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THE ROLE OF ARTIFICIAL INTELLIGENCE IN IMPROVING THE EFFICIENCY AND QUALITY OF INVESTMENT PROJECTS

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Abstract
Artificial intelligence (AI) is a modern technology that has transformed the management of investment projects. Artificial intelligence offers a wide range of opportunities to improve the efficiency and quality of investment projects in a variety of ways, including data analysis, and the ability to process vast amounts of data that enables artificial intelligence to effectively analyze historical and current data. This helps to make more accurate decisions and a deeper understanding of potential trends and challenges, improving planning helps artificial intelligence to improve planning processes and identify potential risks. Using smart forecasting models, investors can estimate different impacts and identify optimal scenarios for maximizing returns on investment and improving project management. Artificial intelligence can improve project management processes by predicting and identifying potential problems early, allowing immediate corrective action, and avoiding unforeseen delays. Improved decision-making contributes to improved decision-making capacity by providing thorough analysis and comprehensive reports. This supports investors and leaders in making informed decisions based on accurate and prompt information.

Keywords Artificial Intelligence, Investment projects, Economic Units.

INTRODUCTION

With enormous advances in technology, the world is witnessing continued developments in the field of artificial intelligence, which has become indispensable in various sectors. Artificial intelligence is increasingly emerging as a vital element in improving the efficiency and quality of investment projects, offering innovative techniques that open a new horizon for investors and managers to maximize capital use and ensure the success of projects. Artificial intelligence is the result of a mutant technological development, with

computers now able to perform intelligence- and machine-learning-based tasks. This progress has opened a new horizon for the use of artificial intelligence techniques to improve the performance of investment projects. This research is to explore how artificial intelligence can play a vital role in enhancing the efficiency and quality of investment projects. Given the increasing challenges and rapid changes in the economic environment, understanding how to invest in such advanced technology is vital to ensure the sustainability and success of enterprises.

This research illustrates guiding objectives, as it aims to examine the impact of the use of artificial intelligence techniques in improving planning processes, project management, and decision-making in the context of investment projects. The research also seeks to analyze the expected results of this impact on the quality of enterprises and the return on investment, which addresses multiple issues related to the role of artificial intelligence in investment projects. The research structure includes a review of available literature, an explanation of the theoretical foundations of artificial intelligence technology, and a study of practical cases to illustrate how they are being applied, at the end of this introduction, highlights the role of artificial intelligence as a key to improving the effectiveness of investment projects, and the challenges and opportunities that this modern technology may reduce. Understanding how artificial intelligence can improve investment processes is a crucial step toward successful and sustainable projects in the current era of digital transformation.

RESEARCH METHODOLOGY

2.1The Search Problem

The concept of artificial intelligence has gradually evolved significantly to meet rapid and successive developments in economic life. Rather, it has evolved to include a set of policies and procedures that help the administration to achieve its objectives efficiently and effectively. Through it, the management problem can identify the strengths, weaknesses, opportunities, and constraints it can face. The investment projects of the economic unit are an important core concept, especially at present, as the units suffer from inadequate and inefficient implementation of these projects. They have several reasons, including technical and professional aspects, lack of appropriate requirements, and others. The use of artificial intelligence systems is considered to be a component of investment projects to reduce the weaknesses of these economic units.

2.2Purpose of the search

- Explain the concept of artificial intelligence, its components, and its most important objectives.
- Explain how investment projects are evaluated as well as the stages of the evaluation of investment projects.
- Assist economic units in highlighting their knowledge and academic field to ensure efficient performance and achieve the desired goals.
- Scientific findings would help decision makers to use artificial intelligence, which would have a positive effect on reducing risks related to the activity of economic unit investment projects.

2.3Importance of Research

Artificial intelligence is one of the most important ways in which it can judge the performance of an economic unit by providing data that are important in the form of reports, thus allowing users of financial lists in various operations, including decision-making on such an economic unit. It therefore highlights its importance in evaluating and developing investment enterprise systems and helping evaluators to reduce errors.

2.4 The theory of the search.

The research was based on a key premise: "The absence of a morally significant influence relationship to artificial intelligence in the context of risk assessment of investment projects in economic unity."

2.5Methods of data collection

The descriptive approach to this research has been followed by reading the literature of studies and research, letters, and university framework relevant to the subject of the research.

THE FIRST ONE.

3.1Theoretical framework

3.2First requirement: artificial intelligence:

The subject of artificial intelligence is currently a controversial one, given the fact that researchers and specialists in the field have been different in finding and regulating a specific definition of it since its inception.

So he first learned artificial intelligence: it's one of the fields of the machine that is interested in programming the machine to accomplish human tasks that require some kind of intelligence. Artificial intelligence is aimed at making the computer, and other machines, capable of doing things that may be confined to the human being, such as thinking, learning, and communication. (Shimite, 2020: p. 9).

3.3 Artificial intelligence components:

Artificial I.Q. is based on two basic principles: data representation and testing. Artificial I.Q. consists of three basic components: (Chunby, 2016: p. 158)

- Knowledge base: The level of performance of the system is often measured in terms of the size and quality of the knowledge base it contains.
- Inclusivity: These are programmed actions that lead to the solution required by linking the rules and specific facts, by forming the line of development and reasoning.
- User interface: procedures that equip the beneficiary with appropriate tools to interact with the system during the development and use phases.

3.4Areas of use of artificial intelligence

Artificial intelligence has been able to access and benefit from many different disciplines and fields, such as the mechanical field of learning, which consists of machine learning to analyze huge amounts of data, selecting appropriate methods to classify them, or predicting a set of expectations. The addition of feedback contributes to the machine ' s motivation for learning, and then adjusts its approach based on its findings, thus determining whether or not the method of learning the machine is correct. (Shimite, 2020: p. 12-13)

3.5Importance of artificial intelligence

Artificial intelligence systems are one of the most important modern vocabulary of our time, in various fields. They have been used, inter alia, in the humanities, education, and modern technical fields. Artificial intelligence has been used to develop and develop economic units and to enhance their performance by linking them to different duties. For example, regulation of the performance of personnel in economic units, strengthening of management to make appropriate decisions, and measurement of indicators using data analysis to achieve the desired results, which represent the actual and real performance of economic units, more appropriately and realistically, in contrast to the use of traditional systems. (Maxony, 2021: p. 13)

Some aspects of this importance may be referred to in general: (Chinby, 2016: p. 157-158)

- Artificial intelligence plays an important role in many sensitive fields, such as assistance in diagnosing diseases, prescription of medicines, legal and professional counseling, interactive education, security, military, and other fields.
- Smart systems contribute to decision-making areas. These systems are independent, precise, and objective, and therefore their decisions are far from wrong, biased, racist, pre-judgment, or even external interference.
- Smart machines relieve humans of many risks and stress and make them focus on things that are more important and more human.
- Artificial intelligence is expected to contribute to the preservation of accumulated human experience by transferring smart machines.

In addition, it is important in the area of business, where artificial intelligence can support the possibility and efficiency of economic unity. It can increase the potential, effectiveness, timeliness, and timeliness of work and the number of beneficiaries of such work through the development of associated tools and programs. At present, many modern economic units rely on artificial intelligence systems and programs to display and demonstrate the service they provide rather than the usual employee. Artificial

intelligence can increase the efficiency, effectiveness, and speed of the implementation of work, increase its value, and participate in the continuous development and follow-up of work. It also increases and strengthens the number of people who interact with such work given the continuous and continuous development of the tools and software involved. (Moses, 2019:43-69)

3.6Artificial IQ goals

The goals of artificial intelligence are limitless, such as machinery that simulates cognitive functions such as learning and problem-solving and takes on increasing capabilities. Artificial intelligence is understood as being smarter by machines than human and animal intelligence coming from a living brain. It is a process that supports human action very quickly and accurately. However, the scope of artificial intelligence purposes goes beyond the purposes of the human mind. In the coming years, humans will find more applications to solve more problems. (Seligman, 2018;p46-59)

3.7Characteristics of artificial intelligence

Artificial intelligence has many important characteristics that have added a remarkable evolution in the performance of computer software using a comparative method of human style to solve problems, it can think and understand, acquire knowledge and its applications, use old experience and in addition to it in new situations, use experience and error and explore different things, respond quickly to new attitudes and circumstances, deal with difficult and complex situations, deal with ambiguous situations with a lack of knowledge, distinguish the relative importance of the elements of the situations presented, the perception, creativity, understanding and perception of visual matters. (Solemah, 2022: p. 14-15)

Artificial intelligence, on the other hand, is a behavior that has certain characteristics of software that make it capable of simulating human working patterns, behaviors, and mental abilities, and the ability to conclude, learn, and react is one of the most important and prominent of these characteristics, so the characteristics can be defined as those of: (Saleh, 2009: p. 43)

- He could understand and learn from previous tests.
- Use old experiments and hire them in new ones.
- He managed to deal with various experiments, including complex and difficult ones.
- Dealing with mysterious situations when there's no information.
- The possibility of adapting to new circumstances and different attitudes.
- Recognize many things through experience and error.
- The possibility of thinking and understanding.

SECOND REQUIREMENT: INVESTMENT PROJECTS

4.1 Artificial intelligence relationship in improving investment projects

The accounting system used by government units is a decentralized government accounting system characterized by a scientific presentation of the final balance of the work of the economic unit for the previous year, reflecting the financial position of the investment project, which cannot be presented because in the balance sheet of the government unit (Hib, 2009:46)

The implementation of investment projects and the operation and maintenance of completed projects must be by contract specifications and agreed quality standards. The results achieved must be compared with planned objectives, and diagnosis of deviations, defects, and changes. Through modern systems of artificial intelligence, it has become easier to take action to resolve them and prevent their recurrence in the future. (Kareem, 2010:10)

At present, the ability to cope with investment pressures has become a measure of the success and sustainability of audit institutions. In recent years, the global business environment has witnessed a series of developments that have led to the emergence of the information and

communication technology (ICT) environment, which is a mixture of communication and information technology in its various tools. Undoubtedly, these developments have become part of the global economic entity characterized by the use of information and technology technologies. This has resulted in economic units now attempting to do their work in a manner that relies on modern technology tools, which have been doing their work manually and classically. The development of business intelligence and the extensive use of computers has led to a close response from most business units to these developments, with the rapid pace of technological developments prevailing on all tracks. (Massumi, 78:2011)

4.2 Evaluation of investment projects and their relationship to efficiency

The project evaluation process is the most important stage in the life cycle of the investment project, and the risk of this stage is that the outcome of the evaluation is the basis for decision-making, acceptance, or rejection of the proposed investment project. The sustainability and validity of investment decisions depend on the integrity of valuation, sex, and accuracy. (Heel: 2014:45)

To define this concept, some of the basic elements of the investment project evaluation are included, the most important of which are: (Said, 18-17:2017)

1. Quality of work: Each stage of the project must be evaluated and checked for conformity with the specifications set out in the project contract.

2. Performance of the task force: The task force for the implementation of the project needs regular and continuous monitoring and follow-up to investigate whether or not they are carrying out their work of high quality. The team ' s performance can be seen by comparing it to another team.

3. Project results: Comparison of planned results and targets with actual post-project results and targets and identification of deviations, if any.

4.3 Audit phases of investment projects

The audit is a systematic process of evidence collection and evaluation, consisting of steps that have been studied through the work experience of auditors based on reasonable levels of educational qualifications, which enables the auditor at the end of the audit. Show the right opinion about the fairness of the financial statements and the fact that they represent the reality of the institution. (Shakara: 2010, 34)

4.4 STAGES OF ASSESSMENT OF INVESTMENT PROJECTS

When assessing an investment project, it must go through several consecutive stages, each stage consisting of a set of elements, and whether to stop or enter the next phase will be determined according to the methodology. The project preparation process could therefore be seen as a series of activities, embodied in a series of research and documentation, leading ultimately to a particular decision. The details of these stages vary, but the basic stages are agreed upon, and the explanations are as follows (Government Contract Implementation Instructions 2012).

4.5 The stage of identification of investment opportunity:

The determination of the expected objective is the starting point for the analysis of the project, which may be to ensure that new products or forms can be added to existing products or that new materials are used to develop existing products, as well as the potential sources of new ideas on products or diversification are the path, not the official representative of the views expressed by the customers of the establishment, commerce, competitors, sales personnel, etc. The source may be the way the official represents the development of new ideas through an organized internal scheme and method. (Kareem, 2010:32)

4.6 Pre-trial stage

It's the stage where detailed studies are allowed to continue or stop. It's an interim report on the feasibility of the project. The structure does not differ from detailed research, but in terms of details of information and depth of analysis, the second aspect of the first opportunity is available, but in some cases, more detailed laws, sometimes the environment, may be implemented at the

initial stage of research because it is necessary to ensure that the project does not contain legal constraints or environmental issues that would cause the necessary cessation of the implementation of these investment ideas. Before detailed research is carried out, it is necessary to conduct simple preliminary research on proposed projects at the specific stage, as the latter requires a lot of energy, time, and large funds that far exceed the cost of initial research. Abu Fatouh, 19:2003.

4.7 Analytical phase

If preliminary indications of the feasibility of the project are obtained from the initial research, a detailed study will be undertaken. At present, all data necessary for investment decision-making must be provided, a series of sequenced and overlapping outcome studies that can be identified as environmental research, legal research, marketing research, financial research, and economic and social research. Tai, 2014: 55-57

4.8 Evaluation phase of investment decision-making

A decision must be made whether or not to do so. For a businessman, the stage of financial research is sufficient and can decide whether to accept or reject. He is primarily concerned with business profitability, while government officials are more concerned with economic research before the Director of Planning makes two decisions because it contains the national strategic objectives he seeks to achieve through these projects, so he is more interested in economic and social matters. Profitability is the last thing that ends the analysis phase in the project investment recommendation report, the purpose of which is to convince the source of the funds that the project is an ideal investment. The main elements of the report are as follows:

- Background of the project, including a full description of all aspects of previous research
- Miscellaneous and arranged information, including information on the provision of collateral to borrowers.

4.9 Evaluation of promotional activities of the project

Start with decisions to identify potential sources of financing, marketing, and other inputs for the success of the project. Suppose the indicators at this stage are in the interest of the project. In that case, the promotion process can start from the initial stage, including the creation of local funders or partners, whether in the private or public sector, as well as foreign investors. They were attracted whether to enter a partner in the project or to finance them with loans. The promotion is therefore: "a communication and linkage tool between all parties in an investment relationship to provide the necessary information and to motivate all parties to meet and achieve mutual benefit and mutually beneficial results. The promotion aims to combine investment with opportunities with financing and implementation possibilities. It's connected. External promotion is an activity that, based on a study of the country ' s market, is a unique investment destination to help the country identify its target countries and potential investors in developing investment promotion strategies. (voltage, 2014:35)

4.10 Evaluation phase of project implementation and operation

This phase is important in the life of the project. After the project has begun and has been implemented based on the analytical part of the pre-investment phase in general, it can be said that the project ' s implementation steps include the formulation of various contracts, project design, material selection, construction and construction operations, with the knowledge that they can be supervised and followed up by an independent team of preparers and implementers. And then it starts operating. (Said, 2017:67)

POLITICAL COSTS

The costs associated with the government ' s power to confiscate wealth from companies and redistribute it to other members of society. Financial disclosure is the source of information used by the Government in identifying companies for the transfer of wealth. Financial statements are also used by trade unions to support their demands for wage increases. They are used by consumer groups to assess the reasonableness of

the prices set by companies for the goods or services they provide. Others interested in accessing corporate financial statements are politicians, as they can intervene in corporate affairs with legislative procedures or solutions (e.g. price freezes), and such a procedure can increase their chances of re-election. The policy process therefore provides incentives for management to select accounting applications that reduce the significant profits to be earned, thereby reducing criticism of the company.

According to the researcher, the large costs of surveillance in the political process create opportunities for management to reduce wealth transfer through opportunistic accounting options.

ORGANIZATION

The activities of the company are determined or restricted by Governments and their subsidiaries through accounting standards, price regulation, product quality, and production processes. As a result, corporate expenses and revenues can be directly affected. A large number of instructions and policies are based on the accounting figures shown in the financial statements, for example, the determination of interest on bank deposits by central banks or relevant authorities. This limitation may restrict investment financing activities for companies, thus identifying profit opportunities.

Opportunist accounting options by departments can increase corporate cash flows and, if their planned accounting figures can justify higher prices, their market value.

7. Reduced or deferred tax payments:

Although income taxes are not directly determined by accounting income, certain accounting policies can be adopted for tax purposes. For example, the use of a method that is finally mentioned first spends LIFO in stock valuation in the United States of America has led to a change in the tax system, which has allowed this method to be used for tax accounting purposes.

8. Increase in income used as a basis for cash rewards:

For the Administration ' s reasons for adopting a particular accounting option, Belkaoui believes that this depends on variables that represent management ' s incentives to choose accounting methods, under reward schemes, debt contracts, and the political process. There are therefore three hypotheses of directors ' conduct:(Belkaoui, 2000:371)

8.1 The premise of the remuneration scheme

The implication is that managers in companies with reward schemes are more likely to use accounting methods that are more profitable than planned because rewards are often based on the profits shown by financial statements.

8.2 Debt hypothesis/property rights

This hypothesis suggests that the higher the debt-to-equity ratio, the more the company is subject to the terms of the debt, the more likely it is to violate the terms, and the costs of failure, and the more it is to use accounting methods that increase the income of managers.

8.3 Political Cost Hypothesis

The thrust of this hypothesis is that large, not small, firms are more likely to use accounting options that reduce the profits to be awarded.

9 Debt contract applications

Debt contracts based on accounting figures are based on figures from the financial statements reported by generally accepted accounting principles. However, debt contracts require some adjustments to the figures shown in the financial reports, by nullifying or disrupting certain accounting procedures. Wong provides examples, including the exclusion of debt contracts for intangible assets, as in New Zealand, the exclusion of all deferred tax claims. In contrast, others exclude deferred tax claims, which are unlikely to be explicitly developed, and the valuation of securities in market terms (Jones et al., 1995: 334).

Despite the extensive requirements for consistency with generally accepted accounting principles, managers still have an option for accounting methods. For example, they can do the following:

- Adopt a policy of universal or partial

distribution of deferred tax.

- Recognition, postponement, termination, or non-recognition of directly unrealized conversion rate differences.
- Use of an accelerated or straight-line method or other method.

Wong notes that writers interested in debt contracts assume that a prudent choice of accounting policies by management that mitigates the effects of restrictions makes shareholders or owners better off. For example, the adoption by a particular company of a comprehensive tax distribution violates the lever requirement, which prevents total requirements from increasing by a certain percentage of total tangible assets (Jones & Stewart,1993:403). This assumption is supported by Henderson et al. The choice of an accounting method must be influenced by the terms of the debt. For example, suppose a particular company agrees with a requirement to set a ceiling on the rate of debt to total tangible assets (or the rate of debt to property rights). In that case, it will choose to treat expenses as assets, as it will report lower expenses, higher assets, and property rights in its financial statements, to reduce the debt-to-property rights ratio. Among other options, similar opportunities may arise in the recognition of costs of advertising, R & D, and exploration costs in the oil industry, as expenses or assets, as appropriate, and other options of extinction, the less the asset level and the higher the profits. (Henderson, et al., 1992:336). Another accounting measure that companies may take to reduce their indebtedness is their resort to extrabudgetary financing Off-Balance sheet Financing, by treating fixed-asset leases as operating leases, showing them as income disclosure expenses, rather than as capital leases, and showing them as corporate requirements. (Puplara, James J, 2002).

10. Analysis of audit risk relationships and their impact on accounting applications

This research includes a statistical analysis of audit relationships and problems to measure their impact on accounting applications. The computational media and percentages will be used to determine the trends of the research sample holistically first, and then for each category, with the first focus of the resolution (eighteen questions).

To determine which variables the sample of the study considers to be the most influential in the formation of relations and problems at the level of the Iraqi environment, the working method of analysis has been chosen as a measure of this, after the relationships and problems have been accounted for in 10 variables, which together represent the overall framework of this axis, each of which is a component:

- General objectives of companies
- Agent ' s obligations vis-à-vis the original
- Incompatibility of information
- Conditions of uncertainty
- ▪ Avoiding risk
- Selection of managers
- Disclosure and transparency
- Maximizing the benefit
- The risk of retaining the post
- Ethical problem

11 Analysis of relationships and problems related to the level of risk

11.1Analysis of the aggregate results of sample responses

Regarding the relationships and problems guaranteed by the first pillar, the first component is focused on "the general objectives of companies," which includes (questions 1 and 5). The respondent's answers to the objectives of companies show that there is agreement on the entitlement of society to expect corporate administrations (agents) to pursue the objectives of economic growth and increase its well-being (question 1) as objectives of those companies and as an average of 4.53 percent and as a percentage (90.6 percent), but the surveyors have indicated that companies have not been able to achieve those objectives over the past period (question 5), which is reflected in the value of the accounting average of 2.43 percent) for lack of agreement and a

percentage (48.6 percent). About the second component (agent ' s obligations), the responses showed that the agent should be obliged to represent and take care of the interests of the original (government) in making decisions concerning the company (question 2) and an average of 4.10 and a percentage (82.2%).

The third component of the axis was information incomparability, which was reflected in question No. (3). The surveyors agreed that the quantity and quality of the information obtained by both the principal (the Government of the owner of the capital in those companies) and the management were different and that the problem was therefore clearly reflected in the Iraqi environment, as confirmed by the calculation average of 3.80 percent (76.6 percent). Owing to asymmetric information between the original and the agent (question 14), the respondents ' responses revealed a need to develop corporate governance mechanisms, with an average of 3.96 and a percentage of 79.2%. The fourth component of this topic, which included two questions (4 and 6), focused question 4 on the relationship between the original and the agent being formulated and implemented within the context of an environment of uncertainty resulting from the external environmental variables of the company. The same applies to the Iraqi environment in light of the responses of the respondents, who confirmed that the problem existed in an arithmetical medium of 4.04 percent (80.8 percent). Regarding the understanding of the causal relationship between the agent ' s work and the results achieved by the company (question 6), the respondents explained that the original was uncertain about the agent ' s work in an accounting medium of 3.63 percent (72.6 percent). In the same vein, the respondents maintained that the original was uncertain about the causal relationship between the agent ' s work and the results achieved by the company in an accounting medium of 3.41 percent (68.2 percent).

The sixth component of the axis was focused on (risk avoidance) and was reflected in question 7 on the extent to which directors in State-owned companies avoided engaging in high-risk projects for fear of losing their job positions, and those identified supported such behavior in managers with an average of 3.9 and a percentage of 78 percent. The answer further demonstrates that such behavior is an inherent trend in different environments and not an exception to the Iraqi environment.

The responses showed that the Government, as a representative of the public, does not select directors in State-owned companies based on qualifications, experience, and competence (the selection component of directors), which was represented in question 8 (), with an average of 2.53 percent and a percentage (50.6 percent).

In our study of the theoretical aspect, the literature has shown that disclosure and transparency are an important tool for reducing the problem of information incomparability between the original and the agent. The researcher therefore felt that a special component of this subject should be assigned to it. In particular, the general trend in accounting literature is towards increased disclosure and transparency. However, the persons identified did not agree that the public had sufficient information on the decisions taken by the administrations to achieve the objectives of State-owned companies. Question 9 is consistent with the reality of the disclosure methods employed by companies in Iraq, showing a lack of agreement with an accounting average of 2.32 percent and a percentage of 46.4 percent.

The study of managers ' behavior showed that they tend to maximize their benefits (the maximization component), through their flexibility in choosing the methods and accounting policies that maximize those benefits. To test the existence of such a trend in the Iraqi environment, the responses to question 10 relating to this component showed that managers in State-owned companies could choose methods and accounting policies that maximized their benefits by an average of 2.91 percent (58.2 percent). Although such behavior represented the humanistic tendency of Mount Man to embrace it, the researcher did not find an explanation for the low rate of agreement shown by the responses.

One of the problems is the "risk of job loss" of the ninth component of the axis. To ascertain the

existence of such risks in State-owned companies, question 11 on the extent to which managers are exposed to the risk of loss of employment in State-owned companies in three directions. The respondents supported the low risk of seclusion of managers due to the control of decision-making positions by political currents in most State-owned companies, with the result that risks are reduced by the lack of clear performance evaluation criteria and that those responsible for performance correction are not doing their job properly. Moreover, performance standards are not based on information on the competition market, all of which are confirmed by the computational community and the percentages.

The (ethical problem) has been the last component of this axis, with financial and administrative corruption being one of the ethical problems in State-owned companies. Financial and administrative corruption increases costs, reflecting the prices and quality of goods and services produced or provided by these companies, and leads to the loss of competitive market opportunities for these companies. The respondents supported the existence of this problem (question 12) with an arithmetical average of 4.40 and a percentage of 88 percent. They also agreed on its effects (question 13) with an average of 4.41 and a percentage of 88.2%.

Table No. (1)

Accountancy and percentage of agreement or disagreement on agency relations and problems

Variables	Question number	The pentameter of the total sample level.					The math center.	Percentage	Extent of agreement or non-agreement
		1	2	3	4	5			
General objectives of companies									
The community ' s right to expect corporate administrations to achieve their goals	1	74	20	16	-	-	4.53	90.6%	Deal
The extent to which the objectives have been achieved	5	8	9	32	35	26	2.43	48.6%	Not Deal

Obligations of an agent to an asset	2	45	42	16	3	4	4.10	82.2%	Deal
Incomparability of information	3	26	54	16	10	4	3.80	76.6%	Deal
Conditions of uncertainty									
The relationship between the original and the agent is formulated in conditions of uncertainty	4	37	48	18	6	1	4.04	80.8%	Deal
Lack of understanding of the causal relationship between the acts of the agent and the results achieved	6								
The work of the agent and the information it possesses are not confirmed by the original		27	40	23	15	5	3.63	72.6%	Deal
The original uncertainty about the causal relationship between the agent ' s work		20	36	30	17	7	3.41	68.2%	Deal

and the results achieved in the company									
Avoiding risk.	7	39	36	23	9	3	3.9	78%	Deal
Selection of managers	8	8	21	20	33	28	2.53	50.6%	Negative.
Disclosure and transparency	9	4	3	35	50	18	2.32	46.4%	Not Deal
Maximizing the Benefit	10	15	20	27	36	12	2.91	58.2%	Deal
The risk of retaining the post	11								
Control of corporate management positions by political currents		41	39	17	11	2	3.96	79.2%	Deal
Lack of clear :: performance evaluation criteria		36	48	18	6	2	4	80%	Deal
Failure by those :: responsible for the correct performance appraisals		34	44	28	4	-	3.98	79.6%	Deal
Ethical problem and Agency costs									
Administrative corruption is a problem for the Agency	12	60	37	11	1	1	4.40	88%	Deal
Administrative and	13	56	45	7	2	-	4.41	88.2%	Deal

financial corruption increases agency costs and prices of goods and services									

11.2Analysis of Responses by Category

Statistical analyses of both academic, expert, and corporate officials showed no fundamental differences from the total sample responses, and of all components. The following table shows results that are similar to the overall trend of the total sample, as relative differences do not change the findings of the researcher in the preceding paragraph.

Table (2)

Accountancy and percentage of agreement or disagreement on agency relationships and problems (by category)

Variables	Question number	Academic and expert category			Category of corporate officials		
		The math center.	Percentage %	Agreement or disagreement	The math center.	The math center.	Agreement or disagreement
General objectives of companies							
The community ' s right to expect corporate administrations to achieve their goals	1	4.6	92	Deal	4.48	89.6	Deal
The extent to	5	2.45	49	Negative.	2.43	48.6	Not Deal

which the objectives have been achieved							
Obligations of an agent to an asset	2	3.92	78.4	Deal	3.98	79.6	Deal
Incomparability of information	3	3.97	79.4	Deal	3.70	74	Deal
Conditions of uncertainty							
The relationship between the original and the agent is formulated in conditions of uncertainty	4	4.05	81	Deal	4.02	80.4	Deal
Lack of understanding of the causal relationship between the acts of the agent and the results achieved	6						
The work of the agent		3.4	68	Deal	3.76	75.2	Deal

and the information it possesses are not confirmed by the original							
The original uncertainty about the causal relationship between the agent ' s work and the results achieved in the company		3.37	67.4	Deal	3.43	68.6	Deal
Avoiding risk.	7	4.25	85	Deal	3.81	76.2	Deal
The choice of directors.	8	2.37	47.4	Not Deal	2.61	52.2	Negative.
Disclosure and transparency	9	2.20	44	Not Deal	2.38	47.6	Not Deal
Maximizing the Benefit	10	3.12	62.4	Deal	2.78	55.6	Deal
The risk of retaining the post	11						
Control of administrative positions by		3.96	79.2	Deal	4.27	85.4	Deal

political currents							
Lack of clear criteria for correction		4	80	Deal	4.22	84.4	Deal
Those responsible for the performance appraisals do not do their .job fully		3.98	79.6	Deal	4	80	Deal
Performance criteria are not based on information on the competition market		4.32	86.4	Deal	3.74	74.8	Deal
Ethical problem and Agency costs							
Financial and administrative corruption is a problem for the Agency	12	4.40	88	Deal	4.36	87.2	Deal
Financial and administrative corruption	13	4.4	88	Deal	4.41	88.2	Deal

increases the prices of goods and services							

11.3Factor analysis of the Agency ' s relations and problems

To determine the priority of the variables that have all been the focus of the Agency ' s relations and problems in Iraq ' s environment, i.e., those which, in the opinion of the persons identified, have a greater impact on the composition of this axis by the rates of interpretation of each of these variables for the entire configuration that is the subject of the analysis.

Statistical analyses of the total sample (academics, experts, and corporate officials) showed that these extreme variables (18 questions), which were grouped by the axis, were distributed into six components, with the total value of the explanation of the variation for the whole of those components (17.999) and a cumulative interpretation rate (57.171%). The following table shows the reduced correlation matrix for those components, arranged according to their values.

Table (3)

Abbreviated linkage matrix for the Agency ' s relationship variables and problems

Variables	(Initial Eigenvalues)		
	Self-value	The ratio of the variable to total variable %	Cumulative ratio
1	3.081	17.117	17.117
2	1.806	10.033	27.151
3	1.704	9.465	36.616
4	1.392	7.735	44.351
5	1.228	6.821	51.172
6	1.080	5.999	57.171
Total self-values	17.999		

Table (4)

Quantity of saturation of variables most influential in the formation of agency relationships and problems

Components	Changes	The saturation rate
1	Selection of managers Retention of post Incoherence of information	0.527- 0.582 0.526
2	Conditions of uncertainty Agency costs	0.590- 0.515-
3	Corporate objectives Obligations of the agent	0.508 0.565
4	Disclosure and transparency	0.500
5	Ethical problem	0.500
6	Maximizing the Use	0.40-Weak influence.

11.4Analysis of the Correlation between the Agency ' s Theory and Accounting Applications

The literature examined in the study showed a clear relationship between the Agency ' s theory and accounting applications, as departments often use accounting alternatives consistent with their interests and achieve their objectives. To demonstrate this effect at the level of the Iraqi environment, the researcher considered that it should be measured statistically by analyzing the variation of the multiple linear regression shown in the following table:

Table (5)

Analysis of the discrepancy in the multiple linear regression of the relationship between the Agency ' s theory and accounting applications (academics and experts' category)

Analysis of variances	Total squares	Degree of freedom	Average squares	F calculated
The slope.	8.944	1	8.944	273.838
The condoms.	1.241	38	0.033	

A reading and examination of the above table shows that the calculated F value was (273.838), at a degree of freedom (1 and 38) and a moral level (0.05), while the serious F value was 4.08, meaning that the calculated F value was greater than the serious F value. This suggests that the Agency ' s relationships and problems have an impact on accounting applications, and this is linked to the relationship analysis at the level of the academic and expert category responses. As for the category of corporate officials, the analyses shown in showed no substantial differences from what had been tested above, as the calculated value of F (363,321) at a degree of freedom (1 and 68) and a moral score (0.05), while the value of F (4), which is consistent with the results of the relationship with the previous category, was shown.\

Table (6)

Analysis of the discrepancy in the multiple linear regression of the relationship between the Agency ' s theory and accounting applications (category of officials in Ministry of Industry companies)

Analysis of variances	Total squares	Degree of freedom	Average squares	F calculated
The slope.	14.863	1	14.863	321.363
The condoms.	3.145	68	0.046	

According to the analysis of the correlation between audit risks and accounting applications, the researcher can ascertain the validity of his hypothesis, which states: " The absence of a morally significant influence relationship to artificial intelligence in the context of risk assessment of investment projects in economic unity ".

CONCLUSIONS

- Research shows that artificial intelligence opens up a new horizon to improve the effectiveness of investment projects. Its advanced techniques enhance analytical and forecasting capacity, enabling investors to make more accurate decisions and a deeper understanding of investment contexts.
- Artificial intelligence contributes to improving the quality of planning and project management processes. Risk forecasting and smart data analysis allow for immediate action to address challenges and improve the efficiency of implementation.
- Artificial intelligence technology is expected to have a positive impact on the quality of projects, enhancing the ability to control operations and enhancing interaction among team members.
- Artificial intelligence enhances the ability to make smarter and more effective decisions. Provide accurate analyses that contribute to enabling investors and leaders to make informed decisions based on the best available information.
- Despite the potential benefits, we should be aware of the technical and ethical challenges in implementing smart technology. The use of artificial intelligence requires caution and emphasis on its targeting towards inclusive and sustainable benefits.

RECOMMENDATIONS

- It is preferable to promote awareness about artificial intelligence techniques between task

forces and leaders in investment projects. This can be achieved through dedicated training programs to understand how to use this technology effectively and morally.

- Strategies for the sustainable use of smart technologies are preferred, with a focus on balancing innovation with environmental and social responsibility.
- Advises the effective integration of smart technology with human beings. This can be achieved by employing trained task forces to maximize the potential of artificial intelligence.
- It is recommended that great attention be paid to the ethical challenges associated with artificial intelligence techniques, and that implementation be carried out by high ethical standards, taking into account the rights of the individual and society.
- It would be preferable to explore successful experiences in the use of artificial intelligence in investment projects and the use of lessons learned to enhance the performance and quality of future projects.
- It is recommended that enterprises be encouraged to adopt innovative methods of integrating smart technologies, providing space for teams to experience and develop new and effective solutions.
- Predictive analysis techniques that rely on artificial intelligence are better integrated with decision-making processes, to ensure maximum accuracy in expectations and analyses.

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