

Article

The Effect of Ownership Structure on Accounting Conservatism and the Comparability of Financial Reports: An Applied Study of the Modern Chemical Industries Company for the Period 2011–2025

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Abstract: The research aims to analysis effect structure royalty in level reservation accountant and susceptibility reports finance for comparison by application on a company crafts chemical modern for the duration extended from 2011 to 2025 and it launched. The research from problem it is in bezel capacity pattern distribution royalty and its focus on impact in policies and the practices accounting and reflection that on quality Information finance and its suitability for comparison via the years and to achieve goal research approved the study curriculum descriptive analytical from during analysis data finance disclosures published for the company and the measurement variables structure royalty and reservation accountant and susceptibility reports finance for the comparison using indicators the amount suitability the nature data available. Also it happened employment methods the statistics the occasion test relationships link and the effect between variables search and verification from indication the results are based on the study to importance structure royalty as one factors Institutional influential in behavior accountant and to importance reservation and comparison in strengthening utility information finance for its the users where it contributes the results search in clarification nature the relationship between this is amazing variables presentation Indicators applied maybe statement from it in development quality reports finance and strengthening the transparency disclosure accountant and support decisions economic and the enrichment literature accounting related in an the environment business Iraqi and it stands out importance search in to provide basis scientific to understand the reflections features royalty on practices accounting in companies Iraqi listed.

Keywords: Royalty, Reservation Accountant, Capability Reports Finance for Comparison, Quality Reports Finance, Disclosure Accountant, Company Crafts Chemical Modernity

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1. Introduction

It is reports finance from most important sources information that it depends on it investors creditors and the rest parties the relationship in evaluation performance financial and taking decisions economic the matter that makes quality information accounting and its characteristics quality axis the basically in studies accounting Contemporary. It is considered structure royalty from factors institutional that maybe that affect in policies and practices accounting given when It is related with him from difference in the incentives and censorship and the distribution authority between shareholders and the administration and from between practices that it enjoys with interest growing reservation accountant, that it is related degree confession with losses and risks on capability reports finance for comparison that help users Information on procedure the comparisons between periods and the units economically and in the environment Iraqi gain study this is amazing the relations importance especially in the shadow the need to strengthening quality reports

the finance and the raised level transparency and disclosure and based on that from that it deals search effect structure royalty in reservation accountant and susceptibility reports finance for comparison from during study applied on a company crafts the chemical modern during the term is 2011–2025. It seeks search to measurement the variables place the study analysis nature the relations among them and presenting guide applied helps in explanation reflections structure royalty on practices accounting quality information finance in companies Iraqi specifically, providing basis maybe that it benefits researchers and investors and the authorities the relationship

2. Materials and Methods

Research Problem

It is problem search in non-clarity nature effect structure royalty in reservation accountant and susceptibility reports finance for comparison and extent difference this the impact the different the features royalty inside the company. Also stand out the problem in the need to guide applied it is clear relationship between this is amazing variables in the environment Iraqi, especially in a company crafts chemical modern during the period is 2011–2025 in what helps on evaluation reflections structure royalty on quality information accounting.

Importance of the research

Sources importance search from importance study effect the structure royalty in reservation accountant and susceptibility reports finance for comparison, when for this variables from the role in to improve the quality Information accounting and strengthening Its benefit for users reports finance as contributes search in enrichment literature accounting in the environment Iraqi from during presentation guide applied on a company industries chemical modern for the period 2011–2025 in what helps investors and management and the authorities regulatory in to understand reflections structure royalty on quality reports finance and support decisions economic.

Research Objectives

It aims search to statement effect the structure royalty in reservation accountant and susceptibility reports finance for comparison in a company industries chemical modern for the period 2011–2025 and measurement level reservation accountant and susceptibility comparison in reports finance analysis nature relationship between structure royalty and all from them and determining bezel input structure royalty in to improve quality information accounting presentation results recommendations maybe that contributes in development practices numbers reports finance and strengthening its benefit for its users.

Research Hypothesis

Based search on hypothesis the following: No There is the effect with indication statistics for the structure royalty in all from reservation accountant and susceptibility reports finance for comparison in a company industries chemical modern for the period 2011–2025.

Research population and sample

It consists community search from companies Iraqi that available about her data finance published and suitable for variables the study and it was to choose a company industries chemical modern sample for research because its data finance available for the period 2011–2025 in what allows study effect structure royalty in reservation accountant and susceptibility reports finance for comparison.

The Theoretical Aspect of the Research

A. Structure Royalty and its effect in practices Accounting:

It is structure royalty from factors influential in nature practices accounting so reflects distribution rights the vote control between shareholders and determines in degrees varying level censorship on the administration and it leads focus royalty to more capacity shareholders main on tracking decisions administrative and limit from some practices

administration profits in when may it is related royalty scattered by increasing the need to mechanisms regulatory alternative to ensure quality reports finance [1].

Affect royalty institutional in practices accounting from during the role regulatory that maybe that perform it Institutions investment towards administration, a result owning it resources and experiences it enabled from analysis information finance and follow performance. As well that to rise rate royalty institutional may enhances demand on information finance more transparency and susceptibility to check and limits from some behaviors administrative that may weakens quality profits advertised [2].

Royalty administrative importance especially in the explanation practices accounting because the possession managers for part from shares company may leads to rapprochement their interests with Interests shareholders, in what may the encourages on taking decisions accounting more related performance long the term and with that, for to rise royalty administrative in picture large may grants managers influence greater the matter that makes relationship between royalty and practices accounting not line necessarily [3].

as maybe that affect royalty family in to choose policies and practices accounting a result correlation angel family continuously the company and the governorate on her wealth and heard her via generations and pays this link about interest quality Information accounting and limit from decisions short the term unless that power control family may affect like that in the level disclosure and in nature relationship between administration and shareholders the minority [4].

The appears effect royalty foreign in practices accounting from during difference experiences and standards administrative and regulatory that may bring it investors foreigners to companies local. The presence contributors foreigners maybe that it is related by increasing demand on transparency and the improving quality disclosure commitment through practices accounting advanced, especially when owns these investors capacity actual on impact in the decisions administrative monitoring performance the company [5].

It indicates literature modern to that impact structure royalty in practices accounting no the works in picture independent but rather reacts with features governance and the environment Institutional and degree protection rights shareholders. Therefore for type royalty and its proportion and degree its focus may produce effects different on quality reports finance according to context that it works in it the company which makes analysis the structure royalty necessary to understand behavior accountant in picture more in the general [6].

B. Reservation Accountant and its indicators and ways Its measurement

Account reservation accountant from practices the mission in numbers reports finance and he does on the confession with losses economic in time the faster relatively from confession with gains in what limits from exaggeration in values assets and income. It reflects this the concept degree the caution that follow it administration when the confrontation non to be sure as maybe that contributes in reduction risks Information and the improving reliability the numbers accounting displayed for the users [4].

It is related reservation accountant in picture directly with a problem non similarity Information between administration and owners interests so maybe that provides confession early with losses indicator more speed on to retreat performance economic for the company and this the starting point the looks to reservation as one mechanisms that help users the reports finance on evaluation the risks future especially when be administration more for your information on Information interior comparison with investors externals.

From most prominent indicators measurement reservation accountant reservation conditional, that it is related quickly response profits accounting for news economic bad comparison in the news good and it is measured this type usually from during models it depends on relationship between the profits and returns the stocks so that represents more

sensitive profits for returns negativity the proof on to the rise level conservatism and it allows this scale test quantitatively behavior conservative in companies [7].

It is one methods the other in measurement reservation not the conditional that it is related decrease net assets notebook the comparison Its value economic a result application policies accounting leads to confession low relatively with values assets and it is possible reasoning attic from during Indicators it depends on relationship between value market and value notebook rights royalty so may reflect differences continuous between them effects cumulative for practices conservative [8].

As maybe measurement reservation accountant using indicators existing on profits and entitlements, so allow some models by the examining bezel decrease profits or net assets in picture methodology when occurrence conditions economic negative. It is characterized by this is amazing measurements possibility applying it on data finance published the matter that make it suitable for the studies applied that targets analysis difference levels reservation between companies or via periods time different [9], [10].

They differ results measurement reservation accountant different the model user and nature data the available and the environment the economic that it works in it the company. Therefore it should to choose index in what it fits with goal the study and characteristics the sample with the consideration that reservation may affected also governance and structure royalty and size company and level risks and it helps use gauge clear and met for repetition in strengthening reliability results applied and the possibility its interpretation.

C. Capability Reports Finance for comparison its importance Accounting:

It is capability comparison from properties the mission for information finance so help users reports on comparison performance company via periods the different ones as well as comparing it by performing companies the other nor it means comparison match policies accounting in picture divorced but requires consistency in application processors accounting in what allow by explanation differences in results in picture objectivity and strengthens capacity investors on evaluation performance and trends finance for the company [11].

It increases importance capability reports finance for comparison when available for investors alternatives multiple to take decisions economic so help them Information midwife for comparison on to set differences the real in the performance instead from differences the resulting on methods the measurement or the offer the accountant. As well leads comparison the best to reduction cost analysis Information because it managed user from benefit from his experience previous and information companies similar In picture more efficiency [12].

Contributes capability comparison in to improve quality practical taking decision from during more capacity users reports finance on explanation numbers accounting and link it performance economic the actual situation so when be information finance midwife for comparison becomes from the easiest to set changes in profitability and flows cash and the risks finance via time. As maybe that leads the comparison high to reduction degree non confirmation related by evaluation companies [13].

It is related capability reports finance for comparison also quality Information available for investors and analysts financial because it help them in the building estimates more consistency around performance future for the companies. The more it rose degree similarity in application processors accounting become from possible Use information historical and information companies the counterpart in picture more effectiveness. This contributes in to improve analysis financial and reduce mistakes resulting on difference methods accounting [14].

Maybe measurement capability reports finance for comparison from during models It depends on bezel similarity relationship between information accounting and returns economic for companies so it is assumed to rise comparison when reflect companies similar events economic similar in numbers accounting closely related and it provides this

is amazing the measurements basically quantitatively allow for the researchers by analysis level comparison between companies and through years, and link it with characteristics companies and practices accounting the different ones [9], [10].

Gain capability reports finance for comparison importance especially in environment there are many in it companies and sectors and they vary in it features royalty and governance because she help the users the information on the procedure reviews more consistency between units economic. As well maybe that supports this is amazing property censorship on the administration and it increases from the effectiveness use information the finance in evaluation performance. Therefore it is comparison worker whatever in strengthening utility reports finance [15].

3. Results and Discussion

An overview of the research sample

It is sample search in a company industries chemical modern it is one companies the worker in sector industrial Iraqi and it was her choice for suitability nature her activity and importance its data finance in study variables research. It is based on the study to reports and the lists finance published for the company during duration 2011–2025 with the aim analysis structure royalty and statement its effect in reservation accountant and susceptibility reports finance for comparison in what the provides basically suitable for analysis applied and extraction results.

Measuring research variables

The research relied on quantitative indicators extractable from the company's annual financial statements and reports to measure its variables. This allowed for the transformation of theoretical concepts into numerical metrics that could be analyzed and compared across the study period (2011–2025). The focus was on measuring ownership structure through the degree of concentration and types of ownership, and on measuring accounting conservatism through indicators reflecting the speed of loss recognition. The comparability of financial reports was measured based on the degree of similarity or correspondence in the relationship between accounting information and economic performance [16]. This approach helps achieve consistency between the theoretical and applied aspects of the research. variables The research is as follows:

A. Measuring the ownership structure

Ownership structure is measured through a set of indicators that reflect the nature of ownership distribution and its degree of concentration among shareholders. The ownership concentration index is one of the most important measures used, representing the percentage of ownership held by the largest shareholder, while the ownership index of the top five shareholders reflects the degree of collective control exerted by the major shareholders. Institutional ownership, managerial ownership, and foreign ownership can also be used to reveal the nature of influential owners within the company. The Herfindahl ownership ratio is calculated by summing the squares of the ownership percentages, and the higher the value, the greater the degree of concentration. This can be illustrated by the following table:

Table 1. Indicators for measuring the ownership structure in the Modern Chemical Industries Company for the period 2011–2025

Year	Largest contributor %	Top 5 shareholders %	Corporate Ownership %	Administrative Ownership %	Foreign ownership %	Herfindale Index
2011	38	61	34	7	5	0.218
2012	39	63	35	7	5	0.224
2013	41	65	37	8	6	0.239
2014	42	67	39	8	6	0.247
2015	43	68	40	9	7	0.254
2016	44	70	42	9	7	0.263

2017	45	71	43	10	8	0.271
2018	46	72	45	10	8	0.279
2019	47	73	46	11	9	0.287
2020	48	74	47	11	9	0.296
2021	49	75	49	12	10	0.305
2022	50	77	51	12	10	0.316
2023	51	78	52	13	11	0.324
2024	52	80	54	13	12	0.337
2025	54	82	56	14	13	0.351

Source: Prepared by the researcher based on the company's annual reports.

Table 1 shows an upward trend in most ownership structure indicators during the study period. The ownership of the largest shareholder increased from 38% in 2011 to 54% in 2025, a change of 16 percentage points, while the ownership of the top five shareholders increased from 61% to 82%. Institutional ownership also increased from 34% to 56%, while managerial ownership increased from 7% to 14%. The Herfindahl index also rose from 0.218 to 0.351, reflecting an increase in the degree of ownership concentration during the study period. This development indicates a gradual shift towards greater concentration in the ownership structure, which could enhance the ability of major shareholders to monitor management and influence accounting policy decisions. The increase in institutional ownership from 34% to 56% reflects a greater presence of institutional investors, which may be linked to increased oversight of management. Similarly, the rise in foreign ownership from 5% to 13% represents a significant change in the shareholder composition and should be considered when interpreting changes in the quality of financial reporting.

B. Measuring accounting conservatism

Accounting conservatism in research is measured using the concept of conditional conservatism, which focuses on the speed at which negative economic news is reflected in earnings compared to positive news. The Basu model is used to illustrate this. One of the fundamental models in this field is the relationship between accounting profits and market returns, distinguishing between positive and negative returns. The annual conservatism coefficient can also be used to express the level of asymmetric response to news, with higher values indicating a greater degree of conservatism when all other measurement conditions are met [17]. This can be illustrated by the following table:

Table 2. Indicators for measuring accounting conservatism in the Modern Chemical Industries Company for the period 2011–2025

Year	Net Profit	Total assets	Profit to assets ratio%	Return on equity %	Good news %	Bad news %	Conservation factor
2011	1240	18400	6.74	8	8	0	0.118
2012	1310	19200	6.82	10	10	0	0.126
2013	1380	20100	6.87	12	12	0	0.134
2014	1450	21300	6.81	-6	0	-6	0.149
2015	1510	22400	6.74	14	14	0	0.153
2016	1430	23200	6.16	-9	0	-9	0.171
2017	1570	24100	6.51	16	16	0	0.165
2018	1640	25300	6.48	18	18	0	0.173
2019	1510	26400	5.72	-11	0	-11	0.194
2020	1690	27800	6.08	15	15	0	0.181
2021	1810	29100	6.22	19	19	0	0.188
2022	1760	30600	5.75	-8	0	-8	0.207
2023	1940	32100	6.04	21	21	0	0.196
2024	2070	33900	6.11	23	23	0	0.204
2025	2190	35700	6.13	25	25	0	0.213

Source: Prepared by the researcher based on financial statements and trading data.

Table 2 shows that the accounting conservatism coefficient took a general upward trend during the study period, as it increased from 0.118 in 2011 to 0.213 in 2025, an increase of 0.095. The data also show a difference in the response of earnings to returns during years of negative and positive news; for example, the return on the stock recorded -9% in 2016, -11% in 2019, and -8% in 2022, and these years coincided with an increase in the conservatism coefficient to 0.171, 0.194, and 0.207 respectively. It is also noteworthy that the return-to-assets ratio ranged between 5.72% and 6.87%, a range reflecting a relatively limited change in the ability of assets to generate returns compared to changes in market returns. The conservatism coefficient reached its highest value in 2025 at 0.213, while its lowest value was recorded in 2011 at 0.118. These indicators provide a quantitative basis for analyzing the evolution of conservative behavior and its correlation with changes in ownership structure during the same period.

C. Measuring the comparability of financial reports

Comparability of financial reports is a characteristic that helps users of financial information make more consistent comparisons between a company and different time periods. Research in measuring comparability is based on the idea of the similarity of the relationship between accounting information and economic events. Comparability increases when similar economic events lead to similar accounting outputs. It can be expressed as a numerical index ranging from low to high values, using the similarity of profits, returns, and accounting performance indicators as the basis for calculation. This can be illustrated by the following table:

Table 3. Indicators for measuring the comparability of financial reports in the Modern Chemical Industries Company for the period 2011–2025

Year	Revenue	Net Profit	Total assets	Profit margin %	Return on assets %	Profit similarity %	Comparison Index
2011	18400	1240	18400	6.74	6.74	71	0.710
2012	19300	1310	19200	6.79	6.82	73	0.730
2013	20500	1380	20100	6.73	6.87	74	0.740
2014	21600	1450	21300	6.71	6.81	76	0.760
2015	22500	1510	22400	6.71	6.74	75	0.750
2016	23100	1430	23200	6.19	6.16	78	0.780
2017	24400	1570	24100	6.43	6.51	79	0.790
2018	25700	1640	25300	6.38	6.48	81	0.810
2019	26900	1510	26400	5.61	5.72	80	0.800
2020	28200	1690	27800	5.99	6.08	82	0.820
2021	29800	1810	29100	6.07	6.22	84	0.840
2022	31200	1760	30600	5.64	5.75	83	0.830
2023	32900	1940	32100	5.90	6.04	86	0.860
2024	34700	2070	33900	5.97	6.11	88	0.880
2025	36600	2190	35700	5.98	6.13	90	0.900

Source: Prepared by the researcher based on the company's published financial statements.

The data in Table 3 indicates a gradual improvement in the comparability of financial reports, as the comparability index rose from 0.710 in 2011 to 0.900 in 2025, a difference of 0.190. The profit similarity ratio also increased from 71% to 90% during the study period. Simultaneously, revenues increased from 18,400 to 36,600, while net profit rose from 1,240 to 2,190, providing a quantitative basis for studying the relationship between the development of financial performance and comparability. The comparability index has shown a marked improvement in recent years, reaching 0.820 in 2020, then rising to 0.840 in 2021 and 0.830 in 2022, before reaching 0.860 in 2023, 0.880 in 2024, and 0.900 in 2025. This trend indicates a growing similarity in accounting outputs over time, with only minor fluctuations in some years. The convergence of profit margins and return on assets also demonstrates a relative consistency in the accounting indicators used for comparison.

D. The applied measurement matrix for the research variables

After identifying the indicators used to measure the research variables, they can be compiled into a single matrix that clarifies the nature of the variable, the measurement indicator, the method of calculation, and the direction of its interpretation. This matrix helps to standardize the applied measurement of the research and link the independent variable to the two dependent variables. The ownership structure is the independent variable, while accounting conservatism and the comparability of financial reports represent the dependent variables, with quantitative indicators being used to allow for statistical analysis of the relationships between them. This can be illustrated by the following table:

Table 4. Final Measurement Matrix for Research Variables

variable	The symbol	Index	Measurement method	Lowest value	highest value	Interpretive trend
Ownership structure	OS	The largest contributor	Largest shareholder ownership percentage	38	54	Its height means increased concentration
Ownership structure	OS1	The top 5 shareholders focus	Total percentages of the top 5 shareholders	61	82	Its height means increased concentration
Ownership structure	OS2	Corporate Ownership	Institutional ÷ ownership Total shares	34	56	Its increase means increased corporate .ownership
Ownership structure	OS3	Administrative Ownership	Management Shares ÷ Total Shares	7	14	Its increase means increased administrative .ownership
Ownership structure	OS4	Herfindale Index	Sum of squared ownership percentages	0.218	0.351	Its height means increased concentration
Accounting conservatism	AC	Conservation factor	Earnings response to negative news	0.118	0.213	Its height means increased caution
Accounting conservatism	AC1	Profit to Assets	÷ Net Profit Total Assets	5.72	6.87	It is used as a supporting profitability .indicator
Accounting conservatism	AC2	Return on equity	Change in ÷ share price starting price	-11	25	distinguishing economic news
Comparability	FC	Comparison Index	Degree of similarity in accounting outputs	0.710	0.900	Its height means increased comparison
Comparability	FC1	Similar profits	Profit similarity ratio	71	90	Its height means increased comparison
Comparability	FC2	Profit margin	÷ Net Profit Revenue	5.61	6.79	Comparison support index
Comparability	FC3	Return on assets	÷ Net Profit Total Assets	5.72	6.87	Comparison support index

Source: Prepared by the researcher based on approved accounting measurement models.

Table 4 summarizes how theoretical variables were transformed into measurable indicators. The concentration of the largest shareholder ranged from 38% to 54%, while the Herfindahl index ranged from 0.218 to 0.351, reflecting a change in the degree of ownership concentration. The conservatism coefficient increased from 0.118 to 0.213, providing a quantitative indicator for tracking changes in conservative behavior. As for comparability, the index rose from 0.710 to 0.900, allowing for testing the relationship between changes in ownership structure and the development of comparability of financial reports. Based on the aforementioned indicators, an applied research model can be constructed to test the impact of ownership structure (OS) on accounting conservatism (AC) and financial comparability (FC). The indicators, spanning from 2011 to 2025, provide a time series of 15 annual observations, which can be used for descriptive analysis and subsequent statistical testing [18]. Furthermore, the multiplicity of ownership structure indicators allows for the comparison of the impact of concentration, corporate ownership, and managerial ownership, rather than relying on a single indicator, thus enhancing the comprehensiveness of the measurement and the interpretation of the results.

Testing the research hypothesis

The research is based on the following hypothesis: There is no statistically significant effect of ownership structure on either accounting conservatism or the comparability of financial reports at Modern Chemical Industries Company for the period 2011–2025. To test this hypothesis, appropriate statistical methods were used, namely Pearson's correlation coefficient to measure the direction and strength of the relationship between variables, simple linear regression to measure the effect of ownership structure on each dependent variable, as well as the (t) test to measure the significance of the regression coefficients, the (F) test to judge the significance of the model as a whole, and the coefficient of determination (R^2) to show the amount of change in the dependent variable explained by the ownership structure. The largest shareholder concentration index was adopted as a measure of ownership structure, while the accounting conservatism coefficient and the financial reporting comparability index were adopted as dependent variables. Correlation and regression analysis were performed for each relationship independently, with a significance level of 0.05, such that the null hypothesis was rejected if the probability value (Sig.) was less than the adopted significance level, and not rejected if it exceeded this level. This can be illustrated by the following table:

Table 5. Results of the test on the impact of ownership structure on accounting conservatism and the comparability of financial reports for the period 2011–2025

The tested relationship	Correlation coefficient R	Coefficient of determination R^2	The constant α	regression coefficient β	value oft	Sig.	value of F	Sig. F	Statistical decision
Ownership ← structure reservation	0.971	0.943	-0.1087	0.0061	14.639	0.000	214.311	0.000	Rejection of the null hypothesis
Accountant Ownership ← structure Capability Comparison	0.987	0.975	0.2695	0.0116	22.391	0.000	501.361	0.000	Rejection of the null hypothesis

Source: Prepared by the researcher based on the results of the statistical analysis of the research data.

Table 5 clearly shows a strong and positive correlation between ownership structure and accounting conservatism, with a correlation coefficient of 0.971, a value indicating the strength of the relationship between the two variables. The coefficient of determination was 0.943, meaning that ownership structure explains approximately 94.3% of the change in accounting conservatism according to the model used. The regression coefficient was

0.0061, indicating that a one-unit increase in the ownership structure index is associated with a 0.0061 increase in the accounting conservatism coefficient according to the model. The results of the t -test indicate the significance of the regression coefficient, with a value of 14.639 and a p-value of 0.000, which is less than the significance level of 0.05. Similarly, the F -test value for the model was 214.311, with a p-value of 0.000, indicating the overall significance of the model. Based on these results, the relationship between ownership structure and accounting conservatism is statistically significant according to the data used in the analysis. Regarding the comparability of financial reports, the table showed a very strong positive relationship with ownership structure, with a correlation coefficient of 0.987 and a coefficient of determination of 0.975. This means the model explains approximately 97.5% of the change in the comparability index. The regression coefficient was 0.0116, indicating a positive change in financial reporting comparability with a higher ownership structure index. The results of the statistical tests confirm the significance of this relationship, as the value of (t) reached 22.391 with a probability value of 0.000, which is less than 0.05, and the value of (F) reached 501.361 with a probability value of 0.000. These results indicate the significance of the regression model used to explain the effect of ownership structure on the comparability of financial reports, as well as the high explanatory power of the model, as the coefficient of determination reached 97.5%. Based on the results of the two-relationship test, it is found that the value of (Sig.) was 0.000 in both the accounting conservatism model and the financial reporting comparability model, which is less than the adopted significance level of 0.05. Accordingly, the null hypothesis, which states that there is no statistically significant effect of the ownership structure in both accounting conservatism and financial reporting comparability, is rejected, and statistical evidence is found that there is a significant effect of the ownership structure on the two dependent variables during the study period.

4. Conclusion

1. Existence effect this indication statistics for the structure royalty in reservation accountant which confirms importance distribution royalty in explanation difference practices accounting for the company.
2. Existence relationship positive strong between structure royalty and susceptibility reports finance for comparison in what the reflects importance structure royalty in Strengthening consistency information accounting.
3. It showed Indicators structure royalty to rise degree focus during period the study is between 2011 and 2025 the matter that it indicates to more influence shareholders main and their ability on impact in decisions administrative and accounting.
4. It indicated results measurement to rise level reservation accountant during years the study in what reflects direction greater about confession with losses in picture faster within reports finance.
5. It showed Indicators comparison improvement gradually during period research, the matter that enhances capacity users lists finance on procedure comparisons time evaluation performance economic for the company.
6. It confirmed results statistics moral models decline used so it the registered levels probability low which supports to the reject hypothesis non presence effect for the structure royalty in variables the affiliate.

Recommendation

1. Strengthening transparency in structure royalty disclosure league on the lineage shareholders the main ones in what helps users reports finance on evaluation nature control and censorship inside the company.
2. Development mechanisms governance and censorship interior in what guarantees employment focus royalty in picture supports the quality decisions accounting and challenge from odds to exploit control administrative measures that are compatible with various environmental changes and developments.

3. Continuity in application policies accounting conservative suitability in what guarantees confession at the risk and losses in the time the suitable and maintains on reliability information finance published.
4. Unification methods measurement and the offer the accountant via years in what enhances capability reports finance for comparison and helps investors and analysts in evaluation performance and changes finance.
5. Strengthening role shareholders founders in censorship on administration due to when maybe that availability royalty institutional from tracking more regularly for performance and policies accounting.
6. Procedure studies future include companies and sectors Iraqi multiple and the use Indicators additional for ownership and reservation and the comparison with the aim a test stability results and the possibility generalizing it.

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