

The Effects of Financial Disclosure on Improving Accounting Education: An Empirical Study in A Group of Iraqi Universities

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Abstract— The present study aims to identify the effectiveness of financial disclosure in promoting accounting Education in a group of Iraqi universities, and the hypotheses of the study were developed to achieve its purposes and directions, and distributed (144) questionnaire to academics in the universities in question retrieved (135), and the study hypotheses were tested using (The correlation coefficient and the multiple regression coefficient) to diagnose the correlation and impact relationships between the variables under consideration, the study reached a set of conclusions, the most important of which are: The existence of significant correlations between the effectiveness of financial disclosure and accounting learning of the universities in question. Based on the findings of the study, the study presented a set of recommendations that are consistent with these conclusions, the most important of which are: Determining the practical reality of financial disclosure and its effectiveness in achieving the success of universities and thus enhancing accounting learning.

Keywords—: Financial Disclosure, accounting Education

I. INTRODUCTION

This Providing accurate financial information and delivering it to the beneficiaries would create an appropriate environment for teaching the accounting principles and rules for individuals working in various organizations, especially in non-profit educational organizations in Iraq, where accounting disclosure is one of the most important accounting functions through which reports can be presented. Financial assistance to beneficiaries. Accounting education is one of the issues that have received great attention, due to its association with the audit and accounting profession. On the role that a qualified accountant can play in fulfilling the IFAC's mission.

In light of these data, the intellectual framework of this research deals with contemporary topics concerned with the sustainability and superiority of the performance of educational organizations in the light of the challenges facing them, and centered in the diagnosis of the role of financial disclosure in promoting accounting education, and the need for our environment and educational organizations for such research and studies, It is his responsibility to test these variables in the educational sector, These particulars were used in a practical and logical context to serve as a model and starting point for

exploring the views of leaders in educational organizations. Based on the above, the contents of the research were framed according to the following topics:

1.1 The research problem

The challenges facing educational organizations today, the rapid changes in the business environment, and the continuous pursuit of universities to reach a privileged position in the competition market, and dealing with all that is new and surprising, forced many universities to disclose their financial position in order to promote transparency and impartiality in the view of beneficiaries. The effectiveness of financial disclosure in universities can enhance accounting education.

Through the above, the problem of research crystallizes in the identification of the role played by accounting disclosure in promoting accounting education in the universities under consideration, therefore, the following questions can contribute to clarify the contents of the research problem:

1. To what extent does financial disclosure contribute to the promotion of accounting education in the universities in question?
2. What is the nature of the relationship between financial disclosure and accounting education in the universities in question?
3. What is the impact of financial disclosure on accounting education in the universities in question?

1.2 The importance of research

This research acquires its importance from the importance of the variables in the research and the subject which is addressed and the chosen field, as this research contributes by introducing the theoretical frameworks of the variables represented by financial disclosure and accounting education, as evidenced by the importance of research through:

The fact that the research is based on the descriptive analytical method by adopting the survey of the respondents of the sample, and that the universities in question need such studies, as it provides information about the capabilities that can be used in the service of the future direction to improve accounting education, especially in the Iraqi environment covered by the research.

Starting from the importance and role of the variables under consideration, which derive their importance from the field problem that addresses them, as the research focused on important variables represented by (financial disclosure, accounting education).

1.3 Objectives of the study

By identifying the problem of research and its importance, it is possible to clarify the main objective of this research, which is to familiarize the universities under study the role played by financial disclosure in improving accounting education.

In addition to the sub-goals, which are:

1. Knowing the extent to which the universities in question adopt the principles of financial disclosure, which seeks to achieve high levels of accounting education.
2. Identify the dimensions and nature of financial disclosure achieved and appropriate for the management of universities under consideration within the Iraqi environment.
3. Provide a practical perception of the nature of the relationship and the impact of financial disclosure in improving accounting education.

1.4 Research hypotheses

In the light of the details of the above study model, the hypotheses of the study were determined based on their conformity with the research questions referred to them.

1. The first hypothesis: financial disclosure contributes to the promotion of accounting education in the universities in question.
2. The second hypothesis: There is a significant correlation between financial disclosure and accounting education in the universities in question.
3. Third hypothesis: Financial disclosure affects the promotion of accounting education in the universities under consideration.

1.5 Approach search

The researchers adopted the descriptive analytical method for the purpose of testing research hypotheses.

Secondary data: For the purpose of obtaining secondary data for the theoretical aspect of the research, we rely on the facilitated contributions of the researchers specialized in the two dimensions of the research, as follows:

Theses and theses related to the two dimensions of research.

Periodicals and university articles.

Sober books and literature.

Data Primary: For the purpose of obtaining raw data for the practical aspect of the research has been relying on the questionnaire to collect data from the field..

Disclosure is a broad and important enough subject to say that it includes all areas of financial reporting, there are many research and studies on the subject of disclosure, some of whom consider the disclosure as (Show financial statements for all the basic information of interest to external groups about the project so that it helps them to take the right decisions).

The financial disclosure process is seen as displaying financial information, whether it is quantitative or descriptive in the financial statements or in the margins, notes, and complementary schedules at the appropriate time, this makes the financial statements misleading and convenient for third-party users who do not have authority to view the books and records of the company (Ferguson, Michael et al,2002; Massoudi & Birdawod, 2023).

There are those who link the disclosure with the case of uncertainty among the beneficiaries, so see the disclosure (The degree of reducing the investor's uncertainty by publishing all financial information related to the university, whether quantitative or otherwise, that helps the investor to make decisions and reduce the uncertainty of him about financial and economic events in the future).

The disclosure in the financial reports is a presentation of financial information about the economic unit for the sake of Optimal operation of efficient capital markets (Apostolou & Konstantinos,2009; Al-Delawi & Ramo, 2020).

As for the contemporary view, it is the main objective of financial disclosure It is providing information that helps in making rational decisions by this information is used in financial reports (Birdawod, 2022).

Disclosure generally means stating something in order to be known and clear. hence, financial disclosure of information constitutes protection for the ordinary investor and other parties from misinformation, in addition to reducing investment risks in Iraqi universities (Alam, Jahangir, 2008; Zaidan et al, 2024).

The appropriate level of financial disclosure is determined by a set of factors, including the person who uses the information and the purpose of using it, the concept of perfect or complete disclosure It has become a thing of the past to replace it in our time the concept of realistic or appropriate disclosure.

Financial disclosure means the preparation and circulation of financial reports in order to satisfy the need of its users for the accounting information that objectively describes the economic events that affected the university in a specific time period, the information also displays the administration's plans and expectations for the future.

2. Types of financial disclosure

Financial disclosure can be divided into:

1) Conventional or preventive disclosure: Financial reports are disclosed in order to make them misleading to the beneficiaries. this is the rule, but it is a traditional expression with regard to disclosure in accounting. It is known as preventive disclosure It aims to protect the financial community, especially the ordinary investor, who has limited ability to use financial information this means the information must be of the highest degree of objectivity, Preventive disclosure requires disclosure of the following: (Julie & Najah, 2011)

- Accounting Policies.
- Change in accounting policies.
- Change in accounting applications.

II. LITERATURE REVIEW

2.1 Financial disclosure

1. The concept of financial disclosure:

- Correcting errors in the financial statements.
- Potential gains and losses.
- Financial Links.
- Future events.

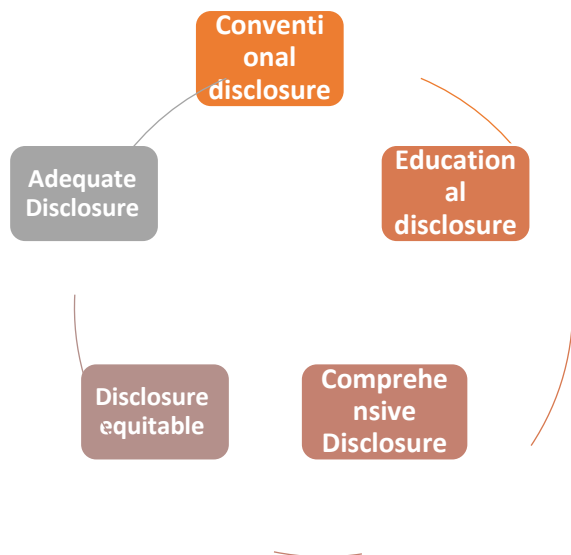
2) Educational disclosure: It is known as media disclosure, and it has emerged as a result of the increasing importance of one of the main characteristics of the information, which is appropriate, and as a result, the shift towards requiring the disclosure of appropriate information for decision-making purposes. Disclosure within its scope is no longer merely a disclaimer of management as it is known in its traditional concept of oversight, rather it has become It includes information with a greater degree of expertise and experience, especially that needed by financial analysts and investment brokers, The primary goal is to provide information that strikes a balance in the markets, according to the new concept of financial disclosure, the focus is no longer on information that has a high degree of objectivity and that is appropriate for an investor with limited experience in matters of financial analysis. Rather, it has become the disclosure includes appropriate information that may be characterized by a relatively large degree of personal judgment and appreciation (Eng, L.L & Mark, 2003).

3) Comprehensive Disclosure: This disclosure indicates the comprehensiveness of financial reports and the importance of their coverage of any information that has a significant impact on the reader.

4) Disclosure equitable: This disclosure is concerned with balanced care of the needs of all beneficiaries the financial statements and reports must be issued in a way that ensures that the interest of a certain category is not favored over the interests of other groups by taking into account the interests of all of these groups in a balanced manner (Swanson & Robert, 1994).

5) Adequate Disclosure: This disclosure includes determining the minimum required accounting information in the financial statements, it can be noted that the concept of the minimum is not specified and accurate, as it varies according to needs and interests in the first place, as it directly affects decision-making. In addition, it follows the experience of the beneficiary. Figure (1) Types of financial disclosure.

Figure (1) Types of financial disclosure



3. Rectifiers financial disclosure

The Rectifiers of accounting disclosure that make its information reliable and useful, both inside and outside the organization, can be as follows: (Ferguson, Michael et al,2002).

1) User identification of accounting information: The user’s identification of the accounting information would know or define the characteristics that should be provided in that information in terms of form and content Because users of accounting information have different levels of interpretation of information, Therefore, it was necessary to prepare the information by preparing one report according to multiple needs models or issuing a single multi-symptom financial report It meets the needs of potential users.

2) Defining the purposes of using accounting information: Defining the purposes of using accounting information would achieve the advantage of convenience so that the user benefits from the information and gains predictability and helps some in making decisions, Although the financial statements do not meet all the information needs of these users, there are common needs for these users Financial statements that meet the needs of investors who assume capital risk will also meet most of the needs of other users.

The responsibility for preparing and presenting the financial statements of the university lies mainly with its management, and the administration is also concerned with the information contained in the financial statements Although it has access to additional financial and administrative information to enable it to perform its basic functions in the areas of planning, decision-making and oversight.

Management is able to determine the form and content of this additional information to meet its special information needs, the report on such additional information is outside the scope of this framework. However, the published financial statements depend mainly on the information used by the administration about the financial position and assess the performance and changes in the financial position of the university (Eng, L.L & Mark, 2003).

3) Determine the nature of the information the homework Disclosure of it: Disclosure is currently made using the traditional financial statements, which are:

- List Financial Center.
- List Income.
- List Retained earnings.
- List Changes in financial position.
- Background information attached to the notes.

Through the foregoing, we find that we should focus on the type of information disclosed, rather than on the aspect of the amount of information disclosed.

4. Factors affecting financial disclosure

There are many factors that affect the degree of disclosure of financial reports, and can be divided into several factors related to the community environment in which financial reports are prepared, Others relate to financial information that must be disclosed. Factors related to economic unity, Figure (2) Show Factors affecting financial disclosure, As follows: (Eng, L.L & Mark, 2003).

1) Environmental factors: Financial reports differ from one country to another for economic, social, political and other factors re. (Agha et al., 2023). Resulting from the beneficiaries needing more additional information about environmental changes and their impact on the project for the purpose of comparing economic units with each other and determining the social responsibility of each.

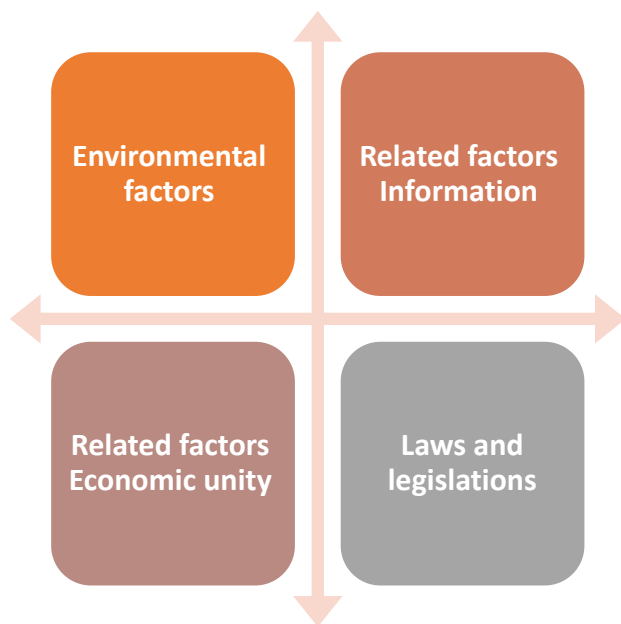
2) Related factors Information: The degree of disclosure in financial reports is affected by the information that is disclosed and the availability of a number of characteristics to judge its efficiency, the most important of which is that the information is appropriate for the decisions that will be taken by most of the beneficiaries, and that there is confidence in this information in addition to its ability to achieve and compare.

3) Related factors Economic unity: These factors are related to economic unity, As follows: (Mark Myring, 2010)

- Project size.
- Number of shareholders.
- Company registration in the stock market.
- External Auditor.

4) Laws and legislations: The prevailing laws and legislations in the environment of economic unity play a very important role in the field of disclosure, as well as accounting standards, domestic auditing standards also greatly influence disclosure.

Figure (2) Factors affecting financial disclosure



2.2 Accounting Education

1. The Concept of Accounting Education

Education in general is one of the most important areas in the life of societies and through which it is possible to obtain the competencies and skills necessary to sustain the march of various fields and in all aspects of life, Hence, any use of technical means in any field of life must be accompanied by an ability and efficiency to use these methods and benefit from them in that field, Therefore, education should lead to the presentation of qualified cadres for work possessing knowledge and skills that enable them to conduct their work normally (Albrecht & Sack, 2000).

Accounting education is a process that is carried out by building accounting cadres with modern thinking to enhance the ability to monitor, obtain, organize and understand information. It is a process through which we qualify individuals to be able to practice accounting work with professionalism and skill, and have sufficient capabilities to use information technologies in the accounting field.

It is a process through which qualified work cadres are possessed that possesses knowledge and skills that enable them to conduct their work normally. It is an approach to develop the capabilities of individuals and enhance their accounting skills, through accounting education programs (Cook, G et al,2011).

It is the processes of training and developing individual accountants, and qualifying them for more sophisticated operations. It is an educational process that aims to provide individuals with accounting efficiency and to organize them and enhance accounting ideas.

2. The Importance of Accounting Education

There is no doubt that the importance of accounting education comes from the importance of the accounting profession and its role in the economy, as they are two areas that cannot be separated from each other. A good accounting education must eventually lead to the graduation of an academically qualified accountant to fulfill his professional role in the labor market efficiently.

Previous studies have shown that the lack of cooperation and coordination between accounting education and the accounting profession will lead to wasting the country's natural resources. Or at least the slow pace of developing the accounting profession in the country and consequently the lack of a rapid response to challenges in the modern economy or proper handling of financial and economic crises (Bayerlein & Timpson,2017).

The accounting profession operates in a constantly changing environment, Therefore, accountants today need to be professional experts in their accounting field with excellent communication skills. And that they are able to meet the requirements and needs of the process of preparing reports and communicating information in the new knowledge economy (Cameran & Campa, 2016).

In addition to the need for technical accountants to acquire basic technical knowledge and skills in accounting, they need to acquire skills in order to enable them to be able business consultants and negotiators and first-class managers, At the same time, integrity, objectivity and willingness to take a firm stance are essential features of a professional accountant, Values and professional ethics are complementary factors to becoming a qualified accountant (Bui& Porter, 2010).

The importance of accounting education is clearly demonstrated by the statement issued by the IFAC in its introduction on the standards of international accounting education, where he stressed in that introduction that the requirement to find a qualified professional accountant is through pairing and the combination of accounting education and practical experience.

3. Accounting Education goals

The overall goal of accounting education is to develop professional accountants to perform the work, and from this

goal other goals appear necessary and complementary to the qualification, the most important of which are: (Byrne, M et al,2012)

1) Preparing students to become professional accountants, not to be professional accountants as they entered the profession for the first time, meaning that it is necessary to follow and develop the capabilities and capabilities of professional accountants throughout the period of their professional work.

2) Providing students with a set of skills required for a successful professional accountant, which are communication skills, intellectual skills and personal skills.

3) Provide students with the knowledge necessary to obtain an accounting qualification that includes general knowledge and organizational, administrative, and accounting knowledge.

4) Develop the level of knowledge, skills, and moral values of the cadres.

5) Study how to self-learn, by learning the skills and strategies that help them to learn efficiently, and how to use efficient learning strategies to continue learning throughout their careers. identified (IAESB) three basic approaches and methods for learning and development: (Costa, M, 2013)

- Education: It is a systematic process that aims to communicate and develop knowledge, skills and other capabilities for learners, and the education process is often carried out within formal education environments.

- Work experience: It refers to practical activities within the workplace that are related to developing merit with the professional accountant.

- Training: It describes the learning and development activities that complement the two previous methods, education and work experience. The training is based on a practical basis and is often linked to workshops and simulated work environments.

Figure (3) Show Learning and development methods

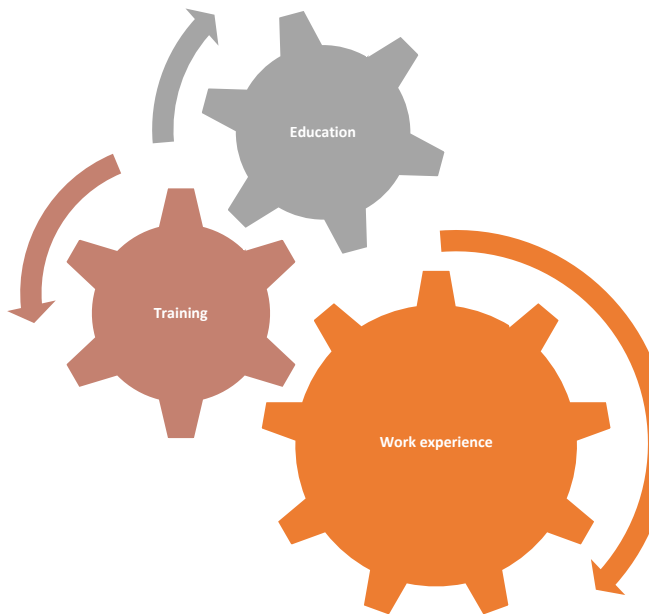


Table (1) a comparison between the traditional approach and the modern approach to accounting education

Figure (3) Learning and development methods

4. Approaches of Accounting Education

The rapid and successive changes and developments that accompanied the modern business environment have been influenced by the development of many sciences and professions, and considering that accounting is a social science characterized by a categorical knowledge that has its scientific subject, which was reached through study and experience through different stages of time, accounting has evolved over time simultaneously with the stages of accounting thinking and accounting needs. Moreover, studies concerned with the professional and academic development of accounting have confirmed the existence of two attributable characteristics of accounting, Continuity and Change.

The development of accounting requires the development of accounting education, which ultimately leads to offering professional accounting outputs that are able to meet the requirements and needs of the accounting work, in this regard, it should be noted that there are two approaches to accounting education, as follows: (Crawford, L, 2014)

1) Traditional Approach of Accounting Education: The traditional approach to accounting education focuses on technical issues of accounting and accounting arts, student passing exams and emphasizing mathematical operations to reach a single answer, As well as attention to the rules of education for workers In addition to not being interested in the practical side and information technology as required, As well as lack of attention to issues of communication, relationships and individual skills of workers.

2) Modern Approach of Accounting Education: The modern approach to accounting education focuses on the business environment and technical knowledge and addresses general accounting issues, as well as focusing on teaching, self-learning and creativity for the professional purpose and emphasizing the complex issues that may face practical applications, as well as attention to the theoretical side, the practical side, and information technology as required, as well as attention to issues of communication, relationships and individual skills of the student as well as the pursuit of integration between the various accounting branches and curricula or educational courses. A comparison can be made between the traditional approach and the modern approach to accounting education through the following table:

D	Traditional Approach	Modern Approach
1	Focus on technical issues of accounting	Focus on business environment and technical knowledge as well On dealing with general issues in accounting education
2	Integration is limited between accounting branches And educational courses	The integration is great between the accounting branches And educational courses
3	Emphasis on mathematical operations to reach a single answer	Emphasis on complex issues that may face practical accounting reality
4	Attention to the rules of education	Interest in teaching and learning (self-education) and independent thinking
5	Focus on workers passing exams	Focus on teaching and learning in order to prepare professional cadres qualified for accounting work
6	Lack of interest in the student's individual skills, communication issues, and relationships	Attention to the student's individual skills, communication issues and relationships
7	Focus on accounting arts with regard to the accounting course	Focusing on creativity and self-education, discussion and analysis of emerging accounting issues
8	Attention to the theoretical side	Attention to the theoretical, practical, and IT aspects

2.3 The relationship between financial disclosure and accounting education

The disclosure of financial reports and annual statements enhances the transparency and reliability of the company towards beneficiaries, Thus, there is the possibility of

accounting education and improving the capabilities and skills of workers. Figure (4) Show The relationship between financial disclosure and accounting education.

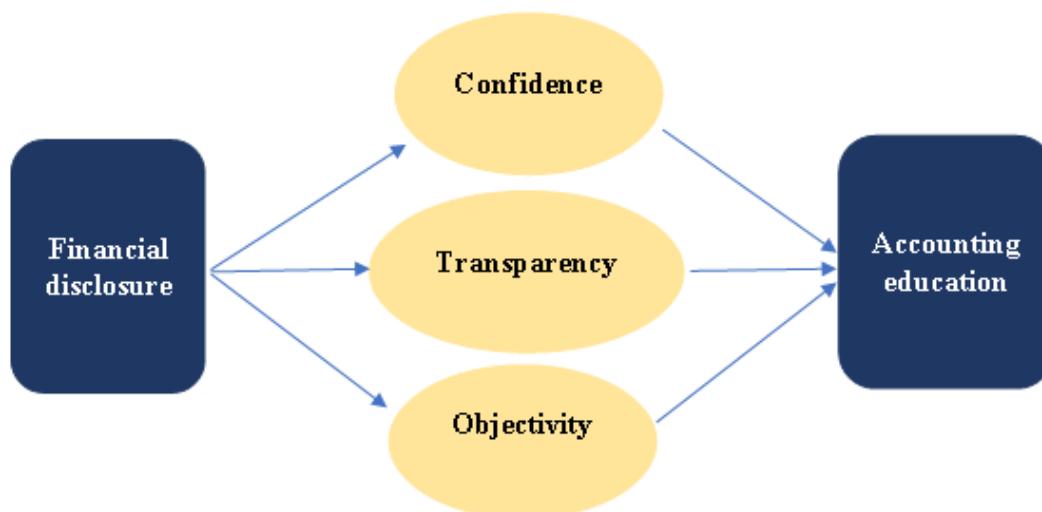


Figure (4) The relationship between financial disclosure and accounting education

Accounting principles are ruling that accountants apply when recording operations and preparing reports. these rules show how to record accounting data and how to report the information that is produced in the process of operating this data. They also emphasize the characteristics that make accounting information useful and benefit from them in the accounting education process (Mark Myring, 2010).

The importance of accounting disclosure as a consistent principle in the preparation of financial reports is due to the fact that it is one of the main foundations of GAAP. These principles call for the full disclosure of all the accounting, financial and other important information related to the activity of the concerned authority contained in its financial statements, this is in the interest of other recipients of this information, which can be used in accounting education (Eng, L.L & Mark, 2003).

Disclosure that takes into account the need of data users, the company's conditions and the nature of its activity, as it is not

only important to disclose financial information, but more importantly, it should be of value and benefit in relation to investor and creditors 'decisions and are commensurate with the company's activity and internal conditions in order to enhance the accounting education process.

III. PRACTICAL RESULTS

3.1 Descriptive analysis

The researchers conducted a descriptive analysis of the data using the statistical program (SPSS Ver.23), with the aim of identifying the values of the standard deviations and the arithmetic mean and the highest and lowest value to clarify the characteristics of the research variables according to the views of the investigators, and the results were as shown in Table (2).

Table (2): Descriptive analysis results

Variables	Arithmetic mean	standard deviation	Lowest value	highest value	Relative importance%	Coefficient of variation
Financial Disclosure	4.220	0.391	3	5	%83.01	%9.26
Accounting Education	4.182	0.410	3	5	%82.31	%9.12

From Table (2), The level of awareness of the research sample financial disclosure is very high according to the relative importance percentage of 83.01%. For the mean value of (4.220) with a standard deviation (0.391), While the coefficient of variation was very low, 9.26%, which indicates the lack of dispersal of opinions of respondents, With regard to the accounting education is very high according to the relative importance of 82.31% and the mean value of (4.182) standard deviation (0.410), While the coefficient of variation was very low 9.12%, which indicates the lack of dispersion of views of the members of the research sample.

3.2 Test hypotheses research

1) The first hypothesis: financial disclosure contributes to the promotion of accounting education in the universities in question.

In order to test the validity of the first hypothesis, statistical treatment requires percentages, mean, standard deviations and commitment percentages by universities in question and according to respondents' answers. Table (3) also shows that the general average means for all contents of financial disclosure in enhancing accounting education was (4.09), which is higher than the default mean for the study (3), and a standard deviation (0.87), which indicates consistency Answers of the participants. As for the overall commitment rate, it reached an average (81.5%), which is a relatively high rate based on respondents 'answers.

With these results, the first hypothesis stipulated in the financial disclosure contributes to enhancing accounting education in the universities concerned.

Table (3) financial disclosure contributes to the promotion of accounting education in the universities in question.

Scale Response					Arithmetic mean	standard deviation	Commitment ratio
Strongly agreed (5)	Agreed (4)	Agreed To some extent (3)	I do not agree (2)	I do not agree Strongly (1)			
33	446	15.6	4.4	-	4.18	0.810	82.6
33	641	4.4	78	-	4.10	0.929	78.3
641	43	17.8	12	4.4	4.16	1.043	82.2
55	637	4.4	12	-	34.4	480	.288
417	259	17.8	12	12	3.88	410	.687
44	428	24.2	12	-	4.15	0.897	83
92.4			4.7		4.09	70.3	581

2) The second hypothesis: There is a significant correlation between financial disclosure and accounting education in the universities under consideration.

Second hypothesis test: This hypothesis states that there is a significant correlation between financial disclosure and accounting education in the universities under consideration. Table (4) shows the results of testing the correlations related to this hypothesis.

Table (4) Test Results Correlations

Explanatory variable	Financial Disclosure
Responder variable	
Accounting Education	0.698*

Table (5) the effect of Financial disclosure on accounting education

Explanatory variable	Financial Disclosure			F
	β_0	β_1	R ²	
Accounting Education	0.678	0.617 (9.886)*	0.487	75.873
Indicate a value (T*) Calculated		D. F=1.133	*P ≤ 0.05	N=135

Table (5) for regression analysis shows that there is a positive moral effect of financial disclosure as explanatory variables in accounting education as a responsive variable. as the calculated value of (F) is (75.873). it is greater than the tabular value at two degrees of freedom (1,133), and with a significant level (0.05). The coefficient of determination (R²) (0.48), This means that (48%) of the differences explained in accounting education are due to the effect of the effectiveness of financial disclosure. The rest is due to random variables that cannot be controlled or are not originally included in the regression model. From the follow-up of the coefficient (β_1), it becomes clear that the increase in interest in financial disclosure in one unit leads to a change in the amount of (0.617) in accounting education. As for the coefficient (β_0) it means that the universities under investigation achieve accounting education Regardless of the effectiveness of the financial disclosure, and from the follow-up of the calculated (t) test (9.886), we find that it is a moral value and greater than its tabular value at a significant level (0.05) and two degrees of freedom (1,133).

Thus, the third hypothesis which states that: (There is a significant effect of financial disclosure in accounting education in universities is accepted. under consideration).

IV. CONCLUSIONS AND RECOMMENDATIONS

V.

4.1 Conclusions

1. The results of the study indicate that there is a role for financial disclosure in enhancing accounting education, by

Table (4) indicates that there is a positive correlation between financial disclosure and accounting education. As the value of the overall index of the correlation coefficient (* 0.698) and at the level of significance (0.05), which is evidence of the relationship between the two variables, as this result indicates that the more universities in question increase their interest in financial disclosure, they have contributed to enhancing accounting education for the universities under consideration.

Based on the results of the statistical analysis of the correlation between the two study variables, the second hypothesis is accepted at the level of the universities under consideration.

3) Third hypothesis test: Financial disclosure affects the promotion of accounting education in the universities under consideration.

Third hypothesis: This hypothesis states that there is a significant effect of financial disclosure in accounting education in the universities in question. Table (5) shows this effect as follows:

contributing to restoring investor confidence, removing their fears and providing an appropriate investment climate.

2. The results of the research indicate that there is an effect of financial disclosure in enhancing accounting education in Iraqi universities

3. The responsibility of financial disclosure rests primarily with the administration, by charting its methodology paths and making assumptions and forecasts on a logical and objective basis of what the future reality of the university's financial condition will be and thus accounting education can be strengthened.

4. The field study revealed that financial disclosure contributes to a high degree in enhancing the effectiveness of accounting education in Iraqi universities.

5. The financial disclosure meets many of the administration's needs regarding the delivery of important information that improves the job of accounting education, and the achievement of many savings and costs in Iraqi universities.

6. There are many weaknesses in the accounting education process in Iraqi universities, and that financial disclosure is one of the solutions for senior management to overcome these problems.

42 Recommendations

1. The university administration under study should pay attention to the results of the relationship between the variables of the study and its impact on the nature of the universities of the study sample.

2. Spreading the concepts of financial disclosure and accounting education among individuals working in

universities under study at all administrative levels through periodic bulletins and billboards in order to establish these concepts.

3. Increased interest of the university administration under study in financial disclosure due to its role in achieving better results in enhancing accounting education.

4. Organizing training courses for individuals working in all specialties, especially in the field of accounting, with the aim of increasing their experience and skills and how the individual handles financial reports correctly, even if it is necessary to seek the assistance of experts and trainers from outside the university to train workers.

5. Increased attention In the Accounting Department, and equipping it with the most modern accounting methods and methods for carrying out the tasks entrusted to it and supplying it to competent and highly experienced individuals.

6. The universities administration under study must form collective teams aimed at preventing problems from occurring in the financial reports by educating them by means of educational education.

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