



Arab American University
Faculty of Graduate Studies

**The Impact of the Commitment to Disclose the Requirements of
IFRS 8 on the Quality of Accounting Information in Companies Listed in
the Palestinian Market**

By

Sewar Hosam Mahmoud Massad

Supervisor

Dr. Yousef Hassan

**This thesis was submitted in partial fulfilment of the requirements for the
Master's Degree in Financial Accounting**

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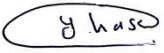


Thesis Approval

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By

Sewar Hosam Mahmoud Massad

This thesis was defended successfully on 12/07/2025 and approved by:

Committee Members	Signature
1. Dr. Yousif Hassan: Supervisor	
2. Prof. Zahran Daraghmeh: Internal Examiner	
3. Dr. Saher Aqel: External Examiner	

Declaration

I declare that, except where explicit reference is made to the contribution of others, this dissertation is substantially my own work and has not been submitted for any other degree at the Arab American University or any other institution.

Student Name: Sewar Hosam Mahmoud Massad

Student ID: 202113343

Signature: Sewar Massad

Date of Submitting the Final Version of the Thesis: 04/11/2025

Dedication

To those who bow their backs to made me be, for those who burned their lives and selves for me, and they have lived their age to be my support, for those who made my life better and without their existence there is no life.

(My Parents)

Acknowledgment

I thank God Almighty who has blessed me with the grace of reason and religion and provided me with the strength and hope through all the hard times.

I would like to thank the one who oversaw the study, and supported me through the whole study, I appreciate his painstaking efforts, my supervisor:

Dr. Yousef Hassan

Thanks, and appreciation to everyone who supported me and stood by my side to reap this success. I extend my sincere thanks and appreciation to the Arab American University, represented by its administrative and educational staff

Abstract

This study aimed to examine the impact of the commitment to disclosure the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information in companies listed in the Palestinian market. This study implemented a quantitative, cross sectional, descriptive approach. the study instrument is the questionnaire; it was distributed online and face to face. The study sample included (120) finance sector workers (Financial Head, Accountants, External Analysts, and others) in the listed companies in the Palestinian exchange located in West Bank-Palestine. The sample was chosen through the convenient purposive sampling method based on the job description. The study results showed a high degree of information disclosure related to the requirements of IFRS 8 in the Palestinian companies (4.1679) and a high level of the quality of accounting information (4.1786). It was also found that there are no statistical differences between the gender and the job description variables with the disclosure of IFRS8 along with the quality of accounting information in the Palestinian companies. However, there are statistical differences between the age, job experience, academic qualification and academic level variables with the disclosure of IFRS8 along with the quality of accounting information in the Palestinian companies

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List of Abbreviation

Abbreviation	Definition
(IAS)	International Accounting Standards Board
(IASs)	International Accounting Standards
(IASB)	The International Accounting Standards Board
(IASC)	International Accounting Standards Committee
(IFRS)	International Financial Reporting Standards
(IFRS 8)	International Financial Reporting Standards No. 8
(GAAP)	Generally Accepted Accounting Principles
(EWDs)	Entity-Wide Disclosures
(FRRP)	Financial Reporting Review Panel
(CODM)	Chief operational Decision Maker
(FASB)	Financial Accounting Standards Board

1 Chapter One

Study Background

- ✚ Introduction
- ✚ The Statement of the Problem
- ✚ The Significance of the Study
- ✚ The Study Objectives
- ✚ The Study Questions
- ✚ The Study Hypotheses
- ✚ The Study Limitations

1.1 Introduction

The accounting and reporting environment changed significantly at the year of 2005 when corporations throughout the globe adopted International Financial Reporting Standards (IFRS) as a foundation for preparing accounting records (Yusrina et al., 2017). The adoption of IFRS has significant benefits in producing high-quality financial reporting (Hibbard, 2012). IFRS encourages managers to be creative in their use of qualified decision-making, which tends to reduce the trustworthiness of accounting data and hence has a detrimental influence on the effectiveness of financial reporting (Barth et al., 2006). IFRS adopters do not exhibit different earnings administration behavior than firms accounting under Generally Accepted Accounting Principles (GAAP). In other words, the voluntary IFRS adoption is not connected with worse profits management (Tendeloo and Vanstraelen, 2005).

Prior research is carried out to establish the quality of financial data that may be represented in earnings quality. Minimal earnings management tactics result in excellent revenue quality (Levitt, 1998). Excessive earnings management techniques suggest that the declared accounting records have been treated differently by the managers in order to satisfy manager preferences in order to increase incentives and remuneration (Dechow, 1995). As a result, the International Accounting Standards Board (IASB) has amended IFRS to eliminate allowed alternate accounting practices and to demand accounting metrics that better represent the company's financial situation and performance. It reduces the company's ability to participate in earnings management and improves the standard of information revealed by adopting IFRS (Dimitropoulos, 2013).

IFRS 8 stipulates the 'management approach' for segment definition, which includes the entity's chief operating decision maker reviews internal reports to identify and allocate resources to operating segments based on their performance. IFRS 8 requires disclosure of information prepared for internal management decisions, rather than information prepared for stewardship and external user decisions. This was a major criticism of IFRS 8 in the financial press during the 2007 consultations on the disclosure draft, leading to the new standard. IFRS 8 mandates disclosure of information about operational segments used by the Chief operational Decision Maker (CODM) to make internal decisions. The CODM

frequently reviews internal data to identify operating segments, which may not align with international GAAP disclosures (Crawford et al., 2012)

IFRS 8 only requires disclosure of geographical operating segment details for internal reporting purposes. According to IFRS 8, reporting companies must include additional geographical disclosures unless the requisite information is unavailable or would be costly to develop. Entity-wide disclosures are limited to reporting revenues from external customers and non-current assets, as well as distinguishing between the entity's country of domicile and foreign countries in total. However, these disclosures are measured on an IFRS basis, which may differ from the management approach used in the segmented notes. If a foreign country is considered material, country-level disclosure is necessary (Crawford et al., 2012).

Moreover, Chua et al. (2012) showed that firms that have converted to IFRS improve the integrity of their accounting, minimize earnings smoothing, recognize losses more quickly, and show less indication of profits management. On the other hand, it may have the reverse impact of limiting managerial latitude, which may reduce the business's capacity to provide financial metrics that more accurately represent the business's financial standing and effectiveness; additionally, when the implementation of this norm is still loose, the company may participate in earnings smoothing (Dimitropoulos, 2013). It is believed that the results of this research will contribute to bridging the conceptual and practical proof gap concerning the influence of IFRS divergence on the quality of data on accounting presented in the accounting records of manufacturing businesses registered on the stock exchange market.

The instance of company failures, like Enron in 2001, causes shareholders to be extra cautious with respect to investments, particularly when it comes to earnings data (Li, 2010). Earnings, which had previously been the key resource of data used by shareholders to assess a company's success, have now become the principal target for cosmetic purposes. Superior earnings, as explained by Dechow (1995), give additional details regarding the elements of the financial health of a company that are important to a specific choice chosen by a particular decisions-maker.

Quality may be described broadly as results that convey details about the characteristics of a business in an accounting document that is valuable as a factor in making decisions. The IASB has developed an established procedure that reduces the gaps that managers have utilized in executing earnings management. Nonetheless, scholarly debate on the impact on the quality of IFRS accounting records yields diverse outcomes. The study utilized a collection of 327 business entities from 21 nations from 1994 to 2003 and discovered that following the implementation of IFRS, businesses demonstrated a substantial decline in earnings management when compared with prior to the implementation of IFRS 8 (Barth et al., 2008). Another investigation found the fact IFRS 8 had a positive effect on the variability and persistence of income, as well as a reduction in revenue dissemination, which will result in quality accounting records (Doukakis, 2010).

According to studies on the impact of IFRS adoption on earnings management and value significance, the adoption of IFRS reduced the extent of earnings management, hastened loss recognition, and raised value relevancy (Iatridis, 2010). On the opposite side, Gordon (2010) demonstrated that, with the exception of value relevance, there are no substantial differences in the quality aspects of income (accrual quality, earnings persistence, cash flow persistence, earnings predictability, and earning smoothness) among US GAAP and IFRS. Furthermore, earlier research studied the impact of the implementation of IFRS by examining 1146 enterprises in Australia, France, and the United Kingdom between 2005 and 2006 and discovered no indication that earnings management in these nations did not become lower, even increasing to France (Jeanjean and Stolowy, 2008).

In Middle East several countries implemented the IFRS, among those countries Kuwait which implemented international financial reporting standards (IFRSs) around 1990, to address the lack of an explicit process for establishing new local accounting practices (Alanezi, 2006). Furthermore, the obligatory implementation of IFRSs was designed to strengthen confidence among companies in Kuwait, provide an indication of the fact Kuwait was complying with the global markets' motivation for accounting integration, and notify prospective investors regarding the possibilities for international investment. On the other hand, Jordan began implementing IASs in 1997, making it an

ideal nation for investigating IFRS 8 adoption because those who prepare and consumers have become conversant with different IASs (Mardini et al., 2012).

1.2 The Statement of the Problem

Financial reporting strives to give information about an entity's financial status, operations, and cash flows to assist equity investors, lenders, and creditors in making educated resource allocation decisions. Financial reporting must follow recognized, high-quality accounting standards. Globalization, the rapid expansion of international corporations, and technological advancements have all highlighted the need of making global decisions. Internationally recognized accounting standards are required.

IFRS are widely accepted accounting ideas. The International Accounting Standard Board (IASB) is in charge of publicly declaring IFRS and related standards. The board's primary purpose is to establish a set of high-quality, universally applicable accounting standards. The IASB has finished accounts for 166 countries that have adopted IFRS, according to the most recent IFRS Foundation update (2019). Despite major cultural, economic, and institutional disparities, IFRS adoption has progressively increased around the globe.

Regulations requiring the application of IFRS in EU countries were issued in 2005, marking an important milestone in the standard's development and extension. Several studies have looked at the implications of mandatory IFRS implementation. Daske et al. (2008) discovered that adopting IFRS boosted market liquidity while lowering the cost of loan and equity financing. Horton et al. (2009) discovered that using IFRS enhanced forecasting accuracy, whereas Turki et al. (2017) and Da Silva and Nardi (2017) discovered a decrease in capital costs and information asymmetry.

Previous research indicates that IFRS adoption has a positive impact on improving accounting information quality. The IFRS increases financial reporting accuracy by limiting accounting options and management's ability to determine and disclosure financial information. Previous research has demonstrated that IFRS play an important role in improving the quality of accounting information. As a result, different types of users rely more heavily on financial reporting data for decision-making.

Although IFRS are widely adopted in emerging and developing nations, there has been insufficient research on their impact on accounting information quality. The focus is on industrialized countries, particularly those in the European Union.

Previous research has identified various issues with reporting segment information sharing in managerial discretion (Street & Bryant, 2000). According to Prather-Kinsey and Meek (2004), firms publish segment reporting at some levels, but not in a systematic manner, which may have an impact on compliance. Birt, Kend, and Xian (2007) believe that many company failures in Australia, the United States, and other nations demonstrated the need of disclosure. However, stakeholders are concerned about compliance and noncompliance with segment-reporting disclosures. While several studies have looked on segment reporting in Western countries, little attention has been paid to developing countries where the validity of accounting rules and enforcement procedures is uncertain.

On the other hand, there is limited research on how IFRS 8 may alter organizations' reporting practices. Crawford et al. (2010) conducted a study in 2008-09 with a small sample of preparers, auditors, regulators, and users to assess the impact of IFRS 8 implementation. The survey found that respondents were unconcerned about the differences between IFRS 8 and its predecessor standards, contradicting concerns raised during the ED 8 consultation process.

This study examines the impact of the commitment to disclosure the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information in companies listed in the Palestinian market, a unique instance due to its complex political and economic situation.

1.3 The Significance of the Study

The significance of this study falls into theoretical and Practical Significance which described precisely as followed:

- **Theoretical Significance:** This study will add to previous research in accounting that is concentrated on the impact of implementing IFRS 8 on the quality of accounting in general and in Middle East in a particular way. Accordingly, this thesis will provide evidence on the Palestinian accountant's commitment level of

companies towards disclosing the requirements of implementing the IFRS8 and its impact on the quality of accounting information, which, due to its complex political and economic situation, is regarded as a unique and unusual scenario. The study evaluates the accuracy of the accounting information by using data from publicly traded companies after IFRS implementation. However, because this word has several characteristics and is yet undefined, measuring the idea of accounting information quality is challenging

- **Practical Significance:** The application side of this research is represented through the study variables, tools and the population. In which this study will implement the quantitative research with a questionnaire as an instrument on the Palestinian managerial accountants. Therefore, in this study, the most widely used proxy, namely the measure of accruals quality first proposed by (Dechow and Divheh, 2002) would be utilized to quantify the quality of accounting information. The findings of this measurement provide conflicting information in relation to the IFRS required implementation. Results will show an improvement in the profits quality as judged by discretionary accruals. While the accrual quality-based metric of earnings quality is declining. This work contributes to the realization of related literature on the subject of the influence of mandated IFRS adoption on the quality of accounting information in several ways. Moreover, this research will help decision makers to enhance the adoption and application of IFRS 8 in Palestine which will improve the use of accountants of IFRS 8 in the Palestinian companies.

Examining the impact of the commitment to disclosure the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information in companies listed in the Palestinian market.

1.4 Study Objectives

The study main objective is:

Examining the impact of the commitment to disclosure the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information in companies listed in the Palestinian market.

The study objectives are as followed:

- Measure the degree of the commitment to disclosure of the operational information of IFRS8 in the Palestinian companies
- Measure the level of quality of accounting information in the Palestinian companies
- The impact of the disclosure of the operational information of IFRS8 on the level of quality of accounting information in the Palestinian companies
- Check if there are statistical significance differences between the demographic variables (age, gender, job description, job experience, academic qualification, academic level) and the disclosure of the operational information of IFRS8 along with the quality of accounting information in the Palestinian companies

1.5 Study Questions

The study questions are as followed:

- What is the degree of the disclosure of the operational information of IFRS8 in the Palestinian companies?
- What is the level of quality of accounting information in the Palestinian companies?
- Is there an impact the disclosure of the operational information of IFRS8 on the level of quality of accounting information in the Palestinian companies?
- Are there statistical significance differences between the demographic variables (age, gender, job description, job experience, academic qualification, academic level) and the disclosure of the operational information of IFRS8 along with the quality of accounting information in the Palestinian companies?
- Is there an impact of the disclosure of the operational information of IFRS8 on the quality of accounting information in the Palestinian companies?
- Is there an impact of the disclosure of the operational information of IFRS8 on the relevance characteristic in the Palestinian companies?
- Is there an impact of the disclosure of the operational information of IFRS8 on the faithful representation characteristic in the Palestinian companies?
- Is there an impact of the disclosure of the operational information of IFRS8 on the comparability characteristic in the Palestinian companies?

- Is there an impact of the disclosure of the operational information of IFRS8 on the understandability characteristic in the Palestinian companies?

1.6 The Study Hypotheses

The study hypotheses are as followed:

- There are no statistically significant differences at ($\alpha \leq 0.05$) between the age variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There are no statistically significant differences at ($\alpha \leq 0.05$) between the gender variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There are no statistically significant differences at ($\alpha \leq 0.05$) between the job description variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There are no statistically significant differences at ($\alpha \leq 0.05$) between the job experience variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There are no statistically significant differences at ($\alpha \leq 0.05$) between the academic qualification variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There are no statistically significant differences at ($\alpha \leq 0.05$) between the academic level variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information
- There is no impact of the disclosure of the operational information of IFRS8 on the quality of accounting information in the Palestinian companies
- There is no impact of the disclosure of the operational information of IFRS8 on the relevance characteristic in the Palestinian companies
- There is no impact of the disclosure of the operational information of IFRS8 on the faithful representation characteristic in the Palestinian companies
- There is no impact of the disclosure of the operational information of IFRS8 on the comparability characteristic in the Palestinian companies

- There is no impact of the disclosure of the operational information of IFRS8 on the understandability characteristic in the Palestinian companies


1.7 The Study Limitations


There are some limitations of this thesis application, those are:

- Place: The study will be limited to the Palestinian geographical area, more particularly West Bank.
- Time: This study will be limited to the year of 2023-2024 which is the required time for implementing the thesis.
- Population: This study will be limited to the Palestinian population with a sample that is focused on the financial workers in the Palestinian listed companies.
- Topic: This study is limited to the impact of the commitment to disclosure the requirements of IFRS 8 on the quality of accounting information.

2 Chapter Two

Theoretical Background & Literature Review

 Theoretical Background

 Literature Review

2.1 Introduction

This chapter aims to discuss the conceptual review, which will highlight the main theories that have been used to explain variations in the extent of IFRS compliance and corporate governance, qualitative characteristics of financial reporting, and accounting for operation segments under IFRS 8. Chapter 2 concludes with an extensive empirical review of previous studies related to the relationship between the compliance with IFRS 8 disclosures and quality of financial reporting.

2.2 Theoretical Background

2.2.1 International Financial Reporting Standard 8 (IFRS 8)

2.2.1.1 Background

The International Accounting Standards Board (IASB) in November 2006 released the International Financial Reporting Standard No. 8 (IFRS 8) “Operating Segments” as a component of its integration system alongside the US Financial Accounting Standard Board. This standard went into impact over instances starting from or following January 1, 2009 (International Accounting Standards Board (IASB), 2006a). There with the exception of slight interpretational variations and terminology modifications required to comply with additional International Accounting Standards (IASs), IFRS 8 is exactly the same as its comparable US standard, Statement of Financial Accounting Standard No. 131.

In this regard, IFRS 8 replaces the earlier IAS Segment reporting under IAS 14 Revised (IAS 14R) (International Accounting Standards Committee (IASC), 1997). IAS 14R used a two-tiered technique for establishing reported segments (Street and Nichols, 2002). Businesses were required to report major segments based on both business category or regional territory; the segment category that was not chosen as the major segment was then declared as the secondary segment. Practitioners have to take into account “the predominant source and nature of risks and differing rates of return facing the entity” in order to identify primary and secondary segments (IASC, 1997, para 27). In contrast, the new standard (IFRS 8) does not distinguish between major and secondary segments; instead, it mandates that “operating” segments be recognized in line with the management strategy.

IFRS 8 additionally calls for (if the necessary information is readily accessible and affordable to generate) entity-wide disclosures (EWDs) in which “an entity's reported segments might possess assets in various regions and indicate revenues earned by consumers in various locations, as well as multiples of its reported segments might operate in an identical geographic area” (IASB, 2006a, para 31). The updated standard establishes that revenues from outside consumers and the market value of assets must be publicly disclosed (IASB, 2006a, para. 33).

The main principle of IFRS 8, an entity must publish information that allows users to assess the financial impact of its business operations and operating environment (IASB, 2006a, para 1). Several critics in the UK and continental Europe raised concerns about IFRS 8 potentially reducing both the quality and quantity of segmental information given (Financial Reporting Review Panel (FRRP), 2010; Crawford et al., 2010). Queries were expressed over the CODM's identification, the lack of compulsory disclosure of geographical segments, and the use of non-IFRS metrics for segmental information (International Accounting Standards Board (IASB), 2006b; Crawford et al., 2010).

2.2.1.2 Fundamental Concept

A company must disclosure information that allows stakeholders to assess the nature and financial impact of its business operations it participates in and the economic contexts in which it performs (IFRS Foundation, 2021)

The IFRS 8 applies to the following basis:

- A. An independent organization or personal financial statements:
 - (i) whereby equity or debt obligations are exchanged in a public marketplace (a domestic or international exchange for stocks, or a without a prescription marketplace, comprising regional and national markets).
 - (ii) submitting or preparing to file financial statements with a security commissioner or regulating organization for global marketplace issuance;
- B. Aggregated financial statements of a group with a parent:
 - (i) whose debt or equity instruments are traded in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets), or

- (ii) that has filed or is in the process of filing consolidated financial statements with a securities commission or other regulatory organization for the purpose of issuing any class of instruments in the public market.

If a financial report includes both the combined financial statements of a parent that is subject to this IFRS and the parent's distinct financial statements, segment data is solely required in the aggregate financial statements.

2.2.1.3 Operating Segments

An operating section is a part of an entity: (IFRS Foundation, 2021)

- A. That participates in business operations through which it can generate earnings and incurring expenditures (which incorporates income and costs linked to exchanges with additional elements of the same firm).
- B. whose operational results are frequently evaluated by the entity's principal operating decision maker to make choices concerning the amount of money to be provided to the segment and assess its efficacy; and
- C. for whom specific financial data is available.

Some operational sectors, such as start-ups, may not yet generate income. Not every component of an organization is a segment of operation or a subset of an operational segment. For instance, the corporate headquarters or certain functional divisions may not produce revenues or may receive revenues that are ancillary to the entity's activities and hence are not operational segments. The IFRS does not consider post-employment benefit plans as operational segments (IFRS Foundation, 2021).

The term 'chief operating decision maker' refers to a function, not a management with a specific title. That role is responsible for allocating resources and assessing the performance of an entity's operational segments. The top operational decision maker of a company is often the chief executive officer or chief operating officer, although it might also be a group of executive directors or others (IFRS Foundation, 2021).

Many businesses may readily identify their operational segments using the three qualities. Yet, a company may generate reports in which its business operations are

presented in a number of formats. If the main operating decision-maker employs multiple sets of segment data, additional variables, such as the scope of every component's company operation, the presence of the executives in charge of them, and information provided to the surface of executives, may identify a single set of components as constituting an entity's operating segments (IFRS Foundation, 2021).

In general, an operational segment has a segment administrator who is personally responsible to and communicates with the primary operational decision-maker on a regular basis about operating operations, financial performance, projections, or segment goals. The term segment manager refers to a function, not a manager with a specific title. The principal operating decision-maker may also serve as the segment director for some operational segments. A single manager could serve as the segment manager for many operating segments. If the criteria apply to a number of an organization's components but just a single set for which managers are held accountable, that set of components is referred to as an operational segment (IFRS Foundation, 2021).

The features might apply to any number of overlapped groups of elements for which executives are held accountable. That arrangement is often referred to as the matrix organization. As an illustration, in certain organizations, some managers are in charge of various lines of goods and services all over the globe, while others are in charge of specific geographic areas. The main operating decision maker periodically analyzes the operating performance of each set of components, and financial data is available for both. In that case, the entity must use the core principle to establish which set of components make up the operational segments (IFRS Foundation, 2021).

2.2.1.4 IFRS 8 Disclosure

A company must disclosure information that allows customers of its financial statements to assess the nature including financial impact of the company's operations it participates in and the monetary contexts within which it performs (IFRS Foundation, 2021).

To implement the concept, an entity must disclosure the following information for every period whereby an account of complete revenue is showed: (IFRS Foundation, 2021)

- A. General information
- B. Segment profit or loss information, including revenues and costs, assets, liabilities, and measurement basis, and
- C. Reconciliations of segment revenues, reported segment profit or loss, segment assets, segment liabilities, and other key segment items to comparable entity amounts.

Reconciliations between reportable segment amounts and the entity's statement of financial condition are necessary for each presentation date. Prior periods' information must be repeated.

2.2.2 Quality of Accounting Information

According to IAS published materials and professional bodies, which has properties such as dependability, relevance, comparability, consistency and reliability (Abdelraheem et al., 2021). Using uniform accounting treatments ensures comparable financial information. Accounting theory emphasizes the need of relevant, trustworthy, comparable, and consistent financial information. Financial statements must be truthful and follow IAS (Pit-ten Cate et al., 2020). Detailed explanations of all attributes are provided below.

2.2.2.1 Reliability

Accounting information must be reliable, unbiased, and error-free for consumers to have confidence. If the information is devoid of substantial flaws and biases, and users can rely on it to present what they wish to display, it is termed trustworthy (Abdelraheem et al., 2021). The event must be handled and presented appropriately based on its nature and economic realities. Independent verification improves the reliability of financial statements. Reliability may be defined as the quality of information that gives users confidence. There are three sub-characters of reliability: honesty, verification, and neutrality. Honesty requires great consistency between measurements and the phenomena under consideration. Verification requires accounting information that cannot be relied upon unless it conveys its goals truthfully. Neutrality requires accounting information that must reflect accurate and comprehensive financial facts and events, and its value and

accounting data must be compatible with the financial and economic events that are measured and informed (Al-Chahadah et al., 2018).

2.2.2.2 Relevance

According to Shao et al. (2021), qualified and valuable financial information can influence users' decisions to allocate unusual resources, allowing for predictions of past, current, and upcoming events and confirmation of prior assessments. According to the IFRS 8 Conceptual Statement, relevance refers to information's power to influence decisions, such as confirming or correcting earlier predictions or shaping future ones. Accounting information can impact decision-making for creditors, investors, and other stakeholders. Relevant knowledge provides predictive and feedback value, beyond just timetables. According to Abdelraheem et al. (2021), the information in financial reports and statements of publicly traded corporations should be relevant.

2.2.2.3 Comparability

Comparability is the comparing of two occurrences by users to detect similarities and differences. Comparisons can be made throughout time to uncover patterns in a company's financial statements, or based on the company's financial condition to evaluate its performance against other firms. Accounting information is useless if it cannot be compared to other firms. Using consistent accounting approaches for identical occurrences across businesses ensures accurate comparisons. Complying with international accounting standards might strengthen the secondary character. According to Hamdaoui (2020), comparability in financial accounts allows users to make judgments by comparing information across various intervals.

2.2.2.4 Consistency

Consistency refers to the ability to transition from one era to the next while maintaining steady rules and practices. To achieve compatibility, use the same accounting procedure to identical events across periods. According to Abdelraheem et al. (2021), consistent accounting addressing is necessary on a regular basis. However, this does not prevent the corporation from adopting a more appropriate accounting approach. Companies must report the reason and effect of any conversion. Accounting methods should be

consistent throughout financial years to compare profit and loss. Consistency means that once a firm determines how to treat an accounting item, it will apply to other comparable things in the future. The concept of consistency emphasizes that accounting treatments should be constant for current and future periods, unless mandated by legislation to improve account presentation. This approach avoids account manipulation and ensures financial statements are similar across time periods (Pit-ten Cate et al., 2020).

2.2.2.5 Faithful Representation

To be considered a faithful depiction, information has to be complete, unbiased, and error-free. According to BPP (2014), reliable information must accurately reflect the phenomena it claims to describe. According to Yurisandi and Puspitasari's (2015) study, IFRS adoption led to a decline in faithful representation at the 1% level of significance. Yurisandi and Puspitasari (2015) suggest that the widespread adoption of IFRS estimations and fair value may have contributed to this phenomenon. To operationalize faithful representation, we focused on completeness, neutrality, verifiability, and absence of substantial errors. F1 and F2 evaluate the verifiability of accounting judgments based on choice principles, policies, assumptions, and estimations. F3 evaluates the auditor's reports. F4-F7 assess the disclosure of governance issues, contingencies, director bonuses, and 'adhere or clarify applications'. Verifiability is a sub-notion of faithful representation, as it directly assesses the latter.

2.2.2.6 Understandability

Financial reports should be straightforward and succinct, with minimal technical jargon and needless complexity to make it easier for users to understand the content. Yurisandi and Puspitasari (2015) observed that IFRS adoption improved the understandability of financial reports at the 1% level of significance. Five criteria were employed to assess understandability. U1-U6 assesses the layout of financial reports, including organization, graphs and tables, glossary size, mission and strategy, researcher understanding, and technical jargon use.

2.2.2.7 Verifiability

Verifiability ensures information accurately depicts economic phenomena. According to the IASB (2010), a representation is considered faithful if multiple informed and independent observers agree. According to Braam and Beest (2013), the IASB conceptual framework defines verifiability as a qualitative characteristic that ensures information accurately reflects economic phenomena.

Economic, industrial, and political issues all have an impact on financial decisions. The quality of disclosures in company financial reports impacts decision-making. Maintaining high-quality information in financial reports can help prevent misconceptions and increase comprehension. Transparency in financial information is crucial for making great decisions. Financial information serves as a decision-making tool for stakeholders (Agustiniingsih et al., 2017). According to Haryanto et al. (2017), the completeness of financial disclosures correlates with the quality of financial reporting, which is also connected to the company's social capital.

2.3 Literature Review

Several studies have focused on IFRS standard applications and its impact on the quality of information.

The study of (Aboud et al., 2019) gave detailed proof of IFRS 8's influence on the quality of segmental information reported in the annual reports of the European Union's top firms. The research also evaluated the influence of fifteen different proxies for segment information quality classified into four characteristics (extensiveness, fineness, variability, and consistency). The empirical results showed that changes, and the intensity of these changes, following IFRS 8 are determined by the proxy utilized. Findings have significant implications for policymakers and academic researchers, particularly in terms of the impact of principle-based IFRS 8 and the evaluation of segment information quality.

(Mardini et al., 2018) examined the usefulness of segmental reporting disclosure in a sample of Qatari and Jordanian listed firms after the adoption of IFRS 8. This was one of the first standard to undergo a post-implementation evaluation. The initial evaluation of annual reports focuses on the level of segmental information presented by corporations in

both of these nations. The study uses Ohlson's (1995) model and regression analysis to examine the value relevance of segmental disclosures. Additionally, one-way ANOVA and Kruskal-Wallis tests are employed to analyze differences in segmental reporting among sectors. The study found that the amount of segmental information supplied by sample enterprises varies by industry. Segmental information, such as the number of segments and disclosure levels, can impact firm share prices and add value.

On the other hand, (Kobbi-Fakhfakh, 2017) assessed the quality of geographical disclosure after the implementation of IFRS 8. The technique is twofold. First, a content study of the annual reports of 171 publicly traded European Union (EU) corporations from 2006 to 2012 reveals significant differences in geographical disclosure practices. Second, a multiple regression analysis demonstrates that IFRS 8 has a detrimental influence on the quality of geographical disclosure, as judged by two proxies: extent and fineness. Our data also indicate that geographical disclosure quality is related to business size, with more internationally oriented enterprises providing finer geographical segmentation than their counterparts.

Moreover, the study of (Steman, 2016) compared 2014 data with the most recent IAS 14R data to examine the post-adoption impact of IFRS 8 on segment reporting quality. The Benelux, Scandinavia, and Australia were represented in the sample, which included 402 firms and 804 firm year observations. Businesses that reported both geographic and business sectors were included in the sample. According to earlier research, the fineness of segment disaggregation, the number of segment items, and reported segment income are used to measure the quality of segment reporting. Only for the European enterprises did the number of items declared under geographical segments decrease, while the fineness of segment disaggregation under business segments increased, according to a univariate study of the four main segment reporting attributes. The Australian businesses declined to disclose the quantity of items and segment income. The four segment reporting quality factors are not clearly affected by IFRS 8 overall after implementation, according to regression research. I discover four distinct effects in particular situations, for various segment kinds, and for various segment reporting quality.

(Mardini & Almujaed, 2015) compared Qatar companies' segmental reporting declarations under IFRS 8 for 2009 to those under IAS 14R for 2008. This analysis indicated a rise in segmental disclosures under IFRS 8 compared to IAS 14R. Under IFRS 8, more companies are giving segmental information, and the number of business and geographic divisions covered has increased. In 2009, IAS 14R necessary components were still submitted, along with the new segmental information needed by IFRS 8 (if evaluated by the CODM). As a result, the number of segmented items disclosed grew. Furthermore, most companies refer to the CODM as the CEO.

This article of (Alanezi et al., 2015) examined the compulsory disclosure of operational segments by businesses listed on the Kuwait Stock Exchange (KSE) and the impact of factors on their extent. Similar to prior research, the degree of operating segment disclosure is assessed using a disclosure index of the mandatory components of the International Financial Reporting Standard (IFRS 8) (Operating segment). A regression model is built using Ordinary Least Squares analysis for a sample of 150 Kuwaiti firms listed on the KSE at the end of 2013, in order to investigate the link between the degree of operational segment disclosure and the unique features of Kuwaiti listed companies. The results show that the average degree of operational segment disclosure was 54%, with a range of 3% to 95%. According to the findings, Kuwaiti listed firms with a better degree of compliance with IFRS 8-required disclosures (Operating segment) are more likely to be larger, growing, and audited by a Big-4 audit firm. In contrast to the more compliant, Kuwaiti listed businesses with lower levels of compliance with the IFRS 8-required operational segment disclosure were more likely to be profitable. In contrast, firm age, ownership dispersion, leverage, and industry type were shown to have no impact on IFRS 8-required operational segment disclosure compliance.

(Mardini et al., 2015) investigated the perspectives of external auditors, preparers, investors and analysts of financial statements in Jordan about this new segmental reporting standard; a decision usefulness framework supports the research. The purpose of this study is to investigate the perspectives of external auditors, preparers, and users (investors and analysts) of financial statements in Jordan about this new segmental reporting standard; a decision usefulness framework supports the research. According to the findings, the

majority of interviewees believed that IFRS 8 was not a problematic standard, and that the management approach of IFRS 8 was an improvement over the previous standard, International Accounting Standard (IAS) 14R, because the information produced was deemed useful to financial statement users. Furthermore, respondents acknowledged an improvement in the amount and quality of segmental information under IFRS 8 in 2009 annual reports; it was more intelligible, relevant, credible, and similar to previously disclosed segmental information.

(Aleksanyan, & Danbolt, 2015) relates to the discussion about segment reporting standards in the UK and Europe, particularly the merits of IFRS 8 in comparison to preceding standards (SSAP 25 and IAS 14R). Researchers conducted a longitudinal investigation of segment reporting procedures in an extensive number of listed UK companies, examining all three accounting regimens. Utilizing the private Cost Theory (PCT) as our theoretical lens, researchers show evidence that supports PCT that private costs concern influence organizations' segment disclosure decisions. Findings showed that corporations publish more segmental information under IFRS 8 and IAS 14R (than SSAP 25), the more current standards bring to a noticeable decline in (i) the level of specificity of the declared geographical segments, and (ii) the quantity of disclosed geographic (ii) the amount of disclosed geographic segment profit information, which is one of among the most important information categories for users. Whilst this might have lowered the proprietary expenses associated with segment disclosures, the lack of disclosure of segmental information on performance could have decreased the value of segment reporting to shareholders.

2.4 Comment on The Previous Studies

Previous studies shed the light on the importance of the IFRS adoption in accounting worldwide, in which the previous studies were considered in Europe, Australia, Nigeria, Morocco, Kuwait, Jordan and Palestine. Most of the studies used the accounting data through specific period of time of the studied companies, except two studies used a questionnaire (Mardini et al., 2015; Kobbi-Fakhfakh, 2017) which will help in the development of this thesis questionnaire. As also this thesis will help in filling the gap of the lack of quantitative research that is dependent on surveys, and it will include further

variables than those provided in the previous quantitative studies. Although, some studies focused on IFRS 8 those are (Kobbi-Fakhfakh, 2017; Steman, 2016; Alanezi et al., 2015) one is implemented on the European and Australian firms, while the other is implemented in Nigeria, the third implemented in Kuwait, this thesis will cover the adoption of IFRS 8 in Palestine.

3 Chapter Three

The Study Methodology

- ✚ The Study Method
- ✚ The Study Instrument
- ✚ The Instrument Validity
- ✚ The Instrument Reliability
- ✚ The Study Population
- ✚ The Study Sample & Sampling Method
- ✚ The Statistical Analyses
- ✚ Ethical Consideration

3.1 Introduction

This chapter includes the discretion of the research methodology which deals with the study method, study instrument and its validity and reliability, as well as the study population, sample and sampling method, and the study statistical analyses.

3.2 The Study Method

This study is based on a quantitative, cross sectional descriptive design, as the study concentrated on examining the data collected relative to the impact of the commitment to disclose the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information through a specific period of time.

3.3 The Study Population

The study Population include all financial sector workers (Financial Head, Accountants, External Analysts, and others) in the listed companies in the Palestinian exchange located in West Bank-Palestine.

3.4 The Study Sample And Sampling Method

The study sample included (120) finance sector workers (Financial Head, Accountants, External Analysts, and others) in the listed companies in the Palestinian exchange located in West Bank-Palestine. The sample was chosen through the convenient purposive sampling method based on the job description.

3.5 The Study Instrument

The study instrument is the questionnaire; it was distributed online and face to face. The questionnaire consists of two main sections those are; (Mardini et al., 2015; Kobbi-Fakhfakh, 2017)

- 1) The first section is the demographic characteristics and those are: Age, Gender, Academic Qualification, Academic Level, Job Description, Years of Experience
- 2) The second section is the questionnaire paragraphs and it's designed to measure the impact of the commitment to disclose the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information which is

divided into two main sections those are: The First Section: The Degree of information disclosure (21 Item) divided into: General information (2 items), Information segment of loss or profit or liabilities (12 items), The matches (4 items), Disclosure on the company level (3 items). The Second Section: The quality of accounting information (21 Item) divided into: Relevance characteristic (6 Items), The characteristic of faithful representation (7 Items), Comparability characteristic (3 Items), The characteristic of understandability (5 Items)

3.6 The Instrument Validity

3.6.1 External Validity

The external validity was implemented through the face validity in which the researcher stipulated the study instruments which is the questionnaire to a panel of four academics from various Palestinian institutions. The academics supplied a set of remarks and directions to which the researcher responded, making the appropriate revisions and alterations based on the recommendations presented. The researcher discovered that the academics recommendations and opinions were crucial, as certain paragraphs were cancelled and added, and their substance was amended and constructed, resulting in a total of forty-two paragraphs for the questionnaire.

3.6.2 Internal Validity

The internal validity of the study instrument was implemented through the Pearson Correlation as followed:

Table 1: Pearson Correlation for Each Paragraph in The Degree of Information Disclosure

No.	Paragraphs	Pearson	Sig.
General Information			
1.	Factors used in determining the segments included in financial reports	0.461**	0.000
2.	The types of products and services from which each financial reporting segment derives its revenues	0.541**	0.000
Information Segment on Profit or Loss, Assets and Liabilities			
3.	Profit or loss	0.409**	0.000
4.	Revenue from external customers	0.515**	0.000

5.	Revenues from transactions with operating segments of the same company	0.446**	0.000
6.	Depreciation and amortization	0.580**	0.000
7.	Interest income	0.547**	0.000
8.	Interest expense	0.615**	0.000
9.	Items of income and expense that are of relative importance	0.537**	0.000
10.	The company's share of the profit or loss of its associates and joint ventures	0.374**	0.000
11.	Income tax expense	0.200**	0.000
12.	Non-cash financial items excluding depreciation and amortization	0.704**	0.000
13.	The amount of investment in associate companies and participating projects using the equity method	0.447**	0.000
14.	The amount of additions to non-current assets excluding securities, deferred tax assets, and defined benefit assets	0.713**	0.000
The Matches			
15.	Total sector revenues in financial reports with the entity's revenues	0.514**	0.000
16.	Total sector profits and losses in financial reports with the organization's profits and losses	0.514**	0.000
17.	The total assets of sectors in financial reports along with the assets of the entity	0.356**	0.000
18.	Total sector obligations in financial reports with the entity's obligations	0.535**	0.000
Disclosure on Company Level			
19.	Revenue from external customers for each product or service	0.345**	0.000
20.	Information on geographic regions (revenue from external customers, non-current assets)	0.738**	0.000
21.	Revenues from major customers (if it exceeds 10% of the facility's revenues)	0.764**	0.000

Table 1 illustrates the Pearson Correlation of each paragraph in the first domain relative to the degree of information disclosure, in which the results indicated that all values of the correlation coefficients for each paragraph are statistically significant, which

indicates the strength of the consistency and internal compatibility of the paragraphs of the instrument, this indicates the strong validity of the paragraphs of the instrument in measuring what they were designed to measure.

Table 2: Pearson Correlation for Each Paragraph in Quality of Accounting Information

No.	Paragraphs	Pearson	Sig.
Total of Relevance Property			
1.	The financial information presented by the company has predictive value about the company's future growth opportunities.	0.873**	0.000
2.	The accounting information presented by the company has predictive value of the company's future risks.	0.692**	0.000
3.	The accounting information presented by the company is characterized by its predictive value with the degree of certainty of future cash flows.	0.570**	0.000
4.	Accounting information helps decision makers evaluate the validity of their previous expectations.	0.550**	0.000
5.	The accounting system takes into account the relative importance of the financial information presented	0.488**	0.000
6.	Timely financial information is provided for decision making by users.	0.617**	0.000
Total of Faithful Representation			
7.	The financial information presented is neutral and unbiased.	0.505**	0.000
8.	The financial information presented by the company is free of fundamental and important errors.	0.545**	0.000
9.	The financial information presented by the company is free from manipulation.	0.531**	0.000
10.	The financial information presented truthfully reflects the facts or events of the company as they occurred.	0.300**	0.001
11.	Financial information disclosed in financial reports is within cost limits.	0.405**	0.000
12.	Financial statements are not prepared and presented to serve a specific party or entity that uses	0.543**	0.000

	accounting information at the expense of other parties.		
13.	The financial information presented is capable of being verified and reaching the same results using the same methods and methods of measurement and disclosure by other independent accountants.	0.638**	0.000
Total of Comparability			
14.	Comparison can be made of the company's financial statements for a specific financial period with the statements for previous financial periods of the same company.	0.642**	0.000
15.	Comparison can be made of the company's financial statements with the results of companies operating in the same field and for the same period.	0.657**	0.000
16.	The presentation and classification of items in the financial statements is stable and consistent from one period to another, which enhances comparability.	0.505**	0.000
The Characteristic of Understandability			
17.	The accounting policies applied in the company are characterized by stability and consistency from one period to another.	0.607**	0.000
18.	The financial information presented is characterized by a high degree of clarity.	0.625**	0.000
19.	Financial information is presented in a manner that is easy to understand by users of financial reports.	0.538**	0.000
20.	The financial statements contain explanations of the methods used to evaluate various accounts, additional tables, and information appropriate to the needs of users.	0.560**	0.000
21.	The accounting information presented by the company is characterized by the absence of repetition that leads to misunderstanding.	0.787**	0.000

Table 2 illustrates the Pearson Correlation of each paragraph in the second domain relative to the quality of accounting information, in which the results indicated that all values of the correlation coefficients for each paragraph are statistically significant, which indicates the strength of the consistency and internal compatibility of the paragraphs of the

instrument, this indicates the strong validity of the paragraphs of the instrument in measuring what they were designed to measure.

3.7 The Instrument Reliability

Cronbach Alpha reliability factor was calculated to check reliability of the instrument of the study using the SPSS program. Alpha reliability equals 0.964 which indicates high reliability and internal consistency.

3.8 Data Analysis

Data was analyzed by statistical package for social science (SSPS) and the following statistical tests were measured:

1. Alpha Cronbach test
2. Pearson Correlation for each paragraph
3. Normality distribution through Shapiro test
4. Frequencies and percent mean of the demographic data
5. Means for each paragraph and domain in the questionnaire
6. Mann Whitney and Kruskal Wallis for the statistical results and statistical differences
7. Linear regression for the correlation between the disclosure of the operational information of IFRS8 and the level of quality of accounting information in the Palestinian companies

3.9 Ethical Consideration

Following the ethical guidelines of quantitative research was the top priority. Each research participant was provided with “Participant Information Sheet” or an “Oral Introduction”, giving a clear view of the aims and objective of the study instrument. Furthermore, every respondent was requested on their agreement, declaring his/her will be a part of the research study as a participant. For maintaining privacy, the names of research participants and their companies as well as their families weren’t mentioned or any information related to them.

4 Chapter Four

The Study Results

- ✚ Introduction
- ✚ Normality Distribution
- ✚ Sociodemographic Analyses
- ✚ The Level of Mean Score & Responses
- ✚ The Degree of Information Disclosure
- ✚ The Quality of Accounting Information
- ✚ Relationships between Domains & Variables
- ✚ The Linear Regression

4.1 Introduction

This is focused on providing the results of the statistical analysis of the responses of the study sample on the questionnaire which includes the normality distribution, sociodemographic analyses, the level of mean scores and responses, the quality of accounting information, the degree of information disclosure, the relationships between domains and variables, and the linear regression.

4.2 Normality Distribution

Normality was tested for the data and Sig. value result was less than 0.05. This indicates that's the data wasn't normally distributed.

Table 3: The Shapiro-Wilk Normality Test
Tests of Normality

Scale variables	Shapiro-Wilk test		
	Statistic	df	Sig.
The Degree of information disclosure	.183	120	.000
The quality of accounting information	.141	120	.000

Table 3 illustrates the results of the normality distribution according to the Shapiro-Wilk test of the two main domains; Sig. value result is less than 0.05. This indicates that's the data wasn't normally distributed.

4.3 Sociodemographic Descriptive Analysis

The results of the sociodemographic data was analyzed through the descriptive analyses mainly frequencies which included the number and the percentage

Table 4: The Sociodemographic Characteristics of the Study Sample

Sociodemographic Characteristic	Frequency	
	n	%
Gender		
Male	87	72.5

Female	33	27.5
Age		
Less than 30	33	27.5
30-40 Years	39	32.5
Above 40 Years	48	40.0
Job Description		
Financial Head	12	10.0
Accountant	27	22.5
External Analyst	66	55.0
Others	15	12.5
Experience		
Less than 5 Years	27	22.5
5-10 Years	24	20.0
11-15 Years	21	17.5
Above 15 Years	48	40.0
Academic Qualification		
Accountant	102	85.0
Financial	6	5.0
Business Management	9	7.5
Others	3	2.5
Academic Level		
Diploma	6	5.0
Bachelor	60	50.0
Master	36	30.0
PhD	18	15.0
Total	120	100.0

Table 4 illustrates the socio-demographic characteristics of the study sample which is focused on Palestinian finance field workers in the Palestinian companies located in West Bank, where (120) workers took a place in this study. The sample is distributed based on gender with around two thirds of males (72.5%) and one third of females (27.5%). Based on age more than one third of the study sample (40.0%) are within the age of above 40 years old, followed by (32.5%) of workers aged between 30-40 years old, and (27.5%) of workers aged less than 30 years old. According to the job description more than half of the study sample (55.0%) are external analyst, followed by less than third of the study sample (22.5%) are accountants, and (10.0%) are financial heads. According to the job experience less than third of the study sample (22.5%) have less than 5 years of experience, followed

by (20.0%) with 5 to 10 years of experience, and (17.5%) have more than 10 years of job experience. More than two thirds of the study sample (85.0%) have accounting as an academic qualification and (7.5%) have financial management as an academic qualification. Finally, according to the academic level (50.0%) have bachelor level, and (30%) with master degree as an academic level.

4.4 The Level of Mean Score and Responses

Table 5: The Mean Score of The Responses (Abu-Baker et al., 2019)

Response	Mean Score	Level
Strongly Agree	4.20-5	Very High
Agree	3.40-4-19	High
Neutral	2.60-3.39	Moderate
Disagree	1.80-2.59	Low
Strongly Disagree	1-1.79	Very Low

Table 5 illustrates the response scale on the bullying behavior, coping and resources of nursing students, and its related mean score and level.

4.5 The Degree of Information Disclosure

First Question: What is the degree of the disclosure of the operational information of IFRS8 in the Palestinian companies?

Table 6: The Degree of Information Disclosure

No.	Paragraphs	N	Min	Max	Mean	Std.	Response
General Information							
1.	Factors used in determining the segments included in financial reports	120	2.00	5.00	4.2000	.60252	Very High
2.	The types of products and services from which each	120	2.00	5.00	4.1000	.83415	High

financial reporting segment
derives its revenues

Total of General Information		120	2.00	5.00	4.1500	0.61699	High
Information Segment on Profit or Loss, Assets and Liabilities							
3.	Profit or loss	120	2.00	5.00	4.4750	.63461	Very High
4.	Revenue from external customers	120	2.00	5.00	4.0750	.75773	High
5.	Revenues from transactions with operating segments of the same company	120	2.00	5.00	4.1000	.66611	High
6.	Depreciation and amortization	120	2.00	5.00	4.1750	.80610	High
7.	Interest income	120	2.00	5.00	4.2750	.63461	Very High
8.	Interest expense	120	2.00	5.00	4.2750	.67317	Very High
9.	Items of income and expense that are of relative importance	120	2.00	5.00	4.3500	.69391	Very High
10.	The company's share of the profit or loss of its associates and joint ventures	120	2.00	5.00	4.2500	.70114	Very High
11.	Income tax expense	120	2.00	5.00	4.1250	.78390	High
12.	Non-cash financial items excluding depreciation and amortization	120	2.00	5.00	4.0250	.79349	High
13.	The amount of investment in associate companies and participating projects using the equity method	120	2.00	5.00	4.1000	.66611	High
14.	The amount of additions to non-current assets excluding securities, deferred tax assets, and defined benefit assets	120	2.00	5.00	4.1500	.72934	High

Total of Information	120	2.00	5.00	4.1979	0.50857	High
The Matches						
15. Total sector revenues in financial reports with the entity's revenues	120	2.00	5.00	4.3000	.68108	Very High
16. Total sector profits and losses in financial reports with the organization's profits and losses	120	2.00	5.00	4.2750	.63461	Very High
17. The total assets of sectors in financial reports along with the assets of the entity	120	3.00	5.00	4.2000	.60252	Very High
18. Total sector obligations in financial reports with the entity's obligations	120	2.00	5.00	4.2000	.75147	Very High
Total of Matches	120	2.00	5.00	4.2438	.53399	Very High
Disclosure on The Company Level						
19. Revenue from external customers for each product or service	120	2.00	5.00	3.8000	.75147	High
20. Information on geographic regions (revenue from external customers, non-current assets)	120	2.00	5.00	3.9500	.77622	High
21. Revenues from major customers (if it exceeds 10% of the facility's revenues)	120	2.00	5.00	4.1250	.68061	High
Total of Disclosure	120	2.00	5.00	3.9583	.60431	High
Total of First Domain	120	2.05	4.95	4.1679	.47902	High

Table 6 illustrates the mean scores of the first domain which is the degree of information disclosure in the Palestinian companies, the mean score of the total domain is (4.1679) which indicates that finance field workers in the Palestinian companies have high level of information disclosure, in which the lowest mean score was for the paragraph “Revenue from external customers for each product or service” (Mean=3.8000/High Level), and the highest mean was for the paragraph “Profit or loss” (Mean=4.4750/Very High Level).

4.6 The Quality of Accounting Information

Second Question: What is the level of quality of accounting information in the Palestinian companies?

Table 7: The Quality of Accounting Information

No.	Paragraphs	N	Min	Max	Mean	Std.	Response
The Relevance Property							
22.	The financial information presented by the company has predictive value about the company's future growth opportunities.	120	2.00	5.00	4.1750	.66941	High
23.	The accounting information presented by the company has predictive value of the company's future risks.	120	2.00	5.00	4.1000	.70294	High
24.	The accounting information presented by the company is characterized by its predictive value with the degree of certainty of future cash flows.	120	2.00	5.00	3.9250	.79030	High

25.	Accounting information helps decision makers evaluate the validity of their previous expectations.	120	2.00	5.00	4.3500	.76312	Very High
26.	The accounting system takes into account the relative importance of the financial information presented	120	2.00	5.00	4.1750	.66941	High
27.	Timely financial information is provided for decision making by users.	120	2.00	5.00	4.2250	.72717	Very High

**Total of Relevance
Characteristic**

120	2.00	5.00	4.1583	.57729	High
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The Characteristic of Faithful Representation

28.	The financial information presented is neutral and unbiased.	120	2.00	5.00	4.1500	.72934	High
29.	The financial information presented by the company is free of fundamental and important errors.	120	2.00	5.00	4.1250	.68061	High
30.	The financial information presented by the company is free from manipulation.	120	2.00	5.00	4.0750	.72370	High
31.	The financial information presented truthfully reflects the facts or events of the company as they occurred.	120	3.00	5.00	4.2000	.68108	Very High

32.	Financial information disclosed in financial reports is within cost limits.	120	2.00	5.00	4.0500	.70829	High
33.	Financial statements are not prepared and presented to serve a specific party or entity that uses accounting information at the expense of other parties.	120	2.00	5.00	4.1000	.77134	High
34.	The financial information presented is capable of being verified and reaching the same results using the same methods and methods of measurement and disclosure by other independent accountants.	120	3.00	5.00	4.3750	.58068	Very High

Total of Representation	120	2.71	5.00	4.1536	.53232	High
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The Comparability property

35.	Comparison can be made of the company's financial statements for a specific financial period with the statements for previous financial periods of the same company.	120	2.00	5.00	4.2500	.66421	Very High
36.	Comparison can be made of the company's financial statements with the results of companies operating in the	120	2.00	5.00	4.3250	.68798	Very High

same field and for the same period.

- | | | | | | | | |
|-----|---|-----|------|------|--------|--------|------|
| 37. | The presentation and classification of items in the financial statements is stable and consistent from one period to another, which enhances comparability. | 120 | 2.00 | 5.00 | 4.1250 | .75105 | High |
|-----|---|-----|------|------|--------|--------|------|

Total of Comparability	120	2.33	5.00	4.2333	.61812	Very High
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The Characteristic of Understandability

- | | | | | | | | |
|-----|---|-----|------|------|--------|--------|-----------|
| 38. | The accounting policies applied in the company are characterized by stability and consistency from one period to another. | 120 | 2.00 | 5.00 | 4.1250 | .68061 | High |
| 39. | The financial information presented is characterized by a high degree of clarity. | 120 | 3.00 | 5.00 | 4.1750 | .54484 | High |
| 40. | Financial information is presented in a manner that is easy to understand by users of financial reports. | 120 | 3.00 | 5.00 | 4.1750 | .58930 | High |
| 41. | The financial statements contain explanations of the methods used to evaluate various accounts, additional tables, and information appropriate to the needs of users. | 120 | 3.00 | 5.00 | 4.2000 | .60252 | Very High |

42. The accounting information presented by the company is characterized by the absence of repetition that leads to misunderstanding.	120	3.00	5.00	4.3500	.57468	Very High
Total of Understandability	120	3.00	5.00	4.2050	.49702	Very High
Total of Second Domain	120	2.52	4.95	4.1786	.49646	High

Table 7 illustrates the mean scores of the second domain which is the quality of accounting information, the mean score of the total domain is (4.1786) which indicates that finance field workers in the Palestinian companies have high level of the quality of accounting information, in which the lowest mean score was for the paragraph “The accounting information presented by the company is characterized by its predictive value with the degree of certainty of future cash flows” (Mean=3.9250/Hogh Level), and the highest mean was for two paragraphs, the first “Accounting information helps decision makers evaluate the validity of their previous expectations”, the second is “The accounting information presented by the company is characterized by the absence of repetition that leads to misunderstanding” (Mean=4.3500/ Very High Level).

4.7 The Relationships Between Domains and Study Variables

The First Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the gender variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 8: The Mann-Whitney U Test of The Statistical Significance Differences between The Gender Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Male	87	61.12	.750
	Female	33	58.68	
Quality of Information	Male	87	59.88	.750
	Female	33	62.14	

Table 8 illustrates the Mann-Whitney U test of the significance differences between the gender variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha \geq 0.05$) in both domains indicated that there are no statistical differences between the gender variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies.

The Second Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the age variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 9: Kruskal Wallis Test of The Statistical Significance Differences between The Age Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Less than 30	33	47.68	.044
	30-40 Years	39	65.81	
	Above 40	48	65.00	
Quality of Information	Less than 30	33	49.59	.032
	30-40 Years	39	58.31	
	Above 40	48	69.78	

Table 9 illustrates the Kruskal Wallis Test of the significance differences between the age variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha < 0.05$) in both domains which indicates that there are statistical differences between age variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers aged between 30 to 40 years in the disclosure of IFRS8 (M=65.8) and in favor of workers aged above 40 years old in the quality of accounting information (M=69.78).

The Third Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the experience variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 10: Kruskal Wallis Test of The Statistical Significance Differences between The Experience Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Less than 5	27	39.33	.000
	5-10 Years	24	57.31	
	11-15 Years	21	81.07	
	Above 15	48	65.00	
Quality of Information	Less than 5	27	50.17	.008
	5-10 Years	24	68.19	
	11-15 Years	21	43.79	
	Above 15	48	69.78	

Table 10 illustrates the Kruskal Wallis Test of the significance differences between the experience variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha < 0.05$) in both domains which indicates that there are statistical differences between experience variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers who had job experience between 11 to 15 years in the disclosure of IFRS8 (M=81.07) and in favor of workers who had job experience between 5 to 10 years in the quality of accounting information (M=68.19).

The Forth Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the job description variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 11: Kruskal Wallis Test of The Statistical Significance Differences between The Job Description Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Financial Head	12	62.75	.631
	Accountant	27	53.33	
	External Analyst	66	63.43	
	Others	15	58.70	
Quality of Information	Financial Head	12	60.88	.418
	Accountant	27	54.83	
	External Analyst	66	59.82	
	Others	15	73.40	

Table 11 illustrates the Kruskal Wallis Test of the significance differences between the job description variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha \geq 0.05$) in both domains which indicates that there are no statistical differences between the job description variable and the disclosure of IFRS8 along with the quality of accounting information in the Palestinian companies.

The Fifth Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the academic qualification variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 12: Kruskal Wallis Test of The Statistical Significance Differences between The Academic Qualification Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Accountant	102	64.96	.005
	Financial	6	29.00	
	Business Management	9	44.50	
	Others	3	20.00	
Quality of Information	Accountant	102	60.59	.258
	Financial	6	54.50	
	Business Management	9	74.00	
	Others	3	29.00	

Table 12 illustrates the Kruskal Wallis Test of the significance differences between the academic qualification variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha < 0.05$) in the first domains which indicates that there are statistical differences between the academic qualification variable and the disclosure of IFRS8 in favor of workers accountant academic qualification ($M=64.96$), while the Sig. value ($\alpha \geq 0.05$) in the second domains which indicates that there are no statistical differences between the academic qualification variable with the quality of accounting information in the Palestinian companies.

The Sixth Hypothesis: There are no statistically significant differences at ($\alpha \leq 0.05$) between the academic level variable and the disclosure of the operational information of IFRS8 along with the quality of accounting information

Table 13: Kruskal Wallis Test of The Statistical Significance Differences between The Academic Level Variable and The Disclosure of IFRS8

Domain		n	Mean Rank	Sig.
Degree of Disclosure	Diploma	6	13.25	.007
	Bachelor	60	64.10	
	Master	36	63.25	
	PhD	18	58.75	
Quality of Information	Diploma	6	21.50	.007
	Bachelor	60	68.53	
	Master	36	57.75	
	PhD	18	52.25	

Table 13 illustrates the Kruskal Wallis Test of the significance differences between the academic level variable and the two domains of the disclosure of IFRS8 and quality of accounting information, where the Sig. value ($\alpha < 0.05$) in both domains which indicates that there are statistical differences between the academic level variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers with bachelor academic level in the disclosure of IFRS8 (M=64.10) and it also in favor of workers with bachelor academic level in the quality of accounting information (M=68.53).

4.8 The Linear Regression Between IFRS 8 Information Disclosure & The Quality of Information

The Seventh Hypothesis: There is no impact of the disclosure of the operational information of IFRS8 on the quality of accounting information in the Palestinian companies

Table 14: Model Summary of Linear Regression Test of the impact between the disclosure of the operational information of IFRS8 and the level of quality of accounting information in the Palestinian companies

Model	R	R ²	Adjusted R ²	Std Error of the Estimate
1	0.639 ^a	0.409	0.404	0.36993

Table 14 shows the model summary of the linear regression test which provides R and R², where the R value is equal to 0.639 which indicates a high degree of correlation. While the value of R² is equal to 40% and this indicates a good impact in the total variation in the dependent variable the disclosure of the operational information of IFRS 8 explained by the independent the level of quality of accounting information in the Palestinian companies

Table 15: ANOVA of Linear Regression Test of the correlation between the disclosure of the operational information of IFRS8 and the level of quality of accounting information in the Palestinian companies

Model	Sum of Squares	df	Adjusted R ²	Std Error of the Estimate
Regression	11.158	1	11.158	0.000 ^b
Residual	16.148	118	0.137	
Total	27.306	119		

Table 15 shows the ANOVA of the linear regression test which indicates that the regression model predicts the dependent variable significantly well. This indicates the statistical significance of the regression model that was run. Here, $p < 0.0005$, which is less than 0.05, and indicates that, overall, the regression model statistically significantly predicts the outcome variable

Table 16: Coefficients of Linear Regression Test of the impact between the disclosure of the operational information of IFRS8 and the level of quality of accounting information in the Palestinian companies

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		
Constant	1.591	0.287		5.534	0.000
Total	0.619	0.068	0.639	9.030	0.000

Table 15 shows the Coefficients of the linear regression test, the equation intercepted as followed:

The disclosure of the operational information of IFRS8

$$= 1.591 + 0.619 * (\text{The quality of accounting information})$$

The equation indicates that there is a slope of 0.619 which estimates the change in the disclosure of the operational information of IFRS8 for every increase in the level of quality of accounting information in the Palestinian companies

The Eighth Hypothesis: There is no impact of the disclosure of the operational information of IFRS8 on the relevance characteristic in the Palestinian companies

Table 17: Coefficients of Linear Regression Test of the Impact between the disclosure of the operational information of IFRS8 and the level of The Relevance Characteristic in the Palestinian companies

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		
Constant	2.333	0.272		8.590	2.871
Total	0.441	0.065	0.532	6.822	0.596

Table 17 shows the Coefficients of the linear regression test, the equation intercepted as followed:

$$\begin{aligned} &\text{The disclosure of the operational information of IFRS8} \\ &= 2.333 + 0.441 * (\text{The Relevance Property}) \end{aligned}$$

The equation indicates that there is a slope of 0.441 which estimates the change in the disclosure of the operational information of IFRS8 for every increase in the level of The Relevance Characteristic in the Palestinian companies

The Ninth Hypothesis: There is no impact of the disclosure of the operational information of IFRS8 on the faithful representation characteristic in the Palestinian companies

Table 18: Coefficients of Linear Regression Test of the impact between the disclosure of the operational information of IFRS8 and the level of The Characteristic of Faithful Representation in the Palestinian companies

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		

Constant	1.776	0.267		6.663	0.000
Total	0.576	0.064	0.640	9.045	0.000

Table 18 shows the Coefficients of the linear regression test, the equation intercepted as followed:

The disclosure of the operational information of IFRS8

$$= 1.776 + 0.576 * (\text{The Characteristic of Faithful Representation})$$

The equation indicates that there is a slope of 0.576 which estimates the change in the disclosure of the operational information of IFRS8 for every increase in the level of The Characteristic of Faithful Representation in the Palestinian companies

The Tenth Hypothesis: There is no impact of the disclosure of the operational information of IFRS8 on the comparability characteristic in the Palestinian companies

Table 19: Coefficients of Linear Regression Test of the impact between the disclosure of the operational information of IFRS8 and the level of The Comparability characteristic in the Palestinian companies

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		
Constant	2.260	0.248		9.103	2.752
Total	0.451	0.058	0.582	7.765	0.566

Table 19 shows the Coefficients of the linear regression test, the equation intercepted as followed:

The disclosure of the operational information of IFRS8

$$= 2.260 + 0.451 * (\text{The Comparability property})$$

The equation indicates that there is a slope of 0.451 which estimates the change in the disclosure of the operational information of IFRS8 for every increase in the level of The Comparability characteristic in the Palestinian companies

The Eleventh Hypothesis: There is no impact of the disclosure of the operational information of IFRS8 on the understandability characteristic in the Palestinian companies

Table 20: Coefficients of Linear Regression Test of the impact between the disclosure of the operational information of IFRS8 and the level of The Characteristic of Understandability in the Palestinian companies

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error	Beta		
Constant	1.950	0.314		6.204	2.574
Total	0.527	0.074	0.547	7.099	0.674

Table 20 shows the Coefficients of the linear regression test, the equation intercepted as followed:

The disclosure of the operational information of IFRS8

$$= 1.950 + 0.527 * (\text{The Characteristic of Understandability})$$

The equation indicates that there is a slope of 0.527 which estimates the change in the disclosure of the operational information of IFRS8 for every increase in the level of The Characteristic of Understandability in the Palestinian companies

5 Chapter Five

Conclusion & Recommendations

- ✚ Conclusion
- ✚ Recommendation
- ✚ Limitations

5.1 Conclusion

This study aimed to examine the degree of the commitment to the disclosure the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information. The study is based on a quantitative, cross sectional descriptive design, as the study concentrated on examining the data collected relative to the impact of the commitment to disclose the requirements of International Financial Reporting Standards (IFRS 8) on the quality of accounting information through a specific period of time. The study instrument is the questionnaire; it was distributed online and face to face. And it consisted of two main sections those are; The first section is the demographic characteristics. The second section is the questionnaire paragraphs and it's designed to measure the degree of the commitment to disclose the requirements of International Financial Reporting Standards (IFRS 8) and the quality of accounting information. The study sample included (120) finance sector workers (Financial Head, Accountants, External Analysts, and others) in the listed companies in the Palestinian exchange located in Wet Bank-Palestine. The sample was chosen through the convenient purposive sampling method based on the job description. The study results showed that:

- 1) The degree of information disclosure in the Palestinian companies, the mean score of the total domain is (4.1679) which indicates that finance field workers in the Palestinian companies have high level of information disclosure, in which the lowest mean score was for the paragraph "Revenue from external customers for each product or service" (Mean=3.8000/High Level), and the highest mean was for the paragraph "Profit or loss" (Mean=4.4750/Very High Level).
- 2) The quality of accounting information, the mean score of the total domain is (4.1786) which indicates that finance field workers in the Palestinian companies have high level of the quality of accounting information, in which the lowest mean score was for the paragraph "The accounting information presented by the company is characterized by its predictive value with the degree of certainty of future cash flows" (Mean=3.9250/Hogh Level), and the highest mean was for two paragraphs, the first "Accounting information helps decision makers evaluate the validity of their previous expectations", the second is "The accounting

information presented by the company is characterized by the absence of repetition that leads to misunderstanding” (Mean=4.3500/ Very High Level).

- 3) There are no statistical differences between the gender variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies.
- 4) There are statistical differences between age variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers aged between 30 to 40 years in the disclosure of IFRS8 (M=65.8) and in favor of workers aged above 40 years old in the quality of accounting information (M=69.78).
- 5) There are statistical differences between experience variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers who had job experience between 11 to 15 years in the disclosure of IFRS8 (M=81.07) and in favor of workers who had job experience between 5 to 10 years in the quality of accounting information (M=68.19).
- 6) There are no statistical differences between the job description variable and the disclosure of IFRS8 along with the quality of accounting information in the Palestinian companies.
- 7) There are statistical differences between the academic qualification variable and the disclosure of IFRS8 in favor of workers accountant academic qualification (M=64.96), while the Sig. value ($\alpha \geq 0.05$) in the second domains which indicates that there are no statistical differences between the academic qualification variable with the quality of accounting information in the Palestinian companies.
- 8) There are statistical differences between the academic level variable and the disclosure of IFRS8 along the quality of accounting information in the Palestinian companies in favor of workers with bachelor academic level in the disclosure of IFRS8 (M=64.10) and it also in favor of workers with bachelor academic level in the quality of accounting information (M=68.53).

5.2 Recommendations

This study approached the following recommendations based on the results and the review of the related literature:

- 1) The results showed the high level of information disclosure and the high level of the quality of accounting information which indicates that the IFRS-8 disclosure improved the quality of accounting information, it's recommended to increase the awareness toward the IFRS-8 and its implementations in all Palestinian companies
- 2) The results also showed that some demographic data such as the age, job experience, academic qualification, and academic level played a crucial role in the level of IFRS-8 disclosure and the level of the quality of accounting information, its recommended to provide those who have lower level to gain more educational level toward the IFRS-8 and quality of information.
- 3) It is important to enhance the financial sector through improving the knowledge and the abilities of the workers in the finance sector in the Palestinian companies through implementing training programs to enhance their level.

5.3 Limitations

This research provides significant contributions, however there are three main limitations must be noted.

- 1) Due to the limited sample size, the findings may not be applicable to a larger population.
- 2) The study did not focus on the impact of other characteristics like the firm's demographic data and the country contributions such as the legal enforcement, transparency, and risk.
- 3) The small sample size prevented comparison research in Palestine to determine the impact of institutional variables on IFRS 8 adoption and regional disclosure quality.

Finally, this work has highlighted some concerns that require additional examination. Further study is needed to determine if institutional variables influence the adoption of IFRS 8 and quality of information. Further research should look at how other business factors and corporate governance systems impact regional disclosures. Further study might

look at the relationship between IFRS 8 disclosure and factors including analyst prediction dispersion, cost of capital, and tax evasion.

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Appendices

Appendix (1): The Questionnaire

الجامعة العربية الأمريكية
كلية الدراسات العليا
محاسبة وتدقيق

المشاركون الأعزاء؛

أنا الطالبة سوار مساد في ماجستير المحاسبة والتدقيق في الجامعة العربية الأمريكية، وأقوم بعمل بحث بعنوان "أثر الالتزام بالإفصاح عن متطلبات المعيار الدولي لإعداد التقارير المالية رقم 8 على جودة المعلومات المحاسبية" استكمالاً لمتطلبات درجة الماجستير في تخصص المحاسبة المالية في كلية الدراسات العليا. ونرجو منكم الإجابة على الأسئلة بكل شفافية وموضوعية وصدق. حيث ستساعد إجاباتكم في التوصل إلى نتائج مهمة حول أثر الالتزام بالإفصاح عن متطلبات المعيار الدولي لإعداد التقارير المالية رقم 8 الخاص بإعداد التقارير القطاعية على جودة المعلومات المحاسبية. يرجى العلم بأن البيانات الواردة في هذا الاستبيان هي للاستخدام العلمي فقط وسيتم الاحتفاظ بها بسرية تامة، ولن يتم نشر أي بيانات شخصية للمشاركين في البحث.

إعداد الطالبة:

سوار مساد

القسم الأول: البيانات الشخصية

الجنس:

1. ذكر
2. أنثى

سنوات الخبرة:

1. أقل من 5 سنوات
2. من 5 إلى 10 سنوات
3. من 11 إلى 15 سنة
4. أكثر من 15 سنة

العمر:

1. أقل من 30 سنة
2. 30-45 سنة
3. أكثر من 45 سنة

المؤهل الوظيفي:

1. مدير مالي
2. محاسب
3. مدقق داخلي
4. مدقق خارجي
5. أخرى

التخصص العلمي:

1. محاسبة
2. مالية
3. إدارة أعمال
4. اقتصاد
5. أخرى

المؤهل الأكاديمي:

1. دبلوم
2. بكالوريوس
3. ماجستير
4. دكتوراة

القسم الثاني: أثر الالتزام بالإفصاح عن متطلبات المعيار الدولي لإعداد التقارير

المالية رقم 8 على جودة المعلومات المحاسبية

يقوم هذا القسم على (42) فقرة تتعلق بأثر الالتزام بالإفصاح عن متطلبات المعيار الدولي لإعداد التقارير المالية رقم 8 على جودة المعلومات المحاسبية بحيث يتم الإجابة عنها وفقاً لمقياس ليكرت الخماسي (موافق بشدة، موافق، محايد، غير موافق، غير موافق بشدة). يرجى منكم اختيار إجابة واحدة فقط من وجهة نظركم.

الرقم	الفقرة	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
المحور الأول: مستوى الإفصاح عن المعلومات القطاعية وفقاً لمعيار التقرير المالي الدولي رقم (8)						
يجب ان تفصح الشركة ضمن تقاريرها القطاعية عن المعلومات التالية:						
أولاً: معلومات عامة						
1	العوامل المستخدمة في تحديد القطاعات المشمولة في التقارير المالية					
2	أنواع المنتجات والخدمات التي يستمد منها كل قطاع في التقارير المالية إيراداته					
ثانياً: معلومات عن الربح أو الخسارة والأصول والالتزامات القطاع						
3	الربح أو الخسارة					
4	الإيرادات من العملاء الخارجيين					
5	الإيرادات من المعاملات مع القطاعات التشغيلية لنفس الشركة					
6	الاستهلاك والإطفاء					
7	إيراد الفائدة					
8	مصروف الفائدة					
9	بنود الدخل والمصروف ذات الأهمية النسبية					
10	حصة الشركة من الربح أو خسارة الشركات الزميلة والمشاريع المشتركة					
11	مصروف ضريبة الدخل					

					12	البند المالية غير النقدية باستثناء الاستهلاك والاطفاء
					13	مبلغ الاستثمار في الشركات الزميلة والمشاريع المشاركة بأسلوب حقوق الملكية
					14	مبلغ الإضافات للأصول غير المتداولة باستثناء الأوراق المالية، أصول الضريبة المؤجلة، أصول المنافع المحددة
ثالثاً: المطابقات						
					15	إجمالي إيرادات القطاعات في التقارير المالية مع إيرادات المنشأة
					16	إجمالي أرباح وخسائر القطاعات في التقارير المالية مع أرباح وخسائر المنشأة
					17	إجمالي أصول القطاعات في التقارير المالية مع أصول المنشأة
					18	إجمالي التزامات القطاعات في التقارير المالية مع التزامات المنشأة
رابعاً: الإفصاحات على مستوى الشركة						
					19	الإيرادات من العملاء الخارجيين لكل منتج أو خدمة
					20	معلومات عن المناطق الجغرافية (الإيرادات من العملاء الخارجيين، الأصول غير المتداولة)
					21	الإيرادات من كبار العملاء (إذا تجاوز 10% من إيرادات المنشأة)

الرقم	الفقرة	غير موافق بشدة	غير موافق	محايد	موافق	موافق بشدة
المحور الثاني: جودة المعلومات المحاسبية						
أولاً: خاصية الملائمة						
1.	تتميز المعلومات المالية التي تعرضها الشركة بأنها ذات قيمة تنبؤية بفرص النمو المستقبلية للشركة.					
2.	تتميز المعلومات المحاسبية التي تعرضها الشركة بأنها ذات قيمة تنبؤية بالمخاطر المستقبلية للشركة.					

					3. تتميز المعلومات المحاسبية التي تعرضها الشركة بأنها ذات قيمة تنبؤية بدرجة التأكد من التدفقات النقدية المستقبلية.
					4. تساعد المعلومات المحاسبية متخذي القرارات على تقييم مدى صحة توقعاتهم السابقة.
					5. يراعي النظام المحاسبي الأهمية النسبية للمعلومات المالية التي يتم عرضها
					6. يتم توفير المعلومات المالية في الوقت المناسب لاتخاذ القرارات من قبل المستخدمين.
ثانياً: خاصية التعبير الصادق					
					7. تتميز المعلومات المالية المعروضة بالحياد وعدم التحيز.
					8. تتميز المعلومات المالية التي تعرضها الشركة بالخلو من الأخطاء الجوهرية والهامة.
					9. تتميز المعلومات المالية التي تعرضها الشركة بالخلو من التلاعب .
					10. تعبر المعلومات المالية المعروضة بصدق عن الواقع أو الأحداث الخاصة بالشركة كما حدثت.
					11. المعلومات المالية المفصح عنها في التقارير المالية ضمن حدود التكلفة.
					12. لا يتم إعداد وعرض القوائم المالية لخدمة طرف أو جهة معينة من مستخدمي المعلومات المحاسبية على حساب الأطراف الأخرى.
					13. تتميز المعلومات المالية المعروضة بقابليتها للتحقق والوصول إلى نفس النتائج باستخدام نفس طرق وأساليب القياس والإفصاح من قبل محاسبين مستقلين آخرين.
ثالثاً: خاصية القابلية للمقارنة					
					14. يمكن إجراء المقارنة للقوائم المالية للشركة لفترة مالية معينة مع القوائم لفترات مالية سابقة لنفس الشركة.
					15. يمكن إجراء المقارنة للقوائم المالية للشركة مع نتائج الشركات العاملة في نفس المجال ولنفس الفترة.
					16. يتسم عرض البنود وتصنيفها في القوائم المالية بالثبات والاتساق من فترة إلى أخرى مما يعزز القدرة على المقارنة.
رابعاً: خاصية الفهم					

					17. تتسم السياسات المحاسبية المطبقة في الشركة بالثبات والاتساق من فترة لأخرى.
					18. تتميز المعلومات المالية المعروضة بدرجة عالية من الوضوح.
					19. يتم عرض المعلومات المالية بصورة يسهل فهمها من قبل مستخدمي التقارير المالية.
					20. تحتوي القوائم المالية على إيضاحات حول الطرق المتبعة في تقييم مختلف الحسابات وجداول إضافية ومعلومات ملائمة لحاجات المستخدمين.
					21. تتميز المعلومات المحاسبية التي تعرضها الشركة بالخلو من التكرار الذي يؤدي إلى سوء الفهم.

Appendix (2): The Jury of Instrument

The Jury	Profession
Hisham Madi	Associate Professor and Coordinator of the Accounting Program at the Modern College of Business and Sciences in Muscat, Oman.
Saher Aqel	Assistant Professor of Accounting, Birziet University.
Ahmad Abu Alrub	Assistant Professor of Accounting and Finance, Palestine Polytechnic University
Ahmad Abousamak	Associate Professor of Accounting, Alain university, United Arab Emirates

الملخص

هدفت هذه الدراسة إلى فحص أثر الالتزام بالإفصاح عن متطلبات المعيار الدولي لإعداد التقارير المالية رقم (IFRS 8) على جودة المعلومات المحاسبية في الشركات المدرجة في السوق الفلسطينية. اعتمدت الدراسة على تصميم وصفي كمي مقطعي، وأداة الدراسة كانت الاستبانة، حيث تم توزيعها إلكترونياً ووجهاً لوجه.

شملت عينة الدراسة (120) موظفًا في قطاع المالية (رؤساء ماليين، محاسبين، محللين خارجيين، وغيرهم) في الشركات المدرجة في البورصة الفلسطينية والواقعة في الضفة الغربية - فلسطين. وتم اختيار العينة باستخدام أسلوب العينة القصدية المريحة بناءً على الوصف الوظيفي.

أظهرت نتائج الدراسة درجة عالية من الإفصاح المعلوماتي في الشركات الفلسطينية (بمتوسط 4.1679)، ومستوى عالٍ من جودة المعلومات المحاسبية (بمتوسط 4.1786). كما تبين عدم وجود فروق ذات دلالة إحصائية بين الجنس والوصف الوظيفي من حيث الإفصاح عن IFRS 8 وجودة المعلومات المحاسبية في الشركات الفلسطينية.

ومع ذلك، وُجدت فروق ذات دلالة إحصائية مرتبطة بمتغيرات العمر، والخبرة الوظيفية، والمؤهل الأكاديمي، والمستوى الأكاديمي من حيث الإفصاح عن IFRS 8 وجودة المعلومات المحاسبية في الشركات الفلسطينية.