

The Compliance of Kuwaiti Listed Companies with the IFRS Requirements- Deliverable 2 (1000 words)

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Abstracts

IFRS stands for International financial reporting standards. It refers to various standards of accounting that are developed by international accounting board. IFRS is designed as a common language globally for various business affairs. The basic purpose of International financial reporting standards is to assure that the public limited companies disclose their information that affects the concerned parties. (Deloitte & Touche, 2009). By the application of the homogeneous rules of accounting, all around the world it has ease the accounting standards. International financial reporting standards constitutes certain rules that are to be followed to have compliance with these standards. These rules are very reliable, relevant and comparable for the users. IFRS has replaced many standards through its convenience. (Clements, Neill, & Stovall, 2010). The obstacle in the adaptation of the IFRS arises for the countries because of their different economic structures. It is difficult for all the countries around the world to follow these standards but its benefits outweigh the drawbacks of International financial reporting standards. Adoption of International financial reporting standards has increased the efficiency and substantially the costs of the companies. Its adaptation is advantageous as more professionalism can be exercised with it. This report explains compliance of Kuwaiti listed companies with IFRS requirements

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