

# Measuring The Ability Of Financial Reporting Standards To Meet The Requirements Of Disclosure Of Accounting Policies.

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- **Abstract:** The research aims to know the role of financial reporting standards in providing disclosure of accounting policies, the changes that are made to them. The growth factor was used to measure the level of changes that take place in accounting policies on a sample of Iraqi industrial companies listed in the Iraq Stock Exchange during the financial period (2018-2019). -2020) and through that, the research objectives were reached and its hypothesis was proven. The most important conclusion of the research is that the financial reporting standards represent one of the most important basic pillars that contribute to maintaining the company's position in the financial markets because it contributes to providing financial data to users about accounting policies. The most important thing recommended by the research is the necessity for Iraqi companies to pay attention to the basic elements that achieve financial reporting in a manner that enhances the satisfaction of external owners and users.
- **Keywords:** financial reporting , satisfaction, external owners, accounting policies