

Sudan University of Science and Technology
College of Graduate Studies



The Impact of Qualitative Characteristics of Financial Reporting in Corporate Governance

Empirical Study on Sudan Based Companies
Case Study of Sudan Telecommunications Company Ltd
(Sudatel)

أثر الخصائص النوعية للتقارير المالية في حوكمة الشركات

دراسة تطبيقية على الشركات العاملة في السودان
دراسة حالة الشركة السودانية للاتصالات المحدودة (سوداتل)

**Thesis Submitted in fulfillment of the requirement for the
Degree of Doctor of Philosophy in Accounting**

Submitted by; Mohamed Hassan Adam Azrag

Supervised by;

Supervisor: Prof. Dr. Abd Elmagid Abdalla Hassan
Co – Supervisor: Dr Mustafa Najam Elboshary

م 2011 – 1432 هـ