

Proposed Model for Measuring and Applying Voluntary Disclosure in The Syrian Business Environment

Hussein Dahdouh

Rasha Hamada

Accounting Department

Economic Faculty

Damascus University

Abstract

This research aims to formulate an integrated model for voluntary disclosure information in the Syrian business environment, and to test the application of the proposed model in the financial statements of the year (2012) for the (22) listed companies in DSE.

To achieve the research goals, the research was based on the previous studies and related researches, to formulate the model and test its validation to be applied. The research tested if the listed companies in DSE disclosed any of the information which is contained in the suggested model, by reviewing each of the (22) financial statements of the listed companies and the disclosed information was then quantified.

The research has many results as the model is validated for measuring the purposes of the voluntary disclosure. The listed companies of DSE disclosed acceptable information which is included in the model. The disclosing percentage was very low with the highest percentage being (10%).

Key Words: Voluntary Disclosure, DSE.

