

Sudan University of Science and Technology

College of Graduate Studies

**Application of International Financial Reporting Standards
and its impact on Sudan**

تطبيق معايير التقارير المالية الدولية وأثرها على السودان

**A thesis submitted to the College of Graduate Studies in
fulfillment of the requirements for the degree of Doctor of
Philosophy in Accounting**

**Prepared by:
Musab Barakat Ahmed Ali**

**Supervised by:
Prof. Mohammed Farah Abd Elhaleem**

**Rajab 1428
August 2007**