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The impact of artificial intelligence systems and technology on the sustainability of the quality of financial reports

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Abstract: The research aims to identify the concept of sustainability in financial reports and the arguments against and in favor of it when applied in business companies. Identify the factors affecting the process of sustaining the quality of financial reports Identify artificial intelligence techniques and know the expected impact of their application on business companies. Clarify the role of artificial intelligence techniques on the sustainability of the quality of financial reports. To achieve the objectives of the research The researcher organized a questionnaire form that included the main axes of artificial intelligence and the extent of its impact on the sustainability of the quality of financial reports, and the research reached several results, the most important of which is that artificial intelligence is one of the most important technologies that have the impact of the value and usefulness of the information shown by financial reports in a fast way and with a distinctive presentation, which makes it more expensive and enhances the sustainability of the quality of financial reports. The application of artificial intelligence systems and techniques is important and inevitable in the field of accounting, which will lead to high quality and continuity in the

validity of information, which in turn will lead to the sustainability and quality of financial reports.

The research recommended several recommendations, the most important of which is to enhance the use and application of artificial intelligence systems and techniques in economic units to raise the efficiency of accounting operations, which in turn enhances the sustainability of the quality of financial reports. Economic units should provide adequate assistance to the components of artificial intelligence from expert systems, knowledge representation and automatic learning in acquiring knowledge stored in databases that help raise the efficiency of information and the sustainability of the quality of financial reports.

Keywords : Artificial Intelligence, Sustainability, Quality of Financial Reporting

Introduction

Through the developments that took place in the twentieth century, and through this development, accounting obtained an accelerated development resulting from the development of systems and technologies. Information technology tools, information systems, and communication technology, or the so-called artificial intelligence systems and techniques, are now used that record and process functions, tasks, and accounting procedures. These technologies are groups Integrated accounting and oversight work at the same time, integrated audit lists and reports, systems and technologies that have the ability to process, analyze and conduct data tests completely, and there are integrated control systems and techniques that monitor the validity of work, technical procedures that continuously monitor correct data and methods of processing them, expert systems and internal control templates that It is usually used to identify the strengths and weaknesses of a system. During the past few decades, there has been a gradual technological development aimed at creating "artificially intelligent" systems. The perception and usefulness of artificial intelligence have been the subjects of discussion in academia and business practice, with the introduction of new technologies that ultimately achieve radical changes in operations and reorganization. Entire industries have made substantial investments in these areas, and the rapid development of artificial intelligence technology has attracted global attention because of its great impact on every corner of the world. It is expected that the human element will be dispensed with and most jobs will be handled by robots in the next twenty years. Therefore, basic accounting practitioners are one of the groups that will be affected by artificial intelligence. It is based mainly on the level of artificial intelligence

used, and therefore the degree of risk resulting from its use depends on the efficiency of accounting systems with all its components and dimensions, as it is what determines and contains them, and for this reason this study came to find out the impact of using artificial intelligence on the sustainability of the quality of financial reports, through the main question The following: **What is the impact of artificial intelligence in its four dimensions on the sustainability of the quality of financial reports? The above question can be divided into the following:**

1 - What is the impact of artificial intelligence in its four dimensions on the sustainability of accounting information?

2 - What is the impact of artificial intelligence in its four dimensions on the sustainability of the presentation of information in the final conclusion?

The importance of the study stems from the important role in both the theoretical and practical aspects as follows:

1 - From a theoretical point of view: The research acquires its importance from the importance of artificial intelligence and the positives achieved by artificial intelligence technologies and the importance of their application in business companies in order to benefit from them in the sustainability of financial reports and make them more transparent and beneficial to users.

2 - In practice: As a result of the developments and changes in the accounting business environment, there was a need to apply modern smart methods and techniques represented in artificial intelligence techniques to perform accounting tasks and functions faster and more accurately than the human element, and contribute effectively to achieving production efficiency and achieving competitive advantages, and here the importance of this study appears in identifying the concept of artificial intelligence and its techniques and the extent of their application in the field of accounting and auditing and the importance of their application in business companies for their many achievements. Competitive advantages, and benefiting from them in Estidama Financial Reporting.

Through the presentation of the problem of the study and its importance, the objectives of the study were divided into the following:

1 - Identify the concept of sustainability in financial reports and the arguments against and in favor of it when applied in business companies.

2 - Identify the factors affecting the process of sustainability of the quality of financial reporting

3 - Identify artificial intelligence techniques and know the expected impact of their application on business companies.

4 - Clarify the role of artificial intelligence techniques on the sustainability of the quality of financial reports.

In light of the problem of the study, its importance and objectives, the researcher seeks to test the following hypotheses:

- There are no significant differences between the study groups on the dimensions of artificial intelligence to sustain the quality of financial reports.

- There were no significant differences between the study groups on the importance of artificial intelligence for the sustainability of the quality of financial reports.

- There are no significant differences between the application of artificial intelligence dimensions to sustain the quality of financial reports.

Previous studies:

1- Bozerb Study 2019: The study aimed to analyze the reality of the application of artificial intelligence in the Indian banking sector, and to achieve the objectives of the study, the inductive approach was relied upon through extrapolation and analysis of studies, research, books and periodicals related to the field of study**,** The results also showed that there are a number of determinants that prevent the application of artificial intelligence, and unemployment is one of the most important. In light of the findings, the study recommended that banks take advantage of the new capabilities of the investment habit as necessary to extract value through continuous innovation at speed and scale, examples of technologies that support artificial intelligence.

2 . Chukudi study et.al,2018: This study aimed to find out the impact of artificial intelligence in its dimensions (expert systems, smart agent) on the performance of accounting operations among accounting firms in southeastern Nigeria, The study has found that the application of artificial intelligence has a positive impact on the performance of sensory functions. Based on this, the study recommended that companies continuously improve their knowledge regarding artificial intelligence because of its impact on enhancing accounting performance and eliminating some accounting costs.

3 . Simon study, 2018: The study aimed to know the future of accounting without any human intervention by studying the impact of primary operation and the use of artificial intelligence on the accounting profession, the results showed that the accountant will use automation for routine tasks instead of replacing them, as tasks that require critical thinking are more difficult to operate primary. In light of the findings, the study recommended further research on the question of whether It is possible to achieve a future in accounting without human intervention.

4 . Dalabih Study, 2018: The study aimed to know the impact of the use of accounting information systems in their dimensions (the nature of accounting information systems, the introduction of accounting information systems, the security of accounting information systems) on the quality of financial statements applied to service companies in the Amman Securities Exchange. The results of the study indicated that there is a statistically significant positive impact of the nature and security of accounting information systems on Quality of financial statements. However, the input of accounting information systems did not affect the quality of the financial statements. In light of the results, the study recommended the need for Jordanian service companies to modernize the use of accounting information systems in accordance with advanced technological developments.

5 . Al-Bashtawi and Al-Baqmi Study, 2015: This study aimed to compare commercial banks in the Hashemite Kingdom of Jordan and the Kingdom of Saudi Arabia, with the aim of employing the impact of the application of expert systems in their dimensions (the quality of expert systems applied in commercial banks, the requirements for applying expert systems in commercial banks) on Electronic audit procedures and their role in increasing the efficiency of electronic audit procedures. The study showed the importance of expert systems in commercial banks in facilitating electronic audit procedures, such as speed in carrying out tasks and the ability to obtain data and information. In light of this, the study

recommended the need to develop expert systems in the bank in line with the developments in service delivery techniques and their various applications and those in the business environment of individuals and companies to meet the needs and requirements of customers.

6 . Study of Raqiq, 2015: This study aimed to shed light on the importance of the science of artificial intelligence and urge its use and interest and highlight its role in the processes of management and management of the activities of the various institutions, the study showed that artificial intelligence helps decision-making as well as helps employees and facilitates them to accomplish difficult tasks, and therefore it has a major role in the processes of management and management of the activities of the various institutions. In light of the results The study recommended benefiting from these applications as much as possible and allocating funds to purchase these applications because of their positive impact on the profitability of institutions.

7 . **Study of Thapyom, 2015:** The study aimed to know the impact of excellence in the accounting information system in its dimensions (integration of the accounting system, interdependence of the accounting information system, accuracy of accounting work, quality of interpretation of accounting information, quality of presentation of accounting information) on achieving the objectives of ICT companies in Thailand through intermediate effects that include (efficient financial reporting and best practices). The results showed that the accounting information system with its dimensions (integration of the accounting system, interdependence of the accounting information system, accuracy of accounting work, quality of interpretation of accounting information, quality of presentation of accounting information) affects accounting results, and that accounting results have a significant positive impact on achieving objectives.

8 . Bouqornous study, 2014: The study aimed to know the role of economic intelligence in the development of the accounting information system, and the study relied on the descriptive analytical approach, where the study made a financial analysis of Sonelgaz. One of the most important results of the study is that Sonelgaz seeks to provide good services in less time by adopting advanced information systems to gain customer satisfaction.

By reviewing previous studies, we can distinguish the current study from previous studies that all previous studies did not address the sustainability of the quality of financial reports, which is the basis for the continuity and sustainability of

each work, as the addition of modern technologies and artificial intelligence in the sustainability and quality of financial reports makes the economic unit more important for users of accounting information.

First Topic: Artificial Intelligence And Sustainability Of The Quality Of Financial Reports

First: The concept of artificial intelligence: The basic idea of artificial intelligence is that it is an advanced technology represented in the development of computer functions, and aims to the computer to simulate the intelligence processes that take place within the human mind, and needs a data system used to represent information and knowledge, and algorithms we need to draw the way this information is used, and a software language used to represent both information and algorithms, so that the computer has the ability to solve problems, make decisions in a logical and orderly manner, and make it contribute In managing processes and tasks with more sophisticated and intelligent mechanisms than the human who made them and gave them knowledge and sensory components, which helps them to automatic learning and self-development, artificial intelligence is one of the most successful areas at present, as it came out of the research phase to commercial use, and proved its efficiency in multiple fields, and could be applied in many applications for business in companies and economic institutions. (Holzinger, Langs, Denk, Zatloukal, & Müller, 2019)

Second: Components of Artificial Intelligence: Artificial intelligence is one of the important fields in science today and has many important technologies that are based on the concepts of machine learning, as the employment of artificial intelligence techniques in the service of humans is the goal sought by researchers and developers of these technologies, and as long as communication and information systems are today the main engine of the information revolution, the applied and practical aspects have witnessed multiple uses of these technologies, and they are Techniques in: (Lu, Li, Chen, Kim, & Serikawa, 2018)

1 - Expert systems: It is considered one of the oldest and most important artificial intelligence technologies and a type of knowledge-based system, and it is seen as knowledge engineering in the applied field, where its database is used through knowledge derived from experts and is prepared and stored in the expert system and includes training, rules, concepts, facts, relationships and professional practices, to be referred to when needed to make decisions and accomplish tasks in a way that achieves the user's goal.

2 – Representation of knowledge and reasoning: The knowledge and ideas that match the logic have great interest as they are intelligently processed data and information, especially data large or characterized by large size or it is data that may carry a kind of complexity in processing, in the manual system depends on the capabilities available in the field of competence to solve it, but when the volume of business increases, which led to a significant increase in the volume of data and information in economic units, where data and information systems and technologies in economic units have become intensive It requires intelligent processing based on the representation of knowledge with a strong foundation through which it can give interpretation and analysis to users. (Bogachov, Kwilinski, Miethlich, Bartosova, & Gurnak, 2020)

Where the importance of cognitive representation in artificial intelligence can be highlighted by how cognitive representation procedures and methods that address the mechanism of thinking programs (in a non-essential way) as part of the methods of artificial intelligence, which is more patient with its greatest interest in ideas and their contribution to smart behaviors.

3 - Automatic learning: Automatic education or automated education as a set of systems, techniques and software that have the ability to allow the automatic adaptation of behaviors to the automated environment that works without human intervention penalty or completely, and automatic learning can be defined electronically as the designs of algorithms capable of conducting appropriate instructions and making the appropriate decision separately and independently without previous systems, programs or techniques.

From this it is clear that the automatic learning application achieves many advantages and benefits in accounting and auditing, which is represented in removing tasks and functions that are controlled by humans, which are repetitive and paper floors, as it has the ability to reduce expenses and costs in the unforeseen range, as it facilitates Decision-making and decision-making processes at various administrative levels, and information users can obtain the useful information required at the appropriate time for decision-making. By meeting their needs that are useful in decision-making, where transactions can be verified electronically, as it led to the conversion of accounting functions and tasks and simple financial reviews into indicative functions and tasks that will not lead to distancing accountants from their accounting work because they facilitate or reduce the tasks they

perform and perform And processors for accounting tasks more accurate, fast and effective.(Arsalan, Haider, Choi, & Park, 2022)

Third: Artificial Intelligence Systems and Technology in the Sustainability of the Quality of Financial Reports:

Artificial intelligence is no longer seen as a means of automating operations in order to increase production efficiency, but rather as an emerging technology that contributes to overcoming local and global challenges and competition, and plays a key role by anticipating possible scenarios and future crises, which leads to a radical transformation in the business models of projects, hence the importance of artificial intelligence systems and technology, as a major driving force to enhance organizational and competitive performance.

Artificial intelligence systems and technology play a pivotal role in creating a more predictable and less risky work environment, through the use of a set of complex algorithms that enable them to deal with a large amount of big and disparate data and process it in record time to predict the financial and competitive conditions of projects, as this feature supports its efforts in detecting available opportunities and potential future risks, which require immediate decision-making. (Musleh Al-Sartawi, Hussainey, & Razzaque, 2022)

Many financial services companies offer automated advisors that enable them to help their clients better manage their money, and provide guidance on making investment decisions.

It also achieves the mechanism of business processes and plays an important role in achieving the competitive advantage of companies through automation where most of the routine work and tasks in the production process are done in an automated manner without making any mistakes or breaks, which enables the company to increase its overall production unlike human capital, through which deficiencies in the market and operation can be discovered, and management can make corrections to increase efficiency and reduce additional costs incurred due to inefficiency.

AI systems and technologies help fight financial fraud as they can stop steps that make money come from illegal or unethical sources and appear to be legitimately earned, by adopting more flexible, accurate and faster systems with continuous innovations and improvements in the field of AI. (Vinuesa et al., 2020)

The benefits resulting from the use of artificial intelligence systems and technology, which affected the level of quality of accounting information and the sustainability of the quality of financial reports, are that it works to achieve accuracy in entering and using accounting information and final results, as it can automatically report any error entered for data and information, and work to correct it Sustainability of the quality of financial reports, which achieves increased reliability and credibility of the information contained in the issued financial reports as a result of following the general control controls represented in the standards and directives that must be followed, including controls over the organization - assets - security and protection of files - documenting and developing the system, and it can provide accounting information and financial reports In a timely manner with the speed of delivery of feedback information resulting from the application of decisions, and helps in creating and preparing financial reports, and it can write reports by collecting large amounts of data and putting them in the form of paragraphs, and reviewing the budgets of the branches, which improves the efficiency of business companies. (Bonsón, Lavorato, Lamboglia, & Mancini, 2021)

Through the above presentation, we conclude that artificial intelligence systems and technology have a significant impact on the sustainability of the quality of financial reports by overcoming some of the problems, challenges and risks facing the sustainability of the quality of financial reports, as their use made the mechanism of recording and processing accounting operations done quickly and more accurately and thus helps in providing more appropriate information to make rational investment decisions, and thus can improve the quality of accounting information by achieving accuracy and high speed in the introduction and use of Accounting information and final results where it can automatically report any error entered to the data and information, and works to sustain the quality of financial reports.(Al-Sartawi, 2022)

The second topic: applications of artificial intelligence in accounting work

First: The second section deals with a description of the methodology of the study followed, through which the objectives of the study can be achieved, and shows the study population and the sample that has been chosen, as well as shows the sources of data collection and information and the steps that have been prepared and developed the study tool and steps to measure its stability, as well as the normal distribution test of the data, and finally the statistical methods used. Which will be presented during this section.

Second: Study Population: The study population consisted of all employees of the Financial Department in banks listed in the Iraq Stock Exchange, which are shown in the table below.

Table No. (1) Banks using its data in the study sample collaborating with the researcher

T	Bank Name	Capital	Year of Establishment
1	Arab Islamic Bank	250,000,000,000	2015
2	Asia Iraq Islamic Bank for Investment	250,000,000,000	2018
3	Amin Iraq Islamic Bank	100,000,000,000	2005
4	Mashreq Arab Islamic Investment Bank	200,000,000,000	2017
5	Al Ansari Islamic Bank	250,000,000,000	2008
6	Ashur International Investment Bank	250,000,000,000	2007
7	Babylon Bank	100,000,000,000	1999
8	Bank of Baghdad	250,000,000,000	1992
9	Cihan Bank for Islamic Investment and Finance	155,000,000,000	2009
10	Commercial Bank of Iraq	150,000,000,000	1992

The above table shows the number of questionnaires that were taken as a sample to prove or deny the hypotheses of the research, where the questionnaire forms were distributed in these areas, which were (600) forms distributed (10%) for each bank. In the table below, we explain the forms distributed and received during the study period:

Table No. (2) Distributed and Covered Forms Valid for Statistical Analysis

Bank Name	Distributed Questionnaires	Retrieved Questionnaires
Arab Islamic Bank	60	48
Asia Iraq Islamic Bank for Investment	60	38
Amin Iraq Islamic Bank	60	46
Mashreq Arab Islamic Investment Bank	60	44
Al Ansari Islamic Bank	60	47
Ashur International Investment Bank	60	43
Babylon Bank	60	42
Bank of Baghdad	60	35
Cihan Bank for Islamic Investment and Finance	60	47
Commercial Bank of Iraq	60	60
Total	600	450

It is clear from the above table that the response rate was good, because the number of forms that were retrieved and valid for analysis by 66%, which is a good percentage, this indicates that the selected sample was aware and aware of the development witnessed by science and that artificial intelligence enters into all joints of life. From this percentage, the appropriate analysis will be carried out for the purpose of reaching the results of the research.

Table (3) Statistical analysis of artificial intelligence components (expert systems and sustainability of financial reporting quality)

Models	Paragraph	Average correlation coefficient
Expert Systems and Sustainability of Financial Reporting Quality	X1,X2,X3,X4,X5	0.754

Between (0.701-0.831), which is a function at a significant level (0.01), and these paragraphs are characterized by being higher than (0.25), so the paragraphs of expert systems are considered credible, as the correlation coefficient on which expert systems depend on the databases that were applied by the information system Accounting to solve accounting problems and these solutions are of importance in sustainability. Also, the design of expert systems through human applications that address accounting events and processes, and these designs addressed problems that had an important role in sustainability. Expert systems were also able to give appropriate advice at the right time that had a role in the decision-making process. Also, expert systems help senior management to access important information at the time you need it through files stored in databases. As the expert systems were important in providing managers and decision-makers with information that enables them to think appropriately, which helps the economic unit to continue and perpetuate.

Table (4) Statistical analysis of the components of artificial intelligence (knowledge representation, reasoning and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Knowledge representation, reasoning and sustainability of the quality of financial reporting	X1,X2,X3,X4,X5,X6	0.705

It is clear from the above table that the coefficients distinguish the paragraphs of artificial intelligence ranged between (0.608-0.805), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than (0.25) so the paragraphs of knowledge representation and inference are credible, that one of the distinctive characteristics of artificial intelligence is the knowledge of symbols, graphic tags and shapes This knowledge enables decision-makers to solve complex and inaccurate data and enables them to adapt to the knowledge environment, and the data is stored quickly and clearly and that knowledge and inferences are in accordance with Criteria set by decision-makers in order to safely preserve information from manipulation, which in turn enhances the sustainability of the unit.

Table (5) Statistical Analysis of Artificial Intelligence Components (Automatic Learning and Sustainability of Financial Reporting Quality)

Models	Paragraph	Average correlation coefficient
Automatic learning and sustainability of financial reporting quality	X1,X2,X3,X4,X5,X6	0.705

It is clear from the above table that the coefficients distinguish the paragraphs of artificial intelligence ranged between (0.633-0.837), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than (0.25), so the automatic learning paragraphs are credible, through artificial intelligence applications (automatic learning) the unit can process and give the functions that it can face automatically, and the systems used can occur periodically and automatically, and that the interconnection and integration between the systems gives a complete picture of the systems how they integrate with each other This integration enhances the sustainability of the unit, and when any involuntary error occurs, it can be treated easily and quickly through the systems associated with the system, which would address where it is possible to know whether this is a mistake or manipulation, as the learning on its own enables the unit to monitor any manipulation, and this monitoring gives a clear signal to the unit to prevent it, so the accounting system and its data can be saved automatically and this development enables the unit to sustain and continue.

Table (6) Statistical analysis of the components of accounting systems (interdependence of accounting systems and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Interdependence and integration of accounting systems to sustain the quality of financial reporting	X1,X2,X3,X4,X5	0.751

It is clear from the above table that the correlation coefficients for the correlation and integration between accounting systems are between (0.737 – 0.769), which is a function at a significant level (0.01) and these paragraphs are characterized by being higher than (0.25), so the automatic learning paragraphs are credible, and this means that the distinction in the outputs of the accounting information subsystems is efficient and effective, and these systems depend on the exchange between each other, meaning that the deletion of any of these branches will lead to a distortion of the accounting information system, as the use of databases It leads to non-repetition in entries so that the information is true and not misleading and can support decisions, which in turn will enhance the quality of financial reports.

Table No. (7) Statistical analysis of the components of accounting systems (accounting information systems and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Integration of accounting information systems to sustain the quality of financial reporting	X1,X2,X3,X4	0.803

It is clear from the above table that the correlation coefficients for the correlation and integration between accounting systems are between (0.747 – 0.855), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than

(0.25), so the automatic learning paragraphs are credible, and this means that the components of the accounting information systems are interconnected with each other and perform specific functions that will achieve the objectives of the economic unit, and it is also possible to conduct a review of any item of accounting items, which enables the sustainability of the quality of financial reports because they are not amenable For error or misrepresentation through coherence and non-repetition in accounting databases.

Table No. (8) Statistical analysis of the components of accounting systems (accuracy and focus in work and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Accuracy and focus in work to sustain the quality of financial reporting	X1,X2,X3,X4	0.811

It is clear from the above table that the correlation coefficients for correlation and integration between accounting systems are between (0.758 – 0.862), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than (0.25) so the automatic learning paragraphs are credible, and this means that the accounting information system provides impartial, objective and verifiable accounting information and its integrity because it is processed according to an integrated system, which will maintain the sustainability and quality of financial reports.

Table No. (8) Statistical analysis of the components of accounting systems (disclosure of accounting information and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Disclosure of accounting information to sustain the quality of financial reports	X1,X2,X3,X4,X5,X6	0.811

It is clear from the above table that the correlation coefficients for the correlation and integration between accounting systems are between (0.732 – 0.858), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than (0.25), so the automatic learning paragraphs are considered credible, this means that the disclosure and clarification of the financial strength items with reliable and healthy information free of errors and distortion will be more transparent and understandable for the financial position, which will enhance the sustainability and quality of financial reports by stakeholders.

Table No. (9) Statistical analysis of the components of accounting systems (presentation of accounting information and sustainability of the quality of financial reports)

Models	Paragraph	Average correlation coefficient
Presentation of accounting information to sustain the quality of financial reporting	X1,X2,X3,X4,X5,X6	0.806

It is clear from the above table that the correlation coefficients for the correlation and integration between accounting systems are between (0.778 – 0.835), which is a function at the level of significance (0.01) and these paragraphs are characterized by being higher than (0.25) so the automatic learning paragraphs are credible, and this means that the presentation of accounting information in the form of financial reports according to what the accounting profession requires of interim and annual reports were presented in accordance with the standards that give freedom of understanding the information, comparison and analysis, and this presentation of information makes financial reports of High quality to enable the economic unit to sustain the sustainability that it derived from its reports that were presented.

Through the above practical analysis of the research hypotheses, it is clear that the benefits resulting from the use of artificial intelligence techniques, which affected the level of quality of accounting information and the quality of financial reports, are represented in that it works to achieve accuracy in entering and using accounting information and the final results, as it can automatically report any error that has been made. It enters data and

information, and works to correct it to improve the quality of accounting information, which achieves an increase in the reliability and credibility of the information in the financial reports issued as a result of following the general control controls represented in the standards and directives that must be followed. Provide accounting information and financial reports in a timely manner with the speed of communication of feedback information resulting from the implementation of decisions, and help in creating and preparing financial reports, and it can write reports by collecting large amounts of data and putting them in the form of paragraphs, and reviewing branch budgets, which improves the efficiency of sustainability Financial reports that enhance the sustainability of the economic unit Adiya.

Through the previous presentation, artificial intelligence techniques have a significant impact on improving the efficiency, effectiveness and sustainability of financial reports by passing or reducing some of the problems, challenges and risks facing sustainability in the quality of reports, as their use made the mechanism of recording and processing accounting operations quickly and more accurately and thus helps in providing more appropriate information for decision-making, and thus can improve the quality of accounting information by achieving accuracy and high speed in entering And the use of accounting information.

Third Theme: Conclusions and Recommendations

First: Conclusions:

1 - Artificial intelligence is one of the most important technologies that have the impact of the value and usefulness of the information shown by financial reports in a fast manner and with a distinctive presentation, which makes them more expensive and enhances the sustainability of the quality of financial reports.

2 - The application of artificial intelligence systems and techniques is important and inevitable in the field of accounting, which will lead to high quality and continuity in the validity of information, which in turn will lead to the sustainability and quality of financial reports.

3 - There are challenges and obstacles that guide the application of artificial intelligence in economic units, including the lack of adequate development of workers and the lack of

development courses for cadres that can have an important role in artificial intelligence applications.

4 - The previous studies and the current study agreed that artificial intelligence has achieved many advantages for economic units, including the continuity of information by updating at a lower cost and less ease for all users.

5 -The presence of artificial intelligence systems and techniques in the economic units achieves many important works, including the automation of commercial operations, an increase in the value of the business, and future expectations are more accurate, and it also improves the increase in information security in detecting errors and fraud, which will lead to the creation of financial reports of sustainability and high quality. .

6- It became clear from the practical applications on the questionnaire that there is a statistically significant relationship between artificial intelligence systems and techniques and the sustainability of the quality of financial reports.

Second: Recommendations:

1-The use and application of artificial intelligence systems and techniques must be strengthened in economic units to raise the efficiency of accounting operations, which in turn enhances the sustainability of the quality of financial reports.

2- The economic units should provide adequate assistance to the components of artificial intelligence such as expert systems, knowledge representation and automatic learning in acquiring knowledge stored in databases that help in raising the efficiency of information and sustaining the quality of financial reports.

3 -The need to show the importance of artificial intelligence in economic units, because of its role in accounting applications. It is also necessary to develop workers and increase courses for the purpose of raising their level in line with the requirements of artificial intelligence.

4 -The need to pay attention to the advantages of artificial intelligence, because it helps the economic unit to deliver important information to users at the lowest cost and easily.

5-The necessity of applying the systems and techniques of artificial intelligence, which have a prominent role in reducing the imposition of error and fraud, and increasing the security of

information from penetration, which increased the sustainability of the quality of financial reports.

6 - One of the results of the study that was discussed in the practical aspect on economic units is the application of artificial intelligence systems and techniques because of its role in sustaining the quality of financial reports.

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