



# THE IMPACT OF COMPREHENSIVE INCOME INFORMATION ON THE QUALITY OF FINANCIAL REPORTS BASED ON INTERNATIONAL STANDARDS

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Article history:	Abstract:
<p><b>Received:</b> 20<sup>th</sup> January 2024 <b>Accepted:</b> 6<sup>th</sup> March 2024</p>	<p>This article examines the development of business entities within small industrial zones, focusing on the factors that contribute to their growth and the challenges they face. Small industrial zones, often characterized by their specialized focus on specific industries or sectors, have emerged as pivotal platforms for nurturing small and medium-sized enterprises (SMEs) and fostering economic development. Through a comprehensive review of literature and case studies, this study identifies key drivers of success, including access to infrastructure, financial incentives, regulatory support, and the role of innovation and technology. Additionally, the article delves into the obstacles encountered by businesses in these zones, such as financing difficulties, regulatory hurdles, and market competition. The analysis further explores the impact of governmental policies and support mechanisms on the sustainability and expansion of businesses in small industrial zones. By drawing on examples from various regions, the study provides insights into best practices and policy recommendations to enhance the effectiveness of small industrial zones as engines of economic growth. The findings underscore the importance of a holistic approach that includes stakeholder collaboration, tailored support services, and adaptive regulatory frameworks to ensure the thriving development of business entities in these zones.</p>

**Keywords:** Accounting, Disclosure, Comprehensive income items, International, Financial, statement, Quality, Report Standard, International. Income

## 1- INTRODUCTION:

Information related to profitability and evaluation of the financial performance of business establishments is one of the most important information that All users of financial reports need it when making their various economic decisions, and it is a net number. Income from current operations is one of the most important indicators of evaluating financial performance in those establishments, so thought Accounting to adopt the concept of other comprehensive income items as one of the most important measures in the field of evaluating financial performance (Al-Sayegh). 2017 The concept of universal income has attracted great attention by professional organizations during the past period, In particular with regard to the presentation of financial statements, as well as the problems of reclassification of income elements Other comprehensive, which necessitated the need to

research this scope to clarify its importance for each of the investor

The decision maker is for companies registered on the stock exchange.

## 2- RESEARCH QUESTIONS AND PROBLEMS:

This endeavor confirms that accounting disclosure is one of the most significant accounting practices that have been impacted by the various advancements in science, technology, and the economy that have shaped accounting as we know it.

Numerous organizations modified their disclosure practices to comply with international accounting standards, which mandate that a set of controls be met regarding the form, content, and basis of financial lists (Sheikhi, 2012).

The quality of the financial information provided by the financial reports to corporations is what parties involved in the securities market rely on when making



investment decisions, and management depends on this information when compiling the reports. Finance on accounting rules, as well as when businesses encounter challenges.

Hence, the research problem is summarized in trying to answer the following question:

#### **What effect does accounting disclosure have?**

With reference to the recently revised international accounting standards on the caliber of financial reports, regarding the components of comprehensive income.

The following subquestions must be addressed in order to provide a response to this question.

How much does the way accounting is thought about today keep up with the changes that happen, particularly when it comes to disclosure of comprehensive income items?

How much does the International Accounting Standards Board's (IASB) set of accounting standards help to improve the caliber of comprehensive income item disclosure?

How much is it possible that thorough income data and the caliber of financial reports are related?

### **3- PREVIOUS STUDIES:**

Jaber (2017):

The purpose of this analysis is to examine how Arabian standards and international financial reporting standards relate to each other, as well as how these standards affect the environment by raising the level of disclosure in financial statements and improving information quality, both of which influence investor decisions.

The study found :

- International financial reporting standards affect the quality of information significantly, where Impartial and credible information, and presentation of accounting information according to its quality and truth Economic and not only its legal form, also enhances international financial reporting standards disclosure of Accounting information appropriately as it has an important role in achieving the quality of accounting disclosure in the financial statements.
- It also found that international financial reporting standards have many advantages, the most important of which are: "Increase investment attraction, compare financial statements, and open up to markets globally

Abdulwahab (2017):

Targeted: Finding an empirical guide on the differential advantage of comprehensive income and its other

elements towards improving qualitative characteristics of accounting information by improving the appropriateness of accounting information. The study found that

- There is a lack of agreement between researchers as well as professional organizations about the method of presenting comprehensive income. and its other elements, and the incompatibility about the differential value of comprehensive income and its other elements from net income in achieving the adequacy of accounting information and improving financial indicators.
- There is a dearth of Arab studies on universal income and its other elements and related problems. Relevance, whether in relation to disclosure in financial statements, rotation of other comprehensive income elements The impact of comprehensive income and its other elements in the evaluation of companies and the relevance of accounting information

Younis (2017) :

The study mainly aimed to study the relationship between comprehensive income information and stock prices in stock exchange. Arabian securities. The study found through the results of the statistical analysis to:

- Comprehensive income information affects stock prices and thus influences investors' decisions. When buying and selling shares on the Arabian stock exchange.
- Profit metrics have an important impact on investors when comparing securities. financial, because the high return gives the investor the impression of the good performance of the enterprise and the safety of its financial position.

(Kim, 2017):

The study's primary goal was to shed light on the significance of other comprehensive income and the ways in which it can take many various forms. reports following. ASU 2011-05 Regardless of the previous report format, this study found that other comprehensive income was significantly valuable following ASU 2011-05 when disclosed in the "form of two lists." ASU 2011-05

Zhao et.al (2018)

The study aimed to examine other reclassified and recognized comprehensive income items outside of profit or Loss as a profit management tool based on the multi-case study methodology. By analyzing a series of samples for listed Chinese companies.



The study found that OCI is a tool for managing profits from listed cases by Chinese managers, who concealed losses by registering in the OCI in the current period .

GAD, (2018):

The purpose of this article was to categorize and define the elements of various comprehensive income statements. It also explained how national cultural characteristics affect the disclosure of information and how transparent the information is. The study's findings revealed that:

- The practice of reporting in the comprehensive income statement of the companies under study corresponds to the dimensions Cultural environment for the preparation of lists .
- The study also found that most of the companies under study offer a comprehensive income statement. in the form of two lists to achieve greater transparency for fair disclosure .

Hassan (2018) :

The study aimed to conduct an analytical study to compare the texts of Arabian law and accounting standards International Standard (28) Investments in Associate Enterprises, Joint Ventures and Some other Standards

The study found :

- The need to amend the Arabian Law 67 of 2010 to bring its provisions into line with Arabian and international accounting standards.
- There is a gap between the legal requirements and the requirements of accounting standards, whether Arabian or international. concerning the accounting measurement of joint business and disclosure of shares in other establishments.

Khamis ( 2018) :

The primary objective of the study was to determine the degree to which the comprehensive income figure can be the key player in assessing financial performance by comparing its strength to that of the net income figure when used as a measure of financial performance.

The study produced theoretical findings showing, when considering the attributes of accounting information from the perspective of The impartial or fair relevance and presentation of accounting information is required, and this is not given by net income, which theoretically favors the comprehensive income figure.

Ali & Abdullah (2018)

The study mainly aimed to identify the concept and importance of the quality of financial information, and to identify The concept and types of decisions of investors in the stock market under the application of sustainable development accounting, In addition to clarifying the importance of the quality of accounting information and its effectiveness in rationalizing investors' decisions.

The study found that :

- Increasing the level of suitability of accounting information supports investors' personal judgment in predicting the results of their investment decisions in securities .
- The accuracy of accounting information ensures that the risk effects of investment decisions in securities are addressed; The appropriateness of accounting information helps in analyzing the variables affecting investors' decisions. In securities.

Al-Aydi (2019)

He aimed to identify some alternatives to accounting measurement that significantly affect some of the items of my list Financial position and income, and its impact on the results and significance of each and the subsequent impact on the users of the lists Finance in making various decisions.

The study found that the multiplicity of alternatives to accounting measurement allowed by accounting standards represented in In the methods of calculating the depreciation of fixed assets and the methods of evaluating some items of current assets has resulted in a problem Producing different financial statements in informational significance for its users in making different investment decisions.

#### **4- RESEARCH OBJECTIVES:**

To "clarify the importance of accounting disclosure of comprehensive income items in light of International standards on the quality of financial reports" is the primary goal of the study.

The following sub-objectives can be used to further break this goal down:

- An explanation of the significance of comprehensive income item disclosure to assist financial statement consumers in making wise decisions
- Research and assess global accounting norms that enhance the caliber of financial reporting thorough income components.



- An explanation of the significance of disclosing comprehensive income items and how much it influences the caliber of financial reports

#### **5- THE VALUE OF RESEARCH:**

There are two main ways that research is important:

##### **5.1 Theoretical significance for science:**

Owing to modifications in accounting standards and the requirement to stay up to date with progressively occurring developments, it is imperative to elucidate the significance of the comprehensive income statement in assisting financial statement users in making informed decisions.

##### **5.2 Practical importance:**

Due to the important role of the Financial Supervisory Authority in licensing to conduct non-financial activities Banking, supervision of entities licensed to operate to ensure competition and transparency, and its tireless endeavor To protect the rights of dealers and take the necessary measures to reduce manipulation and fraud in the financial markets, All of this required more attention to the amendment of accounting standards, especially the inclusion of a list comprehensive income within the financial statements of companies .

#### **6- LIMITS OF THE STUDY:**

The current study will not be exposed to the details of other comprehensive income items and accounting standards related to comprehensive income except to the extent that it achieves the objectives of the research.

#### **7- STUDY METHODOLOGY :**

The research depends on the inductive approach to build the theoretical and intellectual framework of the research, through Access to previous studies and scientific research published in periodicals and scientific journals and on the network The Internet, especially (the Arabian Knowledge Bank , the Federation of Arabian Libraries and Dar Al-Manzouma), which deals with aspects of this research in particular .

#### **8- RESEARCH PLANS:**

8.1 Accounting disclosure of comprehensive income items

8.2 Analysis of the relationship between International Financial Accounting Standards (IFRS) and International Accounting Standards. IAS

8.3 Accounting disclosure of comprehensive income items and its impact on the quality of financial reports.

8.4 The results of the study .

#### **8.1 Accounting disclosure of comprehensive income items:**

The conceptual framework was amended in 2018 as the Board recognized that the comprehensive income statement is the performance statement. But the board did not specify whether it was composed of one or two lists, and also added that the income statement Al-Shamil is the main source of information on the financial performance during the period of the establishment (Mr. & Zalat, 2020) p . 501 . There are three alternatives to the presentation of comprehensive income and its various items in the financial statements:

- Display in the list of changes in equity : the list of changes in equity The changes that occurred in equity during the period were the sources of these changes and that With the aim of showing the balance of the end of the period for property rights, where the balance of the first period is settled with the effect of all Operations, events and circumstances that affected property rights during the period, and to achieve the objective of This list and to ensure that the balance of the last period of equity reflects the impact of all activities that have taken place During the period on equity, both FASB and IASB see the possibility of including income items.

Other comprehensive items on that list, where other comprehensive income items are added (or subtracted) (as well as net profit or loss) to the balance of the first period of equity as added (or subtracted) The rest of the usual items that are included in this list (such as the increase in equity as a result of the issuance of a header The money of the shares, and the shortage in them as a result of distributions) to eventually reach the balance of the last period of rights of Ownership .

- Presentation in the regular income statement (statement of profit and loss and comprehensive income): in line with the concept of total comprehensive income and its requirements. Accounting standards allowed companies to include comprehensive income items . Other items within the usual income statement items (profit or loss statement) which will be called in this Status in the list of profits or losses and comprehensive income , and in order to maintain the correct classification of the items of the list Income and the need to separate between revenues, expenses, gains and losses realized from those which have not yet been achieved, the accounting standards have identified the placement of comprehensive income items under the Net profit for the year, where the net profit of the year is added to other comprehensive income items to produce Total



comprehensive income after tax for the period that is disclosed and included at the end of the list within the item of the share of the parent company and the share of the minority.

- Presentation in a separate statement of comprehensive income: taking into account the principle of accounting verification, which requires the inclusion of

Statement of income only with income, expenses, gains and losses realized during the period, and in line with With the concept of total comprehensive income, accounting standards allowed companies to prepare a separate statement of income. Comprehensive away from the usual profit and loss statement, provided that this statement begins with the net profit of the period resulting from the profit and loss statement and then added to it other comprehensive income items until reaching to the total comprehensive income of the enterprise during the period .

The researcher believes that the best way to disclose accounting for comprehensive income is to disclose in a list Independent in order to easily know the items of comprehensive income and help investors, financial analysts and users financial statements in making the appropriate decision.

## **8.2 Examining how International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) relate to one another**

The application of national accounting standards consistent with international standards has become urgent, in light of the changes that The global economic system has evolved, and as a result, the world has begun to search for a single financial language that speaks It received general acceptance by all countries, and this language was the international accounting standards, and international standards for financial reports . There is no doubt that updating Arabian accounting standards to keep pace with international standards will bring benefits Many on the Arabian economy, as it will encourage foreign capital to invest in Arabic countries It allows Arabian companies to list and trade their securities on international stock exchanges, and achieves more Disclosure, transparency and credibility of the financial statements of companies whose securities are traded on the Arabian Stock Exchange, which is This contributes positively to increasing the volume of investment and thus achieving a significant recovery as hoped. to the stock exchange, as well as gaining the confidence of international institutions and users of these lists and meets their needs from.

Better Information (Central Auditing Organization (2020). To achieve the objectives of financial accounting mainly represented in providing users of financial statements Future information to help make the right decisions directed by most professional bodies Legislating accounting standards in most countries on the orientation of international accounting standards IAS and standards International financial reporting IFRS towards the concept of fair value as a basis for measuring financial items where possible,

The concept of universal income as a new concept that addresses the shortfall in current income, and this trend has brought about many Of the opinions for and against this concept, as some considered it a pivotal change in accounting thought Abdel Razek, 2020, p. 22.

Standard 1 stipulates the presentation of the financial statements in paragraph 16 that any establishment must comply with Preparing its financial statements in accordance with international financial reporting standards, explicit and unqualified text in the explanations The entity may not describe the financial statements as complying with international reporting standards.

financial, unless it complies with all the requirements of international financial reporting standards . Standards related to comprehensive income: The comprehensive income statement has been associated with a number of criteria relevant to its preparation or clarification of accounting treatment

For other comprehensive income items in a clear manner in accordance with accounting standards, including the following : - International Standard (1) Presentation of financial statements

- International Standard (16) Real Estate, Machinery and Equipment Standard

- International Standard (19) Employee Benefits

- International Standard (21) Effects of changes in foreign exchange rates - International Standard (38) Intangible Assets

- Financial Reporting Standard (1) Application of International Financial Reporting Standards for the first time - Financial Reporting Standard (9) Financial Instruments

- Financial Report Standard (13) Fair Value Measurement

## **8.3 Comprehensive income item accounting disclosure and how it affects the caliber of financial reports:**

An investor's investment decision must: Invest proven funds in order to reap these benefits down the road;





this decision requires information in order to yield a highly viable economic profit. Multiple benefits from the facts that have become certain and from the future serve to lessen uncertainty Accounting disclosure, as it is known in science and practice, is a valuable source of information for investors. When choosing what to invest in (Metwally, 2020, p. 672).

Although the different standards agree on the concept and items of comprehensive income, they differ in terms of their preference. for alternatives to disclosure , which indicates a difference in the point of view of the authors of these lists on the optimal alternative to disclose comprehensive income that achieves the primary objective of these standards when I demanded the measurement of income Comprehensive and its disclosure (Mohammed, 2019, p. 24)

Comprehensive income forecasts operating cash flows and has a significant correlation with equity market value. The comprehensive idea states that anything that has an impact on the growth or decline of property rights over time, with the exception of the payment of capital dividends to partners or shareholders, pertains to the area of financial performance measurement (Abdul Razzaq, 2020, p. 48).

Comprehensive income enhances the quality of financial reporting by reflecting the real value of the entity at the end Accounting period , particularly in relation to financial investments and other assets and liabilities made Measured at fair value at the time of preparing financial statements, which helps investors determine the value better (firescu,2015,p222).

The temporary nature of other comprehensive income elements and the increased volatility in their values makes it a risk that Companies face more transparency and clarity with investors whenever these items are disclosed in a list income or in a separate list follows the income statement ( Shi et.al,2017 p.143 ).

Information on the components of comprehensive income is necessary and important, so the total Comprehensive income is a useful measure, but focusing on it unilaterally can lead to Understand the company's activities clearly, and information about the components of comprehensive income is often more The importance of comprehensive income as a total figure because it helps investors and users of financial statements in evaluation of the company's activities and the timing and volume of future cash flows (Younis, 2011, p. 59). The information contained in the comprehensive income statement helps investors, financial analysts and users of the statements.

Finance in the following (Mohammed, 2017, p. 162):

- Forecast the timing and volume of future cash flows of the entity.
  - A better and comprehensive assessment of the past performance of the entity, and the current financial position of the enterprise .
  - Helps the investor to predict the future performance of the facility .
  - Provide an appropriate measure for valuation purposes, which is the index of earnings per share for comprehensive net income.
  - Reduce management 's control over determining profit by neglecting the impact of certain operations and turning them into a list Retained earnings directly, and not showing their effects on the income statement, so it is although Corporate disclosure tends to be an attempt to manage net income, but it is more difficult to manage. Comprehensive income through net income management, which means increasing confidence in financial statement information due to exclude management bias .
  - Increase investor awareness about securities .
  - Helps to re-resolve the difficulties and challenges facing financial disclosure issues in particular in the field of financial instruments .
  - Users of financial statements gain additional insight to understand the company's activities and increase understanding of financial statements, Since comprehensive income disclosure requires that all items of gain and loss be shown to users that have already been neglected and transferred directly to equity according to the income statement, leading to the adoption of Investment decisions according to objective grounds .
- A good capital market climate can be created by providing good financial reports, which help to The integrity and fairness of the securities market, and the encouragement of investors, and this happens when the disclosure is in the form of Enough, this leads to reduced risk and increased opportunities for investment in securities, as A good understanding of the information resulting from these good reports leads to a reduction in information asymmetry when transactions by purchase or sale of securities (Abdul Majeed, 2020, p. 599).
- The cost of funds obtained by the entity through borrowing or through the issuance of shares or Through retained earnings related to the cost of capital that is used by the entity to finance Its investment, and then the importance of the cost of capital is due to its direct impact on maximizing the value of the enterprise Al-Hinnawi, 2018, pp. 18-17. Hence, the quality of financial reports is that they



contain important information about the establishments, which Helps the investor to make investment decisions for the sale or purchase of securities and decides The right price, and enables the investor to judge the success of the facility in which he invests, and the quality of Financial reports serve as the primary raw material for the securities market, and a pillar to strengthen confidence in them, leading to Attracting categories of investors (Al-Adly, 2017, pp. 438-437).

The quality of financial reports helps in studying the quality of risks surrounding investment decisions in securities. Finance and providing support to investment decision makers (Ali, Abdullah , 2018, p. 74).

#### 8.4 STUDY RESULTS :

Through the theoretical study, the researcher reached a set of results that can be clarified the most important

The following :

- The best way to disclose comprehensive income accounting is to disclose in a separate statement To easily know the items of comprehensive income and help investors, financial analysts and list users Finance in making the appropriate decision .
- Investment decisions can be made on objective basis through detailed disclosure of items Comprehensive income because it helps investors and users of financial statements in evaluating the activities of the company.
- Providing good financial reports helps the integrity and fairness of the securities market, and encourages investors, This occurs when disclosure is adequate, reducing risk and increasing opportunities. Available for investment in securities.

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