

# The impact of governance mechanisms on the accounting disclosure for sustainable development and its reflection on the quality of financial Report.

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- **Abstract:** The research aims to demonstrate the impact of governance mechanisms on the quality of financial reports in light of the accounting disclosure for sustainable development, represented by (accounting disclosure for economic development, accounting disclosure for environmental development, and accounting disclosure for social development) in a sample of banks listed in the Iraqi Stock Exchange. . The governance mechanisms were measured by evaluating and analyzing the mechanisms in the banks of the research sample (15) banks, based on the governance guide issued by the Central Bank, as well as the banks' financial reports for the period 2016-2018, and the dimensions of accounting disclosure for sustainable development were measured through Using the survey form, which is one of the sources of obtaining data and information related to accounting disclosure on sustainable development. In preparing the form, the researcher relied mainly on the indicators issued by (GRI), especially the indicator (G4), and distributed the form (70) forms On a sample of bank employees, the research sample, while the quality of financial reports was measured through the quality of accounting profits as an alternative variable to the quality of financial reports. The researcher relied on the quality of benefits that were measured through the modified (Jones 1991) model in determining accounting profits, Statement of the impact of variables through the use of statistical models, simple and multiple linear regression model, and path analysis.
- **Keywords:** regression model, sustainable development, governance mechanisms