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# Title

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**Abstract**

A brief description of the study problem, the methodology used in the research, and the most important findings and recommendations. The abstract requires the use of short, direct, complete and concise sentences as far as one place and does not need explanation and does not require reference to the paper. It does not include complex sentences and mathematical expressions and attempts to avoid abbreviations. It should not exceed 250 words only. Personal data or sources used should not be written within the abstract. .. ***(font size 12, Times New Roman)***

**Keywords**

**Each keyword to start on a new line**

# عنوان البحث

## أسماء المؤلفين وبيانات الوصول ;كاملة

**الملخّص**

يجب أن يوضح وصف مختصر لمشكلة الدراسة ، والمنهجية المتبعة في البحث ، واهم النتائج والتوصيات. ويشترط في الملخص استخدام جمل قصيرة ومباشرة وكاملة وموجزة بقدر إلا مكان ولا تحتاج الي تفسير ولا تتطلب الرجوع الي الورقة، ولا يتضمن الجمل المعقدة والتعبيرات الرياضية ومحاولة تجنب الاختصارات ، يجب ألا تزيد عن 250 كلمة. ، كما يجب عدم كتابة البيانات الشخصية أو المصادر المستخدمة داخل الملخص. المسافة بين الأسطر مسافة مفردة (واحدة) فقط، خط الكتابة Traditional Arabic وحجمه (12)..

**الكلمات المفتاحية (غامق)**

**لا يقل عن خمس كلمات ومرتبة ترتيبا أبجديا وتستعمل الفاصلة بينهما )**


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## 1. Introduction

The emergence of globalization has added complexity to the field of developing of international financial reporting. This complexity is a result of the increasing involvement of various economic blocs in national interests abided by a unified regulatory framework, while keeping nationality differences. Such emerged complexity has a root in the changing requirements for financial information by users of financial reports. Relevant agencies and institutions were required as a response to the above development to issue acceptable accounting standards to various countries in order to create convergence international consistency equilibrium in preparing financial reports. The sought equilibrium should achieve a high degree of transparency and clarity to meet the need of increasing requirements for financial information. The issuance of several accounting standards including international, American and British etc

Impact of the application of the "IFRS for SMEs" on the quality of information for financial reporting:

The process of providing information that represents the output of the accounting system in the form of financial reports has faced many obstacles due to the difference in accounting systems. Also, the accounting practices from one country to another; influenced by a set of environmental factors for each country have been a source of disruption to the movement of international financial markets and an obstacle in front of the free flow of international investment. To overcome all these differences many local, regional and international organizations have attempted to resolve some of these differences and sought the greatest possible consistency between the bases of financial reporting and the information they contained therein. This would allow access to financial reports which contain information able to overcome the state borders and be understood, legible and meet international investors' information needs. The IRFS-for SMEs should help ensure the credibility and appropriateness of accounting information through the achievement of a standard format for financial reports giving it the general admission formula. Many studies have emphasized that adopting international standards as global standards will contribute to reducing the differences between these reports in different countries, enhancing the comparability of financial information, improving their interpretive capacity as an indicator of company performance, reducing cost, improving transparency, reducing information asymmetry. The results of the Abu Risha study (2011) indicate that "IFRS for SMEs"

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