

**IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS ADOPTION
ON ORGANIZATION PERFORMANCE OF THE COMMERCIAL BANKS IN EMBU
COUNTY**

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ABSTRACT

International Financial Reporting Standards (IFRS) is a standard where financial reporting, that is, gaining momentum worldwide and was a single consistent accounting framework which has become of value to Generally Accepted Accounting Practice (GAAP) .The purpose of this study was to investigate the effect of International Financial Reporting Standards disclosures of firms was based on some selected banks in Embu County .The study was guided through the following objectives ; change in accounting quality of the firms through use of variables such as earnings management and timely loss recognition, also a measure the performance of the firms based on changes in financial ratios of the firm this relates to the profitability ,growth ,leverage and liquidity performance. The aim of the study was trying to establish the negative and positive effects of IFRS on organizational performance.