

The Reality of the Accounting Method Used in the Syrian Business Environment, and Appropriateness of International Accounting Standards "Field Study"

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Abstract

Any development in financial, legal, sociable and economic environment must have in parallel a development in accounting process to escort the changes in it's environment. The present changes in economic environment and increasing effects of economic openness lead up to existence of many variables that impose economic units to congruence with these present changes and follow recent accounting approaches, policies and rules that have great harmony with recent economic and financial variables. All of that variables impose economic units to choose accounting policy that convenient with international accounting standards in according to go with the developments in international financial market. This search focus on the effects of these variables and the ability of followed accounting approach in Syrian business environment to go with the present changes in Syrian business environment and shows the importance of applying international accounting standards to fill the gap between the accounting and its environment.

Received //2011

Accepted //2011