E-ISSN: 2708-4523
P-ISSN: 2708-4515
AJMC 2025; 6(2): 220-227

www.allcommercejournal.com
Received: 22-05-2025
Accepted: 24-06-2025

D Mohammed Fakhri Mohammed
Lecturer, College of Administration and Economics, Tikrit University, Iraq

D Qasim Ibrahim Abed
Lecturer, College of Administration and Economics, University of Fallujah, Iraq

Inam Adil Hameed
Assistant lecturer, Tikrit University, Iraq

Corresponding Author:
D Mohammed Fakhri Mohammed
Lecturer, College of Administration and Economics, Tikrit University, Iraq

Application of artificial intelligence techniques in management accounting systems: An exploratory study of a sample of faculty members in the College of administration and economics: Tikrit University

D Mohammed Fakhri Mohammed, D Qasim Ibrahim Abed and Inam Adil Hameed

DOI: https://www.doi.org/10.22271/27084515.2025.v6.i2c.650

Abstract
This study's goal is to find out if faculty members at the College of Administration and Economics at Tikrit University think that using artificial intelligence in management accounting systems is possible. The study used the descriptive-analytical method, which involved sending out a questionnaire to 127 faculty members and getting back 126 valid answers for analysis. The results showed that people know a little bit about AI technologies (mean = 3.651), are very aware of how they can be used in managerial accounting (mean = 4.136), and think they will be helpful (mean = 4.078). The study also found that there were moderate challenges to the application (mean = 3.610) and a good readiness for future application (mean = 3. Rod Editing). The study says that to get the most out of AI technologies in managerial accounting, training programs need to be improved and the technological infrastructure needs to be built up.

Keywords: Artificial intelligence, managerial accounting, accounting information systems, digital transformation, Tikrit University

1. Introduction
The business world today is going through major changes because of how quickly technology is changing. Artificial intelligence technologies are at the forefront of these changes and are driving change in many areas of the economy (Huang *et al*., 2024, p. 570) [9]. These changes have completely changed what accounting work is like in general and managerial accounting in particular. It used to just be a traditional job of recording and organizing data, but now it is a strategic job that helps with decision-making and makes organizations work better. The Business Research Company (2025) [13] says that artificial intelligence is when machines are programmed to think and act like people. It helps people get things done quickly and with few mistakes. Artificial intelligence technologies used in management accounting include a variety of tools like Machine Learning, Deep Learning, Natural Language Processing, and Computer Vision. These tools help make accounting processes more efficient and effective (IMA, 2024) [10].
The use of artificial intelligence in managerial accounting is important because it can look at huge amounts of data and find patterns and trends that people can't see, which gives decision-makers useful information (Focus People, 2024) [8]. It also helps automate boring and repetitive tasks, which lets management accountants focus on more important things like strategic analysis and planning for the future.

1.1 Study Problem
Artificial intelligence technologies have a lot of potential for improving management accounting systems, but using them in Iraq in general and in academic institutions in particular is still very difficult (Abed, 2023, p. 15) [7]. Studies show that smart technologies are still not widely used in accounting in the Arab world, even though many businesses believe that AI will improve performance in general (Scientific Journal of Business Studies and Research, 2024, p. 25) [25].

The study problem comes from trying to answer the main question: What is the reality of using AI technologies in management accounting systems from the point of view of faculty members at Tikrit University's College of Administration and Economics?

From this main question, a number of smaller questions come up

- How much do faculty members know about AI technologies and how they can be used in managerial accounting?
- What are the study sample's top uses of artificial intelligence in management accounting systems?
- What are the expected advantages of using AI in managerial accounting?
- What problems and challenges do these technologies face when they are put into use?
- How ready are we to use and improve these technologies in the future?

1.2 Study Goals

The goals of this study are as follows:-

- Checking how much faculty members know and understand about AI technologies and how they can be used in managerial accounting.
- From the point of view of experts in the field, figuring out what the most important uses of AI are in management accounting systems.
- Investigating the possible advantages of using AI to make management accounting systems work better and more efficiently.
- A look at the problems and challenges that make it hard to use these technologies effectively in Iraqi academic institutions.
- Assessing how ready people are to use and improve AI technologies in education and accounting.
- Giving useful advice on how to use artificial intelligence techniques better in management accounting systems.

1.3 The study's importance

Importance in science:-

- The study adds to the Arabic literature on using artificial intelligence in managerial accounting, especially in Iraq, where there aren't many studies like this.
- It gives a complete theoretical framework that links the ideas behind artificial intelligence to how they are used in real life in management accounting systems.
- It gives real-world examples from Iraqi schools and universities swoon about the difficulties and realities of using these technologies.

Practical importance

- It helps people in charge of making decisions at colleges and universities understand what they need to do to use AI technologies and how to get around problems.
- Gives management accountants useful advice on how to use these technologies to improve their work.
- It helps steer efforts toward creating curricula that include accounting topics related to artificial intelligence.

1.4 Study boundaries

- **Subjective boundaries:** The study only looks at how artificial intelligence can be used in management accounting systems and doesn't look at other areas of accounting.
- **Human boundaries:** The study only includes faculty members from the College of Business and Economics.
- **Geographic limits:** Tikrit University in Iraq.
- **Time limits:** The data were gathered during the second semester of the 2024-2025 school year.

2. Theoretical Framework and Past Research

The idea of artificial intelligence

The Business Research Company (2025) [13] says that "artificial intelligence is a branch of computer science that deals with building intelligent machines that can do tasks that usually need human intelligence." This includes being able to learn from experiences, deal with new situations, understand natural language, spot patterns, and solve hard problems (Karbon, 2024) [11].

Artificial intelligence has grown to include several sub-technologies, the most important of which are

- Machine learning is when systems can learn and get better from experience without being explicitly programmed (Tahir & Ahmed, 2022, p. 115) N [12].
- Deep Learning, Multi-layered artificial neural networks that can handle complicated data.
- Natural Language Processing (NLP) lets computers understand, interpret, and create human language.
- Computer vision is the ability to understand and make sense of pictures and videos from the real world.

2.1 How artificial intelligence is used in managerial accounting

There are many ways that artificial intelligence can be used in management accounting, and some of the most important are.

Planning and forecasting finances

Artificial intelligence makes financial forecasts more accurate by looking at past data and how outside factors affect them. According to a study by Focus People (2024), machine learning algorithms can look at huge amounts of data and find patterns and trends. This can help with predicting sales and revenue.

2.2 Cost analysis and management are important for keeping costs down

AI technologies help make cost analysis processes better by.

- Better at figuring out what really drives costs.
- Finding ways to cut costs.
- Making the distribution of indirect costs better.
- Predicting future costs based on different situations.

2.3 Making plans for the budget

By doing the following, artificial intelligence can automate the budgeting process and make it more flexible and accurate

- Analyzing past data automatically.
- Taking outside factors into account when making plans.
- Making different budget scenarios.
- Updating budgets all the time based on real data.

2.4 Analysis of financial and operational performance

AI tools offer advanced features for analyzing performance through

- Dashboards that let you interact with them.
- Analyzing data from many angles.
- Automatically finding deviations.
- Giving suggestions for how to improve performance.

2.5 Decision support

Artificial intelligence makes management decisions better by

- Giving advanced analytics in real time.
- Modeling the results of different choices.
- Making suggestions based on data.
- Making decisions with less bias from people.

2.5.1 The expected benefits of applying artificial intelligence

There are a lot of possible benefits to using artificial intelligence in managerial accounting, according to the literature.

- Artificial intelligence makes things more accurate and efficient by lowering the number of mistakes people make and speeding up the processing of data.
- Time and effort savings, by automating routine tasks, accountants can spend more time on strategic activities (Shan, 2024, p. 640) [3].
- Making information better: Giving people more accurate, complete, and timely information.
- Making businesses more competitive by speeding up the process of making decisions and responding to changes.
- Cutting operational costs, in the long run, by cutting down on the need for manual labor.

2.1.2 Problems and Issues

There are a number of problems with using artificial intelligence in management accounting, even though it has a lot of benefits

- **High initial costs:** A lot of money needs to be spent on infrastructure and software (Abed, 2023, p. 18) [7].
- **Lack of qualified staff:** There aren't enough specialists who can work with these technologies.
- Fear of losing a job and trouble getting used to new technologies are two reasons people don't want to change.
- **Legal and organizational problems:** rules and standards for using artificial intelligence are not clear.
- Security and privacy issues are worries about keeping private information safe.

3. Earlier studies

3.1 Arabic studies

- Al-Naqeeb's study (2024) [6] looked at how adding AI to management accounting systems could help companies become more competitive. The study found that using these technologies together makes a big difference in how well businesses run and gives them a bigger edge over their competitors.
- Shen's study (2024) aimed to find a way to get around the problems that stop the accounting profession from using artificial intelligence technology. The results showed that the main problems are the high costs and the lack of qualified workers.
- Abu Al-Naja's study (2024) [1] looked at what the management accountant does in AI-based systems. The study found a strong link between using AI technologies and the changing role of the managerial accountant.
- Abd's study (2023) [7] looked into what accounting is really like in Iraq now that AI is around. It was decided that the use of smart technologies in accounting in Iraq is still low, even though people believe they are important.

3.2 Foreign studies

- The Huang *et al*. study (2024) [9] looked at how artificial intelligence affects the accounting field. The study stressed how important AI is for making accounting easier and less prone to mistakes.
- The IMA Study (2024) [10] gave a full report on how AI affects accounting and finance around the world. It showed that AI is a big step forward in the areas of data analysis, forecasting, and making decisions.
- The Karbon Study (2024) [11] asked accountants what they thought about how AI would affect their jobs. It showed that 71% think the change will be big, and 82% are excited about these new technologies.
- The Business Research Company (2025) [13] study said that the market for artificial intelligence in accounting would grow to $35.8 billion by 2029, with an annual growth rate of 50.5%.

4. Study Methods

4.1 The curriculum

The study used the descriptive-analytical approach because it was the best way to reach its goals. This approach helps to describe the phenomenon being studied and look at its different parts and how they relate to each other.

4.2 The people in the study and the sample

The study population is made up of all the Faculty Members in the College of Administration and Economics at Tikrit University. We chose a stratified random sample of 127 faculty members from different academic departments, such as Accounting, Business Administration, Economics, Finance and Banking, and Public Administration.

4.3 Study aid

We made a special questionnaire to gather information. It had two main parts.

Part One: Personal and Work Information (6 paragraphs)

- Sex.
- Age.
- Academic degree.
- Title of degree.
- Years of work experience.
- A little bit of specialization.

Section Two: The main study themes are divided into five groups of 30 paragraphs each.

- The first axis is about what you know about artificial intelligence (5 paragraphs).
- **The second axis:** How artificial intelligence can be used in management accounting systems (7 paragraphs)
- **The third axis:** The expected benefits of using AI (6 paragraphs)

- The fourth axis is about problems and challenges (6 paragraphs).
- **Axis Five:** Preparedness for Implementation and Future Growth (6 paragraphs).

We used a five-point Likert scale: Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, and Strongly Disagree=1.

4.4 The tool's truth and stability
4.4.1 Superficial honesty
A group of experts in accounting and information technology looked over the questionnaire to make sure the questions were clear and appropriate for the study's goals.

4.4.2 How stable the tool is
We used Cronbach's Alpha to figure out the reliability coefficient, which was 0.922. This means that the tool isvery reliable and has great internal consistency.

5. Methods for analyzing data statistically
We used the following statistical methods:-
- Use of percentages and frequencies to describe the sample's traits.
- Using arithmetic means and standard deviations to look at sample responses.
- Cronbach's alpha coefficient to check how reliable the instrument is.

5.1 Data analysis and talking about the results
5.1.1 Features of the sample used in the study
Table 1 shows how the study sample is spread out based on demographic factors.

Table 1: Traits of the Study Sample

Variable	Category	Iteration	Percentage
Sex	male	125	99.2%
	female	1	0.8%
Age	30-39 years	61	48.4%
	40-49 years	42	33.3%
	50-59 years	23	18.3%
Academic degree	Master	75	59.5%
	Doctor	51	40.5%
Title of degree	Assistant Lecturer	52	41.3%
	Lecturer	28	22.2%
	Assistant Professor	32	25.4%
	professor	14	11.1%
Years of work experience	Less than 5 years	62	49.2%
	5-10 years	42	33.3%
	11-15 years	1	0.8%
	More than 20 years	21	16.7%
A little bit of specialization	Financial Accounting	22	17.5%
	Managerial Accounting	2	1.6%
	Audit & Control	1	0.8%
	Other	101	80.1%

The table shows that the study sample is mostly male (99.2%) and that about half of them (48.4%) are between the ages of 30 and 39. This suggests that there is a young generation of academics who may be more open to new technologies. Most of the people in the sample (59.5%) have master's degrees, and almost half of them (49.2%) have less than five years of experience.

5.1.2 Looking at the study's axes
Axis One: Understanding AI

Table 2: The First Axis's Analysis Results

Paragraph	The arithmetic mean	Standard Deviation	Level
I know enough about what artificial intelligence is and how it can be used	3.73	1.12	Very high
I keep up with the latest news in the field of AI	3.65	1.08	Average
I know how algorithms for machine learning work	3.42	1.21	Average
Average I know how to use AI in accounting	3.71	1.05	Very high
Taking part in workshops or training courses on AI	3.54	1.18	Average
The average for the whole axis	3.651	0.876	Average

The results show that the study sample has an average level of knowledge about artificial intelligence (3.651). They have a good understanding of the general concept and how it can be used in accounting, but they don't know as much about how machine learning algorithms work.

Axis Two: How Artificial Intelligence Can Be Used in Managerial Accounting Systems

Table 3: The Results of the Second Axis Analysis

Paragraph	The arithmetic mean	Standard Deviation	Level
You can use artificial intelligence to guess how much money and sales you will make	4.25	0.82	Very high
Artificial intelligence is good at managing and analyzing costs	4.18	0.79	High
Artificial intelligence helps make budget plans that are very good	4.09	0.85	High
High Artificial Intelligence can make the process of making administrative decisions better	4.31	0.74	Very high
AI can help you look at how well your business is doing financially and operationally	4.22	0.77	Very high
AI can help find mistakes and deviations in accounting	4.15	0.81	High
Artificial intelligence can help with looking at big accounting data	4.28	0.75	Very high
The average of the axis as a whole	4.136	0.652	High

The results show that people are very aware of how artificial intelligence can be used in management accounting (4.136). All items had high averages, which means that people understand the potential of these technologies.

Axis Three: What You Can Expect to Gain from Using Artificial Intelligence

Table 4: The third axis analysis results

Paragraph	The arithmetic mean	Standard Deviation	Level
Using AI makes accounting information more accurate	4.19	0.78	High
and helps accounting tasks take less time and effort	4.23	0.73	Very high
Makes management accounting systems work better	4.15	0.80	High
Helps make accounting reports that are more complete and detailed	4.08	0.84	High
It cuts down on mistakes people make when doing accounting work	4.12	0.82	High
makes it easier for the organization to plan ahead and make strategic decisions	4.21	0.76	Very high
The average of the axis as a whole	4.078	0.689	High

The results show that people have a very positive view of the expected benefits of using artificial intelligence (4.078), especially when it comes to making predictions and plans and saving time and effort.

Axis Four: Problems and Challenges

Table 5: Results of the Fourth Axis Analysis

Paragraph	The arithmetic mean	Standard Deviation	Level
Using AI technologies costs more money	3.85	0.94	High
Artificial intelligence can't be used as much because there aren't enough qualified people	3.92	0.89	High
Employees' unwillingness to change is a problem	3.78	0.96	High
The unclear nature of laws and accounting standards makes it hard to put them into practice	3.65	1.02	Average
Concerns about security and data privacy are a problem	3.71	0.98	High
The lack of strong technological infrastructure makes it hard to use	3.89	0.91	High
The average of the axis as a whole	3.610	0.842	Average

The results show that there are moderate to high challenges (3.610), with the lack of qualified staff and weak infrastructure being the biggest problems.

Fifth Axis: Getting ready to put it into action and plan for the future

Table 6: The fifth axis analysis results

Paragraph	The arithmetic mean	Standard Deviation	Level
The university is ready to use AI in its accounting classes.	3.68	1.05	High
The chance that accounting programs will include courses on artificial intelligence	4.12	0.81	High
Qualified people are ready to learn more about artificial intelligence	3.94	0.88	High
Working together, universities and businesses help people learn new skills	4.18	0.76	High
The use of AI technologies will have an impact on the future of management accounting	4.23	0.72	Very high
Using artificial intelligence techniques helps managerial accountants improve their skills	4.21	0.74	Very high
The average of the axis as a whole	3.925	0.731	High

The results show that people are well-prepared to use these technologies in the future (3.925), and they are very aware of how important they will be in the future of the profession.

In short, here are the results

- Axis Two (Artificial Intelligence Applications) had the highest average, which was 4.136.
- Axis Four (Challenges and Obstacles) had the lowest average, which was 3.610.
- The difference between what you know in theory (3.651) and what you see in practice (4.136).

Scale of interpretation

- 3.68 Or more is high.
- 2.34 to 3.67 is the average.
- Low: Less than 2.34

- Axis One (Knowledge of Artificial Intelligence): 3.651
- The second axis, which is for applications, is 4.136.
- Axis Three (Expected Benefits): 4.078
- Axis Four (Problems and Obstacles): 3.610
- Axis Five (Preparedness for Implementation): 3.925

A list of the most important findings

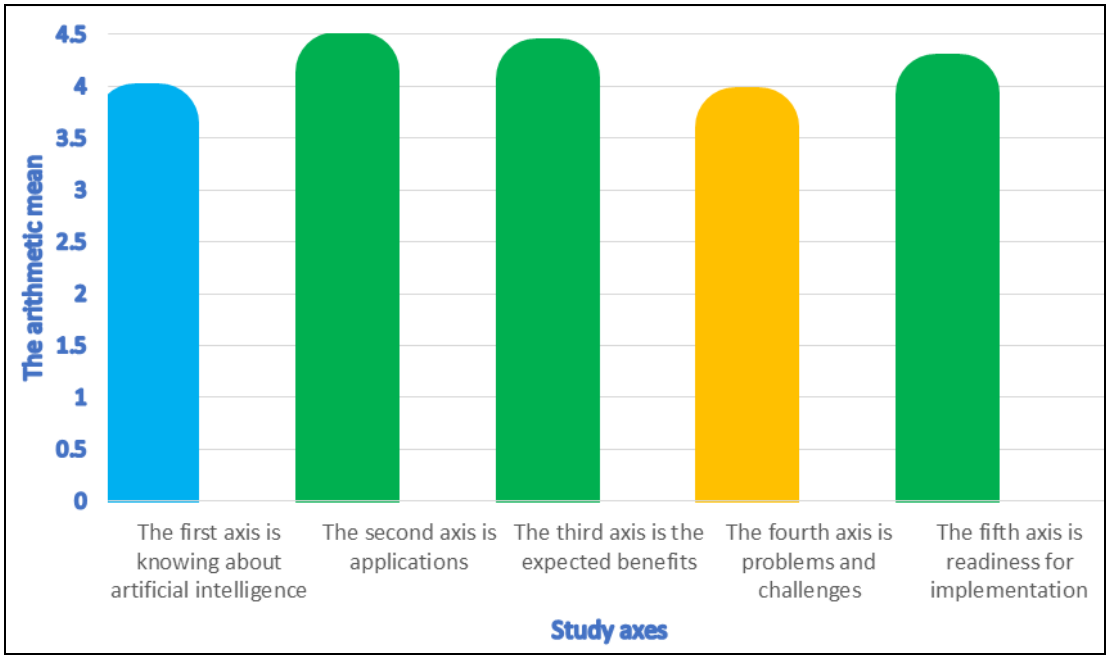

Fig 1: Compares the averages of the five axes

5.2 The results show a pattern that is interesting

- There is a clear gap between how much people know about AI technologies (3.651) and how much they think they can do and how useful they are (4.136 and 4.078, respectively).
- Optimism despite problems: There is a good readiness for future implementation, even though there are real problems.
- The need for professional development: The results make it clear that there is an urgent need for specialized training programs to fill in the gaps in knowledge.

6. Discussion of the results

6.1 How much you know about artificial intelligence

The results showed that faculty members have an average level of knowledge about artificial intelligence technologies (3.651). This is in line with Abed's (2023) [7] study, which found that there is a lack of technical knowledge in Iraq. There are a number of reasons why this happened.

- **The topic is new:** AI in accounting is still a relatively new area of study in Iraq.
- **Not enough training programs:** There aren't enough specialized courses and workshops in this field, as shown by the average training participation (3.54).
- **Language problems:** A lot of the recent research and sources in this field are in English, which could be a problem for some academics.

6.2 How artificial intelligence can be used in management accounting

This axis had the highest average (4.136), which means that people were very aware of what these technologies could do. This result is in line with Al-Nakib's (2024) [6] study, which showed that artificial intelligence is very important for making management accounting systems better. The most well-known uses were.

- **Better decision-making (4.31):** This shows that you really understand how important data is in the information age.
- **Big Data Analysis (4.28):** This is the ability to understand the problems that come with having a lot of data.
- **Sales forecasting (4.25):** shows that we need better planning tools.

6.3 Expected Advantages

The high level of perceived benefits (4.078) is in line with what other research has found. The study (IMA, 2024) confirmed that AI is a "quantum leap" in accounting. The most important benefits that people saw.

- Less time and effort (4.23) this shows a desire to get away from boring tasks.
- Better forecasting and planning (4.21) shows that we need better strategic tools.
- Improving information accuracy (4.19) stresses how important it is to have good data when making decisions.

7. Problems and Challenges

7.1 The study found an average of 3.610 challenges that are similar to those found in both local and global literature:

- **Lack of qualified workers (3.92):** This is a problem all over the world. A study (Karbon, 2024) [11] found that only 25% of institutions put money into AI training**.**
- **Weak infrastructure (3.89):** This is a problem that developing countries face and it needs a lot of money to fix.
- **Costs going up (3.85):** A big problem, especially right now when the economy is bad.
- **Resistance to change (3.78):** Something that happens naturally and needs good change management.

7.2 Getting ready for future use

The good level of readiness (3.925) is a good sign for the future. The results show

- **A strong understanding that change is unavoidable:** An average of 4.23 for the link between the future of accounting and AI.
- **Wanting to grow professionally:** An average of 4.21 for how important it is for accountants to improve their skills.
- **Support for working together with the private sector:** An average of 4.18 shows that people know how important partnerships are.

8. Conclusion

After looking at the results, we can come to the following conclusions

- There is a clear gap between what people know about artificial intelligence technologies and their desire to use them. This gap needs to be closed with a lot of hard work.
- Awareness comes before practice: People are very aware of how important and useful AI is, but not many people actually use it. This is a chance for growth.
- Challenges can be overcome: Most of the problems that have been found are related to training and organization, and they can be solved with good plans.
- There is a good psychological and mental readiness to accept these technologies, which is a key factor in their success.
- The need for a complete approach: To successfully implement artificial intelligence, you need to take a complete approach that includes training, building infrastructure, updating the curriculum, and making partnerships.

9. Recommendation

9.1 Suggestions for Colleges and Universities

9.1.1 Making specialized training programs

- Starting intensive training programs for teachers in the area of artificial intelligence and how it can be used in accounting.
- Working with experts from other countries to share knowledge and skills
- Giving out professional certificates that are recognized in this field

9.1.2 Updating the curricula

- Adding AI classes to accounting programs
- Making applied courses that mix accounting and data science
- Setting up specialized graduate programs in smart accounting

9.1.3 Improving the technical infrastructure

- Putting money into high-tech computer labs
- Giving the tools and software needed for training and use
- Making networks and information systems on the internet better

9.2 Advice for professionals and practitioners

9.2.1 Continuous professional development: Continuous professional development:

- Taking part in specialized courses and conferences on a regular basis
- Keeping up with the latest news in the field of AI
- Getting professional certifications in AI and data analysis

9.2.2 Working together and forming partnerships

- Forming partnerships with tech companies that are experts in their field
- Working with universities on applied research
- Sharing experiences with top organizations in this field

9.3 Suggestions for the government and regulatory bodies

9.3.1 Creating the rules and regulations: Creating the rules and regulations

- Making rules and standards clear for how to use AI in accounting
- Making sure that data is safe and private
- Set up special groups to keep an eye on how AI is used.

9.3.2 Help with money and incentive

- Giving money and grants to people who do research in this area
- Giving tax breaks to businesses that put money into these technologies
- Helping business ideas in the field of financial technology

9.4 Suggestions for more research in the future

- **Applied studies:** Doing case studies on organizations that have successfully used artificial intelligence.
- Comparative studies look at how different countries have used these technologies.
- Impact studies look at how AI really affects the quality of accounting information and how quickly decisions can be made.
- **Foresight Studies:** Looking at possible future scenarios for how the profession will change in the age of AI.

10. Summary

This study looked at a very important issue for the future of the management accounting field in the age of AI. The study found a reality that has both problems and chances by surveying 126 faculty members in the College of Administration and Economics at Tikrit University.

The main results show that people are very aware of how important and useful artificial intelligence could be for creating management accounting systems, but they don't know much about these technologies. This gap between what people know and what they don't know is both a problem and an opportunity. It's a problem that needs coordinated efforts to build skills, and it's an opportunity to invest in professional and academic growth.

The specific problems, even though they are important, can be solved. Intensive training can help with the lack of qualified workers, planned investments can help with the weak infrastructure, and effective change management can help with the resistance to change. More importantly, being mentally and emotionally ready to accept these technologies gives you a strong base to work from.

There is no doubt that artificial intelligence will play a big role in the future of management accounting. The question is not "if" this change will happen, but "when" and "how." Institutions and people who get ready for this change ahead of time will be better able to take advantage of the chances

it brings.

The study suggests taking a broad view that includes improving people's skills, updating infrastructure, creating a regulatory framework, and forming strategic partnerships. All parties involved, including academics, practitioners, regulatory bodies, and government agencies, must work together to make this change happen.

This study is the first step on a long road toward a full digital transformation in management accounting. The road may be long and hard, but the goal is clear and the options are good. Now, all that is needed is the desire and hard work to make the vision come true.

11. References

1. Abu Al-Naja SM. Evaluating the impact of artificial intelligence-based systems on the role of the management accountant in the context of the Fourth Industrial Revolution: A field study. J Account Res. 2024;15(2):45-78.
2. Azibi Y. Artificial intelligence. J Econ Stud. 2024;4(8):2967-3140.
3. Shanan AA. A proposed approach to activating the use of artificial intelligence technology in the accounting field and its impact on supporting and developing the accounting profession: A field study in the contemporary business environment. Sci J Financ Commer Stud Res. 2024;5(1):631-666.
4. Abdul AS. The reality of accounting in the era of artificial intelligence in Iraq. Tikrit J Adm Econ Sci. 2023;19(63):1-21.
5. The Scientific Journal of Business Studies and Research. Artificial intelligence in managerial accounting and its impact on accounting performance and decision support: Analytical study. Sci J Bus Stud Res. 2024;38(1):15-42.
6. Al-Naqeeb SA. The integration of AI technologies in management accounting systems to enhance competitiveness in the digital business environment: An experimental model. Trade Finance. 2024;44(2):407-458.
7. Abed AS. The reality of accounting in the era of artificial intelligence in Iraq. Tikrit J Adm Econ Sci. 2023;19(63):1-21.
8. Focus People. 2024 and beyond: The impact of AI on the future of accounting. 2024 Feb 7. https://www.focuspeople.com/2024/02/07/2024-and-beyond-the-impact-of-ai-on-the-future-of-accounting/
9. Huang Z, Jin H, Jin L, Qu C, Fan C, Liu S, *et al*. The impact of artificial intelligence on the accounting industry. Adv Soc Sci Educ Humanit Res. 2024;664:570-574.
10. Institute of Management Accountants (IMA). The impact of artificial intelligence on accounting and finance: A global perspective. 2024 Jan 30. https://www.imanet.org/press-releases/2024/01/ima-publishes-report-on-the-global-impact-of-ai-on-accounting-and-finance-professionals
11. Karbon. The state of AI in accounting report 2024. 2024. https://karbonhq.com/resources/state-of-ai-accounting-report-2024/
12. Tahir SR, Ahmed DM. The role of artificial intelligence techniques in improving the quality of accounting information: An analytical study of the opinions of a sample of specialized academics in the Kurdistan Region/Iraq. Tikrit J Adm Econ Sci. 2022;18(60,3):111-136.
13. The Business Research Company. Artificial intelligence in accounting market trends report 2025. 2025. https://www.thebusinessresearchcompany.com/report/artificial-intelligence-in-accounting-global-market-report