

## **IFRS Foundation, Evaluating Four Decades of Experience**

**Dr. Imad Ali AlSuwaih**

### **Abstract**

*more than four decades have passed since the establishment of the International Accounting Standards Committee (IASC) (currently IFRS Foundation), and the issuance of the first International Accounting Standard IAS-1. This fact inspired the researcher to work on this study with a main purpose of evaluating the work of this foundation, whether it has achieved its main goals stated in its constitution or not. An exploratory descriptive approach is employed to provide an evaluation on the globality achieved demonstrating the foundation's most significant milestones. The results show that the IFRS Foundation has to a satisfying extent achieved its goals.*

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## **Measuring tax burden in Libya during 1990-2012**

**Dr. Makhlu of Maftah Mohamed**

### **Abstract**

*This paper deals with a tax burden in Libya, and it was found a tax burden in Libya a constantly decreasing during (1990-2012), which not be able to achieve an optimal level for a tax, in other word it could not be collected a whole size of a tax burden, which exist in Libyan economy, this is on the one hand and on the other hand, it has been appeared that the tax burden less than other Arabic countries, and also the average is less than developing countries in general, so that much lower than average of devolved countries. Thus, a tax burden as it stands refers to the weakness and limited a tax policy in Libya, and that is appeared via a study of a relationship between a taxes and a quantity of macroeconomic. Furthermore, for analyses of econometrics topics to get logical evidences about a tax burden in Libya, the study relied on regression analysis; Johansson co-integration test; and Granger causality test.*

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## **Theoretical Study in Democratic Transition**

**Dr. Ali Musbah Mohamed Elwahishi**

### **Abstract**

*The democratic transition is a nature phenomenon in the political science; many countries of the world have passed by this phenomenon, some have succeed and established right democratic state based on the respect of the human rights, protect people's freedoms, subject all people to the law, and the transition of authority occurs through peace means, while other countries have failed to achieve democratic transition and moved to the new authoritarian regimes that devoted the rule of one person or single party. The third team of countries has witnessed civil wars, communal wars, and anarchy so that became describe as failed states.*

*The democratic transition is stage that crumbles the pillars of the current dictatorship regime and establish new political, economic, and social regime. The democratic transition is differ from country to another according to the nature of the prevailing political, economic, social, and cultural regime. The transition could occurs through peaceful means as happened in the third wave of democratization Eastern Europe in the end of the Twenty century, or via the violence or revolution but by different levels as happened in Tunis, Egypt ,Libya, Syria, and Yemen.*

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## **The Reality of the Accounting Measurement of Environmental Performance at Azzawiya Oil Refining Company - "Case Study"**

**Dr. Abdul Hafeed Farah Mira**

### **Abstract**

*This study aimed to identify the reality of accounting measure environmental performance at Azzawiya Oil Refinery company as a case study. the study relied on the design of a questionnaire distributed to the subjects of the senior management of the company and the subsequent competent departments in this area such accounts management, financial costs, the environment, legal, security and safety. The researcher distribution (40) copies of the questionnaire. and after assessing the copies, (35) copies have been found that are valid for the study. Statistical package for social sciences (SPSS) is used for analyzing the data. The study has found Azzawiya Oil Refining Company does not accounting measurement of environmental performance when preparing financial statements.*

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## **Estimation of Money Demand Functions of Libya economy- During 1970-2012**

**Dr. Yusef Y. Masoud , Mr. Sami O. Sasi .**

### **Abstract**

*This study aims to estimate of money demand determinants, and determine the most effective factors on Libyan economy. It was rely on money demand which measured by M1 & M2 of money supply during 1970-2012, and was used econometrics analysis such as Co-integration tests for long term and Granger Causality Tests, and also was used VECM to to estimate money demand in short term. In additional, was evaluate a quality of estimate of money demand (M1, M2). Finally, this study has found that a money demand (M2) function has more ability to analysis of effect variables on it in Libya economy.*

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## **The Impact of Export between Libya and the European Union on Economic Growth -An analytical study during the period From 1993 to2012.**

**Mr. Khaled . AB . Omar Emgeg , Mr. Ridha Ali Mohamed Ben Aslem**

### **Abstract**

*This study aims to find out the impact of exports between Libya and the European Union on economic growthfor both sides, in addition to shed light on the conception of economic integration and its importance for both sides. Therefore, this study has assumed that there is a positive relationship between the Libyan value of exports to the European Union and the value of GDP of Libya; there is a positive relationship between the value of EU exports to Libya and the value of the GDP of the EU.(OLS) and (GLS) Methods have been used to test the hypotheses. The findings of this study proved that there is a positive relationship between exports and economic growth for both sides. This study recommends the importance to Libya's accession to the Euro-Mediterranean partnership to take advantage of this partnership by obtaining modern technology for infrastructure projects and sectors of industrial, agricultural, tourism and benefit from the European economic institutions in the rehabilitation of Libyan products in which Libya have opportunity to export to contribute to the diversification of income from the Libyan side, the study also recommended establishing the rules of sound to join Libya into the Euro-Mediterranean partnership, starting from trade arrangements preferential*

*stage first by reducing customs duties on imports between the two sides ,then progress in the other stages of economic integration.*

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**The Role of Managerial Leadership in Managing of Organizational Conflict - Field Study at Faculty of Economics - Zawia University .**

**D.Mahmoud Ahmed Ifhayl Alboum**

**Abstract**

*This study aimed to identify the role of leadership in the management of the Faculty of organizational conflict economy angle at the University, as well as access to a set of findings and recommendations that will assist the administrative leadership in the exercise of its role in alleviating the conflict and deal with it and avoid its negative effects, and represented the study trouble answering the next question: What is the role of administrative leadership in organizational conflict management? To test the problem of the study was drafted main premise was to: the lack of a statistically significant effect of the role of administrative leadership in the management of organizational conflict in the Faculty of Economics. A questionnaire was designed to collect data on the field side and distributed on a simple random sample of faculty and staff members of (65) questionnaire. To address the data was used statistical software (SPSS). The study found a range of results among which the role of the administrative leadership at the college, and that there is no impact on organizational conflict management and administrative leadership, having a relative organizational conflict, which is a healthy phenomenon within the college is inevitable as a result of many factors (cultural, psychological, organizational, social, educational).*