عنوان فارسی مقاله:
ادراک حسابرسان از پیاده‌سازی استانداردهای گزارش‌گری مالی اینتلیگنت (IFRS) در یک کشور در حال توسعه

عنوان انگلیسی مقاله:
Auditors’ perceptions of the implementation of International Financial Reporting Standards (IFRS) in a developing country
6. Conclusions and Limitations

Due to the paucity of research on IFRS implementation in a developing country, this study investigated the impediments of IFRS implementation. Based on 75 interviewees and 1647 enforcement document analysis, the study reveals that low audit fees play a key part in slowing down the IFRS implementation process in Bangladesh. A lack of qualified accountants is another key problem in implementing IFRS in Bangladesh. Without adequate numbers of qualified CAs, it is nearly impossible to even consider implementing IFRS. There would be no one to physically implement the regulations of IFRS. The majority of the interviewees suggested that company managers in Bangladesh were hesitant to comply with IFRS. The respondents thought that normal practice is that most companies copy the big companies’ reporting styles. The interviewees also reported that shareholders and/or users in Bangladesh do not bother to acquaint themselves with what is happening through reports; for example, whether or not their companies are complying with IFRS. The purpose of IFRS is, therefore, questionable if the shareholders do not care about this compliance.