	23	46 %
5	The adoption of IFRSs enables adequate disclosure in financial reports	3	6 %	3	6 %	3	6%	16	32 %	25	30 %
	Total	14	5 %	16	7 %	2	%9	82	33 %	11	46 %

Source: Information obtained from the output of SPSS program, 2025

It is clear to the researchers from table (4) regarding the recurring distribution of the answers of the study sample members to the phrases of the second hypothesis. Which states that (**adoption of international financial reporting standards contributes to improving the quality of accounting disclosure**) that the majority of the answers were at the levels of “agree” and “strongly agree”.

Table (5): The mean and the mode of the responses of the sample members of the study for the terms of the second hypothesis

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Mode	Probability value	Interpretation
1	The adoption of IFRSs enables adequate disclosure in	4.16	2	113.35	5	0.000	Strongly Agree

أثر معايير التقارير المالية الدولية على جودة القياس والإفصاح المحاسبي: دراسة ميدانية على بعض البنوك

	financial reports						
2	The adoption of IFRSs enables adequate disclosure in financial reports	3.88	2	99.26	4	0.000	Agree
3	The adoption of IFRSs enables adequate disclosure in financial reports	4.12	2	120.55	5	0.000	Strongly agree
4	The adoption of IFRSs enables adequate disclosure in financial reports	3.89	1	87.88	4	0.000	Agree
5	The adoption of IFRSs enables adequate disclosure	4.00	2	100.09	4	0.000	Strongly Agree

in financial reports							
Total	3.81	1.60	104.23	4.4	0.000		Strongly agree

Source: Information obtained from the output of SPSS program, 2025

Table (5) showed that the standard deviation of the phrases ranges between (1-2), the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the statements of the second hypothesis. Looking at the probabilistic value, we find that it is less than the level of significance (0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the second hypothesis phrases. Moreover, the general trend of the hypothesis is "strongly agreed" with an arithmetic mean (3.81) and a standard deviation (1.60), which proves the validity of the hypothesis that stated (**adoption of international financial reporting standards contributes to improving the quality of accounting disclosure**).

12. Discussion of the study's findings

The main objective of the study is to test the impact of international financial reporting standards on the quality of accounting measurement and disclosure. The results of the field study showed that there is an impact of international financial reporting standards on the quality of accounting measurement, which represented in improving the quality of direct, indirect, arbitration and other accounting measurement methods. These results are consistent with the findings of studies (Al-Najjar, 2019) and (Al-Younes, Rihawi, 2023), which showed a strong relationship between the application of international financial reporting standards and improving the quality of accounting

measurement and disclosure, and the quality of financial reports. It also matches what was reached by (Al-Fadhli, Farhan, 2020) and (Hashem, 2018) in their studies that the application of international financial reporting standards works to unify the bases of comparison and measurement methods to increase the similarity of information, which increases the quality of accounting measurement. These results confirm the validity of the first hypothesis of the study, which states, "the application of international financial reporting standards contributes to improving the quality of accounting measurement." In the same formulations, the results of the study proved the existence of an impact of applying international financial reporting standards on the quality of accounting disclosure by improving the quality of appropriate disclosure, fair disclosure, sufficient disclosure, and other accounting disclosure methods. This is consistent with the findings of the studies (Hussein et al., 2024), (Abdul Majeed, 2021), (Al-Saeed, et al., 2022), and (Zakri, Amaarf, 2018) that adopting IFRS standards enhances the levels of accounting disclosure in general, and also enhances the characteristics of the quality of accounting information that increases the quality of accounting disclosure. These results confirm the validity of the second hypothesis of the study, which states, "the application of international financial reporting standards contributes to improving the quality of accounting disclosure."

This study applied to Sudanese banks that operate under very complex exceptional circumstances, but they are trying hard to apply the international standards for preparing financial reports in order to keep pace with developments, especially those related to the international compatibility imposed by the international standards for preparing financial reports. Therefore, the researcher suggests conducting many other studies related to the application of the international standards for preparing financial reports in sectors other than the banking sector.

13. Results of the study

Based on the theoretical framework and after hypotheses testing, the study reached the following results:

1. Adoption of IFRSs contributes to improving direct measurement methods.
2. The adoption of IFRSs enables adequate disclosure in financial reports.
3. Adoption of IFRSs contributes to improving indirect measurement methods.
4. The adoption of IFRSs enables adequate disclosure in financial reports.
5. Adoption of IFRSs contributes to improving arbitrary measurement methods.
6. The adoption of IFRSs enables adequate disclosure in financial reports.
7. International Financial Reporting Standards help produce financial reports that include accounting information that is easy to compare for local and international companies, and characterized by relevance, reliability, transparency, and help users of financial statements in making sound decisions.
8. There is a positive impact of applying International Financial Reporting Standards on enhancing the characteristics of accounting information to achieve the quality of financial reports.
9. International Financial Reporting Standards linked to the quality of accounting measurement and disclosure by producing useful information for decision-making

14. Recommendations of the study

In light of the field study's findings, the researcher recommends the following:

1. Providing the appropriate economic and financial environment that allows the Sudanese banking sector to adopt IFRSs.
2. Need for special authority to supervise the adoption of international accounting standards in general, and IFRSs, especially those related to accounting measurement and disclosure.

3. The necessity for Sudanese banks to commit to developing accounting measurement methods, improving the level of accounting disclosure and transparency, which leads to the quality of financial reporting information.
4. Need to increase awareness of IASs and IFRSs adoption for preparing financial reports, through training courses and workshops.
5. The necessity for banks to pay attention to train their employees on how to adopt IFRSs to benefit from it in improving the quality of accounting measurement and disclosure.
6. The research included only one sector, which is the banking sector. To represent the Sudanese business environment as a whole, it is better to conduct other studies to know the impact of applying financial reports to prepare financial reports in other sectors.

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