

# **BARRIERS OF IMPLEMENTATION OF ACCOUNTING STANDARDS (IFRS)**

**BY**

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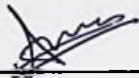
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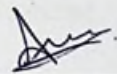
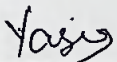
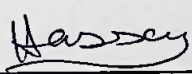
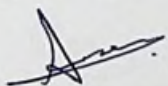
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### ANNEXURE III: 1<sup>ST</sup> HALF SEMESTER PROGRESS REPORT

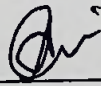
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2	13/oct/2022	Cubical	Problem statement, research gap, research objective	
3	27/oct/2022	Cubical	Literature Review	
4	3/nov/2022	Cubical	Literature Review	

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Remarks: \_\_\_\_\_  
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## ABSTRACT

This study uses modern institutional theory to examine the internal and external factors that led Pakistan to adopt IFRS as well as to identify the opportunities and problems that emerged throughout the adoption process. Several studies have just briefly addressed the adoption of IFRS are used in nations like Pakistan that have quite different social, legal, and political systems from those that support international accounting standards. Regarding the institutional pressure that led Pakistan to adopt IFRS, no research has been done.

**KEYWORDS:** International Accounting Standards, International Financial Reporting Standards, Local Environmental Factors, International Federation of Accountants, International Accounting Standards Committee.