Identifying the behavioral and social components of artificial intelligence in certified public accountants in Iraq

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Abstract

With the development of accounting affairs in private and public companies, the use of artificial intelligence seems to be necessary, both to reduce the volume of activities and to extract more transparent and accurate financial information. While a company can complete financial processes on time using accounting software, which improves the performance of financial personnel, and on the other hand, using accounting software, employees only enter data and then hand over the process to the computer for completion, artificial intelligence will soon replace traditional accounting. In this regard, the aim of the present study is to identify the behavioral and social components of artificial intelligence in certified public accountants in Iraq. The research method is a cross-sectional one in terms of library-field environment, applied purpose, time, and data collection, and descriptive-survey in terms of research implementation method. Since the present study emphasizes the formation of a conceptual framework or theory development and requires the disclosure of tacit knowledge of experts in this field, it uses the content analysis method. It also uses a type of purposeful sampling to collect data, and the interviewed experts are the research sources. The statistical population includes experts active in the fields of artificial intelligence and accounting, with 12 people interviewed. The results showed that the use of artificial intelligence is

a new field and has been made available to the public in a novel way and has not yet become widespread, and it is used regionally and on a case-by-case basis throughout the world, meaning that it has not yet been cultured and sufficient training and justifications must be given. The development of artificial intelligence in the field of accounting and finance will not take place unless there is confidence, peace and comfort in the minds of the entire community of accountants and auditors, and this is very important in the expansion and development of artificial intelligence in financial and accounting systems.

Keywords: Artificial intelligence, behavioral and social, accountants, data-based.

Introduction

With the automation of all accounting steps, decision-making and sharing of accounting services become intelligent. On the one hand, the flow of activities will become more professional, and on the other hand, a large number of basic accounting methods will be replaced in the accounting information system, which will cause changes in accounting staff (). That is, the extraction of accuracy, repeatability of accounting and, in turn, judgment based on big data analysis and data mining, such as information extraction, will become more valuable and professional (Yu et al., 2018). By using the method of estimating income and expenses and methods of estimating and transferring payments, as well as using this artificial intelligence technology, debt and financial obligations under current conditions can be analyzed and predicted for the future (). Economic benefits can be measured more accurately and by providing how much debt and obligations, future economic benefits can be brought to the company (Noordin et al., 2022). Using artificial intelligence, it is possible to participate in business forecasting. Accounting, according to the past and current market conditions and using a mathematical model of future business activities at the organizational level, will provide. For decision-making in the activities of companies and accounting can help (Damerji and Salimi., 2021). For example, sales forecasting can be combined during different external environments, combining existing conditions and future development trends, qualitative and quantitative analysis, analysis of consumer psychological change and market share change will be examined (Ahn and Jung., 2018). As the market is affected by various factors, accounting needs to modify methods to be more reliable in the eyes of society (Andreassen., 2020). For example, using artificial intelligence, accounting uses accounting robots to build simulation models of the environment. Financial robots have the speed of real-time information and automation of the accounting process under the conditions

of real-time feedback and improve the efficiency of accounting activities (Anca., 2022). Proper programming of the financial robot can ensure the accuracy and specificity of each link, and according to the established methods, it can effectively reduce the occurrence of errors. The financial robot only executes the actions of financial employees and legal procedures. It performs the work of data entry and step-by-step operations, thereby reducing artificial operations in accounting and largely preventing artificial operations (Carlin., 2019). The emergence of artificial intelligence is the result of social development. Artificial intelligence has changed the traditional accounting method (Zhang et al., 2023). The emergence of artificial intelligence is an opportunity for the accounting industry and accountants, not a challenge, and has caused some accountants to lose their jobs to some extent, but it will not replace accountants in the long run. This requires accounting personnel to have a social perspective on artificial intelligence, continuously improve their abilities, and strive to change from traditional accounting personnel to a type of personnel capable of using artificial intelligence (Gonçalves et al., 2022). They must continuously and actively update their knowledge and become a high-quality and irreplaceable accountant (Liyanage., 2023). In this regard, the aim of the present study is to identify the behavioral and social components of artificial intelligence in certified accountants in Iraq.

A review of theoretical foundations and research background

Over the past half century, there have been many changes in the responsibilities of financial managers, and the role of finance has overshadowed all business areas. For this reason, global financial actors have turned to the use of new technologies to manage and combat new challenges, which enable them to achieve success in the competitive world of business. Almost all companies active in the field of financial technologies have started using artificial intelligence to save time and costs (Harris., 2016). The emergence of artificial intelligence is the result of social and economic development. Artificial intelligence has changed the common accounting method. The emergence of artificial intelligence is an opportunity for the accounting industry and accountants, not a challenge. Artificial intelligence has caused some accountants to lose their jobs to some extent, but it will not replace accountants in the long run (Damerji and Salimi., 2021). This requires accounting staff to have a correct view of AI and to continuously improve their capabilities and strive to transform from a traditional accounting employee to an AI-enabled employee. They must continuously and actively update their

knowledge and become a high-quality and unparalleled accountant (Dai et al., 2019). In addition to its functions in various fields, AI has long found its place in accounting and finance. Accounting researchers have successfully applied AI technologies and techniques to specific activities in financial reporting and analysis, financial statement assurance, and other areas (Appelbaum et al., 2021). AI is transforming business operations in a myriad of ways, from helping companies set product prices to extending credit based on customer behavior. Although artificial intelligence is still in its infancy, according to an analytical article in the Ernst & Young Journal, organizations are using it to rank money laundering methods based on the degree of risk that is based on the nature of the transaction (Abad-Segura et al., 2020). Organizations are relying on AI to predict employee cost overruns based on the type of expense and the vendors involved. It's no surprise that McKinsey & Company estimates that this technology could add an estimated $13 billion per year to global economic output by 2030. Although AI is not currently on the agenda of accountants, it will be in the near future. As AI moves from the testing phase to the operational phase, organizations will increasingly use it to predict outcomes that support management decision-making (Han et al., 2023). When progress in a field reaches a tipping point, The only thing that needs to be done by the users of that discipline is rapid adaptation. Accountants and auditors, along with their stakeholders, in adapting to the changes shaped by the emergence of AI technology and preparing for the further integration of AI and accounting and auditing, may resort to the following (Damerji and Salimi., 2021):

1- Qualitative improvements should be made by accountants and auditors in terms of developing professional skills, management skills, information technology skills, analytical skills and decision-making.

2- One of the groups that is most likely to adapt is the accounting academic centers. Faced with the challenges of AI technologies and pressures from professional bodies, employers and other interested groups, accounting educators need to review and reconceptualize their curricula to meet the needs and demands of AI-based markets and industries. For this purpose, an interdisciplinary approach to knowledge dissemination is needed that addresses the views of experts and educators from different fields, including information systems, statistics, computer science and engineering, ethical issues and big data (Appelbaum et al., 2021).

3- Accounting and auditing tasks and processes should be divided into separate operational departments. As Abdulmohammadi argued, although the study of audit decision aids has been going on for some time, the lack of a systematic model to identify different audit tasks for the decision aid development process is felt.

4- Integration and collaboration with AI researchers in the development of AI literature in accounting and auditing should be ensured. This will help to bridge the gap between business and computer science (Gonçalves et al., 2022).

5- Investigating relatively unpopular approaches to AI in accounting, in addition to those that have been more widely studied, such as expert systems, is one way forward.

6- The costs to be incurred and the benefits to be gained from implementing AI in a company should be identified. If such cases are presented to the business community, more interest in AI technology will be generated from those at the top of the companies' affairs. Although the researchers agreed that such efforts should be made to bridge the gap in the AI accounting and auditing literature (Yoon., 2020).

7- Accounting and auditing institutions, professional bodies should review and conceptualize their professional development and training in light of the application of contemporary AI in accounting and auditing.

8- National policy and strategy on the implementation of AI technology should be introduced.

9- To encourage organizations and accounting firms to use AI in their audit operations, existing auditing standards that require specific labor-intensive procedures should be changed (Abad-Segura., 2020).

As previously mentioned, AI is expected to have a significant impact on the repetition and structured accounting tasks of AI, which is moving into more complex areas of the accounting firm such as financial reporting, while offering opportunities for automation. The emergence of technologies such as blockchain, the Internet of Things, and process services. The potential capabilities of some of these technologies in improving business processes have been so impressive that experts have sometimes equated them with the emergence of the Internet (Jiaxin et al., 2018). The many applications and pervasiveness of AI need no introduction. Today, AI is not just a "buzzword," but a reality that has found operational expression in all aspects of our lives. Companies that manufacture intelligent machines that pursue various goals and uses have transformed the industry.

Artificial intelligence is the process of creating intelligent machines that is carried out using massive and voluminous data. Machines learn from past experiences and perform human-like activities. Due to these machine activities, accuracy, speed, and effectiveness are improved (Salvagno et al., 2023).

Research Method

The present study uses the content analysis method and also uses a type of purposive sampling to collect data, and the interviewed experts are the research sources. In this study, a semi-structured interview was used to discover in-depth information in order to identify performance evaluation indicators. The statistical population includes experts active in the field of artificial intelligence and accounting in Iraq. The researcher tries to use this category of members of the statistical population to collect interview data. The method of selecting these individuals is based on a purposeful decision-making approach, in this method, criteria are considered for selecting experts. The statistical population of the present study includes engineers educated in artificial intelligence, board members, financial managers, accountants, and auditors, who were interviewed. The sampling volume was carried out using the snowball method, and sampling continued until the researcher reached the sampling adequacy level and the interviewed individuals did not raise any new issues. After 12 interviews, the researcher reached theoretical saturation.

Findings

The implementation of the content analysis method began with conducting interviews, collecting and coding data, so that the researcher gained more skills in conducting interviews by conducting initial exploratory interviews, which was very important for the research; also, the recorded records of the interviews were named and stored in a database, which was organized based on the name of the interviewee, the audio file of the interview, and the date of the interviews. After storing them, the researcher listened to and implemented them to conduct the research. Table 1 shows the initial codes.

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Learn more about AI. How to use AI. Learn about the application of AI in accounting. Practical experience working with AI. Adapt to AI applications. Continuity of AI applications.	What factors do you think could facilitate the accounting work experience with AI?

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Increase credibility of the accounting profession.	
Creativity in accounting. Pioneering artificial intelligence. Providing accurate reports. Accurate financial reports. Increasing efficiency. Interest and enthusiasm in learning artificial intelligence. Adaptation of human resources to artificial intelligence.	What do you think is the acceptance and adaptation of artificial intelligence with regard to its application in accounting?
Appropriate financial applications. Training on using financial applications. Creating a culture in organizations. Embracing the use of artificial intelligence. Exploiting artificial intelligence. Using appropriate artificial intelligence. Support from the government and policymakers. Accepting financial planners. Saving time. Training accountants. Proper training on using artificial intelligence. Proper support. Proper advertising for accepting artificial intelligence. Government support for using artificial intelligence in organizations.	In your opinion, what infrastructures exist for using artificial intelligence in the field of finance and accounting, and how is the adaptation to these infrastructures for accounting users?
Save time. Training for accountants. Proper training on the use of artificial intelligence. Proper support. Proper advertising for the adoption of artificial intelligence. Government support for the use of artificial intelligence in organizations.	In your opinion, what are the advantages and benefits of learning artificial intelligence for accountants?

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Cost savings. Availability of AI software. Reduction in accounting errors. Increased speed of data collection. Increased accounting accuracy. Adoption of AI by accountants. Increased confidence in reports.	In your opinion, how can artificial intelligence save accountants time and money? How?
Reduce errors. Ensure the accuracy of figures. Automate processes. Data analysis. Build trust. Train accountants. Data processing system. Financial robots. Reduce errors. Improve decision-making.	In your opinion, can artificial intelligence help increase the efficiency of accountants? How?
Introducing accountants to artificial intelligence. Optimizing accounting processes. Collaboration between accountants. Transparency. Justice and fairness. Training in the use of artificial intelligence tools. Training and support. Analyzing accountants' needs.	In your opinion, what are the ways in which we can develop the application of artificial intelligence in the field of accounting? What suggestions do you have in this regard?
Secure storage of financial information. Financial information security. Secure transmission of financial information. Improved decision-making. Cost reduction. Technology adoption. Big data analytics. Access to data quality. Customer behavior analytics.	In your opinion, is artificial intelligence capable of increasing the security of accounting information? How?

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Risk management.	
Improving financial tools. Using technology in accounting. Error analysis. Detecting financial fraud. Detecting suspicious financial activities. Data security. Training and awareness. Creating a specialized team.	What infrastructure do you think is needed to support AI and how can accountants provide financial stakeholders with the necessary financial information support?
Familiarizing managers with the applications of artificial intelligence. Performance evaluation. Implementing organizational changes. Increasing accounting knowledge. Knowledge of artificial intelligence. Reducing errors and fraud. Determining organizational goals. Ensuring data security. Familiarity with artificial intelligence technology.	In your opinion, do we need the support of managers in an organization to use AI in the accounting department? What ideas or suggestions do you have for supporting senior managers in this regard?
Textbook planning on the application of artificial intelligence in accounting. Labor market training in the field of artificial intelligence. Cloud systems. Data software. Providing financial resources. Providing financial support. Performance measurement. Technical support.	In your opinion, do we need experts to use AI applications in the accounting department of an organization, and what suggestions do you have for us to have accountants who are experts and experts in AI applications?
Informing accountants. Respecting privacy. Preventing abuse. Analyzing financial data with artificial intelligence. Training and awareness. Support.	What programs do you recommend for developing, planning, and implementing artificial intelligence in accounting?

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Artificial intelligence training for accountants. Accurate data analysis. Tax forecasting. Automated accounting processes. Cost and time reduction. Accountant support. Modeling successful examples.	In your opinion, how can policymakers and planners in the accounting field help the accounting community accept artificial intelligence? What is the role of the government in this regard?
Familiarity of accounting professors in the field of artificial intelligence applications. Data analysis ability. Information protection. Acceleration of processes. Better forecasting and analysis. Features and capabilities of artificial intelligence. Financial forecasting and analysis. Adoption of new technologies.	In your opinion, what legal, ethical, and legal gaps exist regarding the acceptance of artificial intelligence and how can these gaps be closed? What solutions do you suggest in this regard?
The development of artificial intelligence in the field of accounting. Analytical skills. Operational skills. Financial data analysis. Customer behavior prediction. Providing the necessary infrastructure. Legal responsibilities.	In your opinion, what preparations and awareness do accountants need to have in accepting artificial intelligence in their profession? Suggest some solutions.
Increase financial accuracy. Informing accountants. Intelligent decision-making system. Increase productivity. Accurate forecasting and analysis. Invoice processing. Financial statement preparation.	In your opinion, what are the benefits and implications of implementing AI for accountants in increasing the credibility of the accounting profession?
Adoption of AI by Accountants. Support and Decision Making. Security and Protection.	In your opinion, can the availability of AI software and equipment contribute to

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Automated Accounting Processes. Advanced Data Analytics. Financial Fraud Detection.	the acceptance of AI by accountants? In your opinion, what solutions are there to close the gap between ease of use and availability?
Increasing the reliability of financial statements. Robust databases. Performance evaluation. Implementing organizational changes. Training and awareness. Creating a specialized team. Practical experience. Automated data processing. Liquidity forecasting. Setting predetermined policies.	In your opinion, how can the use of AI transform the future of accounting? Make suggestions in this regard that can help implement AI.
Creating the necessary infrastructure. Financial data analysis and reporting. Increasing productivity. Reducing time. Collaboration and cooperation. Accountant support	Please tell us what gaps exist in the infrastructure and adaptation of the use of artificial intelligence in the field of accounting and suggest how and with what solutions these obstacles can be removed so that organizations and accountants can use artificial intelligence while accepting it.
Reducing financial errors. Saving time and time. Accountants being leaders in artificial intelligence. Increasing the security of financial information. Creating appropriate infrastructure.	In your opinion, how can artificial intelligence be used in accurate reporting and can artificial intelligence solve the problem of incorrect reporting?
Reduce accounting errors and mistakes.	How do you think we can

Table 1. Initial codes extracted from 12 interviews

Initial codes	Interview Questions
Forecasting financial hardware and software. Increase artificial intelligence knowledge. Prepare financial reports. Process invoices.	align AI with accounting values?
Raising awareness among accountants. Data analysis capabilities. Increased accuracy. Increased efficiency. Training and support. Big data analytics. Access to the right data.	How do you think we can gain the support of accountants in adopting AI and what factors are effective in doing so?
Increasing AI knowledge. Reporting support. Security. Adequate training and awareness. Trust building. Financial bots. Compliance with financial infrastructure. Improving accuracy and speed. Improving the performance of accounting tasks.	How do you think we can align the ethics of using AI with professional ethics and societal ethics?
Creating specialized AI topics in textbooks. Maintaining data security. Using AI tools. Analyzing accounting needs. Awareness of technologies.	In your opinion, how can auditors and accountants be provided with the necessary training in this regard?
Creating the necessary infrastructure. Data and financial information analysis. Automatic pattern recognition system. Fraud pattern detection. Privacy protection.	In your opinion, can the presence of AI software consultants in organizations help employees and accountants to accept AI? How and what factors are involved?

Based on secondary coding, the behavioral and social components of artificial intelligence in certified public accountants in Iraq are listed in Table 2.

Table 2. Behavioral and social components of artificial intelligence in certified public accountants in Iraq

Basic concepts	Index	Key Components
Creativity in accounting. Interest and enthusiasm. Spreading innovation.	Innovation	Optimal relationships
Increase efficiency. Increase productivity. Increase accounting knowledge.	Increasing accounting knowledge	
Customer behavior analysis. Risk management. Accountant needs analysis. Tax automation. Interaction with stakeholders.	Stakeholder Needs Analysis	
Familiarity of managers with artificial intelligence applications. Familiarity of professors in the field of artificial intelligence applications. Artificial intelligence knowledge. Presence of experts. Specialized consulting.	Expertise and Knowledge	Artificial Intelligence Training and Awareness
Textbook planning. Labor market training in the field of artificial intelligence. Modeling successful examples of artificial intelligence.	Skills Training	
Saving time. Saving money. Information security of accounting data. Increasing the speed of information collection. Improving accuracy and speed. Reducing repetitive tasks.	Increasing the Accuracy of Accounting Information	Accurate Forecasting and Financial Reporting Analysis
Reduce financial errors. Reduce fraud. Reduce system errors. Reduce suspicious financial activities.	Reducing Financial Errors	
Increase financial accuracy. Increase the reliability of financial statements. Ensure the accuracy of figures. Provide accurate and precise reports.	Increasing the Reliability of Financial Reports	

Accurate forecasting and analysis. Advanced analysis of financial data. Strong databases.	Analyzing Financial Data	Artificial Intelligence Training and Awareness
Invoice processing. Prepare financial statements. Automatic automation of accounting processes.	Preparing Financial Statements	
Operational skills. Analytical skills. Skills development.	Financial Skills Development	
Optimization of accounting processes. Collaboration and interactions of accountants.	Interactions between Accountants	Inclusion of Artificial Intelligence
Transparency. Justice. Fairness. Accountability.	Accountability	
Improving accounting tasks. Increasing the credibility of the profession.	Accreditation of the Accounting Profession	
Creating the necessary infrastructure. Support from the government and policymakers. Necessary investments. Allocating sufficient budget. Financial support. Organizational support.	Investment	Inclusion of Artificial Intelligence
Leading the way in artificial intelligence. Improving decision-making. Performance evaluation. Improving management.	Proper Management	
Building organizational culture. Accepting artificial intelligence. Welcoming artificial intelligence. Accepting financial planners. Implementing organizational changes. Being cultural.	Organizational culture	
Training. Awareness. Creating specialized teams. Creating integrated financial systems.	Awareness of organizational teams	

Setting goals. Setting priorities. Setting predetermined policies.	Determining organizational priorities	
Adaptation of human resources to artificial intelligence. Development of artificial intelligence. Acceptance of artificial intelligence.	Adoption of artificial intelligence	Adaptability and Interactions
Use of accounting technologies. Raising awareness among accountants. Training accountants on artificial intelligence.	Use of new technologies	
Understanding more about artificial intelligence. How to use artificial intelligence. Familiarity with the application of artificial intelligence. Increasing knowledge of artificial intelligence.	Understanding artificial intelligence	Promoting New Technologies
Popularization of electronic banking. Awareness of digital currencies. Understanding financial analysis. Creating electronic markets.	Understanding digital markets	
Practical and operational experience. Access to data quality.	Easy access	Trust and Confidence in Artificial Intelligence
In the availability of software. Big data analysis. Cloud systems.	Availability	
Trust building. Ensuring data security. Hardware and software support.	Assurance	
Secure storage of financial information. Financial data security. Secure transmission of financial information.	Security	
Process automation. Data analysis. Data processing system.	Data processing	Financial Robot Development
Financial robots. Robot support. Financial robot decision-making system.	Robot support	
Data security. Data protection. Use of a host measurement system. Advanced encryption.	Advanced encryption	

Respect for privacy. Prevention of abuse.	Privacy protection	
Suitable financial applications. Proper application support. Software features and capabilities.	Appropriate software	The right financial software
Training in using applications. Proper advertising for artificial intelligence. Legal responsibilities of financial instruments. Tool upgrades.	Software upgrades	

Conclusion

The aim of the present study is to identify the behavioral and social components of artificial intelligence in certified public accountants in Iraq. From the results, it can be explained that if a group or an organizational company feels the need to improve the state of its financial system and be able to plan more accurately, it can be able to quickly and quickly make a precise plan and accurate statistics by reducing time, and in the same way, by reducing costs in terms of hiring more personnel and instead of using accounting systems with good reporting, the financial system will naturally have accurate and better planning by the food that artificial intelligence provides for a group, and if this group is familiar with this issue, they will naturally feel more in need. Naturally, it can facilitate a financial system. Using an artificial intelligence system to examine the state of financial affairs, including reporting and other advantages that they have gained by using artificial intelligence for the accounting system, can achieve very high and excellent results. There are many advantages to using artificial intelligence for accountants and financial managers who serve an organization, a group, and a company, wherever they are located. What is important to them is speed of action, sufficient accuracy, and cost reduction. They can report quickly. The main advantage is that they get reports quickly. Using the capabilities of the artificial intelligence system, they can get reports very quickly and very accurately. If there is a discrepancy or inconsistency, they can fix this discrepancy through the artificial intelligence system. Reducing the time in the accounting and financial system process and accurate reporting, in other words, speeding up this issue, is one of the very important factors and advantages that this artificial intelligence system provides to accountants and financial managers, which can greatly increase the speed of action. One of the important points is that the current

situation in existing businesses is that financial and accounting managers can use the time they have to make the best use of the time they have. In this way, financial and accounting managers can quickly optimize the operation and optimization system in different parts of the system of a company or an organization and implement a productivity system. The use of artificial intelligence is a completely new and original idea, and it has not been made available to the public in a novel way, and it has not yet been widespread, and it is used regionally and on a case-by-case basis throughout the world. That is, it is something new, and this has not yet been culturally established, and people are not used to it. Adequate training and justifications must be given. The necessary cultural development must be carried out, so that all people on the planet, not just accountants, the so-called owners, must be trained, and this cultural development must be carried out. Regarding accountants, a very important point is that artificial intelligence will eliminate many jobs, and so it is. Job security must be created for accountants. They must not feel that this tool called artificial intelligence can be dangerous for them. They must not look at it as a threat. That is, conditions must be created for them to look at this issue as an opportunity. So that this does not happen, the development of artificial intelligence in the field of accounting and finance will not take place. Job security must definitely be in the minds of the entire community of accountants and auditors. This reassurance, peace, and comfort must be in the minds of the entire community of accountants and auditors, and it is important in order to accelerate the expansion and development of artificial intelligence in financial systems and Accounting. There are many gaps, legal, moral and social gaps, and these gaps will not be filled unless there is a serious determination at the government level and all economic, industrial, political, administrative and educational groups must join hands to fill these gaps and establish them as a new culture at the society level. These gaps are very large and executives and policymakers can play a fundamental role in the government system and can justify the government to mobilize them to implement and fill these gaps.

From the results, it can be explained that one of the tasks that accountants and financial managers can do and should do is to perform financial and accounting analysis and analysis based on the statistics they obtain. Artificial intelligence can easily do this in the fastest time and with the most accurate and very high accuracy and evidence and evidence that is available to it. The components and data that are available to it can easily have a very good statistical analysis system

and a comparison with other different components. In addition, the artificial intelligence system has the power and potential to do this in the fastest time and with the least effort it can have an optimization system to create productivity. First of all, a sufficient culture should be created, sufficient attitudes and necessary beliefs should be created in this regard, and after the culture is built, sufficient technical training should be given in this regard to people who work directly in the fields of accounting and finance, as well as their customers in other units and various organizational departments, and ultimately, taking into account the organizational needs of the existing hardware and software systems that are available to the public and all They can use it. These should also be available and it is very simple, and they should be given sufficient training in this regard. We need two expertise and two knowledge in this regard. 1. The existence of accounting and finance specialists who are experts in this regard, and they should be experts and completely fluent. 2. People who have a specialization in IT systems and artificial intelligence. If they have sufficient expertise in this regard, there will be an interaction between these two areas. The financial managers and accountants must use this component and be informed and trained in IT and artificial intelligence systems so that they can be used. In this area, in addition to the specialized field of accountants, it will not be directly related to IT issues. However, because they must be able to express their opinions and use the system, they must have an opinion in the IT field and learn artificial intelligence. The procedure will be different. That is, people who work in this regard, accountants, provide many tasks to artificial intelligence, in other words, and artificial intelligence performs them. Financial managers and accountants must do something so that they can use this tool for the benefit of their company or group or organization and achieve the desired goals.

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