

List of tables

Table No.	Table title	page
Table no. 1(2.2)	Cultural areas for classifying accounting practice	38
Table no. 2(2.2)	Summary of explanatory factors for between country Differences in financial reporting	39
Table no. 3(2.2)	Cross- border transactions in bonds and equities as a percentage of gross domestic products	43
Table no. 4(2.3)	Changes from national GAAPs to IAS	50
Table no. 5(2.3)	Differences resulting from different GAAP` s users	56
Table no. 6(2.5)	Different philosophies in accounting	64
Table no.7 (2.6)	Change effect of the particular tax categories on effective tax burden	74
Table no.8 (2.6)	Comparison of selected tax accounting rules within EU	75
Table no.9(2.6)	Assumptions concepts and constraints	77
Table no. 10(2.6)	The effect of adopting IAS (2003) on taxable (Assuming no change to tax laws)	81
Table no.11(2.7)	The readiness of the European companies in terms of training	90
Table no. 1(3.4)	The development of registered companies in Sudan	115
Table no. 2(3.4)	Foreign investments in Sudan	116

Table no. 3(3.4)	Listed companies in Khartoum Stock Exchange (By sector)	118
Table no. 4(3.5)	Tax contribution to the revenue in Sudan related to The total government budget and GDP.	127
Table no. 5(3.5)	The contribution of different sectors in the GDP (for the years 2000-2005)	129
Table no. 6(3.6)	International Accounting Courses in the Undergraduate level in Sudan	135
Table no. 1(4.5)	Sample age distribution	146
Table no. 2(4.5)	Sample sex distribution	146
Table no. 3(4.5)	Sample residence distribution	146
Table no. 4(4.5)	Sample academic qualifications distribution	147
Table no. 5(4.5)	Sample job distribution	147
Table no. 6(4.5)	Sample experience distribution	147
Table no. 7(4.5)	Sample profession distribution	148
Table no. 8(4.5)	The means and standard deviation of Harmonization Of International Financial Reporting Stand in Sudan	149
Table no. 9(4.5)	Chi square of Harmonization Of International Financial Reporting Standards in Sudan	150
Table no. 10(4.5)	The means and standard deviation of the need for	154

	Statement of principles	
Table no. 11(4.5)	Chi square of the need for Statement of principles	155
Table no. 12(4.5)	The means and standard deviation of the impact on Measurement, valuation, recognition and policies	158
Table no. 13(4.5)	Chi square of the impact on Measurement, valuation, recognition and policies	159
Table no. 14(4.5)	The means and standard deviation of competent Accounting standards setting regulatory body	162
Table no. 15(4.5)	Chi square of competent regulatory body	163
Table no. 16(4.5)	The means and standard deviation of accounting Standards setting body members	166
Table no. 17(4.5)	Chi square of accounting Standards setting body Members	167
Table no. 18(4.5)	The means and standard deviation of tax rules and regulations	170
Table no. 19(4.5)	Chi square of tax rules and regulations	175
Table no. 20(4.5)	The means and standard deviation of the related legislation for companies	175
Table no. 21(4.5)	Chi square of the related Legislation for companies	176
Table no. 22(4.5)	The means and standard deviation of accountancy training and education in Sudan	180

Table no. 23(4.5)	Chi square of accountancy training and education in Sudan	181
Table no. 24(4.5)	The means and standard deviation of the change in accounting curricula in educational institutions	186
Table no. 25(4.5)	Chi square of the change in accounting curricula in educational institutions	187