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The Effect of Disclosure on Accounting Sustainability According to Suitability of Accountability Knowledge

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Keywords

Accounting
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Abstract

The following study examined the impact of disclosure in the area of accounting and information accounting, given the importance of the global accounting standards issued by the Global Accounting Standards Committee. In particular, the requirements for presentation and disclosure of these standards have become an indispensable reference for professionals in most countries of the world and should be complied with in their current form. Adherence to these standards leads to the availability of all reliable information that is compatible with decisions that are in the interest of all beneficiary participants. This Research therefore points to the importance of the process of disclosure of all mechanisms for the sustainable development process. This would make it possible for the enterprise to be sustainable and to have an impact on the enterprise's own and its activities. The study was therefore based on an impact study based on the approval of the accounting statements of a group of Iraqi companies and on the disclosure and disclosure reports of the sustainable accounting of companies. It was studied to determine their impact on the adequacy of accounting knowledge. The study produced many important results: a significant impact between disclosure and sustainable accounting, which greatly affects the relevance of information. The study was therefore based on an impact study based on the approval of the accounting statements of a group of Iraqi companies and on the disclosure and disclosure reports of the sustainable accounting of companies. It was studied to determine their impact on the adequacy of accounting knowledge. The study produced many important results: a significant impact between disclosure and sustainable accounting, which greatly affects the relevance of information.

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1. Introduction

Accounting functions are no longer limited to the company's incoming and outgoing accounts or its profits and losses, but rather its functions and functions, finding the difference between environmental accounting and social responsibility, sustainability accounting and others.

Sustainability is one of the most important concepts that has gained considerable attention in all aspects of economic, environmental and social accounting. In a recession, the definition of calculus has shifted from ownership to the definition of an accounting unit.

Accounting reflects the effects of organizations' strategies, practices, outputs and outcomes and the measurement of non-financial outcomes of stakeholders. The United Nations has played a major role in this area and formed, in 1887, a body known as the Brundtland Community to review the deteriorating global environment and human living and health conditions.

What distinguishes current studies from other studies in the same field:

- Contributes to Iraq's literature, which contributes to disclosure and to clarifying its impact on accounting.
- It is concerned with the application of disclosure accounting by Iraqi public industry companies.
- Study the disclosure elements.
- Study of problems encountered in the application of disclosure to Iraqi public equity companies;
- Attempt to report non-financial statements.

That study opens up a wide range of attention to disclosure and its application.

2. Research Theoretical Frame

2.1. First request: Accounting disclosure

First: Disclosure Definition

The accounting disclosure shall determine the relationship with the management entity and the other structure with interests in the company in such a way that the sources of financing are safe and secure and that their interests are not subject to risk; Because their objectives may be inconsistent in the short term, good handling would reduce the impact of that conflict. (Mr., 2014, p. 24)

It is intended to determine the disclosure of old data and its relevance to the reality in which individuals live to try to improve service and coordination, (Al-Armouti, 2013, p. 23).

Disclosure of accounting operations is a component of the accounting function in its various forms, and the main thrust of accounting theory is that it includes on most reports and processes of advertising around certain tools. The advertising process is well considered in terms of the Department's optional and mandatory aspects and the economic data and information it contains that are expected to benefit external parties (Zeid, 2007, p. 45).

Second: Types of disclosure

Two types of disclosure are optional and compulsory.

- Optional disclosure is the choice between disclosure and rejection; it is ultimately up to you to decide, and this type of disclosure is made without binding on us from specific parties. (Naples, 2011, p. 37)
- Compulsory disclosure: In compulsory disclosure, you are obliged to disclose, and there is no option for you to accept or refuse where institutions are bound by it on the basis of specific legislative or professional requirements (Abdurrahim, 2020, p.45).

Third: Impact of disclosure application on sustainable accounting and adequacy of accounting information

The accounting disclosure and disclosure of financial documentation and the elements of its application in Iraqi joint-stock companies with World Deposit Certificates shall reflect the adequacy of accounting data. (Gerboa, 2007, p. 240) An appropriate entry point as one of the Research entry points in the accounting scope of capital markets for its importance in determining the quality of data appropriate for economic decisions in the capital market, as well as for demonstrating the impact of the application of certain accounting standards on such decisions and establishing the basis and rules for measurement.

2.2. Second Enquiry

Disclosure of international accounting standards (IAS1). How can differences in accounting practice be narrowed to ensure that the goals of financial reporting and disclosure standards are met? Its objectives include: To highlight the role of financial reporting in taking advantage of statements relating to financial documents, to identify weaknesses and strengths, and to confirm the effectiveness of reporting standards as an important source of accounting rules (Sir, 2014, p41).

We find that a range of different international and global standards are needed to apply financial reporting in different situations; This is in order to make use of the multiple data that are provided to clients, to identify the different differences that exist in the organizations, to clarify weaknesses and strengths, to promote the field and activity that is pursued in the institution or organization, and to provide accounting support and disclosure.

First: Various international financial reporting standards. The basis for universal disclosure, which was re-registered from around 2001 to was called "Global Bases," to form a post. Finance, the international norm-setting process in past years has been able to achieve many notable successes in terms of greater recognition and use in the preparation of financial documents.(Khalaf 2006 ,55)

The Committee on International Rules of Different Standards has been defined as "a set of indicative rules to which professionals belong in order to support their jurisprudence and to draw inspiration from their jurisprudence even though it does not abolish force or jurisprudence" (Derwish, 2005, p. 54). They can also be defined as "professional descriptions of generally accepted professional practices" (Green, 2018, p. 45), which are intended to reduce the

degree of variation in terms of practice or expression if circumstances are similar, as well as being adopted as a general framework for assessing the quality and efficiency of the work as technical States; And that's always why we define the depth and nature of professional responsibility (Al-Armouti, 2013, p. 37).

Third: Core components of accounting disclosure: There are a range of different components that exist in the accounting disclosure process for the completion of development and sustainable development.

3. Identification Using Data

The process of determining who is using the data will help to identify the characteristics that should be available from the point of view of the form or content determined by the entity, given that there are a variety of different steps towards efficient interpretation of the information relating to the accounting process for the categories using the reports, which puts the extent of the reports before two options (Zeid, 2007, p. 77):

- Preparation of a single report according to a set of multiple models according to the specific needs of the categories using the report.
- Issuance of Various multipurpose documents that operate in the context of accounting disclosure and that determine the direction of individuals.

It should be noted that the above objectives are unrealistic and difficult to operationalize in society, so the solution was to issue a financial report that meets the needs of a target user, which is identified among the multiple categories to be used in the present report, and therefore to make the user the main focus of the computational and information-gathering processes

Activation of the identity of this target user has been settled on a set of different proposals and directions that enable situations to be addressed and resolved, and the accounting statements, but with greater attention given to specific different needs according to the framework: (Current owners, potential owners, creditors). (Rahman, 2015, p. 38)

Identification of purposes for the use of accounting information: The purpose of the use of accounting information must be linked to one of the basic elements and this is known as the application of the standard, which is the ability to find the benefit of the user regardless of the information situation and its predictive and predictive assessment, as well as its relevance to the purpose through which it was produced.

Work is therefore being done to provide certain different purposes and methods for determining the actual value and appropriateness of the process itself.

Third: Determining the nature of the information disclosed: Disclosure and disclosure information is currently linked to a range of traditional financial lists and reports: List of withheld profits, list of changes in the financial position, list of income, as well as various information related to disclosure and graphic images (Al-Aramouti, 2013, p. 61).

Financial documents are currently being prepared through a set of principles that help with accounting disclosure by establishing the basis for stabilization, making available data constantly questionable and questionable.

Another concept is the concept of relative importance, through which the various items associated with the financial statements are consolidated, and the different perspectives associated with the balance sheets are guided, thus helping to address some of the problems, despite their relatively low size (Alsoofy, 2011).

Many accountants are therefore of the view that the appropriate process should be weighed against other features of information, and this weighting has led to the expansion of the desirable disclosure and disclosure space in financial documents published from several angles: Development and relevance of new concepts for disclosure, disclosure and the various information available therein. (Darwish, 2005, p76). Disclosure of new information and an information environment for the physical sector in accordance with information relating to documentation (Bareidy, 2015, p. 56). Disclosure of various financial and disclosure forecasts and disclosure of various information known through disclosure and disclosure (Alsaid, 2014, p. 49). Detection of different effects resulting from different documents and data due to different circumstances (Naples, 2011, p. 58). We therefore find the concept of focusing on the use and improvement of disclosed information rather than illuminating the quantum aspect.

Fourth: Bases and rules for the disclosure of sustainable accounting in accordance with accounting standards. The appearance of disclosures and sections has been linked to the appearance of various contributing bodies and their obligation to publish their financial documents periodically; The management by such companies of shareholders and lenders of documents and reports on the results of their business and financial position for the purpose of disclosing and disclosing some of the various information obtained during the last period; In order for these investors to make economic decisions based on the degree of disclosure, the importance of disclosure has increased as the rate of need for industrial contributors and the process of financing through capital markets, stock exchanges and bonds increases. Thus, disclosure and disclosure is a prerequisite for the establishment and management of efficient capital markets. The disclosure of published financial documents enables the credibility of users (Green, 2018).

Disclosure is one of the most important factors affecting work and accounting in a significant way, identifying accounting in the diverse areas of individuals and officials, accounting in the organization of work and the coordination of various tasks of work, and the consolidation of data and information.

Dow Jones Founded in 1999 to make better decisions, Dow Jones Indicators evolved to report on performance and sustainability. The first definition of disclosure in sustainable accounting was issued by the United Nations General Assembly. We are therefore interested in studying this research in all the different areas (the impact of sustainable accounting disclosure on the quality of sustainable accounting).

4. Study Problem

The problem of the study focused on (the impact of sustainable accounting disclosure on accounting information reporting). That problem can be summarized through the following questions:

4.1. The Basic Question

How does the disclosure of sustainable accounting affect the adequacy of accounting statements on the financial reporting of the State of Iraq's public contributing industry?

A series of sub-questions were derived:

4.2. Sub-questions

First question: How does the disclosure affect the environment and the industrial accounting report of the group of manufacturing companies in the State of Iraq?

Question two: What is the result of the disclosure of the various social elements on the accounting report and the appropriateness of their information to companies contributing to industrial space in the State of Iraq?

Question three: What is the result of the disclosure of the economic elements on the accounting report and the appropriateness of their information to the various industrial contributors in the State of Iraq?

Question four: What are the problems that pose obstacles to the application of the process of clarification and disclosure of the sustainability process and its relevance to the accounting information of industrial companies contributing to the State of Iraq?

5. Research Objectives

The purpose of this research is to study disclosure and its impact on sustainable accounting and accounting knowledge, as disclosure and accounting disclosure are among the most important accounting mechanisms and pillars of any company or organization. It helps to identify the real financial position of the company, its profits and losses, and its budget; The objectives of this study are therefore numerous:

- knowledge of the concept of disclosure and financial reporting and the relationship between them.
- To determine the extent to which the disclosure and disclosure process in the area of sustainable accounting affects the compatibility of the accounting knowledge of Iraqi public industry companies
- Highlighting the importance of disclosure and accounting disclosure

To know the reality of the application of disclosure elements in the scope of sustainable accounting to the accounting knowledge of the public contributing industry companies in the State of Iraq.

6. Importance of the Research

The scientific importance of this enquiry is due to the clarification of the importance of disclosure and its relationship to accounting in industrial companies and companies contributing to the State of Iraq. The disclosure process contributes to the identification of the company's financial situation and its dealings with other companies, thus promoting the success, development and development of comprehensive development, which all countries are currently seeking to achieve in order to ensure a better life for future generations in general.

7. Concepts of Study

Procedural Definitions

- Disclosure

Physical reports and documents contain the coverage of most essential and essential information for users of financial reports.

- Financial reporting

A set of corporate-generated reports at the end of the accounting period, containing a summary of accounting statements and presentation of statements relating to the company's position, operational performance and flow of funds for an accounting period.

Study Limits

- Time frame of 2019- 2020.
- The spatial framework of a group of different industrial companies in the State of Iraq.
- Human boundaries: Included a group of directors and employees of the Financial Accounting Section and auditors and employees of the accounting departments of public industry companies in the State of Iraq at different levels of employment.

8. Previous Studies

The Research drew on a series of studies illustrating the importance of the research subject, including the following:

- Alqataty study Muneer Jum'a 2007 Benefits of Disclosure in Knowing Environmental Expenses

The purpose of this study was to present the nature of environmental expenditures and the benefits of the disclosure of such costs based on the accounting literature in this area, and to test the basic premise of Research and to look at the importance of the benefits that come out of their application to the industry involved in the Iraqi market, in particular the environmental disclosure of companies that cause environmental damage, the establishment of binding rules in the market and the need to adopt the global accounting bases for the disclosure of environmental amounts that are essential and important in determining.

- The 2007 Gerboa study entitled Application of Financial Reporting in Iraq's Joint Stock Companies.

The purpose of the study was to determine the extent to which business organizations existed among companies to exercise responsibility for the financial sector in Iraq and to achieve the objectives of the application of the study. A identification was designed to draw on a range of previous Research, as well as theoretical information, and distributed to 65 Iraqi financial managers and corporate accountants.

- Abu Zar Study 2011, Financial Reporting Disclosure

The purpose of the study was to present the current status and background of the disclosure report and the financial reporting report, and included a set of questions related to the problems of the reports and the relationship between the disclosure reports and the financial reporting reports.

The summary of the study led to a greater awareness among organizations and stakeholders that financial reporting alone could not collect the full dimensions of the company, and recommended that training programs should be developed and conducted for professional accountants and legal accountants on disclosure reports.

Consequently, these studies have confirmed the importance of accounting disclosure and disclosure of the various mechanisms in this environment, whether social, economic or otherwise. This is being used to improve efforts to serve clients, serve the community, develop different situations, improve the quality of the service provided, activate the role of coordination and regulation and promote the development of various other tasks and methods.

Fifth: Disclosure requirements for companies

There are a range of conditions to be met in corporate disclosure (Matar, 2012, p. 56):

- The budget must contain observations on the claim or contingent liability if the company has not established a separate budget allocation.
- The corresponding figure for each previous budget should be shown in a special section of the current budget.

Enquiry 3: Application of disclosure and disclosure of sustainability in Iraqi communities to accounting data (applied study)

The disclosure and disclosure of the various information and data of the accounting sector is one of the most important standards on which enterprises currently rely. It contributes to the application of a wide range of developments concerning investment and economic companies, which help to provide the highest level of awareness and accuracy necessary for the provision and disclosure of information.

9. Disclosure

An indicator has been designed to measure the level of disclosure of sectoral information, in line with the general framework, given the fact that it is covered by the text, which is based on Iraqi rules and focusing on the detailed items required by International Physical Reporting No. (8) The Enquiry was carried out on a sample of annual financial documents 67 An active company in the Iraqi market

that is linked to securities and financial documents for 2019,. Based on the measurement and diagnosis of Research variables, the Research arrived at a set of recommendations and conclusions, the most important of which was an effective and robust role of the various sectorial information in enhancing the quality of the financial documents and accounting data of the basic and enhanced quality of sectorial information that contributes to the quality of accounting data. The Research also found that there was a significant lack of sectorial financial reporting requirements in the various Iraqi accounting rules and a low level of sustainability disclosure in accounting

Methodology of the Study

This study was characterized as a field study. The Research recognized the use of the explanatory descriptive method as the most appropriate method for achieving the objectives of the study and for identifying the impact of accounting disclosure and the adequacy of the various data under accounting in Iraq's public industrial companies.

Community and Sample Study

The study community included a group of 67 Iraqi joint-stock companies according to the SEC's 2019 annual reports.

The sample study covered financial sector managers, accountants, auditors and employees of the Accounting Section of Iraqi Public Industrial Companies, with different functions and functions.

432 had been distributed and after screening 67 had been excluded for incomplete packing, some as a result of randomness during packing.

The difficulties encountered by the Research were summarized in:

- Having a group of companies under liquidation.
- The inability to reach some companies beyond their distances.
- The resolution was distributed during the allocation of balance sheets for board meetings.
- Some companies are limited to one manager who works all the jobs.

Table 1. Number of questionnaires distributed, recovered, excluded and analyzed

Questionnaires	the number	Percentage	notes
The questionnaires were distributed	432	100%	-
The retrieved questionnaires	402	95%	-
Excluded Questionnaires	24	6%	-
Analyzed questionnaires	378	89%	-

10. Study Tools

The Research developed and painstakingly designed the questionnaire with all the hypotheses of the study and ensured its validity as a tool for collecting data for the study and then testing it, by presenting it to the professors of Iraqi universities, and their suggestions and recommendations were taken and some modifications were made to its paragraphs and distributed to the same sample.

Validity and reliability of the tool

The Research conducted a test to know the validity and reliability, and therefore the questionnaire was relied upon to collect the information, he used a coefficient to prove Cronapch alpha, and the degree of his adoption of this questionnaire according to this standard was 87.1%

It is a good percentage for adopting the results of the study, as the percentage in which the study is acceptable is 60%.

Table 2. The value of the reliability coefficients for the study variables

Paragraph sequence	Variable name	82.5%
1-10	Environmental elements	32.84%
11_21	Social Elements	74.18%
33-54	Economic Elements	75.98%
64-75	Difficulties in implementing the report	76.7%
56-85	Disclosure difficulties	57.8%
66-57	Total reliability Coefficient	87.1%

11. Study model

To achieve the goal of the study, the Research relied on a special model, if there was an effect on the different results of both the fixed variables and the independent variables.

Study model

Disclosure elements of sustainability accounting, which are:

Table 3. Scheme Variables

independent variables	dependent variable
environmental elements	How effective is the accounting information?
social elements	
Economic Elements	
Disclosure difficulties	

12. Statistical Data Processing

The Research relied on the collection and processing of data on the study variables through the field study of the sample that had been signed.

- We take 3 descriptive statistics as a description of the study sample's views on study variables.

- The Facronbach test.

That's to determine how effective evidence is being used in this program, which has been relied upon to create data and information Methods for collecting data and information

Secondary data, which are data obtained from written and electronic sources and from the literature review of previous studies, was used to lay theoretical foundations for this theory, such as:

Data and information collection methods

Secondary data, which are data obtained from paper and electronic sources and from the literary review of previous studies, have been used to establish theoretical bases for this theory, such as:

Accounting books.

- Releases on global professional bodies.
- Official reports and statistics.
- Master's letters and doctoral thesis.
- Iraqi legislation and resolutions.

Results of the field study

A series of functional personality tests for registrars in Iraqi general joint-stock companies have been tested in order to establish facts concerning a category of financial managers, accountants, auditors and employees in the accounting departments of these companies.

Sample Properties

Table 4. Age

Variables	Categories	Frequency	Percentage
Age	22 years and under	54	16%
	52_53 years	101	32%
	36-64 years and over	143	50%
	Total	298	100%

Table 5. The educational level

Variables	Categories	Frequency	Percentage
Academic	Diploma	52	17.6%
	Bachelor	200	67.11%
	M.A.	38	12.7%
	PhD	8	2.6%
	total	298	100%

Table 6. Three years of experience

Variables	Categories	Frequency	Percentage
Years of Experience	4 years or less	117	39.3%
	5-10 years	83	27.8%
	11-16 years old	94	31.5%
	16 years and over	4	1.4%
	total	298	100%

Table 7. Descriptive statistics results for the study variables environmental variables

The company reports the accounting policies	Arithmetic Medium	standard deviation	priority level	Rank or level
The company contributes to the calculation of new sources of energy	4.04	0.623	high	10
Efforts are being made to reduce energy consumption.	4.23	0.734	high	2
Positive information affects the company's reputation and profits	4.01	0.721	high	2
Ensure the provision of support to accountants	3.56	0.615	high	6
Publication of consumption information..	4.17	0.671	medium	7
Publication of consumption information	4.23	0.629	high	9
General average	4.16	0.672	high	1

Through the previous table, it becomes clear to us that the impact of disclosing the environmental component of Iraqi companies is high.

Table 8. Variable social elements

Expressions (social elements)	Arithmetic Medium	standard deviation	priority level	Rank or level
Your company considers social responsibility as a random effort, that is, no organizational take with specific plans and goals.	3.60	599	high	10
The company reports in its financial statements the value of donations and financial aid provided to charitable organizations and societies.	4.05	740	medium	2
Your company will bear any additional costs in fulfilling its social responsibilities	4.15	617	high	2
In its published data, the company discloses the costs it incurs for training employees and providing them with the necessary skills..	3.86	740	high	6
Your company reports information that contributes to granting employment opportunities to address unemployment..	3.85	599	high	7
The company has awards and certificates of appreciation for its commitment to quality and public safety.	3.62	702	medium	9
The company's management seeks to improve the material and service working conditions of its employees.	4.10	655	high	1
The salary and wages system in the company is fair and parallels the efforts made by the employees..	3.99	670	high	4

Expressions (social elements)	Arithmetic Medium	standard deviation	priority level	Rank or level
Your company treats its social responsibilities with accounting and has a system that fulfills this purpose.	4.02	719	medium	3
The company seeks to improve skills and develop administrative and organizational capabilities.	3.90	644	high	5
The company avoids reporting information and social costs that could cause a decrease in future oil revenues and flows.	3.64	599	high	8
General average.	3.87	0.656	high	

This variable was treated through eleven calibers that achieved a general arithmetic mean of (3.87) and a general standard deviation of (0.656), and from here we note that the disclosure of the impact of social variables on the Iraqi industrial joint stock companies is at a high level.

Table 9. Economic variables

The company is interested in reporting the costs of its initiatives related to the participation in the local economy, ie (the development of the national economy).	Arithmetic Medium	standard deviation	priority level	Rank or level
The company clarifies the financial position to support the infrastructure of the national economy.	3.76	0.851	high	4
The company's management reports any risks that the company may face in the future.	3.89	0.962	medium	1
The company breaks the rules of competition and not harming competitors for its own benefit..	3.85	0.923	high	3
The company introduces new and modern methods of work that will raise the efficiency and economy of the company..	3.90	0.915	high	2
The company's success in reducing costs contributes to reducing its economic position and thus maximizing profitability.	3.70	0.926	high	5
The company's management follows sound economic principles and principles to create a plan to reduce costs.	3.43	0.813	medium	6
The company's management can control and control the resources available in it.	3.86	0.777	high	2
General average.	3.77	0.886	high	

The results indicate that the impact of disclosing the economic elements of the Iraqi industrial joint-stock companies has reached a high degree.

Table 10. Financial Disclosure Reports

Expressions Financial Disclosure Reports	Arithmetic Medium	standard deviation	priority level	Rank or level
Financial disclosure reports communicate information to decision makers in a timely manner.	3.76	0.701	medium	4
The information provided is appropriate to the needs of decision makers and users of accounting data.	3.89	0.735	high	1
Financial disclosure reports contain information that is honest in clarifying the phenomena to be reported.	3.85	0.703	high	3
The ability of financial disclosure reports to provide sufficient and appropriate information to take appropriate decisions.	3.90	0.734	medium	2
Financial disclosure reports contain a predictive ability that helps in preparing future plans and policies.	3.70	0.713	high	5
Financial disclosure reports contain comparable information; To facilitate the process of study, analysis, forecasting and decision-making.	3.43	0.731	high	6
The efficiency of financial disclosure reports in serving its users	3.86	0.698	medium	2
general average.	3.77	0.732	high	

The results of this table show that the financial disclosure report provides the appropriate data with an arithmetic average rate of (3.77) and a standard deviation of (0.886), which means that it represents a high degree.

Table 11. The results of the multiple and simple regression test for the elements of sustainability accounting

variable	Sig	R2	F calculated	F tabular	T calculated	T calculated	Statistical decision
sustainable accounting	0.00	.519	35.16	4.11			
Sustainability Disclosure Elements							
environmental element	0.00	0.341			10.98	1.62	Rejection
social element	0.00	0.284			12.76	1.62	Rejection
economic element	0.00	0.342			11.06	1.62	Rejection

From the analysis of the results in the above table, it is clear that with its F, and F, the values obtained through the hypothesis tests, the calculated value is greater than the tabular value, which means that the nihilistic hypothesis is rejected, so that we accept the alternative hypothesis, which reflects a moral impact at the level of the sustainability accounting disclosure elements. (Environmental

component - socio-economic component) on the adequacy of accounting information in Iraqi joint-stock companies, as reflected in the comparison of results.

Hypothesis test results

- First hypothesis: There is no statistically significant impact of environmental disclosure on sustainability.

Table 12. Simple regression test results

The independent variable	Sig	T nepotism	B	T tabular	Statistical decision
Disclosure application problems	0.000	0.449	0.79	1.62	reject the null hypothesis

It is clear from the previous table, by comparing the ratios, that the calculated value was greater than the tabular coupon, and this indicates that there is an effect of disclosing the environmental elements on achieving the sustainability process at a significant level (less than or equal to 0.4-49 ratio), as the variance was -0.5.

- Testing the second hypothesis: There is no statistically significant effect of disclosing the social elements on the sustainability process.

Table 13. Simple regression test results

The independent variable	Sig	T nepotism	B	T tabular	Statistical decision
Disclosure application problems	0.000	0.236	0.043	1.62	reject the null hypothesis

This shows that there is a statistically significant effect on the social components of the losses of Iraqi industry contributors to sustainability, with an average indicative value of less than 0.5%.

Study results:

The impact of disclosure on accounting and accounting information, which affects the overall sustainability process, is also being sought to provide all the different mechanisms and methods that help to activate the processing role of the work itself. Consequently, the results of the study indicate a variety of different findings. For example, the different findings include:

- The knowledge of various Iraqi public industrial companies about disclosure and disclosure and its application in accounting.
- The majority of companies are interested in reporting on sustainability accounting on time.

- Failure by a group of companies to report liability according to different social and environmental conditions; Believing that's damaging the company on the investment side.
- The difficulty of measuring cost items in terms of disclosure and financial reporting is reflected in the sustainability process.
- The absence of obstacles to a company that refrains from disclosure.
- Companies fear that other companies will exploit disclosed accounting and financial reporting information
- Most companies overcome problems with accounting disclosure.
- There is a clear impact on accounting disclosure and accounting information.
- Connection to Disclosure and Disclosure of Corporate Financial Reporting.
- Improving the quality of accounting data, thus reflecting most of the company's financial documents and contributing to the clarification of disclosure.

Activating the role of the various bodies that monitor the data and information at their disposal before making disclosure or disclosure;

13. Conclusion

Concluding the previous study on the disclosure of sustainability accounting on the basis of the relevance of the various accounting statements of Iraqi joint-stock companies, we find that, through the results obtained and analysed statistically, disclosure and accounting disclosure of sustainability accounting data are among the most important mechanisms to be followed by companies; In order for companies to be successful in assessing what they need, which helps them to address their problems in a well-considered space. In addition, it helps to increase a company's profitability and economic power, especially if reports are positive in the interest of sustainability, this area must be taken into account in accounting science, in recognizing its importance to various industrial companies contributing to States, and in training workers to use and deliver it in a timely manner.

14. Recommendations

Among the results, a series of proposals and recommendations have been identified, the most important of which are:

- The industrial parks urged the Iraqi public contribution to disclose and report financially.
- The need for permanent access and reporting of disclosure data.
- The need for Iraqi public-sector industrial companies to follow the best methods and principles to assist in the disclosure of companies and its application.
- The financial reporting reports include modern working methods to improve the efficiency and economy of the company.

- Identification and application of solutions for dealing with disclosure problems.
- Work on training courses and programs for accountants in these companies to upgrade their competence.
- The role of monitoring and supervisory bodies must be activated to identify different problems facing companies or clients.

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