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# **IFRS Accounting Information and Environmental Disclosure Practices of Listed Entities in the Sultanate of Oman**

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## **Abstract**

This research intends to examine empirically IFRS accounting information and environmental disclosure activities of entities that are listed in the Muscat stock exchange. The study will be rooted in the positivist (interpretative) research philosophy and guided by the inductive approach. Furthermore, the study will be based on the panel research design, having regards to the fact that, it will be calibrated on the analysis of secondary data of the listed entities from the year 2013 to 2022. It is expected that the annual reports for the aforementioned duration (10 years) for 100 (hundred) of such listed firms will be subjected to IFRS disclosure index analysis. Complementarily, well-structured 5-point Likert scale questionnaire will be administered randomly to assess the discernment of a spectrum of accounting or financial information users (such as professional licensed chartered accountants, auditors in the private sector, commercial bankers, investors/financial analysts and pedagogists in the HEI's from the Muscat Governorate), on the accounting information and environmental disclosure actions of listed firms in the Sultanate of Oman. Inter alia the outcome of the research will trigger strategic direction and formulation of appropriate policies that will enhance IFRS accounting information and environmental disclosure practices among listed entities in the Sultanate of Oman.

**Keywords:** IFRS, environmental disclosure, agency theory

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