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The impediments to the application of International Financial Reporting Standards from the point of view of academics and professionals in the Sudan

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ABSTRACT

The study the impediments to the application of International Financial Reporting Standards from the point of view of academics and professionals in the Sudan, where the problem in question and the main obstacles to the application of international accounting standards in the Sudan? Branched out by a number of questions including; is there a specific mechanism to commit companies in Sudan to apply international accounting standards? Is the organization of accounting and auditing in the Sudan identify training needs necessary to complete the process of transition to international standards? Do installations in Sudan is ready financially and to complement the process of transformation? What is the role of the accounting curricula to improve the application of International Financial Reporting Standards?. The study aimed at the statement of the challenges and constraints facing the application of International Financial Reporting Standards in the Sudan, and to clarify the mechanism for the application of international standards and the associated requirements of joining the International Federation of Accountants (IFAC) system, and the reflection of the application of international standards of accounting and auditing the accounting curriculum development in higher education institutions (the impact on accounting taught scientific movement in accounting). The inductive and deductive approach was used, as was the use of the questionnaire as a tool for data collection. The researchers reached to many results, the most important factors affecting the internal environment directly impact in the application of International Financial Reporting Standards these factors in many of the most prominent elements of the administrative policies and the size of the business of the company and its capital, and the prevailing culture, the size of the funding for the transformation process and the application of international standards and the extent of readiness as well as the experiences and competencies necessary accounting full transformation. The failure to meet the requirements of the external environment was largely on the application of international accounting standards, the most important of these requirements in the commitment to the application of standards as a condition of joining the International Federation of Accountants (IFAC) in accordance with the statements of membership obligations (SMO,s) that development and performance, add it to join the World Trade Organization, global and regional markets. The study also recommended many of the recommendations, including attention to training of accountants, and review of accounting curricula in higher education

keywords: internal environment, the external environment, capital markets, accounting curricula, the International Federation of Accountants (IFAC)

INTRODUCTION

A standard is a model that is measured and measured by its light weight, length, or degree of quality. In accounting, the primary guide is to measure the processes, events and circumstances that affect the financial position of the entity, the results of its operations and

the delivery of information to the beneficiaries; the criterion in this sense relates to a specific type of transaction, event or circumstance. The International Accounting Standards Board defines the accounting standard as guidelines for professionals to support their judgment and wisdom. It is also a highly professional description of expression or practice in similar circumstances and is adopted as a framework for assessing the quality and efficiency of the work to determine the nature and depth of professional responsibility. There are many justifications that have led to the need for accounting standards to govern the practice of the accountant's work. These include the emergence and growth of multinational companies, the growth of global financial markets, the increasing volume of global trade, the facilitation of comparisons of financial statements, the reduction of data processing costs and the flow of investment. And notes the importance of the existence of accounting control standards. In order to apply the International Financial Reporting Standards (IFRS) issued by the International Federation of Accountants (IFAC), there is a need to have a good structure on which implementation is based, so it requires the necessary material and human resources to complete the process of full IFRS adoption.

The study Problem

The problem of the study can be expressed in the following key question: What are the obstacles to applying IFRS in Sudan? This can be expressed by the following sub-questions: 1. Is there a specific mechanism to require companies in Sudan to apply IAS? 2. Has the Accounting and Auditing Organization of the Sudan identified the training needs needed to complete the process of transition to international standards? 3. Are enterprises in Sudan financially and humanly ready to complete the transformation process? 4. What is the role of accounting curricula in improving the application of IFRS? 5. Is there sufficient awareness in the Sudan of international accounting standards? 6. Is there sufficient awareness of new changes in disclosure requirements in accordance with International Accounting Standards?

The importance of studying

The study is important because it is important to study the obstacles facing Sudan in the process of transition to the full implementation of international accounting standards and how to face them in practice. And scientifically attempt to provide a scientific framework based on logic to complete the process of transformation of the full application taking into account those obstacles and potential problems

Objectives of the study

1. Statement of the challenges and constraints facing the application of the International Financial Reporting Standards in the Sudan.
2. Clarification of the mechanism for applying international standards and the associated requirements for joining the IFAC system.
3. Statement of the reflection of the application of international standards of accounting and auditing on the development of accounting curricula in higher education institutions that study accounting (impact on the scientific movement in accounting).

Study hypotheses

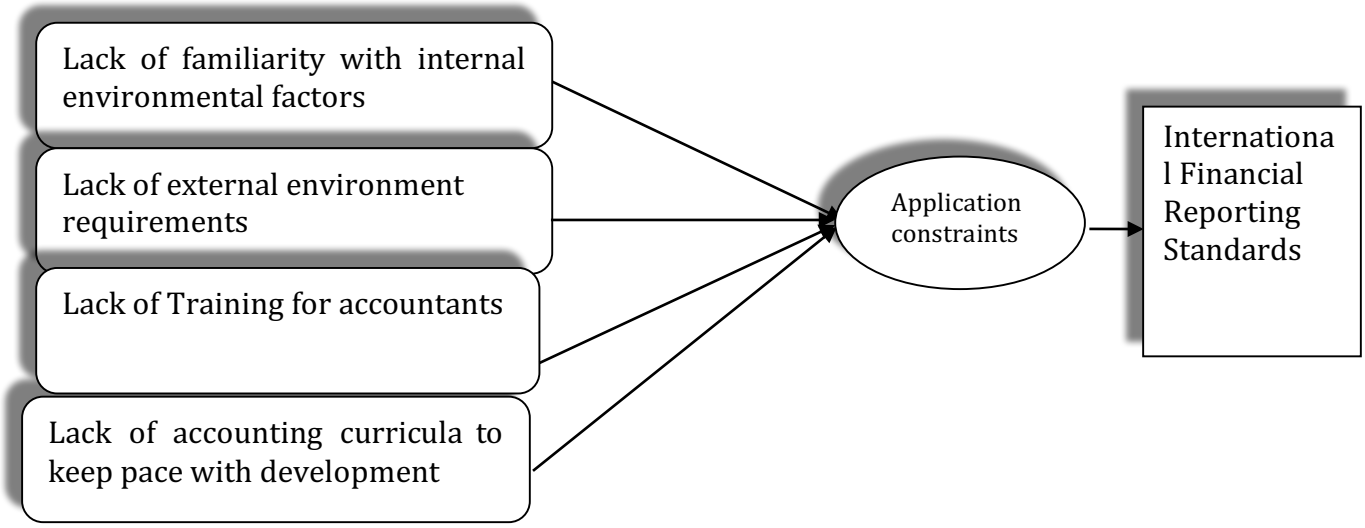
1. There are no statistically significant differences in the degree of knowledge of the effect of internal environmental factors on the application of international accounting standards according to the variable of scientific and professional qualifications.
2. There are no statistically significant differences in understanding the impact of the requirements of the external environment and the application of international accounting standards according to the variable of scientific and professional qualification.

3. There are no statistically significant differences in the degree of awareness of the importance of training accountants in the effective application of international accounting standards according to the variable of scientific and professional qualifications.
4. There are no statistically significant differences in the fact that the failure to keep up with the accounting curricula of the institutions of higher education of modernity and development negatively affects the effective application of international accounting standards according to the variable of scientific and professional qualification.

METHODOLOGY OF THE STUDY

Inductive and deductive follow-up was adopted. The first was used when formulating the study problem, and the second was used when formulating the hypotheses. As well as the historical approach to the presentation and analysis of previous studies and trace the phenomenon historically, and was based on the descriptive approach through the field study.

Study Model



Previous studies

Study (Ahmed and Muhammad 2010):

The study examined the option of Algeria to adapt to the requirements of disclosure in accordance with international accounting standards. The international dimension of the activities of the institutions led to the expansion of investment and financing opportunities for companies at the international level, but the enjoyment of these opportunities requires the fulfillment of a set of controls on the basis, form and content of the financial statements disclosed by these companies . These events have had an impact on the practical aspect of the institutions, especially with regard to the methods and means of communicating the outputs of the accounting system to the users in a correct, correct and appropriate manner by creating accounting practices that comply with the International Accounting Standards for the standardization of the accounting language. The financial statements produced by the current accounting system are more questionable than ever before, especially in the extent to which the information it provides to keep pace with The new international d, and therefore, the use of international accounting standards in the process of preparation and processing of financial statements has become a basic requirement, in order to meet the needs of different users of financial information. This prompted Algeria to try to harmonize and consolidate the disclosure of financial information with international accounting standards.

Study (Ali, 2016):

The problem of the study was that the globalization of international activity and the application of WTO requirements helped many international companies to operate outside their country either through their foreign branches or through their affiliates. Some of these companies prepare their financial statements for branches and financial statements according to the host country's accounting standards. Local accounting standards need to be harmonized to comply with international accounting standards to provide information that meets the needs of users in different countries. The problem can therefore be framed in the following questions: What is the International Compliance of Accounting Standards? What is the role of professional organizations in the international harmonization of accounting standards? What are the mechanisms for achieving this consensus? In order to answer these questions, the study aimed at introducing the International Accounting Standards Compliance and establishing mechanisms to achieve them. The study found the obstacles to international compliance with accounting standards, including local traditions, economic and social conditions, sovereign status and local legislation. The study recommended overcoming obstacles to international consensus.

Study (Gerlf 2010):

The researcher sought to develop a proposed framework for the development of accounting standards in the Kingdom of Saudi Arabia to achieve compliance with international accounting standards, showing the importance of this compatibility to companies operating in the Saudi accounting environment, with a field study on Saudi companies to clarify the possibility of benefiting from compliance with standards To consolidate the language of financial reports at the level of companies operating in Saudi Arabia and encourage attracting foreign investments to the Saudi capital market to raise the level of efficiency of the market and thus increase the rate of economic growth in the Kingdom of Saudi Arabia For Saudi Arabia.

Study (Dahbi, 2007):

The study dealt with the application of international accounting standards in Syria. The researcher believes that Syria was affected by the developments and changes in the world and tried to cope with them by joining the World Trade Organization and the Syrian-European partnership, it was necessary to adopt the application of international accounting standards. The researcher stressed in his research that there is a need to apply them reflected in the economic necessities and the requirements of measurement and disclosure and legislative and financial necessities. The researcher pointed out the factors that prevent the application of international accounting standards, which are internal environmental factors such as the legal system of the state, tax laws, the extent of state intervention in economic activity, the role of the accounting profession and the development of the stock market and support his theoretical studies in the field study, To the application of the International Accounting Standards in Syria, and that there are a number of internal cultural factors that hinder their application as well. Each factor has been studied individually in order to overcome it and to a new accounting environment based on the application of unified international accounting standards D to achieve the desired benefits.

Study (Meliji, 2014):

The study aimed to test the impact of the transition to international financial reporting standards on the quality of accounting information and the value of registered companies on the one hand and analyzing the implications thereof on investors' decisions in the Saudi business environment on the other hand. To achieve these objectives, the study relied on analysis of the financial reports of Saudi listed companies which belong to the banking and financial services sector (11 banks and insurance companies) (35 companies during the period

prior to the transition to IFRS 2007) and the post-transition period to IFRS (2010 to 2013) to build two models to measure this impact: firstly, to measure the impact of IFRS on the quality of accounting information (first hypothesis), and secondly, to measure the impact on the value of the company (second hypothesis) The study concluded that there is a positive impact of the international financial reporting standards on the quality of the accounting information represented in the reduction of the total receivables, as well as the positive impact of these The criteria for the value of listed companies are represented by an increase in the value of Tobin's Q. The study also concluded that international financial reporting standards affect investor decisions and future trends, giving investors a positive indication of financial performance. For. Based on the above findings, the study recommended that the preparation of the Saudi business environment be completed in order to complete the transition to international financial reporting standards in all economic sectors, as well as increase the awareness of the financial report preparers and users and the auditors of the importance of these standards. With the necessity of obligating the Saudi Capital Market Authority to all registered companies to implement them.

THE THEORETICAL FRAMEWORK OF THE STUDY

Adoption of International Financial Reporting Standards (IFRS)

"In the past few years, the development of international accounting standards has made a number of successes in achieving greater recognition and use of IFRS, and in 2002 the European Union passed legislation requiring companies listed in Europe to apply IFRS in their consolidated financial statements Which became effective in 2005 and is applied to more than 7,000 companies in 28 countries. The adoption of IFRS in Europe means replacing national accounting standards and requirements as a basis for the preparation and presentation of financial statements In many countries outside Europe, are moving towards the adoption of IFRS. In 2005, these standards have become mandatory in many countries in South-East Asia, Central Asia, Latin America, South Africa, the Middle East and the Caribbean "4 Other countries that have adopted national standards that reflect IFRSs such as Australia and Hong Kong, and more than 70 countries that have requested their listed companies to apply IFRS when preparing and presenting their financial statements in 2005. Mentioned that Jordan was one of the first Arab countries to have applied the International Financial Reporting Standards. The most recent exceptions to IFRSs are the United States, Japan and Canada, in accordance with the standards of the size of their capital markets. Companies in these countries are still required to follow local accounting standards (Mirza, Graham, 2006). Attempts to set standards at the international level began at the beginning of this century. The first accounting conference was held in 1904 in St. Louis, USA under the auspices of the Association of Chartered Accountants. The focus of the conference was on the possibility of harmonizing accounting laws between countries.

The Third International Accounting Conference was held in New York where three main papers were presented: continuous consumption, consumption and re-evaluation, commercial or natural year. These conferences are held every five years. These conferences, which resulted from the growing pressure of the users of the financial statements from shareholders, investors, creditors, trade unions, trade unions, international organizations and government agencies, resulted in the formation of several organizations aimed at setting international standards and creating the necessary environment for implementing these standards and the most important of these organizations (Abu Nassar, Hamidat, 2008)

- International Accounting Standards Board (IASB).
- International Federation of Accountants (IFAC).
- International public sector Accounting Standards Board (IPSASB)

International Accounting Standards Board (IASB)

The International Accounting Standards Board (IASB) was formerly known as the International Accounting Standards Committee (IASC), the International Accounting Standards Committee (IASC), from 1973 to 2001 (the date of its transition to the IASB), the body responsible for setting international standards. The main objective of this committee is to urge the authors of national accounting standards around the world to improve and standardize national accounting standards. This Committee has always linked international accounting with a special relationship. The IASC was established in 1973 through an agreement between professional accounting bodies Nine countries. Since 1982, its membership has been composed of all professional accounting bodies that were members of the International Federation of Accountants (IFAC), more than 100 countries. "In 1989, the IASB developed and published the conceptual framework for the preparation and presentation of financial statements, which was amended by the International Accounting Standards Board (IASB) in 2001. The Framework defines the general framework for guiding the IASB in the process of issuing standards In the process of making adjustments to the existing standards and in the process of addressing any of the accounting issues that are not directly covered by current international accounting standards.

International Federation of Accountants (IFAC)

Many countries in the world adopt international accounting standards because there are no local standards as national standards, others follow accounting standards based on international accounting standards, and a large number of large multinational corporations adopt these standards. The number of countries participating in the International Federation of Accountants 100 countries. Therefore, international accounting standards are more widely applied than other standards. They are more prevalent in different countries of the world, prompting the European Union, Australia and a number of other countries to follow the process of accounting harmony in the world. International accounting standards are based on principles and concepts, while US accounting standards rely on rules and provisions, and do not focus too much on the substance of substance above the form adopted by international standards.

International Public Sector Accounting Standards (IPSASB)

This Board is specialized in the development of International Public Sector Accounting Standards (IPSAS). The United Nations General Assembly adopted the CEB recommendation in 2006 and agreed to the adoption of IPSAS by the United Nations (United Nations, 2010). Other organizations within the United Nations system soon took this approach, recognizing that IPSAS were the most appropriate standards Accounting for non-profit intergovernmental organizations).

International Financial Reporting Standards

The application of accounting standards has an impact on the role and performance of companies in general, especially with respect to the parties that are associated with these companies, including capitalists, financiers, commercial clients, employees, governments and others. Accounting standards are measures by which financial statements are validated and whether transparency is achieved. Accounting standards and standards are no longer an option but rather an imperative and an economic, financial and administrative necessity.

Advantages of applying IASs

(Kieso, and Wygandt, 1995, p: 87) found that there are many advantages to applying IASs:

1. The application of international accounting standards helps to access international capital markets.

2. The application of international accounting standards leads to an improvement in the quality of the information produced by the accounting system, which increases the efficiency of management performance and thus helps to access more relevant and reliable information when making different decisions.
3. The application of the International Accounting Standards (IAS) is internationally accepted and this contributes to the qualification of accountants and their efficiency and makes them able to work in international markets.
4. The application of IAS helps standardize the preparation of the financial statements of multinationals, leading to openness to global markets and increased investment. Application of International Accounting Standards In many countries, income tax departments have been required to require the application of international accounting standards when filing corporate tax returns (Al-Mutairi, 2011)

Accordingly, the researchers believe that success in the application of international accounting standards would achieve many benefits, some of which can be highlighted as follows:

1. Standardization in the components of the financial statements in all similar companies. contribute to the development of the profession and make it close to the accounting applied in developed countries, which promotes transparency and improve disclosure processes.
2. Increase and enhance user confidence in financial statements.
3. Contribute to providing guidance to assist accountants in preparing financial statements.
   directly contribute to the promotion of professional performance.

Impediments to the application of international accounting standards

An important obstacle to accounting consolidation at the international level is the following (Ali, 2016):

a. Protected traditions: The process of accounting development depends on a combination of historical, economic, political, organizational and social factors. Local accounting development (at the national level) is part of the international accounting development. Therefore, the latter depends on these factors and at the same time stands in the way of it. The world wants to implement a new world order after its national system.
b. Economic and Legislative Obstacles: Members of the society, in particular members of the financial community, need information from accounting, which is intended to provide information to different parties. It operates within a specific economic pattern, which requires the choice of certain accounting methods and procedures. On the other hand, The expansion of accounting and its evolution is a legislative structure and is a reflection of national cultural traditions
c. Sovereign status: As an obstacle to accounting and national unification, it leads to the unwillingness to accept settlements that include changing accounting practices in preference to other international.

Field study

The field of the study is the construction of the study tool, which consists of designing a questionnaire that includes the main or minor factors or variables that represent determinants or obstacles facing the overall application of IAS. The questionnaire included a dependent variable in the application of international accounting standards and four main variables (independent) : Internal environment, external environment, training and education. These variables contain 26 sub-variables. The questionnaire is designed on the 5-point Likert scale, where 1 represents a complete lack of approval, which indicates a very low level ... to the 5th

grade, which represents full approval, which indicates a very high level. A set of statistical methods were used for the purposes of analyzing the results of the questionnaire and testing the explanatory capacity of the proposed model; These were:

1. To verify the stability of the study instrument, use the Cornbach's Alpha test as an indicator of internal homogeneity, the Friedman Chi Square test,
2. To calculate the mean and standard deviations of all proposed model variables, a frequency analysis was used.
3. To identify and determine the significance of the differences associated with the descriptive variables of the study sample was used (One - Way Anova).

The following is an explanation of the sample of the study. Table (1) shows the sample of the study in terms of qualification and job. Table (2) shows the study sample in terms of experience and job

Table (1) shows the sample of the study in terms of qualification and job

Ratio	Number	Function							qualification
		Independent Auditor	Internal Auditor	Financial Manager	Accountant	Auditor to the Audit Court	Faculty member	Accountant at the Tax Court	
%13	**24**	**0**	**0**	**0**	**5**	**12**	**0**	**7**	BA
%30	**55**	**0**	**5**	**4**	**20**	**0**	**14**	**12**	M.A.
%23	**42**	**0**	**4**	**5**	**0**	**12**	**17**	**4**	Ph.D.
%34	**61**	**20**	**6**	**7**	**1**	**22**	**0**	**5**	Professional Fellowship
%100	**182**	**20**	**15**	**16**	**26**	**46**	**31**	**28**	Total
		11	**%8**	**%9**	**%14.3**	**%25.3**	**%17**	**%15.4**	ratio

Table(2) shows the study sample in terms of experience and job

Ratio	Number	Function							Experience
		Independent Auditor	Internal Auditor	Financial Manager	Accountant	Auditor to the Audit Court	Faculty member	Accountant at the Tax Court	
%12	**22**	**9**	**4**	**2**	**0**	**4**	**0**	**3**	Less than 5 years
%57	**104**	**10**	**7**	**14**	**24**	**22**	**8**	**19**	5 years and less than 10
%31	**56**	**1**	**4**	**0**	**2**	**20**	**23**	**6**	10 years and over
%100	**182**	**20**	**15**	**16**	**26**	**46**	**31**	**28**	**Total**

Scale of questionnaire validity

The Cronbach coefficient was used to measure the reliability of the questionnaire. Table (3) shows the degree of reliability. It is noted that the questionnaire questions have a high degree of credibility among the sample. The total honesty coefficient for the four axes (0.897).

Table (3) shows the degree of reliability

Cronbach alpha	N. Items
.897	26

Table (4) shows the coefficient of honesty for each of the four axes. In addition, the questionnaire was arbitrated by a group of international accounting professionals (professionals and academics). Some of the amendments were suggested and included in the questionnaire. After the amendments have been made and finally approved by them.

Table (4) shows the coefficient of honesty for each of the four axes

Cronbach alpha	N. Items	The Axis
0.74	9	There is a direct impact of internal environmental factors on the application of international accounting standards
0.92	5	There is a statistically significant relationship between the requirements of the external environment and the application of international accounting standards.
0.85	5	The training of accountants contributes to the effective application of international accounting standards
0.90	7	Accounting curricula lack higher education institutions for modernity and development to keep up with the transformation process

Statistical Processing Methods

Data were processed according to the statistical program (SPSS). The following methods were used:

1. Determination of the coefficient of validity of the study using the alpha coefficient Kronbach.
2. The weighted arithmetic mean, where each term has five measures (5) to (1), the following table illustrates this, and the goal is to demonstrate how to measure the terms in the study tool.

Table (5)Likert scale of five degrees

Weight to measure the mean	Degree	The linguistic meaning of the symbol	symbol
5.00------4.21	5	Strongly Agree	S.A
4.20------3.41	4	Agree	A
3.40------2,61	3	Neutral	N
2.60------1.81	2	Not Agree	N.A
Less than1.81	1	Strongly Disagree	S.D

RESULTS AND DISCUSSION OF THE STUDY

The tables in Figures 6, 7, 8 and 9 are designed to show the average responses of the sample of each study hypothesis to the general average of their responses (S.A, A, N, , N.A and S.D). As to conducting a single-variance analysis.

Table (6): Average responses of the study sample of the direct impact of internal environmental factors on the application of international accounting standards

weight	standard deviation	Average	N	Phrase	
S.A	.58706	4.6978	182	The absence of clear administrative policies regarding the application of international standards and the lack of management's conviction contributes negatively to their application	1
S.A	.37696	4.8297	182	The company's capital and business size directly affect the process of adoption of international standards	2
S.A	.64583	4.6484	182	The lack of clear reference in corporate law and other business regulation to the application of IAS has a negative impact on corporate adoption of standards	3
A	.46725	3.3187	182	The lack of full knowledge of the culture of international accounting standards directly affects the process of transition to international standards	4
S.A	.00000	5.0000	182	The Company's lack of financial resources effect the application of IFRS	5
A	.45112	3.8681	182	The direct intervention of the State in economic activities is one of the constraints on the process of full transformation of international accounting standards	6
S.A	.64583	4.6484	182	Lack of allocation of financial and material resources hindering the process of transition to IAS	7
S.A	.64583	4.6484	182	The absence of clear provisions in tax laws negatively affects the process of applying IAS	8
S.A	.64583	4.6484	182	Lack of expertise and competencies in the accounting field is one of the obstacles to the effective application of international accounting standards	9
S.A		4.478			

Table (6) shows that there is a direct impact of internal environmental factors on the application of IFRSs according to the opinions of the surveyed sample.

Table (7): Average responses of the sample of the study on non-compliance with the requirements of the external environment and the application of international accounting standards

Weight	standard deviation	Average	N	Phrase	
S.A	.16391	4.9725	182	The non-application of the International Accounting Standards (IAS) is one of the main obstacles to WTO accession to the WTO	10
S.A	.38172	4.8242	182	Non-adoption of international accounting standards adversely affects disclosure and transparency in financial statements	11
S.A	.38172	4.8242	182	The absence of multinational companies in Sudan contributes to the lack of seriousness in the application of international accounting standards	12
S.A	.38172	4.8242	182	The accession of Sudanese companies to the global financial market requires the application of international accounting standards	13
S.A	.38172	4.8242	182	Non-application of international accounting standards is one of the main reasons why the Sudan has not joined the International Federation of Accountants	14
4.854		4.854			

Table (7) shows that failure to meet external environment requirements in the application of IAS is a constraint on the application of IFRS.

Table (8): The average responses of the sample of the study sample that the lack of training is an obstacle to the effective application of international accounting standards

Weight	standard deviation	Average	N	Phrase	
S.A	.38172	4.8242	182	Lack of training on IAS is one of the biggest obstacles to implementation	15
S.A	.48785	4.3846	182	The lack of a training plan for accountants on the new standards does not help in the good application of international standards	16
S.A	.38172	4.8242	182	The absence of a separate budget for training on international standards adversely affects the future application of accounting standards	17
S.A	.38172	4.8242	182	Courses are not organized by professional bodies to contribute to the development of the profession	18
S.A	.38172	4.8242	182	Lack of familiarity with IASs adversely affects the process of transition to IFRS	19
4.736		4.736			

The respondents' responses agreed that the lack of training is considered an obstacle to the application of international accounting standards according to the opinions of the respondents

Table (9): Average responses of the sample of the study members about the lack of accounting curricula in the institutions of higher education for modernity and development to cope with the transformation process.

Weight	standard deviation	Average		Phrase	
S.A	.38172	4.8242	182	Accounting curricula are not designed in universities with the participation of all the beneficiaries	20
S.A	.38172	4.8242	182	Accounting curricula in universities are not reviewed periodically and continuously	21
S.A	.38172	4.8242	182	The syllabus of the accounting curricula at the level of the course is not updated to accommodate developments with respect to IAS	22
S.A	.38172	4.8242	182	Accounting standards are not adopted as international guidance when designing accounting curricula in Sudanese universities	23
S.A	.61066	4.3559	182	Periodic reports are not received from the Accounting Profession Board regarding accounting standards adopted	24
S.A	.38172	4.8242	182	There are no meetings with students of the accounting department in the form of workshops and seminars to introduce them to the new international standards in accounting	25
S.A	.61066	4.3559	182	When evaluating the accounting curricula, this is not done by a job exchange and the participation of the Accounting Profession Board	26
م.ب		4.691			

Table (9) shows that there is a lack of accounting curricula and lack of consistency with developments in IAS and IFRS

TEST THE HYPOTHESES OF THE STUDY AND DISCUSS THE RESULTS

The first hypothesis: There are no statistically significant differences in the extent of knowledge of the impact of internal environmental factors on the application of international accounting standards depending on the variable of scientific and professional qualification.

Table (10): Results of the analysis of the variance of the differences in the responses of the respondents according to qualification (BA, MA, PhD, professional fellowship) of the impact of internal environment factors on the application of international accounting standards

Probability	F	Standard deviation	Mean	Number	Qualification	Phrase N.
.000	9.309	.20412	4.9583	24	BA	1
		.82756	4.3818	55	M.A.	
		.43108	4.7619	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.239	1.417	.20412	4.9583	24	BA	2
		.38925	4.8182	55	M.A.	
		.43108	4.7619	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.738	.421	.46431	4.7083	24	BA	3
		.59854	4.7091	55	M.A.	
		.62283	4.6190	42	Ph.D.	
		.76107	4.5902	61	Professional Fellowship	
.000	26.133	.20412	3.9583	24	BA	4
		.41682	3.2182	55	M.A.	
		.32777	3.1190	42	Ph.D.	
		.45986	3.2951	61	Professional Fellowship	
.	.	.00000	5.0000	24	BA	5
		.00000	5.0000	55	M.A.	
		.00000	5.0000	42	Ph.D.	
		.00000	5.0000	61	Professional Fellowship	
.001	5.436	.46431	3.7083	24	BA	6
		.40784	3.9818	55	M.A.	
		.00000	4.0000	42	Ph.D.	
		.57450	3.7377	61	Professional Fellowship	
.738	.421	.46431	4.7083	24	BA	7
		.59854	4.7091	55	M.A.	
		.62283	4.6190	42	Ph.D.	
		.76107	4.5902	61	Professional Fellowship	
.738	.421	.46431	4.7083	24	BA	8
		.59854	4.7091	55	M.A.	
		.62283	4.6190	42	Ph.D.	
		.76107	4.5902	61	Professional Fellowship	
.738	.421	.46431	4.7083	24	BA	9
		.59854	4.7091	55	M.A.	
		.62283	4.6190	42	Ph.D.	
		.76107	4.5902	61	Professional Fellowship	

Of the table (10); note that there are no apparent differences in the arithmetic averages according to the scientific and professional qualifications of the respondents (bachelor, master, doctorate, professional fellowship) The results were used as shown by the statistical significance of (f) at the level of 0.001 for some of the questions, thus accepting the first hypothesis that there are no statistically significant differences in the extent of knowledge of

the effect of internal environmental factors on the application of international accounting standards Depending on the variable of scientific and professional qualification ..) The second hypothesis: There are no statistically significant differences in understanding the effect of non-compliance with the requirements of the external environment and the application of international accounting standards according to the variable of scientific and vocational qualification.

As for the second hypothesis, it has been proven by Table 11 of the results showing that there are no apparent differences in the arithmetic averages according to the scientific qualification of the respondents for each of the second hypothesis questions. To verify the significance of these differences, The statistical value of (q) at the level of 0.001 for most of the questions of this axis, thus accepting the second hypothesis that: (There are no statistically significant differences in understanding the impact of external environment requirements and applying international accounting standards according to the variable of scientific and professional qualification).

Table (11): Results of the analysis of the variance of the differences in the responses of the respondents according to qualification (BA, MA, PhD, professional fellowship) to the extent of recognizing the impact of external environment requirements and the application of international accounting standards,

Probability	f	Standard deviation	Mean	Number	Qualification	Phrase N.
.823	.304	.00000	5.0000	24	BA	10
		.18892	4.9636	55	M.A.	
		.15430	4.9762	42	Ph.D.	
		.17956	4.9672	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	11
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	12
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	13
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	14
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	

The third hypothesis: There are no statistically significant differences in the extent of awareness of the importance of training accountants on the effective application of international accounting standards according to the variable of scientific and professional qualification

Table (12) shows that there are no apparent differences in the arithmetic averages according to the scientific and professional level of the respondents for each of the three hypothesis questions. To verify the significance of these differences, The third hypothesis, which states: "There are no statistically significant differences in the extent to which the importance of training accountants in the effective application of international accounting standards according to the variable of scientific and vocational qualification is accepted.

Table (12) Results of the analysis of the variance of the significance of the differences of respondents' answers by qualification on the extent of recognizing the importance of training accountants in the effective application of international accounting standards according to the variable of scientific and professional qualifications

Probability	f	Standard deviation	Mean	Number	Qualification	Phrase N.
.001	5.848	.50898	4.5417	24	BA	15
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.043	2.777	.50898	4.4583	24	BA	16
		.45837	4.2909	55	M.A.	
		.50376	4.5476	42	Ph.D.	
		.47333	4.3279	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	17
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	18
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	19
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	

The fourth hypothesis: There are statistically significant differences in the fact that the failure to keep up with the accounting curricula in the institutions of higher education of modernity and development adversely affects the effective application of international accounting standards according to the variable of scientific and professional qualification.

Table (13) shows that there are no apparent differences in the arithmetic averages according to the scientific and professional level of the respondents for each of the four hypothesis questions. To verify the significance of these differences, the analysis of the mono-variance was used. The results showed the value of the statistical significance at the level of 0.00 0.001 The

fourth hypothesis, which states: "There are statistically significant differences in the fact that failure to keep up with the accounting curricula of higher education institutions of modernity and development adversely affects the effective application of international accounting standards according to the variable of scientific and professional qualifications."

Table (13) Results of the analysis of the variance of the differences in the responses of the respondents according to the qualification on the lack of keeping up with the accounting curricula in the institutions of higher education of modernity and development adversely affect the effective application of international accounting standards according to the variable of scientific and professional qualification.

Probability	f	Standard deviation	Mean	Number	Qualification	Phrase N.
.001	5.848	.50898	4.5417	24	BA	20
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	21
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	22
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.848	.50898	4.5417	24	BA	23
		.29013	4.9091	55	M.A.	
		.35417	4.8571	42	Ph.D.	
		.37329	4.8361	61	Professional Fellowship	
.001	5.918	.38172	4.8242	24	BA	24
		.50898	4.4583	55	M.A.	
		.73260	4.3818	42	Ph.D.	
		.89131	4.2857	61	Professional Fellowship	
.001	5.848	.41291	4.7869	24	BA	25
		.50898	4.5417	55	M.A.	
		.29013	4.9091	42	Ph.D.	
		.35417	4.8571	61	Professional Fellowship	
.001	5.918	.37329	4.8361	24	BA	26
		.50898	4.4583	55	M.A.	
		.73260	4.3818	42	Ph.D.	
		.89131	4.2857	61	Professional Fellowship	

The field study concludes that:

The main obstacles facing the actual application of international accounting standards are the internal environmental constraints. Some of the challenges facing implementation based on previous studies, which were confirmed by the researchers through the field study, can be explained as follows:

1. weak mechanism to compel companies to apply the International Accounting Standards.

2. The weakness of the accounting curricula that are taught in institutions of higher education and lack of definition of students international standards.
3. Lack of qualified professional accountants.
4. Difficulty understanding and interpreting international standards.
5. weak training of staff on international standards on the pretext of lack of financial resources.
6. The auditors did not provide a real and effective report regarding the application of the standards by the establishments.
7. Lack of professional experience in the application of international standards.
8. Failure to rely on financial reports in decision-making negatively affects the response of companies to the application of international standards.
9. Lack of professional associations of accounting and lack of interest in the process of application.
10. High training costs**.**

CONCLUSIONS AND RECOMMENDATIONS

First: Results:

1. The factors of the internal environment have a direct impact on the application of IFRSs. These factors include several factors, the most important of which are administrative policies, the size of the company's business and capital, the prevailing culture, the amount of funding required for the transition process to implement international standards and readiness,
2. The failure to meet the requirements of the external environment greatly affects the application of international accounting standards. The most important of these requirements is the obligation to apply the standards as a condition of joining the International Federation of Accountants in accordance with the Membership Obligations (SMO's) Global, and global and regional markets.
3. The training of accountants helps to apply IFRSs
4. Failure to keep up with the accounting curricula of higher education institutions of modernity and development has a negative impact on the effective application of international accounting standards according to the variable of scientific and professional qualification.
5. The application of IFRSs contributes to improving the quality of accounting information and increasing confidence in the financial statements.
6. The implementation of IFRSs will contribute to stability in the Khartoum financial market by consolidating the presentation of the financial statements and the possibility of comparison with similar companies and enterprises.
7. The application of IFRSs contributes to improving the quality of accounting information and increasing confidence in the financial statements.

Second: Recommendations:

1. The necessity of studying the variables of the factors of the internal environment and the study of all related aspects according to the proposal presented in this study to overcome the problems and obstacles in applying IFRS.
2. Review the financial reporting environment and its compatibility with international requirements.
3. Paying attention to the training of accountants on international financial reporting standards.
4. Conducting workshops and seminars on the implementation of international accounting standards with the involvement of all parties involved.

5. The need to review the curriculum of accounting education institutions of higher education through the recruitment of specialized committees of academics and professionals to reach an integrated accounting approach to meet all changes in the internal and external environment. contacts with higher education institutions that study the accounting approach and be informed of the standards adopted and the need to include them in the curricula.
6. The Accounting and Auditing Organization Board in Sudan should expand its

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