

Abstract

The banking system work is subjected to many risks due to internal factors associated with its internal activity besides external circumstances surround it , in addition to external factors stems from change in conditions within the banking system so , the research problem concentrated in deterioration in banking system and the successive changes in banking industry which let the competition more strong besides Sudanese banks suffer shortage in their capitals .

The research tested following hypothesis :

- 1 \ the application of reform and restructure policies Of banking system lead to banks obligation and their success in going along with this reforms .
- 2 \ there are some difficulties subject Sudanese banks in fulfilling bank committee requirements in Cael farm work standards .
- 3 \ the usage of financial percentages in financial analysis gives ample information benefits the bank management , and Controlling authorities in making decisions .

The research results are

- 1 \ the banking system affected by internal and external factors which led escaping deposits outside banks system channels .
- 2 \ the government adopted Comprehensive programme for economical reform in general and banking system in particular .
- 3 \ the bank of Sudan enforced banks to apply standards precautionary Controlling (Cael's Standards)

The most important recommendation Concerning banks and Central bank as follows.

- 1 \ Setting of evaluation strategy to evaluate banks performance which involves integrated system
- 2 \ following economical evaluation methods rather than accounting evaluation for bank .
- 3 \ application of private Controlling requirements concerning risks management in general and financing risks in particular .
- 4 \ Using performance appraisal as indicator for decision making associated bank activity.

