

Republic of IRAQ
Ministry of Higher Education
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**The Impact Of The Impairment Of Fixed Assets On The
Characteristics Of Accounting Information From The Users Of
Financial Reporting In Iraq**

A Dissertation Submitted By

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To

The Council Of The College Of AdmiAdministration and Economic
,University of Basrah In Partial Fulfillment Of The Requirements For The
Degree Of Master Of Science In Accounting In Basrah

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2016 A.C

Abstract

The goal of this research to know the importance of applying the standard of impairment of fixed assets from the perspective of the users of financial reporting in Iraq , as well as prove alabagh between the use of standard impairment of assets and the quality characteristics of Accounting Information from the perspective of the users of financial reporting in Iraq , as well as knowledge of the variation in the opinions of those users about the importance of applying the standard of impairment of fixed assets . This research was conducted using questionnaire for users of financial lists in Iraq .

It was reached a set of conclusions including the existence of importance to the application of the standard for impairment of assets and that users of financial reports have the knowledge and perception of importance of application of the standard for impairment of assets , as well as the impact there to apply the standard of the impairment of assets in improving the quality characteristics of Accounting Information, the result were all positive , confirm the existence of the effect of the application of the stand and for impairment of assets in improving the quality characteristics of Accounting Information this came through test several properties of the quality characteristics of Accounting Information it is the relevance , Faithful Representation , Comparability , understandability, verifiability and timely , and also it dose not have impact of the different demographic characteristics of the users of financial reports in the importance of the application of the standard for impairment of fixed assets .

The researcher presented a set of recommendations represented the need to keep up with the Iraqi standards that are developed by the council of rules and standards in Iraq with issued as late of international standards with the the need to issue an accounting standard governing the issue of the impairment of assets in line with the requirements of the Iraqi environment .