(Research/Review) Article

Using of Artificial Intelligence Techniques and for Improving the Accuracy of Financial Reports: Applied study in Asia cell Telecommunications Company

Forat Sattar Hassoon

University of Al Qadisiyah, Department of Accounting, College of Administration and Economics, Iraq,
forat.hssoon@qu.edu.iq

Abstract: The research aims to clarify the relationship between artificial intelligence and the future of the accounting profession, and to clarify the knowledge foundations of artificial intelligence and the future of the accounting profession and the application of the term artificial intelligence in the future of the accounting profession and highlight the position of the term artificial intelligence for the economic unit of the research sample, which is Asia cell Iraq Company. The research relied on the collection of data related to the theoretical aspect on a group of Arab and foreign sources related to the subject under research from books, research, studies, theses and university theses, as well as research and periodicals published on the Internet, as for the applied side, the research relied on field visits to the research sample and personal interviews with managers and officials in the research sample as well as to the accounting of the force the research reached a set of conclusions, the most important of which was that the subject of artificial intelligence itself is one of the contemporary topics that did not find any interest at the conceptual, practical and even academic levels, at least at the level of libraries and scientific research centers. After the results of the electronic field surveys showed that the Arab and Iraqi libraries are devoid of any author or detailed study on the subject, and in conclusion, the research reached a set of recommendations, the most important of which was the need to give the artificial intelligence variable greater research attention as one of the intellectual dialectics in contemporary literature in the field of accounting management and to highlight its role in achieving sustainable artificial advantage in the business environment.

Keywords: Techniques; Artificial Intelligence; Financial Reports; Asia cell Telecommunications Company.

1. Introduction

In light of the great technological development and the emergence of globalization, and global markets have increased degrees of internal and external competition, whether at the level of the entire market or at the level of sectors, where the customer has become the sole controller through the behavior of purchasing products that meet his requirements according to the required quality, low cost and in a timely manner, and for these reasons organizations have made them rely on methods and approaches to improve the product and reduce Its costs, which help increase the value of the product from the customer's point of view, and this sharp competition reflected its effects on the industrial reality in Iraq and the ability of organizations to compete with organizations, so the importance of research came from an attempt to study and apply artificial acumen and its relationship to future of accounting profession, which is witnessing strong competition from organizations, using artificial intelligence to increase the ability of organizations to compete by studying the strengths and weaknesses of the products of competing organizations and make their products more valuable in the eyes of the customer, so the aim of the research was to show the knowledge foundations of the artificial intelligence method and its relationship to the future of the accounting profession. Sustainability is a term used in the environment to describe how biological systems continue to be diverse and productive over time. For humans, sustainability refers to the capacity to maintain our standard of living over the long term, which is dependent upon the preservation of the natural world and the prudent use of its

natural resources. Organizations are known to be in a race to the future due to the challenges they face and the fierce competition from the external environment, which is marked by rapid development in a number of fields. technological, social, political, and economic domains that surpass the capacity of an economic unit and the incapacity to adjust to novel circumstances with novel and distinct data. It is also regarded as one of the most crucial objectives that an economic unit pursues in order to attain its progress and prosperity. Its only concern now is to find solutions that will enable it to continue existing, which prompted it to look for programs and methods for managing the economic unit. In order to accomplish these programs, the economic unit turned to artificial intelligence, which is a powerful line of defense that ensures and safeguards the interests of the economic unit.

1.1. The Research Problem
The primary research issue is centered on worries that, in addition to significant technological advancements and the rise of globalization, artificial intelligence may be used to create phony images, videos, audio, or text using sophisticated machine learning tools. This could result in the massive dissemination of false information online and undermine trust in news outlets and democratic institutions, global markets and degrees of internal and external competition, whether at the level of the entire market or on the At the level of sectors, and this intense competition reflected its effects on the reality of organizations in Iraq and in the light of this presentation of the research problem, the researcher puts several questions for the problem, namely:
1. Does the economic unit in question rely on the term artificial intelligence?
2. What is the relationship between the variable of artificial intelligence and the variable of the future of the accounting profession?
3. How can the future of the accounting profession be measured in the economic unit in question?

1.2. The Importance of Research
The importance of the research is evident from the fact that it deals with one of the topics of artificial acumen and its relationship to future of accounting profession, it is an attempt to study and apply artificial intelligence to serve the future of the Iraqi accounting profession by benefiting from the experiences of industrially developed countries and developed their industry using artificial intelligence that improves the value of the product by increasing its job performance and reducing its costs. The economic unit product is more valuable to the customer, and AI brings tremendous benefits to the digital age, but it can also cause a major disruption to the safety and will of users around the world. Multi-stakeholder efforts on AI cooperation need to be strengthened globally to help build global capacity for the development and use of AI based on the principles of trust, human rights, safety, sustainability and the promotion of peace.

1.3. Research Objectives
The research aims to clarify the relationship between artificial intelligence and the future of the accounting profession, as well as the research seeks to achieve the following objectives:
1. Statement of the knowledge foundations of artificial intelligence and the future of the accounting profession.
2. Applying the term artificial intelligence in the future of the accounting profession.
3. Highlighting the importance of the term artificial intelligence for the economic unit of the research sample.

1.4. Research Hypothesis
The following hypothesis forms the basis of the study: The accuracy of financial reports and artificial intelligence do not have a statistically significant relationship.

1.5. Research Limits
The research consists of the following limits:
1. Spatial boundaries: Asia cell Iraq Company.
2. Time limits: period (2021-2024).
3. Objective limits: artificial intelligence, accuracy of financial reports.

1.6. Data Collection Methods

The research relied on collecting data related to the theoretical aspect on a group of Arab and foreign sources related to the subject under research from books, research, studies, theses and university theses, as well as research and periodicals published on the Internet, as for the applied aspect, the research relied on field visits to the research sample and personal interviews with managers and officials in the Asia Cell company in question, as well as to account for the laws, regulations and instructions of the research sample. And the descriptive analytical approach was used for the purpose of covering the research variables and finding the relationship between them.

2. The Theoretical Side
2.1. Definition and Importance of Artificial Intelligence

Artificial intelligence, according to Salman, is the process of gathering, analyzing, and sharing objectives established by lowering uncertainty in all accounting decisions. Salman (2016), p. 22 Alan Turing defined intelligent computer behavior as the capacity to perform a cognitive task at a level comparable to that of a human, while Nizhnewitsky defined artificial intelligence as the capacity to learn, comprehend, solve problems, and make decisions (Nizhnewitsky, 2004: 26) Given that artificial intelligence lacks a definition, the second part of the term "artificiality" suggests that it was created before humans. Thus far, they have been unified (Gad, 2014: 279), and definitions have focused on being The field of study that focuses on examining mental abilities through Dahrawi described the use of computational models as one of the applications of computer science, which is concerned with creating programs that can carry out tasks that require intelligent people to complete, like learning, logical deduction, and modification (Dehrawi, 2019: 391)

Artificial intelligence has a prominent role in seizing organizations for opportunities and avoiding threats, as it is considered an effective process throughout the economic unit through the decision-making process at all levels, and it is considered a tool that provides an artificial advantage for organizations and decision-makers to formulate accounting by understanding the economic unit and the industry in which it operates and exploiting the weaknesses of competitors, and artificial intelligence has the ability to allocating resources to organizations according to their sizes and types, and helps managers to evaluate competitors as well as identify market opportunities and protects the economic unit from((Taşkin, et.al., 2004:432) Artificial intelligence has several benefits, as it helps to formulate accounting through an understanding of the industry of the economic unit and competitors, and is the essence of accounting business analysis, and helps to challengeHands areas of continuous improvement , risks and opportunities, as well as knowledge of changes that occur in the economic unit, helps in increasing the quality of information, improving the dissemination of information and increasing organizational awareness of organizations. (Nasri,2011:33) Artificial intelligence expresses the value adopted in the development of business organizations and accounting planning, and provides managers with a tool to learn about what competitors intend to do, and develops market knowledge, and the relationship between jobs and improves the quality of products vis-à-vis competitors in a way that ensures improved performance. (Calof,2018:659)

1. Artificial intelligence helps to deliver important information to senior management that helps them make accounting decisions with a focus on understanding and measuring the external environment of the economic unit.
2. Helps in enhancing the entire accounting planning process and developing sound accounting plans that are more in line with artificial conditions and have a high ability to withstand external pressures.
3. Helps the economic unit in testing and verifying the validity of assumptions about the artificial environment, and closing the gaps in which the economic unit has failed.
4. Predict future developments and help decision and policy makers to avoid surprise.
5. Rationalize data and make it more rational and keep decision-makers informed of new information constantly.

2.2. Functions and Tasks of Artificial Intelligence

Artificial intelligence can be divided into two types of functions or tasks: (Al-Najjar, 2010: 17)

1. **Smart life functions**: It refers to all of the activities we can perform on a regular basis to act and engage with the outside world, including vision and the capacity to

comprehend what we see. Natural language: The capacity to interact with people in Arabic, English, or another natural language and to plan: The capacity to organize a sequence of steps to accomplish the intended objectives and movement: The capacity to move and behave in a way that satisfies life's necessities Smart systems are based on a lot of intricate calculations. First, the input images—which are frequently graphic images— are processed. Next, the discrimination principle is selected, and based on that, the evidence of discrimination is selected, calculated, and compared with those stored in the database. Depending on the outcome of the comparison, a decision is made regarding which of the possible items belongs to the corresponding body.

2. **Expert functions and tasks:** Medical diagnosis, equipment maintenance, computer arrangement, and financial planning are examples of applied expert systems, and expert systems are interested in performing these kinds of tasks. In other words, artificial intelligence is concerned with the tasks that some people perform well, which require extensive training and can be particularly helpful to complete these tasks so that there can be a shortage of experts.

2.3. Dimensions of Artificial Intelligence

The literature on the subject of artificial intelligence indicates that some researchers and writers agree to adopt four dimensions of artificial intelligence as operations (market intelligence, technological intelligence, accounting intelligence, and artificial intelligence) as follows: (Santi,et.al.,2019:10)

1. **Market intelligence:** This type of intelligence needs to develop a map with both current and future trends of the customer's needs and preferences, new markets, as well as creating opportunities for market segmentation, in addition to the most important changes in marketing and distribution. Conduct competition analysis, market analysis of the macro-environment, and then enable them to develop accounting thinking scenarios, as well as its impact on accounting management and organizational success in the market, and in the same regard.

2. **Technological intelligence:** This type of intelligence needs to determine the cost and benefit of the current technology or in the case of the introduction of new technology and work to predict the future of the technological gap and that technology is not only related to technology, but also related to scientific fields, definitions and natural concepts about the technology the definition of technological intelligence is based on the concepts of technology philosophy, cultural backgrounds of technology, long-term government policies and accounting about technology, policies and economic preference for development and growth, organizations aim to obtain and communicate technological information as part of the process through which the economic unit develops awareness of the threats of <B11 .6>Technology and opportunities, but this is not the only purpose of organizations where organizations also do the work of technological intelligence to obtain knowledge about the social and cultural context where technology is supposed to be applied, to generate new ideas, to open the economic unit to the outside world and find accounting partners . (Taşkin et al. 2004: 420,)

3. **Accounting intelligence:** Accounting intelligence is the main driver of the operations that can be carried out by business organizations for its role in helping the economic unit to invest its resources as best as possible by helping it explore and exploit opportunities, diagnose and confront the threat and reduce its effects, which the economic unit needs for its business environment, which enables it to manage its current business, anticipate and manage future changes and design appropriate accounting that contributes to providing added value The customer increases the profits of the economic element, and highlights the position of accounting intelligence through the accounting management process The economic unit can allow it to make more informed effective decisions Identify opportunities and challenges that help organizations to obtain a greater share in the market and to compete successfully against competitors. (Taib,et.al.,2008:25)

4. **Competitor intelligence:** Competitor intelligence organizations seek to build and develop artificial accounting by taking into account the structural changes of competitor organizations, the entry of a new product into the market, or the release of updates to existing products, so the economic unit remains constantly informed of what the competition is doing by collecting, analyzing and using information related to product launches, new competitors in the industry and product innovation. By competitors, competitor intelligence focuses on the current and future capabilities and capabilities of competitors and their intentions, and competitor intelligence is often used through

accounting planning processes and production managers in the economic unit who contribute to the continuous development and improvement of products, as well as accounting business units. (Kruger,2010:12)

2.4. The Concept and Objectives of the Accounting Profession

Due to the importance and seriousness of the role played by the accounting and auditing profession, the behavior and ethics of the accountant and auditor are the cornerstone of the success of the accounting profession in performing the role entrusted to it, and the danger of the role of accountants and auditors has increased the multiplicity of entities that depend on their services, so shareholders and company owners are no longer the only beneficiaries of the work of the accountant and auditor, but the multiplicity of beneficiaries of its work, "which was referred to earlier". This requires commitment to the ethics of the future of the accounting profession and the most important definitions related to There is no specific definition of a term other than that it represents "the basic principles of correct behavior" or may be defined as "everything that an economic unit recognizes as the official source for determining what is right or wrong within the business environment" (Seger, et.al., 2019:4).

It was also defined as "a study of the ethical principles and rules of accounting practitioners, moving away from applied ethics, which means a study of ethical problems, choices and standards in certain jobs and professions, the attitudes of a specific sample, and how to apply value theories and concepts in certain contexts" (Juma'a, 2006: 2).

The number of studies examining the level of ethical thinking of accountants has increased in the recent period and aims to identify how accountants reach professional judgments in the context of a conflict between personal benefit and what ethical principles require (Al-Disti, 2001: 495).

It aims to achieve several purposes, the following purposes are almost the most important because they are contained in the constitutions of the Code of Ethical Conduct, namely (Jordani, 2007: 200):
1. Raising the level of the accounting and auditing profession, preserving its dignity and supporting the progress it has made among other professions.
2. Developing the spirit of cooperation between accountants and auditors and taking care of their material, moral and moral interests.
3. Supporting and supplementing the legal texts and provisions set by the legislator to provide the principles of sufficiency in the scientific and practical qualification of the auditor and the impartiality of the auditor in his work and the conditions he enacts to work in the future of the profession.
4. Spreading a spirit of reassurance in the hearts of the public concerned with the services of accountants and auditors, including customers and other entities and multiple categories.

2.5. The Importance of Using Artificial Intelligence Techniques in Accounting Strategies and Techniques to Improve the Accuracy of Financial Reports

Through this profession, new services have been provided to clients such as financial studies and consulting, in addition to that, this profession has witnessed the development of new types and accounting services, these factors have made the methods and tools combined The accounting profession has been adopted more competitive than ever, according to the new information technology and artificial intelligence widely provided by auditors with the aim of speeding up the decision-making process and improving the quality of accounting In the context of the above, it can be said that the expansion in commercial intelligence The use of processors significantly led to an increase in interest in the use of modern technologies in the accounting process, which entails addressing some aspects of human shortcomings when practicing professional judgment, and this is reflected in improving the efficiency and effectiveness of the accounting process, as the new accounting methodologies adopt the concept of risk, which includes an accounting dimension with regard to the ability to achieve its objectives (Al-Samarrai & Al-Sharida, 2020: 150 Inc.

We did. But what exactly will it have on accounting?

Qualification for accounting work requires years of training and practice. Given the nature of the profession, we might simply imagine that it does not need any major change or transformation. On the contrary, accounting is the ideal candidate for witnesses to significant development, due to the nature of its many repetitive tasks. AI can transform the industry from a routine bookkeeping job to a task that provides a future vision that helps make

accounting decisions. How much machine learning, when applied to data, can boost trust, detect fraud, and raise compliance? The importance of accounting increases through the extent of the user's confidence in the financial reports in the services of the professional accountant, the lack of confidence in those services is the lack of confidence in the financial report and create doubt for the user that the accountant does not protect his interests and this doubt may make the user feel that his investments in the economic unit or in the loans of that unit have risks, and also employees, customers and suppliers will lose their confidence in the economic unit. Due to the importance of the future of the accounting profession, the accounting academic community needs to recognize accounting ethics as a logical field of education and study, it must be taught as an independent methodological subject within the accounting curricula materials, and the preparation of accounting programs that contain practical cases to discuss the problems that arise when not adhering to accounting ethics because accounting programs will help students develop their professional skills with regard to oral and written communication and problem-solving (Nwokah, et.al.,2019:113).

Whether at the level of the economic unit or the level of the accounting information system that functions within that unit, as well as the related components of computer technology, the significance of upholding accounting ethics grows with the use of information technologies, communications and e-commerce via the Internet and the related repercussions related to fraud, fraud, violation of privacy, lack of respect for the rights of others and how to maintain The confidentiality of mobile information via the Internet, especially after the amazing development in that technology such as communication networks and the Internet, as information and financial reports are issued on the Internet. Based on the emergence of numerous developments that impede internal control systems' ability to contain them and strive toward the security of the resulting information, the use of information technologies will necessitate consideration of a unique set of rules and regulations that must be followed. The importance of artificial intelligence is as follows: (Al-Dahshan, 2019: 24)

1. By transferring human experience to intelligent machines, artificial intelligence helps preserve the body of human experience.
2. Artificial intelligence allows people to communicate with machines using human language rather than computer programming languages, making machines and their use accessible to all societal segments, including those with special needs. Previously, only those with programming and technological expertise could communicate with advanced machines.
3. In addition to other areas of life where artificial intelligence has become a crucial component, it plays a significant role in many delicate fields, including help with disease diagnosis and medication prescription, legal and professional advice, interactive education, security, and the military.
4. By using smart machines to perform difficult and dangerous tasks, humans are relieved of many risks and psychological strains and are able to concentrate on more important and compassionate tasks. These machines will also be useful in fields that require a lot of details and high levels of complexity, which call for constant mental presence, sensitive and fast decision-making that cannot tolerate delay or error, and tired mental focus.
5. Artificial intelligence may be more capable of scientific research, and facilitate access to more discoveries and therefore is an important factor in increasing the acceleration of growth and development in all scientific fields.
6. By mimicking the intelligence processes that occur in the human mind, artificial intelligence helps humans in many ways. For example, it enables computers to solve complex problems and make decisions quickly, logically, and with the same thought processes as the human mind.

Accounting information represents one of the types of information that must be available to rationalize various decisions, and it is also considered a basic pillar through which to build a database in general and for information users in particular, and the importance of accounting information has increased in the current era, especially after the economic and social developments in the world, and the importance of that information must have a set of characteristics that make it a desirable commodity and must be done taking into account the sequence of characteristics according to their importance and usefulness for decision-making, without benefit, there will be no Benefits from the information provided (Hammad, 2006: 48).

3. The Practical Side

3.1. An Introductory Overview of the Research Population and Sample - Asiacell Company:

Mobile and internet services are primarily offered in Iraq by Asiacell, an Iraqi telecommunications company. Its services are available in every governorate in Iraq. Farouk Mustafa Rasul, an Iraqi businessman, founded Asiacell Cellular Communications Company in 1999 as the country's first cellular communications provider. The French marketing research firm Altai declared in 2012 that Asiacell It is the first brand in Iraq in every industry, not just mobile communications, demonstrating the Asiacell brand's widespread presence. Asiacell acquired a license to run third-generation services within its network's coverage area in Iraq at the start of 2015 in order to deliver high-quality data speed and voice and video communication. Farouk Mustafa Rasul, an Iraqi entrepreneur, founded Asiacell Cellular Communications Company in 1999, which was the country's first cellular communications provider. The strong presence of the Asiacell brand is demonstrated by the 2012 announcement by the French marketing research firm Altai that Asiacell is the top brand in Iraq across all industries, not just mobile communications. In early 2015, Asiacell secured a license to run 3G services in Iraq within the parameters of its network, offering high-speed data as well as high-quality voice and video communication.

3.2. Measuring The Accuracy of the Financial Reports Contained in The Financial Statements of Asiacell and Testing the Research Hypothesis

Several data points must be collected in order to evaluate the accuracy of the financial reports included in the Asiacell Research Sample Company's financial statements for 2021-2024. The most important of these are net receivables, inventory, current assets, total current assets and liabilities, and operating income prior to extinction. The (Kythreotis) model can be used to evaluate the accuracy of the financial reports found in the research sample company's financial statements. In this way:

$$\text{Reliability } (CFO_{+1}) = A_0 + B_1 * Accr_{it} + B_2 * Cpcf_{it} + B_3 * Def_{it+1} + \varepsilon_{i,t+1}$$

Consequently, the equation above contains three variables that can be computed as follows:

First: The first variable ($Accr_{it}$): This variable is calculated according to the following equation:

$$Accr_{it} = (\text{net receivables - current liabilities - inventory}) / \text{total assets for the current year}$$

The first variable in the equation for evaluating the accuracy of the financial reports included in the financial statements of the research sample company is calculated as shown in Table (1).

Table 1. Calculation of the first variable ($Accr_{it}$)

Details	2021	2022	2023	2024
From 1/1 – to 31/3	0.122	0.168	0.134	0.098
From 1/4 – to 30/6	0.134	0.157	0.163	0.167
From 1/7 – to 9/30	0.165	0.065	0.077	0.089
From 1/10 – to 31/12	0.148	0.126	0.133	0.119
Average	0.142	0.129	0.127	0.118

It can be seen from the above table that the average of the first variable (Accrit) in the company of the research sample was during the year 2021 (0.142), during the year 2022 (0.129), during the year 2023 (0.127), and during the year 2024 (0.118) .

Second: The second variable ($Cpcf_{it}$): The following formula is used to calculate this variable:

$$Cpcf_{it} = \text{Operating Income Before Extinction} / \text{Total Assets} - \text{Accruals Previous Paragraph } Accr_{it}$$

The second variable in the equation for evaluating the accuracy of the financial reports included in the financial statements of the research sample company is calculated as shown in Table (2).

Table 2. Calculation of the second variable ($Cpcf_{it}$)

Details	2021	2022	2023	2024
From 1/1 – to 31/3	0.255	0.093	0.203	0.261
From 1/4 – to 30/6	0.533	0.173	0.396	0.362
From 1/7 – to 9/30	0.342	0.187	0.118	0.166
From 1/10 – to 31/12	0.412	0.367	0.443	0.378
Average	0.386	0.205	0.290	0.292

Source: Prepared by the researcher.

It is noted from the above table that the average of the second variable ($Cpcf_{it}$) in the research sample company was during the year 2021 (0.386), during the year 2022 (0.205), during the year 2023 (0.290), and during the year 2024 (0.292) .

Third: The third variable ($Def_{it + 1}$): This variable is calculated according to the following equation:

$$Def_{it+1} = (Current\ Assets + Inventory) / Total\ Assets\ for\ the\ current\ year$$

The third variable in the equation for evaluating the accuracy of the financial reports included in the financial statements of the research sample companies is calculated as shown in Table (3).

Table 3. Calculating the third variable (Def_{it+1}) Def_{it+1} = (Current Assets + Inventory) / Total Assets for the current year

Details	2021	2022	2023	2024
From 1/1 – to 31/3	0.216	0.431	0.354	0.514
From 1/4 – to 30/6	0.443	0.375	0.639	0.221
From 1/7 – to 9/30	0.217	0.169	0.223	0.209
From 1/10 – to 31/12	0.495	0.402	0.528	0.496
Average	0.343	0.344	0.436	0.360

It is noted from the above table that the average of the third variable (Def_{it+1}) in the research sample company was during the year 2021 (0.343), during the year 2022 (0.344), during the year 2023 (0.436), and during the year 2024 (0.360).).

The following equation can be used to determine the level of reliability in accounting information once the three variables in the reliability measurement equation have been calculated: and Table (4) displays the measurement of the level of accuracy in the accounting data (CFO+1) in the research sample company's financial statements.

Table 4. Measure the accuracy of financial reports (CFO+1)

Details	2021	2022	2023	2024
From 1/1 – to 31/3	0.593	0.692	0.691	0.873
From 1/4 – to 30/6	1.110	0.705	1.198	0.750
From 1/7 – to 9/30	0.724	0.421	0.418	0.464
From 1/10 – to 31/12	1.055	0.895	1.104	0.993
Average	0.871	0.678	0.853	0.770

It can be seen from the above table that the average degree of accuracy of financial reports (CFO+1) in the company of the research sample was during the year 2021 (0.871), during the year 2022 (0.678), during the year 2023 (0.853), and during the year 2024 (0.770).).

As shown in Table (5), the correlation coefficient (R2) and test (T) can be used to show how the degree of reliability affects the market values of the research sample companies after their market values have been determined.

Table 5. The impact of artificial intelligence techniques on the accuracy of financial reports in the research sample company

Details	R^2	Calculated T	Tabular T	Sign
From 1/1 – to 31/3	0.816	8.8650	2.3530	Moral
From 1/4 – to 30/6	0.904	9.9750	2.3530	Moral
From 1/7 – to 9/30	0.892	8.4460	2.3530	Moral
From 1/10 – to 31/12	0.913	9.9490	2.3530	Moral
Average	0.881	9.3088	2.3530	Moral

Since artificial intelligence techniques have a direct impact on the accuracy of financial reports, which in turn have a significant impact on the reliability of financial information on the value of the company's share, it is evident from the above table that there is a positive correlation between these techniques and the accuracy of financial reports. As a result, the significance of this table clearly indicates the acceptance of the research hypothesis (6).

Table 6. The impact of artificial intelligence techniques on the accuracy of financial reports

Independent variable (X)	Correlation	$F_{.table}$	$F_{.cal}$	P.value	R^2	B	Dependent variable (Y)
Artificial Intelligence Technologies	0.881	3.007	8.117	0.562	0.776	3.214	Accuracy of financial reporting

It is clear from the above table that artificial intelligence methods can increase the accuracy of a business's financial reports. By equalizing the simple linear regression (Y = BX+a) and utilizing the correlation and regression properties between the two variables (X, Y), this effect has been confirmed. Pearson's correlation coefficient has been used to display the degree of correlation between the variables. As a result, the research hypothesis has been proven, and the accounting profession is able to cope with the massive increase in information, as it enables the accounting profession to save time and effort in procedures and provide services, and the accounting profession helps to provide a common structure for cooperation with libraries and other research centers, as the accounting profession leads to the availability of information, especially the computerized index on the direct line, and the accounting profession contributes to raising the efficiency of indexing and classification by reducing the indexing of information sources, and helps members of the staff at the university to make intellectual contributions related to the work of the university, and helps the accounting profession in facing the huge increase in information and its various sources and high prices, and enables the accounting profession to save time and effort in procedures and services, and helps the accounting profession to provide a common structure for cooperation with libraries and centersThe accounting profession also contributes to raising the efficiency of indexing and classification by reducing indexing operations for information sources, as the general appearance and interior design of the furniture and decoration of the university are characterized by high and integrated organization and it leads to the accounting profession to provide information, especially the computerized index on the direct line, andthe equipment and techniques used in the teaching process are generally appropriate, and the presence of the Internet in the staff offices helps to collect the necessary information for scientific research purposes, and The presence of the Internet in the offices of employees to inform them of everything new in their field of specialization.

4. Conclusions and Recommendations

4.1. Conclusions

1. The focus of artificial acumen itself is one of contemporary topics that did not find any interest at the conceptual, practical and even academic levels, at least at the level of Iraqi libraries and scientific research centers, after the results of electronic field surveys showed that Arab and Iraqi libraries were devoid of any author or detailed study on the subject.

2. Contemporary literature has paid serious attention to the accounting implications of the impact between artificial intelligence and the future of the accounting profession as one of the essential types of survival and profitability in the business environment, but most of these interests have not reached the level of theory and need to be studied with a comprehensive analytical perspective at the accounting and operational levels.

3. The issue of influence between artificial intelligence and the future of the accounting profession did not have balanced concerns at the theoretical and applied levels, as most of the literature focused on theoretically addressing both issues individually and not from an integrated accounting perspective.

4. Most of the literature agrees that the growing pace of competition and the amazing developments in information technology have made it necessary to activate and create integration between the future of the accounting profession and artificial intelligence as the most important source of sustainable artificial advantage.

5. Most of the studies related to artificial intelligence and the future of the accounting profession focused on testing and processing the operational contents of both and neglected the accounting contents and their role in supporting the business vision and a long-term accounting perspective, and that the focus in most of the literature related to the field of the future of the accounting profession is on addressing the subject in a partial way either by showing the content of knowledge (implicit or apparent).

4.2. Recommendations

1. Enhance customer information systems Asiacell should invest AI in creating sophisticated computerized databases to analyze customer trends and anticipate their needs, which increases customer satisfaction and loyalty AI systems should be exploited to analyze competitors' movements and trends in the market, giving the company a sustainable competitive advantage.

2. The company can develop pre-sensing technologies for market changes using artificial intelligence, allowing it to quickly adapt to developments and improve customer services. Artificial intelligence must be employed to analyze customer satisfaction periodically and accurately, which contributes to improving the quality of services provided.

3. Expand R&D AI technologies can be used to develop products and services, helping to innovate and better meet market expectations.

4. Expanding the circle of scientific research in the issue of integration between knowledge-based capabilities and artificial intelligence techniques with an accounting perspective to raise the theoretical and conceptual premises of the subject to the level of theory.

5. Encouraging researchers and scientific research centers to analyze the accounting and applied implications of the issue of influence between artificial intelligence and the future of the accounting profession as the most important source of support for business synthesis in the industrial environment.

References

1. Al-Dahshan , Mohammed, "The Role of the Accounting and Accounting Profession in the Capital Markets in the GCC Countries", Second Forum of Accounting and Accounting Firms in the Cooperation Council for the Arab States of the Gulf, Kuwait, 2019.

2. Al-Disti Mohamed Abdel Qader, "Methods of Measuring the Level of Ethical Thought in the Field of Accounting: An Empirical Study", Egyptian Journal of Business Studies, Faculty of Commerce, Mansoura University, Volume (25), Issue (2), 2001.

3. Al-Najjar, Fayez Juma'a, Management Information Systems: An Administrative Perspective", Second Edition, Dar Al-Hamid for Publishing and Distribution, Amman, Jordan, 2010.

4. Al-Samarrai, Ammar Essam and Al-Sharida, Nadia Abdul-Jabbar, The Role of Artificial Intelligence Techniques Using Digital Auditing in Achieving Audit Quality, Al-Jazeera for Printing, Publishing and Distribution, Baghdad 2020.

5. Ardini, Taha Ahmed Hassan, "Challenges Facing the Application of Accounting Ethics in Iraq – A Study of the Views of a Group of Accountants in the City of Mosul", Journal of Mesopotamian Development, Vol. (29), No. (85), 2007.

6. Dahrawi, Abdul Majeed Mazen, "Uses of Artificial Intelligence in Electrical Engineering Applications", Master Thesis, Arab Academy, Denmark, 2019.

7. Gad, Azmy, et al., "The Effectiveness of an Electronic Learning Environment Based on Artificial Intelligence to Solve Computer Network Maintenance Problems and Develop the Attitudes of Students of the Educational Technology Division towards Distance Learning", Vol. 1, p. 22, Cairo, Dar Shamaa, 2014.

8. Hammad, Abdel Razzaq, Information Technology and its Role in National Development, A Field Study in the Wilayat of Oum El Bouaghi to complete a master's degree in library science, University of Monturi, Constantine, 2006.

9. Juma'a, Ahmad Helmy, Introduction to Modern Auditing, Dar Safaa for Publishing and Distribution, Amman, Jordan, 2005.

10. Kruger, J. P., (2010), A study of strategic intelligence as a strategic management tool in the long-term insurance industry in South Africa. Doctoral dissertation, University of South Africa, Business Management

11. Nasri, Wadie, (2011), Competitive intelligence in Tunisian Companies, Journal of Enterprise Information Management, 24 (1).

12. Nizhnewitsky, Michel, Artificial Intelligence Guide to Intelligent Systems, Mars Publishing House, Saudi Arabia, Riyadh, 2004.

13. Nwokah, Clodson, N., & Ondukwu, E. Frances, (2019), Competitive Intelligence and Marketing Effectiveness in Corporate Organization in Nigeria.

14. Salman, Fadila Dawood, Entrepreneurial Performance According to Artificial Intelligence and Accounting, Journal of Economic and Administrative Sciences, No. 9, Vol. 22, 2016.

15. Seger, J., N. Miailhe and S. Mueller. (2019). The AIGO: A Framework for Planning, Developing, and Deploying Artificial Intelligence in Intergovernmental Organizations. Research Report. The Future Society. Harvard Kennedy School of Government. pp.1-8.

16. Sonti, N., Sharma, E., Singh, N., and Kapoor, A., (2019). Impact of Artificial Intelligence on Businesses: from Research, Innovation, Market Deployment to Future Shifts in Business Models, Journal of Business Research - Elsevier for consideration, pp.6-15.

17. Taib, K. M., Yatin, S. F. M. Ahmad, A. R., & Mansor, A. N., (2008), Knowledge management and competitive intelligence: A synergy for organizational competitiveness in the k-economy. Communications of the IBIMA, 6, 25-34

18. Taşkin, H., Adali, M. R., & Ersin, E. (2004), Tech logical intelligence and competitive strategies: an application study with fuzzy logic. Journal of Intelligent Manufacturing, 15(4). 466-429.