

# **The Role of Voluntary Disclosure in consolidating Trust in Financial Reports of the Listed Companies of Damascus Securities Exchange (A Field Study)**

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## **Abstract**

**This Research aims to study the role of voluntary disclosure in consolidating trust in financial reports. To achieve this goal, a questionnaire was used as a tool in gathering the necessary data. The questionnaire was distributed to the two samples of the study; 48 questionnaires were distributed to the external auditors accredited by SCFMS, and 44 were distributed to the internal auditors in the listed companies of DSE. Of the returned questionnaires, there were (40, 36) returned from the first and second sample by turns. SPSS was used in analyzing the data and testing the hypothesis. The research found that the voluntary disclosures effectively consolidate the trust in the financial reports of the Listed Companies of DSE, and there were no material differences between the opinions of the two samples.**

**Key Words: Voluntary Disclosure; Trust; Financial Reports.**