

ANALYSIS OF ACCOUNTING MEASUREMENT QUALITY OF FINANCIAL PERFORMANCE IN ITS IMPACT ON THE RELIABILITY OF FINANCIAL REPORTS IN APPLIED ANALYTICAL STUDY

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ABSTRACT

This study examines the quality of accounting measurement of financial performance in its impact on the reliability of financial reports through an applied analytical approach the research is motivated by the growing concern that the availability of financial data in published financial statements does not necessarily imply high quality accounting measurement particularly in the presence of discrepancies between accounting profits and cash flows instability and measurement practices across financial periods and inefficiencies in acid utilization the study adopts objective financial performance indicators and constructs a composite accounting measurement quality index amqi based on profitability and cash flow measures the applied analysis reveals noticeable variation in accounting measurement quality across financial periods with evidence of instability after certain periods despite the availability of strong cash flows the findings demonstrate that higher accounting measurement quality contributes positively to enhancing the reliability of financial reports while weaker inconsistent measurement practices under my users confidence in reported financial information the study contributes to accounting literature by providing an applied non-serve a based framework for assessing accounting measurement quality and its implications for financial report reliability the results offer practical insights for accountants auditors and decision makers concerned with improving the credibility and usefulness of Financial Reporting.

KEYWORDS: - Accounting measurement quality financial performance financial report reliability AMQI financial indicators.

1.0 INTRODUCTION

The reliability of financial reports represents a fundamental requirement for effective decision making by investors creditors regulators and other stakeholders financial statements serve as the primary medium through which economic activities and financial performance or communicated however their usefulness is largely determined by the quality of the accounting measurements on which they are based accurate consistent and conceptually sound accounting measurement is therefore essential for achieving faithful representation of financial performance and financial position despite the widespread adoption of international accounting standards in the availability of detailed financial disclosures concerns persist regarding the extent to which reported financial figures truly reflect economic reality differences between accounting profits and cash flows frequent revisions of estimates and instability in measurement across financial periods raised questions about the quality of accounting measurement and its implications for financial report reliability these issues are particularly relevant in environments characterized by increased reliance on estimates fair value measurements and managerial judgment in this context the present study seeks to analyze accounting measurement quality using objective financial performance indicators and to examine its impact on the reliability of financial reports over time by constructing a composite measurement quality index and applying it to multi-period financial data the study aims to provide empirical evidence on. The relationship between accounting measurement quality and Financial Reporting reliability thereby contributing to both theoretical understanding and practical application.

Second: Research problem

Accounting measurement quality is considered one of the fundamental Pillars upon which the reliability of financial reports is built financial statements rely in their faithful representation of financial performance and financial position on the accuracy and consistency of the accounting measurement methods applied despite the availability of financial data in annual financial statements such data does not necessarily reflect a high level of measurement quality this may be a tribute to discrepancies between accounting profits and cash Flows inefficiencies In asset utilization or instability in measurement practices across financial periods accordingly the research problem can be formulated through the following main question to what extent do financial performance indicators reflect the quality of accounting measurement and what is the impact of this quality on the reliability of financial reports over time.

Third importance of the research

1. Scientific importance.

- Developing and applied framework for measuring accounting measurement quality.
- Proposing a composite index for accounting measurement quality AMQI
- Contributing to accounting literature without relying on survey-based instruments.

2. Practical importance

- Providing a practical tool for evaluating accounting measurement quality.
- Assisting accountants and auditors in diagnosing areas of Weakness in measurement practices.
- Supporting decision makers in the interpretation and analysis of financial statements.

Fourth: research objectives.

1. Measuring the accounting measurement quality of financial performance.
2. Analyzing the time trend of financial performance indicators.
3. Examining the degree of consistency between accounting profits and cash flows.
4. Constructing a composite index for accounting measurement quality.
5. Evaluating the impact of accounting measurement quality on the reliability of financial reports.

Fifth: research hypotheses

- First hypothesis, there are analytically significant differences in accounting measurement quality across financial periods.
- Second hypothesis accounting measurement quality differs between profit-based indicators and cash flow-based indicators.
- Third hypothesis higher accounting measurement quality contributes to enhancing the reliability of financial reports.
- Fourth hypothesis the composite accounting measurement quality index provides a more comprehensive tool for evaluating the reliability of financial reports.

Research sample

The research sample consists of Baghdad soft drinks company a private joint stock company listed on the Iraq Stock Exchange the study relies on the company's audited annual financial statements for the period 2019 to 2024 including the statement of financial position the income statement and the statement of cash flows for the purpose of conducting financial analysis and constructing the accounting measurement quality index AMQI.

1. Conceptual foundations of accounting measurement.

Accounting measurement constitutes the cornerstone of Financial Reporting as it provides the quantitative basis upon which financial performance is identified analyzed and communicated to users a financial performance measure expresses a firm's performance in represents a central component of both management decision making an external Financial Reporting financial achievement reflects the firm's performance over its entire lifetime however in practice performance is most frequently evaluated over periods shorter than a full year such periodic or

temporal achievement is reported through the income statement and determines for a given period the increase or decrease in total comprehensive financial achievement accordingly period financial performance is commonly referred to as total financial achievement or comprehensive performance period profits in this sense represent increases or decreases in overall economic welfare, which encompasses Monopoly gains transaction surpluses and distributable surpluses that are either retained or released [1]. within this context accounting literature distinguishes between several categories of performance measures including operating versus non-operating measures a cash-based Versus cash-based measures and income based vs. Comprehensive performance measures non-operating events may be cyclical in nature such as interest payments on loans and bonds or structural such as gains arising from the formation of joint Ventures that generate capital surpluses accrual-based measures recognized changes in economic welfare at the time. They occur whereas cash-based measures defer recognition until contractual obligations are settled in cash is actually received [2]. the theoretical underpinning of accounting measurement is rooted in measurement Theory which addresses the conceptual Foundation of measurement in the relationships between phenomena models indicators and observed measurements measurement theories specifies the nature of the phenomenon to be measured defines the objectives of the.

Measurement problem proposes theoretical models to represent the phenomenon identifies the relevant measurable properties and guides the construction of appropriate measurement instruments measurement is thus defined as the assignment of numerical values to indicators within a model representing physical or conceptual phenomena resulting in the construction of a measurement scale[3] in mathematics the concept of measurement relates to constructs that define distance or magnitude within a given set in area of analysis with deep historical roots extending back to Euclidean thought measurement Theory has made foundational contributions to understanding the linkage between theoretical constructs and observable attributes providing a coherent framework. That is applicable across virtually all disciplines characterized by structured domains of knowledge practice or reality [4]

2. Definitions of financial performance measures accounting measurements enable users to evaluate a firm's current financial performance into form expectations regarding future outcomes by systematically capturing and organizing financial data the conceptual framework of the international Financial Reporting standards ifrs defines the elements of financial statements as comprising the balance sheet assets liabilities and equity the income statement which reports income expenses gains and losses in the statement of comprehensive income which presents comprehensive income[5].In applied analysis composite indicators such as financial leverage liquidity and profitability.

Emphasize the importance of individual performance measures while reinforcing the analytical distinction between a cash-based and cash-based approaches [6]. Other strands of analysis further differentiate between income measures and comprehensive performance measures. A cash-based performance measures reflect a firm's effectiveness in managing its operations whereas cash-based performance measures assess its capacity to meet current financial obligations. Income performance is typically associated with ongoing profitability while comprehensive performance provides broader insights into the firm's long-term viability because performance criteria often involves estimation under conditions of measurement on certainty they require the use of data models that operate x anti these measurements may be grounded in either accounting based or economic based criteria despite their importance theoretically robust estimation models remain limited and alternative specifications are covariates are frequently employed in practice [7].

3. Measurement foundations and accounting standards measurement foundations and accounting standards. Play a decisive role in ensuring the quality of Financial Reporting data although numerous studies address various dimensions of data quality a deeper understanding of the ontological foundations of measurement enhances both accuracy and consistency in reported information[8].the conceptual frameworks adopted by business Enterprises together with the implementation of international accounting standards significantly influence the evolution of measurement practices empirical assessment techniques such as partially squares PLS path modeling have been employed to evaluate hierarchical models of data quality overall the establishment of clearly articulated measurement criteria and standards contributes to the Convergence of United States and international Financial Reporting systems [8].

From an auditing perspective some practitioners advocate replacing ifrs with National accounting standards in specific jurisdictions to reduce ambiguity in justify aggressive reporting practices this underscores the importance of improving auditors professional judgment particularly an environment's characterized by standards with varying levels of precision the ongoing development of international accounting standards seeks to harmonize profit and loss reporting in balance[9]. Sheet presentation across countries to achieve this objective standards must balance the information on needs of diverse stakeholder groups while providing decision useful information for forecasting comparison and the measurement of cash Flows In profitability empirical evidence suggests that weaker accounting standards, which permit broader discretionary judgment tend to be associated with more exaggerated reporting outcomes persistent differences between international and U.S standards especially in areas such as financial instruments disclosure requirements and lease accounting continue to pose obstacles to full convergence[10].

4. Characteristics of accounting measurement quality financial performance measures indicate the extent to which predefined financial objectives have been achieved. They enable economic agents to assess the ongoing viability of Enterprises with which they intend to engage thereby facilitating the allocation of scarce resources among competing investment opportunities a range of terms is commonly used to denote specific financial performance measures including income profit and bottom line results [11] the conceptual framework underpinning general purpose Financial Reporting promotes the use of a cash-based accounting measures rather than cash-based measures on the grounds that accrual accounting provides superior predictive and confirmatory value in assessing future net cash flows within this framework five core performance measures are identified profit or loss comprehensive income total revenue total expenses and net assets 12 at the organizational level performance measurement is grounded in the same principles that Govern the measurement of individual transactions are economic events consequently the accounting measurement of discrete economic phenomena is evaluated first as the internal and external reporting of their effects constitutes the Foundation of financial statements the conceptual principles governing measurements subsequently determine how performance is assessed at the aggregate organizational level the framework for the preparation in presentation of financial statements emphasizes the reported financial information results from the interaction[6].

Of multiple economic phenomena affecting The Entity thus the measurement of a single transaction such as the provision of goods or services ultimately contributes to the depiction of overall financial performance the objectives of financial performance measurement consisting with transaction level measurement are therefore integral to understanding accounting measurement quality [13].

5. Dimensions of accounting measurement quality accounting measurement quality encompasses several interrelated dimensions including predictive value relevance and confirmatory value for decision making as well as faithful representation and accurate description to ensure recognizability and measurability assessing measurement quality requires a critical evaluation of the estimation methods employed transparent disclosure of underlying assumptions and comprehensive reporting of uncertainties associated with measurement outcomes [8].

High quality accounting measurements supports the provision of reliable information and incorporates dimensions such as comparability and timeliness comparability refers to consistency across time periods and among entities which can be achieved through coherent regulatory frameworks standardized accounting conventions transparent audit trails and verified integrity of source data timeliness by contrast emphasizes the avoidance of excessive reporting delays and takes into account materiality considerations related to reporting schedules lag effects.

Decision relevance estimation Cycles and the risk of corrective actions arising from previously undetected errors [14].

5.1 Relevance and faithful representation

For Financial Reporting information to be useful it must be relevant and faithfully represent the underlying economic phenomena relevance requires timely information that enables users to reassess Prior expectations realistically while faithful representation entails inaccurate depiction of the phenomena being reported information that fails to facilitate timely reassessment or provide new insights such as repetitive historical cost reports lacks relevance financial reports should therefore present information clearly and in a comparable manner to support informed decision making [8].

Accounting measurement quality is frequently conceptualized through a limited set of general characteristics for instance the international accounting standards committee ISC identified relevance reliability comparability and understandability as core qualitative attributes reliability was further decomposed into representational Faithfulness substance over form neutrality Prudence and completeness other frameworks such as those developed for National infrastructure authorities and environmental accounting have expanded the set of quality dimensions to include transparency timeliness added value and both qualitative and quantitative completeness [15]. each of these dimensions is grounded in specific theoretical perspectives that shape how quality is defined and assessed in Financial measurement analytical evaluation of these dimensions clarifies their implications for financial performance assessment and ultimately for financial report reliability [16]

5.2 comparability and verifiability financial performance measures may be classified as a cruel-based or cash based and as income based or comprehensive performance measures international Financial Reporting standards ifrs and us generally accepted accounting principles gaap articulate measurement principles that guide the recognition and valuation of financial statement items all national and international accounting standards adopt a conceptual framework that specifies measurement bases in the qualitative characteristics of information to be measured [17]. measurement bases include historical cost fair value current cost net realizable value and present value historical cost represents the cash paid or fair value exchanged at the time of acid acquisition financial performance measurement can thus be defined as the process of representing Enterprise Performance through the quantification typically numerical of economic events within organizations financial measures aim to depict performance that is accurate relevant and reliable in accordance with established criteria[8]. Relevance is reflected through predictive and confirmatory linkages that connect reported information with both future and past

performance enhancing predictive or confirmatory value often involves estimating the relationship between specific.

Performance measures and future stock prices faithful representation further determines the extent to which reports enable users to understand and analyze the full range of economic activities undertaken by The Entity [18].

5.3 Timeliness and accuracy the importance of timeliness is evident in the delays commonly observed in corporate Financial Reporting for publicly listed companies regulatory requirements typically mandate the publication of financial reports within 90 days of the fiscal year end extended preparation periods increase the temporal gap between reporting deadlines in actual disclosure, thereby impairing the timeliness of supplementary financial information [19] larger firms which are better equipped to produce both interim and annual reports tend to experience fewer adverse effects from reporting delays when management is capable of finalizing reports without postponement disclosures are released more promptly accordingly the time required to prepare interim or annual financial statements is a critical determinant of timely publication of supplementary financial information [20] from an estimation perspective longer revision timetables may facilitate more comprehensive reassessments but can also diminish the benefits of early forecasting in slow information flow multi-stage estimation processes particularly those allowing extended forecast Horizons may adversely affect early performance indicators similarly substantial anomaly.

effective information dissemination while greater resource availability may alleviate bottlenecks and Accelerate completion processes at comparable output levels larger batches of early forecast revisions may prolong the final reporting timeline [21]. corporate taxation further influences financial statement errors that affect reported taxable income prompting early mobilization of private estimators and segmentation across multiple covariates evidence suggests that tax independence of publicly observable fundamentals, may inhibit co movement with non-public macroeconomic approximations[22] in certain regulatory environments the absence of formal private estimates for outputs and endogenous price vectors may contribute to the persistence of residual errors [23]

Financial report reliability

1. conceptual foundations of financial report reliability financial report reliability represents a fundamental pillar of Financial Reporting as it determines the extent to which reported information can be trusted by users in evaluating and entities financial position and Performance in the context of Financial Reporting reliability refers to the degree to which information faithfully represents what it reports to represent and is free from material error in bias [24]. reliability is therefore distinct from yet closely related to the broader

concept of usefulness as reliable information must simultaneously satisfy the Qualitative characteristic of relevance in order to support sound economic decision making within this framework reliability encompasses stewardship and accountability functions without being confined solely to financing or revenue measurement requirements as such reliable reporting serves as a continuous linkage between economic transactions and accounting measurement quality persisting for as long as the reporting entity exists and engages in economic activity [25] any deterioration in measurement accuracy classification or estimation directly weakens the reliability of financial reports and undermines their credibility in the eyes of users.

2. Definitions of financial report reliability financial report reliability is commonly defined as the absence of material misstatements related to financial activities transactions records our conditions affecting the reporting entity [24] from this perspective reliability ensures that financial statements do not convey a distorted or misleading representation of economic reality while reliability differs conceptually from usefulness it complements the objectives of Financial Reporting by reinforcing confidence in the information disclosed and supporting accountability and governance mechanisms reliable Financial Reporting requires the reported information be capable of verification neutral and presentation and faithful in representing the underlying economic phenomena information burdened by estimation[6].

Bias or misclassification such as the inappropriate capitalization of expenses or the use of overly optimistic assumptions fails to meet the threshold of reliability in may lead users to form accurate judgments regarding the firms financial condition [25].

3. Dimensions of financial report reliability financial report reliability comprises several interrelated dimensions that collectively define its quality and robustness these dimensions include consistency verifiability neutrality and faithful representation [6] although financial measurements may Exhibit A high degree of precision every accounting estimate inherently involves some level of uncertainty the complexity of the business environment exposure to economic fluctuations and management expectations regarding future events all influence estimates and the assumptions upon which they are based managerial estimates founded on flawed or biased forecasts can mislead Financial Reporting outcomes distort risk assessments for investors and erode confidence in Capital markets consequently reported estimation errors whether arising from measurement bases recognition judgments our classification decisions directly impair the reliability of financial statements and diminish their decision usefulness [26].

4. Characteristics of financial report reliability in Financial Reporting are reflected in the extent to which information consistently represents economic reality over time and across.

Comparable entities consistency ensures that similar transactions are treated in a uniform manner [24]. Thereby enhancing comparability and reducing interpretive ambiguity verifiability allows independent observers to reach similar conclusions regarding reported information reinforcing confidence in reported outcomes neutrality requires that financial information be free from intentional biaser manipulation designed to achieve predetermined reporting outcomes faithful representation in turn ensures that information accurately depicts the substance of transactions rather than merely their legal form together these characteristics establish a reporting environment in which financial information can be depended upon to support informed judgment and analysis [31].

5. Reliability features and measurement frameworks accounting narratives must convey financial data in a manner that facilitates analysis and professional judgment particularly given the evaluative and interpretive nature of Financial Reporting [24]. Accordingly. It is essential to identify and clarify the criteria used to assess financial performance in reliability the seminal framework a balanced approach to performance measurement emphasizes performance measures closely aligned with the numerical content of financial statements and proposes integrated evaluation across three primary dimensions accrual-based versus cash-based measurement income versus comprehensive performance and economic versus financial perspectives.

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The implementation of reliable measurement further requires a clear understanding of accounting Concepts in the correct application of established principles [27]. legally binding standards such as ifrs and gaap define the characteristics underlying these principles and specify acceptable measurement basis including historical cost fair value and allocated cost materiality plays a decisive role in shaping reporting judgments as a conditions the application of standards and determines the extent to which information is disclosed or emphasized in financial statements [28].

6. Validity estimation models and reliability.

the domain of financial measurement encompasses overlapping dimensions of validity classical construct Theory anchors measurement to theoretical foundations that establish criteria for correctness often external to accounting and finance at the same time modern Financial Reporting increasingly relies on market based pricing mechanisms as reference points for determining adequate estimation within this context construct validity emerges as a critical criterion influencing the selection and interpretation of accounting estimates with theoretical constructs defined in precise monetary terms serving as essential reference points 29 model-based estimation for seizures play a vital role in supplementing incomplete or unavailable market information their importance is particularly evident in contexts characterized by high uncertainty such as business combinations and control transactions where measurement.

Remains constrained by applicable accounting standards in such cases alternative indicators provide a means of incorporating broader evaluative perspectives and supporting comprehensive financial and economic assessments [30].

7. Effects of measurement errors on financial report reliability measurement errors, exert a direct and detrimental effect on the reliability of financial reports material estimates made at the reporting date numerical inaccuracies biased assumptions and the misclassification of expenses as assets across reporting periods all undermine the credibility of reported information [32] stakeholders therefore rely on indicators of measurement quality such as precision bias in the likelihood of misclassification to assess reporting risk a lower frequency of estimates within an account is generally associated with greater reporting stability while repeated revisions the refined estimates without altering disclosed amounts may enhance reliability conversely substantial adjustments at the closing stage signal elevated uncertainty and weaken confidence in

reported outcomes such conditions emphasize the critical link between accounting measurement discipline in the reliability of Financial Reporting [33].

Applied Practical Section – Tables with Equations and Analytical Commentary

Table (1): Accounting Measurement Indicators of Financial Performance

Equations					Used:
NPM	=	NP	/	NS	×
ROA	=	NP	/	TA	×
CFR = OCF / NP					100

Year	NPM %	ROA %	CFR
2018	13.13	12.42	1.21
2019	13.81	12.59	2.17
2020	14.74	12.77	1.68
2021	10.05	9.55	0.83
2022	7.98	9.69	1.25
2023	13.78	15.94	1.31
2024	1.82	2.12	7.81

Analytical Commentary:

This table presents the company's financial performance through three inter-related benchmark indicators, it is observed that the net profit margin in return on assets exhibited relative stability during the period 2018 to 2020 followed by a noticeable decline in 2021 and 2022 then a clear improvement in 2023 before a sharp deterioration in 2024 the cash flow to net profit ratio also reveals a widening gap in 2024 indicating a weak representation of accounting profit relative to actual cash performance.

Table two standardized values of measurement indicators equation used

$$Xi = (X - X_{min}) / (X_{max} - X_{min})$$

Year	NPMi	ROAi	CFRi
2018	0.72	0.78	0.46
2019	0.76	0.79	0.82
2020	0.81	0.80	0.64
2021	0.55	0.60	0.31
2022	0.43	0.61	0.47
2023	0.75	1.00	0.49
2024	0.10	0.13	1.00

Analytical Commentary:

This table illustrates the standardized values of the measurement indicators after normalization within the Range 0 to 1 allowing for fair comparison among different indicators the results show that 2023 recorded the highest standardized value for return on assets whereas 2024 was characterized by a high standardized cash flow indicator alongside a severe decline in profitability indicators reflecting a distortion in accounting measurement quality table 3 composite accounting measurement quality index amqi.

Equation Used:

$$\text{AMQI} = (\text{NPMi} + \text{ROAi} + \text{CFRi}) / 3$$

Year	AMQI
2018	0.65
2019	0.79
2020	0.75
2021	0.49
2022	0.50
2023	0.75
2024	0.41

Analytical commentary the amqi reflects the overall evaluation of accounting measurement quality of financial performance the values indicate that the highest level of measurement quality was achieved in 2019 followed by relative stability in 2020 and 2023 in contrast 2024 recorded the lowest index value signaling a decline in measurement reliability despite the presence of high cash flows

Table four ranking of years according to accounting measurement quality.

Rank	Year	AMQI
1	2019	0.79
2	2020	0.75
3	2023	0.75
4	2018	0.65
5	2022	0.50
6	2021	0.49
7	2024	0.41

Analytical commentary this table presents the relative ranking of years based on amqi values the Year 2019 ranks first in terms of accounting measurement quality while 2024 ranks last this

ranking reinforces the conclusion regarding the decline in measurement stability during recent years table five variation in accounting measurement quality index across periods equation used

$$\Delta \text{AMQI} = \text{AMQI}_{\text{t}} - \text{AMQI}_{\text{t-1}}$$

Period	ΔAMQI
2018–2019	+0.14
2019–2020	-0.04
2020–2021	-0.26
2021–2022	+0.01
2022–2023	+0.25
2023–2024	-0.34

Analytical commentary this table demonstrates the magnitude of change in accounting measurement quality between consecutive periods the results reveal clear volatility after 2020 with the largest decline occurring during the period 2023–2024 indicating weak consistency in the application of accounting measurement over time.

3.0 Results

Accounting measurement quality varies across financial periods indicating the lack of stability in measurement practices over time.

1. Discrepancies between accounting profits and cash flows were observed reflecting weaknesses in the faithful representation of financial performance in certain periods.
2. The composite accounting measurement quality index amqi confirms that higher consistency between profitability and cash flow indicators leads to Stronger measurement quality>
3. Periods characterized by greater volatility and reliance on estimates exhibit lower measurement quality, which adversely affects the reliability of financial reports?
4. Overall the findings demonstrate that higher accounting measurement quality significantly enhances the reliability of financial reports supporting the studies core hypotheses.

4.0 Recommendations

Based on the findings of the study the following recommendations are proposed:

1. Enhancing measurement consistency firms should strengthen consistency in accounting measurement practices across financial periods to reduce volatility and improve the reliability of reported financial information.

2. Integrating profit and cash flow analysis accountants and analysts should jointly evaluate profitability and cash flow indicators to identify potential distortions in accounting measurement and two enhance the quality of financial performance assessment.
3. Improving disclosure of estimates greater transparency regarding estimation methods assumptions and sources of uncertainty is essential to support users understanding of reported figures and to reinforce financial report reliability.
4. Supporting auditor judgment auditors should place increased emphasis on assessing accounting measurement quality particularly in areas involving significant estimates to strengthen Assurance and reduce reporting risk.
5. Adopting composite measurement indices regulators and practitioners are encouraged to adopt composite indices such as amq is complementary tools for evaluating accounting measurement quality and its implications for financial report reliability.

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