

The readiness of small and medium sized enterprises in Syria, to adopt international standards, in order to prepare financial reports for those projects from the perspective of Syrian accountants

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Abstract

In this study, the researcher seeks to know the readiness of small and medium-sized enterprises in Syria to adopt the IFRS for these projects from the perspective of Syrian accountants. To this end, we identified three factors (independent variables) that we assumed would have an impact on the degree of readiness of SMEs to adopt the international accounting standards for those projects (dependent variable). These factors are the accounting and financial culture of SME owners, the cost of adopting IFRS for SMEs, and the accounting environment that is relevant to the effective implementation of these standards.

To reach the goal of the study, the researcher adopted the questionnaire as a data collection tool. The questionnaire included 27 paragraphs measuring the readiness of SMEs to adopt international accounting standards for SMEs. The researcher, in coordination with the Association of Chartered Accountants in Syria, distributed the questionnaire forms to the sample of the study, which are 70 practicing legal accountants.

The number of retrieved and validated forms was 40. After

For the Paper in Arabic Language See the Pages (71-105).

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collecting the data, the researcher used the SPSS program to analyze the data and test the hypotheses.

We have generally concluded that SMEs in Syria are not ready to adopt the IFRS for these projects from the perspective of Syrian accountants.

Based on the results of the study, the researcher recommends that all concerned with the SME sector take appropriate measures

First, to raise the level of accounting and financial culture of the owners of those projects. Secondly, by creating the accounting climate that is appropriate for the effective application of the standards. And thirdly, reduce the cost of adopting standards.