conclusion:%0AThe%20study%20concluded%20that%20the%20application%20of%20IFRS%2016%20positively%20affects%20the%20development%20of%20accounting%20treatment%20for%20lease%20contracts,%20that%20investors%20rely%20primarily%20on%20the%20financial%20statements%20in%20making%20investment%20decisions,%20and%20that%20there%20is%20a%20positive,%20statistically%20significant%20relationship%20between%20the%20quality%20of%20the%20financial%20statements%20and%20the%20early%20application%20of%20the%20standard.%0AThe%20issuance%20of%20IFS%2016%20had%20a%20very%20important%20impact%20on%20the%20form%20of%20financial%20statements,%20so%20that%20when%20applying%20IFRS%2016,%20companies%20were%20required%20to%20show%20all%20lease%20contracts%20that%20they%20depend%20on%20in%20their%20operational%20operations,%20and%20it%20allowed%20knowing%20the%20company's%20reliance%20on%20leased%20assets%20to%20complete%20its%20operational%20operations.%0AIFRS%2016%20considers%20all%20lease%20contracts%20as%20financing%20lease%20contracts,%20and%20their%20current%20value%20must%20be%20shown%20within%20the%20company's%20assets%20and%20their%20effects%20on%20liabilities,%20depreciation%20expense,%20and%20interest%20expense%20within%20the%20company's%20financial%20statements.%0AIFRS%2016%20is%20a%20significant%20change%20to%20the%20accounting%20standards%20for%20leases.%20It%20has%20a%20major%20impact%20on%20companies'%20financial%20statements,%20cash%20flow,%20and%20profitability.