

The Effect of an Open Budget Method on Achieving Sustainable Development: An Empirical Study

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The research aims at presenting and discussing the concept of voluntary disclosure through some Employees For tourism companies listed on the Iraq Stock Exchange And travel companies are irregular, as well as, its significance and identifying the concept of open budget method and how to activate it according to the characteristics of voluntary disclosure, too identifying the concept of sustainable development and its dimensions and how to achieve them according to the characteristics of voluntary disclosure and activate the open budget method. The researcher relied on the results of the questionnaire submitted to a number of some employ in tourism and travel companies who have knowledge and experience in the field of preparing budgets. The research reached a number of conclusions, the most significant of which is that the voluntary disclosure and the open budgeting method have the potential to provide information that contributes effectively in achieving and enhancing the dimensions of sustainable development, as well as improving the reputation of the budgetary body and increase confidence in the disclosed information which leads to rational decision making by stakeholders.

Key words: *Open Budget, Voluntary Disclosure, Sustainable Development.*

Introduction

The business environment faces a set of variables and developments that require strengthening communication with external parties to keep pace with those changes and to achieve several dimensions, including economic, social, technological and environmental, which leads to the need to introduce a new method of budgets, whether at the level of the state or at the level of economic units and that method is the open budget method, which requires an increase in the disclosures of mandatory disclosures, which emphasizes the need to adopt a voluntary disclosure method that provides integrated information with mandatory

disclosure to contribute to the activation of the open budget method in a way that goes in line with the requirements of achieving sustainable development. That the need to adopt an open budget method when preparing the budgets, which is activated when resorting to the provision and presentation of information according to the requirements of voluntary disclosure which contribute to the realization and enhancement of the dimensions of sustainable development.

Research Methodology

First: Research problem: The problem of research can be formulated through the following questions:

1. Is there any knowledge by budget preparers in providing information in accordance with voluntary disclosure requirements?
2. Does the provision of information in accordance with voluntary disclosure requirements contribute to the activation of the open budget method?
3. Is sustainable development achieved in accordance with the requirements of voluntary disclosure and activation of the open budget method?

Second: Research Objective: The research aims at presenting and discussing the concept of voluntary disclosure and its significance and identifying the concept of open budget method and how to activate it according to the characteristics of voluntary disclosure, as well as identifying the concept of sustainable development and its dimensions and how to achieve them according to the characteristics of voluntary disclosure and activate the open budget method.

Third: Significance of the research: The significance of research lies in the significance of providing information in accordance with the voluntary disclosure by the people who prepare the budgets, whether at the international level or economic units and its role in activating the open budget method for achieving sustainable development and its economic, social, environmental and technological dimensions.

Fourth: Research hypothesis: The research is based on one main hypothesis that is "voluntary disclosure has a role in activating the method of open budget and achieves sustainable development" and the following sub hypotheses emanates from it:

1. There is a positive influence and correlation between the level of voluntary disclosure and possibility of activating the open budget method.
1. 2 There is a positive influence and correlation between activating the open budget method and achieving sustainable development.

2. There is a positive influence and correlation between the level of voluntary disclosure and achievement of sustainable development.
Figure 1 illustrates the relationship between variables

Fifth: Research sample of study: The research sample of study was chosen randomly and was limited to some employ in tourism and travel companies who have knowledge in the field of budgeting. The number of the distributed questionnaires is (40) and the recovered ones is (38).

Conceptual Framework

Concept of Voluntary Disclosure

After the economic developments, the need for a lot of information that should be available to enable us to take appropriate decisions have become a must as the information provided and published is not enough to be disclose, therefore there should be resort to the voluntary action in the disclosure of information and complementary to mandatory disclosure, in order to bridge the information gap between the available and the one(s) that should be available (Alnajjar, 2011: 35). Definitions of Accounting are commonly known as a tool or system of measurement and accounting disclosures since all items is measured and then to be disclosed in the financial reports (financial statements and their annexes). i. e. Accounting Disclosure is all the published information, whether official or unofficial, addressed to internal or external parties (Alrazeen & Karbhari, 2004: 351). Disclosure is divided into two types of voluntary and compulsory. Compulsory disclosures are mandatory by laws, legislation and standards. Optional disclosures are to provide information voluntarily and that information is not required by standards or legislation (Ghazali, 2008: 35).

Voluntary disclosure is defined as the disclosure of information that has not been requested by users and is not a mandatory disclosure requirement, but disclosure of which benefits economic unity and users. Accounting information (Rikanonic, 2005: 573). and Mariq defied voluntary disclosure to be an optional nonmandatory publication of all financial and nonfinancial information and is relevant to decision makers (Mariq, 2009: 144) in the sense that it is an important tool in Uncertainty to make the right decisions and forecasting for the future and reducing the uncertainty factor to make the right decisions. It is possible to say that this type of disclosure is a gigantic and correct attention to provide complementary and additional information for legal information to be disclosed.

Significance of Voluntary Disclosure

It is as follows: (Abd and Ibrahim, 2019: 254)

- Voluntary disclosure contributes to increasing the confidence of those using accounting information and increasing respect for the disclosure body as well as improving its reputation.
- Voluntary disclosure is concerned with providing information that helps predicting the future, such as the ability to fulfill commitments, and is interested in attracting investors and making good decisions.
- Voluntary disclosure is also concerned with providing information that allows users to introduce new indicators and variables that are useful in the decision-making process.
- Contributes to the provision of more information than that is available in accordance with mandatory disclosure and contributes to reduce the information gap between the available information and the required one(s) by users.

Motivations for Using Voluntary Disclosure

There are several factors that lead to resort to the activation of voluntary disclosure, including: (Mitton, 2002: 215)

- Insufficiency of disclosed information in accordance with mandatory disclosure: It can be an incentive for voluntary disclosure to reduce and eliminate obstacles and problems of mandatory disclosure.
- Attracting investments: as the disclosure of responsible information about their performance to improve their reputation increases the confidence of those who intend to invest to rationalize investment decisions.
- There are several factors, including cultural, environmental, socioeconomic, are not disclosed in accordance with the requirements of mandatory disclosure, so it becomes a must to resort to voluntary disclosure to provide information on these factors.
- The application of IPSAS requires a more systematic and indepth disclosure of information provided in accordance with mandatory disclosure requirements.

Despite the significance of voluntary disclosure, we should not go beyond the “cost / benefit” limitation as the cost of the provided information should be weighed against the usefulness of the information disclosed (Lambert, et. al, 2007, 385). The level of voluntary disclosure, including the type of activity, size of the unit, number of studies and decisions and its diversity around the level, type and quantity of disclosure, and quality, culture and understanding of the term voluntary disclosure may affect the level of that disclosure in the sense that the management officers who have the knowledge, experience and desire to disclose shall disclose the accounting information according to its users' desires. In the opposite side stands the management that does not want to do so. (Sumida, 2013: 24). The Government Accounting Standards Committee for 2001 recommended that there are several factors related to the success of voluntary disclosure as follows: (Mohammed: 2018: 256)

- Disclosure of information about officials, managers and management Provide information about the strategies and general objectives in addition to the influence of this body and its importance among peers.
- Provide information concerning management analysis and identifying causes of making any changes in the operational and performance measurement data.
- Provide all information related to the unit work such as operational information about the adopted performance measures.
- Provide information on expectations and predictions for the future identification of opportunities and risks, and disclose management plans related to all factors of success and comparison between what is planned to achieve and what has already been achieved so that users of accounting information to hold the unit accountable for reasons of failure of schemes.

Concept of the Budget

A Budget is prepared at the level of the state or economic units, as each institution should prepare a budget in order to organize its tasks for subsequent periods. Shikara states that a budget is to be prepared in the government sphere after the adoption an authority to exercise its role to collect revenues and finance expenditures. (Horngren, 2012: 184) defines it as: “a quantitative expression of the management action plan proposed for a specific period with a view to helping coordinating the needs that are to be done to implement that plan”.

It is possible to state that the budget is a plan based on forecasts and estimates of revenues and expenditures for a future financial period in order to achieve the objectives of the body prepared for that budget. It is well known that the budget is prepared on two types: first, of current budget based on operational items and shortterm assets constantly recurring and, second: a capital budget based on capital projects and longterm assets. There should be a distinction between these two types of budgets and allocate them according to the nature of the items and mentioning that the types of budgets are the traditional budget and program budget and performance and system of planning, programming, budget, zero budget and contractual budget (Shikara, 2010: 19). A budget is of great significance, whether at the level of the state or economic unit because it is an important and effective means in preparing financial plans that contribute to achieving sustainable development and a tool to achieve economic, social, environmental and technological balance by providing economic resources, financing of expenditures and guide management to implement what is being planned and control What has been done as well as evaluating the actual performance and comparing it with what is planned (Ibrahim, 2011:199).

Based on the above mentioned, it is possible to say that the preparation of budgets is conducted for the purpose of planning and control in the sense that they reflect the authority of the law and not allow spending outside that budget, as well as comparison of the people who prepare the budget between what is planned and what is actually achieved, in the sense that those budgets are closed budgets enjoying confidentiality and ambiguity that do not allow individuals to review or participate in preparing it. According to people who prepare the budget, the disclosure of information about it may lead to the exploitation by competitors to such information, which may negatively affect the status of economic units among their peers.

Concept of Open Budget

An open budget is characterized by the feature of enabling everyone in the community to access its information and participate in its preparation in order to monitor and evaluate its performance,, criticize and hold accountable when failing to implement what is being planned, as well as reducing wastefulness and corruption (Copley, 2011, 4).

It is also known as participatory budgeting in the sense of participation of reliable citizens in the decision-making process to allocate available resources and allow participants to determine how and where those resources should be. This type of budgeting is applied in some developed countries including Brazil (Wampler, 2007: 8).

The open budget is a new method of budgeting, not a new type to be added to the already existing types of budget. This method arises and reacts with the information provided in accordance with the voluntary disclosure by allowing everyone to see the details of the budget and how to optimize the use of funds and allow participation in the preparation of budgets and in the decision-making process. This is done through trustworthy relied upon experienced people to be negotiated on how to optimize the exploitation and distribution of resources.

Significance of Activating the Open Budget Method

Open budgeting is of great Significance to decision makers, stakeholders and society in general, whether at the state level or economic units.

- Open budget provides significant information to creditors to help them make financing decisions.
- Open budget helps investors in estimating future cash flows of their investments and making decisions about keeping, selling or increasing them.

- Open budget helps government agencies to estimate the amount of revenue that can be collected through pension contributions, etc.
- Provide information to the employees within a unit about future activities to ensure the improvement of the economic situation.
- At the international level, it can provide the community with full information regarding future government programs, monitoring their activities and optimizing the use of available resources

The Role of Voluntary Disclosure in Activating the Open Budget Method:

The possibility of voluntary disclosure is to activate the open budget method as follows:

- Provide accounting information to various stakeholders, including investors and creditors, through information that shall be provided and presented in the budget to help them estimate and forecast cash flows in order to rationalize their investment and financing decisions.
 - Assist government agencies estimate their revenues properly, especially the promotion of economy and employment of unemployment.
 - Providing information for the benefit of employees and associates of the bodies that prepared the budget in providing information about future activity of them as well as to secure and improve social and economic situation and business continuity.
- Provide information about future government programs, which may not be provided in accordance with mandatory disclosure and contribute to control over their activities and exploiting the available resources in the best way, especially followup government implementation of projects and consider the weaknesses and accountability for it.

From the above mentioned, it is possible to say that disclosure is the basis of any system that should be activated, and thus the budget needs to activate the method of open and satisfactory budget for all concerned parties at a good level of disclosure and complementary to mandatory disclosure to achieve a strong balance for stakeholders, in the sense that information is disclosed voluntarily and complementary to what is provided before the mandatory disclosure but limited (without elaboration). There are some limitations that should be taken into account when activating the open budget method when the budget holder reserves to publish information about its budget because the users of that information may not be understanding or able to classify or analyze it properly, so elaborating the provision of information may be an added burden or may be exploited by competitors to know the plans, which may contribute to the failure to achieve the objectives of that entity.

From all the above mentioned, it is clear that the relationship between voluntary disclosure and open budget method is a direct relationship based on the protection of the concerned parties and reduce the information gap, i. e. , the better the level of disclosure is, the more the possibility of activating the open budget method is.

Sustainable development is the basis for optimal utilization of available resources to achieve several goals, including raising the standard of living, directing investments and turning to technological development to build a civilized and accessible generation with all its needs (Tarraf and Hassanein, 2012: 104).

This concept is defined as the management of environmental and economic performance through the creation and development of appropriate accounting systems related to the environment and its applications (Mohsen, 2018: 86).

From the above mentioned, it is clear that sustainable development exploits or aims at exploiting available resources in a way that does not lead to their deterioration or depletion in the future, but to preserve their permanence. Moreover, it is a good opportunity to establish markets, open the doors of work and integrate the marginalized people into the mainstream of the community.

Principles of sustainable development: Sustainable development has several principles of the most important of which are: (Badawi & Albeltagi, 2013: 7)

- Contribute to the economic, environmental, social and technological development of society.
- Implement ethical practices, corporate governance systems, and continuous improvement of the performance.
- Introducing the concepts of sustainable development to the decision-making process.
- Respect customs and cultures and support human rights.
- Interest in providing information to decision makers so that financial reports become effective and transparent.

Dimensions of Sustainable Development

Sustainable development has four interrelated, integrated and interdependent dimensions among them, they are as follows: (Mohsen, 2018: 101).

- An Economic dimension: means the optimal exploitation of available resources.
- A Social dimension: intended to work sincerely to solve the problems of society.

- The environmental dimension: intended to preserve natural resources for their permanence.
- A Technological dimension: Clean technology is intended to provide the best transfer to society using the least amount of energy and resources.

Achieving Sustainable Development

The preparation of the budget according to the open budget method and under characteristics of voluntary disclosure contributes to providing useful information to stakeholders as it achieves and enhances the sustainability of economic, social, environmental and technology dimensions. Therefore, it provides financial and nonfinancial information as opposed to mandatory disclosure of vague financial information. Ideas of the developed countries and their applications, including the United States of America, may be used in the preparation of budgets of various types and in accordance with the adopted standards, whether American or international.

Preparation of budgets in Iraq at the international level or economic units is conducted through the inclusion of some items that are appropriate to the nature of the activity, such as expected income and corresponding expenses such as receivable contributions and loans and grants (Jeter & Chaney, 2012, 22).

Voluntary disclosure and open budgeting have a role to play in achieving sustainable development because of the potential benefits provided by: (sebastian & muller, 2011: 10)

- The possibility of improving the level of influence in the community.
Eliminate losses to reduce costs.
- Follow up developments and meet the expectations of decision makers.
Exchange of information and experiences by stakeholders.
- Attention to the principles of governance.
- Providing an advanced and efficient infrastructure to build sustainable cities and establish a vibrant economy that provides long term growth.

One of the objectives of activating the open budget method and achieving sustainable development is to make the activities of the budgetary body that lead to environmental and legitimate social influences and in line with the requirements of sustainability as well as increase and improve the reputation of the unit and gain a competitive advantage, which leads to increased transparency and accountability, support and motivate associates and control processes (Lutfi, 2011:10) The beneficiaries of this are as follows:

- Investors: Information voluntarily disclosed in the budgets benefits of wise decision-making by investors, including information about the dimensions of sustainable development.
- Affiliates: Provide significant information about social services within the budget to make them aware of their rights and duties.
- Customers: Provide significant information of product provided safety and guarantees.
- Lenders: Providing financial and nonfinancial information to inform them of the ability to pay obligations and make good decisions about it.
- Government agencies: Need information to know the extent of their contribution to the preservation of the environment or enhance the economic or social situation, especially technological.

It is clear to the researcher that voluntary disclosure improves the procedures, laws and legislation, as well as focusing on the reputation and transparency of the unit, encouraging innovations and inventions, strengthening systems and making good decisions. Voluntary disclosure provides information not only about financial performance, but also about environmental, social, economic and technological performance, in accordance with the requirements of the stakeholders who demand and desire obtaining information other than the one that is available in accordance with mandatory disclosure, so the role of voluntary disclosure in the provision of that information, which leads to the activation of the open budget method in the sense of displaying all the activities that plan the budget with its work within the budget so that all those who request it can see and express their views, as well as participate in preparing it by people with wide knowledge of it. Those activities that will be presented within the budget in accordance with the open budget method are integrated information about financial and nonfinancial performance in the sense of providing details about environmental performance economic, social and technological development to ensure achievement, integration, interdependence and interdependence of the dimensions of sustainable development.

The provided information shall meet the needs of users of accounting information about the information contained in the budget in terms of determining its future revenues and expenses, where investors may be ignored to invest in a particular unit because of the lack of disclosure of its performance in a way that may waste its sustainability and sustainability.

The researcher concludes that the integration of information that shall be submitted within the budget in accordance with the integration of mandatory and voluntary disclosure is absolutely necessary in order to activate the open budget method to rationalize the decisions of stakeholders in a manner consistent with their needs, as well as achieving the dimensions of sustainable development to obtain confirmed sustainability information. The researcher emphasizes the need to establish procedures to provide information about sustainability of the

budget approvers in order to rationalize decisions for users of accounting information as well as the possibility of accountability about the extent to which what is planned and achieved by comparison with the already has achieved.

Results

This chapter demonstrates the results of the conducted field study, classification and analysis according to the use of descriptive statistical tools represented by the mean and standard deviation in order to estimate the absolute dispersion of all the responses of the selected sample from the mean and the coefficient of variation to estimate the relative dispersion to prepare a framework for the perspectives, aspirations and opinions of the respondents with regard to the variables of the search through the Likart scale of options (a fiveorder options) is an ordinal scale, and figures entered in the statistical program (SPSS). It is (completely agree = 5, agree = 4, neutral = 3, do not agree = 2, do not completely agree = 1). through which the arithmetic mean (weighted mean) of the scale is determined from the length of the interval first and is equal to the product of 4 divided by 5, where 4 represents the number of distances (1 to 2 first distance, 2 to 3 second distance, 3 to 4 third distance, and 4 to 5 fourth distance) while 5 represents the number of choices, and when dividing 4 by 5 the duration of the period (category) is equal to 0.8 and the distribution becomes according to Table (1).

Table 1: Likart Scale

Weighted center	level
1 to 1. 79	do Not fully agree
From 1. 8 to 2. 59	Do not agree
2. 6 to 3. 39	neutral
From 3. 4 to 4. 19	agree
From 4. 2 to 5	completely agree

The questionnaire for this research topic contains three variables, each of which include five questions as follows: first variable is (activating the open budget method according to the requirements of voluntary disclosure). while the second is (achieving sustainable development according to the open budget method). The third is (Achieving sustainable development according to the requirements of voluntary disclosure). The iterations and total rates of the research variables are as follows:

Frequencies and Total Percentages of the First Variable As Shown in the Following Table

Table 2: Iterations and total percentages of the first variable

scale	fully agree	Neutral	Agree	Do Not agree	Do Not fully agree	Total
Repetition	61	80	36	13	0	190
Rates	32%	42%	19%	7%	0%	100%

Frequencies and Total Ratios of the Second Variable as Shown in the Following Table

Table 3: Total iterations and percentages of the second variable

scale	fully agree	Neutral	Agree	Do Not agree	Do Not fully agree	Total
Repetition	78	67	29	7	0	190
Rates	41%	40%	15%	4%	0%	100%

Frequencies and Total Ratios of the Third Variable As Shown in the Following Table

Table 4: Total iterations and percentages of the third variable

scale	fully agree	Neutral	Agree	Do Not agree	Do Not fully agree	Total
Repetition	91	70	21	8	0	190
Rates	48%	37%	11%	4%	0%	100%

The mean and standard deviation of the three resolution variables mentioned in the appendix were as shown in the following table:

Table 5: Total arithmetic meanings and standard deviations

variables	Arithmetic mean	Standard deviation	result
First	4.0	0.70	agree
Second	4.3	0.71	fully agree
Third	4.4	0.75	fully agree

The total arithmetic mean of the first variable which reached (4) is higher than the assumed or hypothetical mean and in harmony through standard deviation and the coefficient of

difference. Here, there is an emphasis on the significance of providing information according to the requirements of voluntary disclosure in order to activate the open budget method. As for the second variable, which reached the arithmetic mean (4.3) and harmony through the standard deviation and the coefficient of variation, respectively, and this confirms that the activation of the open budget method contributes to achieve dimensions of sustainable development. As for the third variable, the arithmetic mean which was (4.4) and high harmony through the standard deviation and the coefficient of difference, which shows and confirms that all members of the sample support because voluntary disclosure has an effective role in achieving sustainable development

Testing and Analysis of Regression Relations and Correlation between Research Variables

The correlation coefficient (Pearson) is used to determine the level and nature of the relationship between research variables, and correlation is an indicator of that relationship. It is the first step to determine the nature of the relationship if there are only two variables, the first one is voluntary disclosure (x). which is a variable that is determined by the study or a research and it is an independent variable and is accompanied by another second variable the dependent variable of the open budget (y). which is a dependent and intermediate variable (independent) at the same time because there is another variable that is also supported by sustainable development (A). and both (Y) and (A) which are adopted variables because their result is not specified and depend on the values of the independent variable (X). from the above mentioned, it is possible to say that the relationship between these variables is reciprocal because of their influence and interdependence with each other, because activation of the method of open budget and achieve sustainable development is affected by the level of voluntary disclosure if adopted. The table below demonstrates the results of correlation coefficients (Pearson). influence, and statistical indicators related to the influence are as follows:

Table 6: Correlation coefficient values and values ($\beta R^2 - f$ P value) of the regression model between search variables

hypothesis Test	independent variable	correlation	f	P value	R ²	β	dependent variable
First	Voluntary Disclosure	0.67	32	0.00	0.48	0,69	Open Budget
Second	Open budget	0.46	29	0.00	0.2	0.47	Sustainable Development
Third	Voluntary Disclosure	0.66	27	0.00	0.4	0.65	Sustainable Development

(**) Significant correlation at 0.05 significance level and 95% confidence limits

Hypotheses Test According To the Results of Influence Relationships and Correlation between Research Variables

The hypothesis of influence and engagement identified by the research is tested to determine whether it can be judged by acceptance or rejection. "Voluntary disclosure has a role in activating the open budget and achieving sustainable development" For the purpose of testing the above hypothesis, sub hypotheses were tested according to the following:

A Testing the first hypothesis: (There is a positive influence and correlation between the level of voluntary disclosure and possibility of activating the open budget method): From the table above, the correlation coefficient (Pearson) of the relationship between voluntary disclosure and the open budget method is (0.67) at the level of significant significance (0). This correlation is considered to be significant and positive. The table also shows that the calculated value of F for the model is (32.37). which is greater than the tabular value (F) of (4) at the significance level of (0.05). Statistically significant effect of voluntary disclosure at Significant Level of (5%) with Confidence of (95%) and through Selection Coefficient ($R^2 = 0.48$) Voluntary disclosure accounts for 48% of the changes occurring in the open budget, while 52% indicates the contribution of variables not included in the regression model. Each increase in voluntary disclosure will increase the activation of the open budget method by (69%). The results of the hypothesis test (P VALUE) indicate that they are statistically significant being less than the level of significance of (0.05) refers to the existence of an effect between the independent variable level of voluntary disclosure and possibility of activating the method of open budget is the dependent variable in the sense that the hypothesis is accepted.

B Testing the second hypothesis: (There is a positive influence and correlation between activating the open budget method and achieving sustainable development): From the table above, the correlation coefficient (Pearson) of the relationship between the open budget method and sustainable development is (0.46) at the level of significant significance (This correlation is considered to be significant and positive. It is also found that the calculated value of F for the model is (29.9). which is greater than the tabular value (F) of (4.3) at the significance level of (0.05). Statistically significant for the open budget at a significant level (5%) with a confidence level of (95%) and through the determination coefficient ($R^2 = 0.20$). it is clear that the open budget accounts for (20%) of the changes that occur to sustainable development, while the percentage of (80%) refers to the contribution of variables that are not included in the regression model, as it is evidenced by the marginal slope coefficient of the regression angle of 0.48. Each increase in the activation of the open budget method shall increase the achievement of sustainable development by (48%). and denote to the significance of the parameter and confirm the result of estimating the regression coefficient if

the full moral meaning of each variable occurs leads to a corresponding variable in the adopted variable by (48%). while the results of the hypothesis test (P VALUE) indicate that it is statistically significant as it is less than the level of significance of (0.05) which indicates an effect between the independent variable open budget method and possibility of achieving sustainable development which is a dependent variable in the sense the hypothesis is to be accepted.

Testing the third hypothesis: (There is a positive influence and correlation between the level of voluntary disclosure and achievement of sustainable development): From the table above, it is shown that the correlation coefficient (Pearson) of the relationship between voluntary disclosure and sustainable development is (0.66) at the level of significant significance (0,05). This correlation is considered to be significant and positive indication. The calculated F value for the model is (27. 5). which is greater than the (F) tabular value of (4. 4) at the level of (0.05). Statistics of voluntary disclosure at a significant level (5%) with confidence level (95%) and through the challenge coefficient ($R^2 = 0.43$). (43%) of the changes that occur to sustainable development (57%) explain the contribution of variables that are not included in the regression model, as it is shown by the marginal slope coefficient of the regression angle of $\beta=0.65$) that each increase in activation Voluntary disclosure will increase the achievement of sustainable development by (65%). (β) Indicates the significance of the parameter and confirm the result of estimating the regression coefficient if the significance of each variable occurs in a variable that leads to a corresponding variable in the adopted variable by (65%). Test hypothesis under (P VALUE) it is statistically significant being below the level of significance of (0.05) which proves the existence of the effect of the independent variable method of voluntary disclosure and possibility of achieving sustainable development which is the sense that they can be variable to accept the hypothesis.

Testing the main hypothesis of the research: The research is based on one main hypothesis that "voluntary disclosure has a role in activating the open budget method and achieving sustainable development. " From the questionnaire that is distributed among the sample individuals, it is proved that there is a significant and positive relationship is very high to provide for the hypothesis of the research, as it is noticed that there is a large response to the research sample to the three variables of this research. From the responses obtained,the hypothesis of the research has been achieved as all members of the sample support the influence impact of voluntary disclosure in the activation of the open budget method and have an active role in achieving development Sustainable and enhance its dimensions.

Conclusions

The research reached a number of conclusions, the most significant of which are:

1. Information provided in accordance with the mandatory disclosure when preparing the budget is ambiguous and confidential, which leads to the failure to take good and correct decisions by investors and creditors as well as the inability to achieve the dimensions of sustainable development.
2. Voluntary disclosure fulfills the requirements of activating the open budget method and provides financial and nonfinancial information that enables the access to the plans of the executive authority and control its work, as well as the possibility of comparing what is planned with what is actually achieved and in a way that enables them to monitor and hold accountable to the budgets.
3. Voluntary disclosure and open budgeting have the potential to provide information that contributes effectively and significantly to achieving and enhancing the dimensions of sustainable development, as well as improving the reputation of the budgetary body and increasing confidence in the information disclosed leading to rationalization of decisions.



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Appendix 1

The Questionnaire

The first variable is (**activating the open budget method according to the requirements of voluntary disclosure**). The second variable is (**achieving sustainable development according to the open budget method**), and the third variable is (**achieving sustainable development according to the requirements of voluntary disclosure**).

First: Analysis of the results of the questionnaire to activate the open budget method according to the requirements of voluntary disclosure):

No.	Questions	Fully Agree	Agree	Neutral	Do not agree	Do Not completely agree
1.	Voluntary disclosure provides financial and nonfinancial information that enables access to the executive authority's plans and monitoring its activities					
2.	Voluntary disclosure provides accounting information that enables comparison of what is planned with what is actually achieved by the beneficiary parties of that information.					
3.	Voluntary disclosure provides information useful in rationalizing decisions and predicting the future					
4.	Voluntary disclosure contributes to obtaining all the information required by members of the community, in a manner that enables them to monitor and hold accountable entities					
5.	Voluntary disclosure fulfills the requirements of activating the open budget method					

Second: The second variable: "Achieving sustainable development according to the open budget method:

No.	Questions	Fully Agree	Agree	Neutral	Do not agree	Do Not completely agree
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1.	The open budget contributes to the control of activities and the followup of the exploitation of available resources					
2.	The open budget under the characteristics of voluntary disclosure contributes to the presentation of information on economic, social, environmental and technological activities					
3.	Open budgeting has an important role to play, which is the participation of the community in the preparation of the budget as well as rationalizing their decisions and predicting the future better as well as attracting investments					
4.	The activation of the open budget method leads to improve the reputation of the unit and increase confidence in the information disclosed and followup implementation plans and accountability when failure to implement					
5.	Activating the open budget method contributes to achieving and enhancing the dimensions of sustainable development					

Third: The third variable (achieving sustainable development according to the requirements of voluntary disclosure)

No	Questions	Full y Agre e	Agree	Neutr al	Do not agre e	Do Not comple tely agree
1.	Voluntary disclosure contributes to the provision of information on economic, social, environmental and technology activities					



2.	Voluntary disclosure contributes to achieving sustainability by rationalizing economic decisions of budget insiders					
3.	Voluntary disclosure has an important role to play in improving the reputation of the unit and increasing confidence in the information disclosed as well as attracting investments					
4.	Voluntary disclosure contributes to the extent to which resources are best utilized					
5.	Achieves voluntary disclosure and promote the dimensions of sustainable development					