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Identifying the Most Important Factors that Help in Adopting AI in the Field of Accounting: An Applied Study in the Local Iraqi Environment

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ABSTRACT

This study explores and identifies the most prominent factors contributing to adopting artificial intelligence (AI) technologies inside the accounting area in the nearby Iraqi environment. The look highlights the significance of synthetic intelligence as a fundamental element for enhancing efficiency and accuracy in accounting operations. The research relies on the descriptive analytical approach to analyze the phenomenon (adoption of AI in accounting), identify the factors affecting it in the local Iraqi environment, and analyze data derived from a sample of accountants and experts in Iraqi institutions that use modern accounting systems. Primary data were collected using a questionnaire designed to measure the factors affecting the adoption of AI (organizational, environmental, technical, and human), with a Likert scale to evaluate participants' opinions. Quantitative information was analyzed using statistical analysis equipment along with SPSS AMOS- and Excel to ensure the accuracy of the results and their systematic interpretation. The hypotheses were examined through (Confirmatory Factor Analysis - CFA) and (SEM - (Structural Equation Modeling). The observation concluded a statistically huge dating between organizational and environmental elements and the fulfillment of accountants' pride, in addition to a statistically vast courting between technical and human factors and the success of efficiency and accuracy. There is a statistically widespread relationship between every accountant's delight, efficiency, and accuracy with the success of adopting AI technology in the field of accounting and the absence of a straightforward, direct dating among every one of the elements (organizational, environmental, technical, and human) and the adoption of AI technology inside the discipline of accounting in the Iraqi environment.

1. INTRODUCTION

AI has been defined as “the simulation of human intelligence and understanding of its nature by creating computer programs capable of simulating intelligent human behavior” (Sabq, 2024: 8). It has also been defined as a mechanical imitation system based on amassing knowledge and information related to several sectors in the world and working to process and publish it to use it (Al-Azzam, 2020, p. 477).

The rapid development of AI (AI) has added full-size adjustments to many expert fields, which includes the accounting profession (V. Nóbrega et al., 2023). In recent years, AI has emerged as an important device for improving and growing performance in accounting procedures such as financial evaluation, economic forecasting, and reporting (Hussin et al., 2024). However, many

accountants and businesses face demanding situations in adopting those new technologies due to multiple factors, with approximately activity loss and problems adapting to complex technological structures (Adeyelu et al., 2024).

Accountants have progressively adopted automation over the years to enhance the efficiency and effectiveness of their work. However, technology has yet to replace the need for specialized knowledge and decision-making. Earlier generations of "intelligent systems" highlighted both the strengths of human expertise and the limitations of machines. In the coming decades, these systems are expected to surpass humans in decision-making tasks. While accountants have long leveraged technology to boost performance and add value to businesses, AI presents a transformative opportunity to rethink and elevate the quality of business and investment decisions—the core objective of the profession.

Accountants, as expert selection-makers, use methods of wondering: they follow their expertise to particular situations to make rational selections, and at the same time, they make quick, intuitive decisions based totally on their deep domain know-how. Today, AI is used for image recognition, object identity, detection, and category, in addition to computerized detection of geophysical features, tasks that formerly required human input. Focusing on the effect of AI on accountants, this generation will soon assist corporations in automating many recurring and repetitive sports, which can be achieved every day, weekly, or yearly. It will even allow organizations to make quick selections to help generate sensible insights and successfully sift through significant quantities of information (Nayak, Sahoo, 2021).

This observation targets discovering the important factors that facilitate the adoption of synthetic intelligence in accounting. They pay attention to several organizational, environmental, technical, and human factors, achieving performance and accuracy and ensuring accountants' pleasure within the adoption technique. The study will also include an analysis of previous studies that review how AI is integrated into the accounting environment and its impact on increasing productivity and reducing human errors. Through this analysis, the study seeks to provide a comprehensive view of the factors that affect the success or failure of adopting AI in accounting institutions.

2. REFERENCE REVIEW

2.1 Application of AI in the accounting field

The rapid integration of AI across industries has catalyzed radical changes in accounting and financial reporting practices. AI software in accounting has advanced the performance and accuracy of recurring responsibilities (Alareeni et al., 2023). The advantages of automating records entry, reconciliations, and ordinary accounting activities have decreased the threat of human mistakes and allowed accountants to refocus their attention on strategic and cost-brought sports.

Machine studying algorithms can examine big information sets, discover patterns, and expect economic trends, enabling accountants to make more informed choices (Al-Sharhan et al., 2018). In economic reporting, AI has performed a pivotal function in enhancing the best and timeliness of data launch. Natural language processing (NLP) techniques help extract valuable insights from unstructured data, facilitating the creation of comprehensive and in-depth financial reports (Jejeniwa, Mhlongo & Jejeniwa, 2024).

AI technologies have also played a significant role in enhancing the efficiency of accounting information systems results, focusing on the understandability, reliability, credibility, and comparability of results (Bako & Tanko, 2022). On the other hand, these technologies have proven their ability to influence non-financial performance by providing the necessary information that identifies weaknesses to develop and strengths to benefit from. Therefore, it is necessary to link the operations of intelligent systems to the organization's goals comprehensively and to ensure complete interconnection between accounting information systems and the information available in different systems (Hashem & Alqatamin, 2021).

Most accountants and auditors know the close relationship between AI applications and the strategies and techniques of the accounting and auditing profession (Kokina & Davenport, 2017). This technology has become indispensable for economic units seeking to keep pace with developments and competition. Artificial intelligence's speed, efficiency, and accuracy make it difficult to surpass, forcing accountants to adopt these technologies and make the most of them (Amirhom, 2022).

AI also helps avoid accounting fraud and improves the quality of accounting information (Zehong Li & Li Zheng, 2018). Moreover, digital transformation has contributed significantly to achieving remarkable developments and opened new horizons for enhancing efficiency and development in the accounting field (Al-Hawari & Marzouq, 2023).

2.2 Challenges of adopting AI in the field of accounting

Fülöp et al. (2023) raised the issue of the ethics of using AI in accounting firms, reviewing the new challenges posed by this field. Although most accountants have a basic knowledge of AI, few fully understand the phenomenon. However, everyone agrees that AI ethics are vital and that involving regulators in enacting laws related to them is an indispensable necessity. (Li, C., Song & Ming, F. ,2020)

(Chen, Lin, and Chen, 2023) explored the use of AI in accounting, emphasizing its potential to enhance efficiency and accuracy. However, they highlighted several challenges, including data quality, security and privacy concerns, model interpretability and auditability, and the need to integrate AI with human expertise (Longinus, 2018). Therefore, it is essential to balance technology and professional knowledge, implement mechanisms to monitor and safeguard data quality and equip accountants with the necessary skills to adapt to these evolving technologies (Nkwede & Aniuga, 2023).

On the other hand, (Gulin, Hladika, Valenta, 2019) and (Zhang et al., 2020) identified the main challenges facing the digital transformation of the accounting profession, such as the use of big data in accounting and reporting, cloud computing, continuous accounting, and technologies such as AI and blockchain. One of these challenges is the need to train accountants to use AI technologies effectively.

Despite these challenges, AI represents a promising opportunity to improve accounting processes (Tuba et al., 2023), as it can transform accountants' roles from performing routine tasks to providing accurate and comprehensive strategic insights (Bahi, 2024). The challenges and opportunities associated with these new technologies also emerge for accounting professionals, such as the increasing demand for IT professionals with accounting experience rather than accounting graduates, which calls for a change in graduates' skills and how they are trained (Zhang et al., 2020).

To enable professional accountants to adapt to these technological developments quickly and ensure that the transformation of the accounting profession is completed quickly, the curricula of graduate and undergraduate programs should be updated by adding courses that provide the necessary skills and competencies (Pierotti et al., 2024). This will improve the quality of accounting education and meet professional accountants' needs in light of new technologies such as AI (Ucoglu, 2020; Maragita, 2023).

(Qasim & Kharbat, 2020) also suggested integrating these technologies into accounting curricula and stressed the need for academics to consider current technology applications in industry when designing curricula to ensure graduates are prepared for the labor market. It is also necessary to make radical changes in accounting curricula to balance traditional accounting knowledge and IT skills relevant to the profession (Jerry D. & Elizabeth., 2021; Stancheva, 2018).

2.3 The impact of applying AI on the accounting profession

The application of AI will significantly impact the accounting profession soon, as changes will see a shift in the way daily reporting is done, a difference in how business and strategic plans are prepared, as well as the implementation of digital portfolios and online accounting, as well as outsourcing accounting to distant countries (Gulin, Hladika & Valenta, 2019). Many accountants express their concerns about the possibility of being replaced by automated systems based on artificial intelligence. To avoid this scenario, accountants must adapt to information technology and the constantly changing business environment.

To enhance the performance and effectiveness of accounting functions, accountants and accounting firms must keep pace with the ongoing improvements in AI, which will contribute to reducing costs and adding value to the profession by shifting the focus of accountants towards data- and analytics-driven decision-making rather than current routine tasks (Mohammad et al., 2020). The potential changes that AI may bring to accounting functions should be considered, and steps should be taken to prepare for new functions where AI will have a more significant presence shortly (STANCU & DUȚESCU, 2021).

It is important to encourage accountants and auditors to adopt AI applications in preparing future strategies and visions for the profession. Instructions and guidelines should also be issued by the relevant bodies in the field of accounting and auditing to ensure the effective use of these technologies, which helps keep pace with modern developments. Workers in this field should also be made aware that failure to adapt to these transformations may lead to the replacement of some accounting and auditing jobs shortly (Amirhom, 2022).

The shift towards digital business will bring about radical changes in the accounting education system, as accountants in the digital age will need to acquire new skills, especially in computing. It will also lead to new types of professional accountants with the knowledge and skills necessary to work in a rapidly evolving digital work environment (Gulin, Hladika & Valenta, 2019).

3. METHODOLOGY

3.1 Formulating hypotheses: Based on the review of previous literature, the following hypotheses were formulated:

-There is a statistically significant relationship between the organizational factors of AI (management support, clarity of supporting strategies, encouragement, and motivation) and accountants' satisfaction.

-There is a statistically significant relationship between the environmental factors of AI (legislation and laws, competition in the labor market, values and culture) and accountants' satisfaction

-There is a statistically significant relationship between the technical factors of AI (infrastructure, ease of use, and technical support)، efficiency and accuracy

-There is a statistically significant relationship between the human factors of AI (training, development, awareness) efficiency and accuracy

-A statistically significant relationship exists between accountants' satisfaction and adopting AI technologies in accounting.

There is a statistically significant relationship between the efficiency and accuracy of accounting AI technologies and their adoption.

Figure (1) shows the relationship between the study variables.

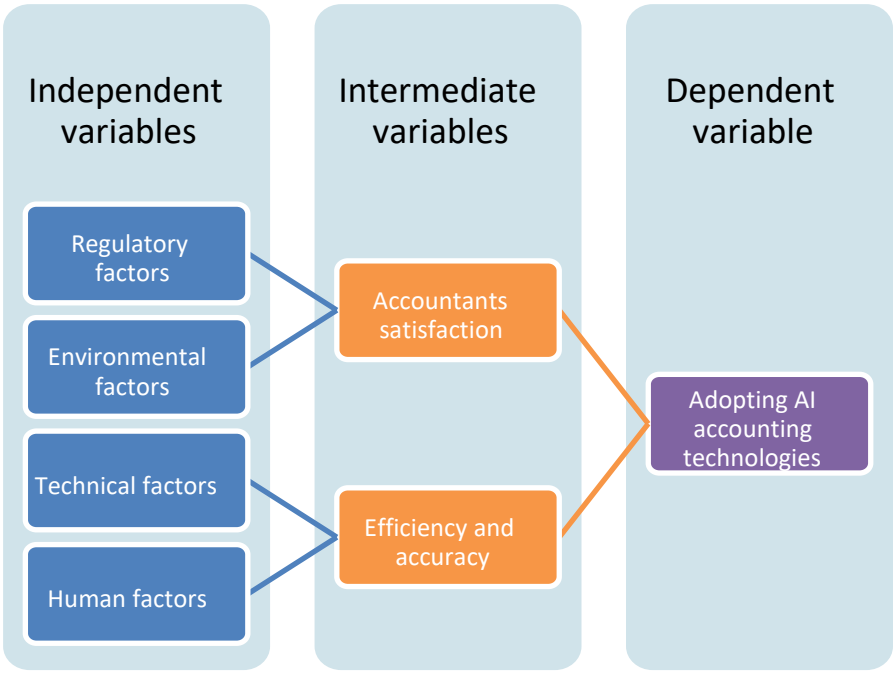


Figure (1) The relationship between variables

3.2 Data Collection Methods

A questionnaire was designed to assess the direct and oblique elements influencing the adoption of synthetic intelligence. The critiques of the individuals, represented by two hundred people from a pattern of accountants and professionals in Iraqi establishments that use modern-day accounting systems, were assessed using a 5-point Likert scale (strongly agree 5, agree 4, particularly agree 3, disagree 2, strongly disagree 1).

3.3 Data Analysis:

The Statistical Package for the Social Sciences (SPSS 26. Zero) and the Analysis of Moment Structures (AMOS 24) have been used to analyze the records. Before engaging in the confirmatory element evaluation (CFA) to check the hypotheses, the reliability changed to confirmed usage (Cronbach's Alpha). The adequacy of the have-a-look-at pattern verified the usage of ((the Kaiser-Meyer - Olkin Measure), and the Bartlett test was used to confirm the existence of the correlation matrix as an unmarried matrix.

1. Cronbach's alpha reliability test

Cronbach's Alpha is a statistical device to assess a measurement tool's internal consistency or reliability. The outcomes are expressed as a cost among zero and 1, with values in the direction of 1 indicating a better stage of reliability. Values more than zero. Seven are generally considered appropriate, even as values more than 0. Eight are considered suitable (L.M. Collins, 2007). The following table shows that the independent and mediating variables and the questionnaire items have good internal consistency, meaning that the items measure the same construct, and there is no need to remove some items from the scale to improve reliability.

Table (1) Stability test for study variables

Transactions			
Connotation of stability	Test values	Number of paragraphs	Variables
significant	0.807	12	Shenzhen AV Stablet
significant	0.701	4	Intermediate variables
significant	0.817	16	The whole questionnaire

2. Sample sufficiency and the presence of correlations between variables:

To assess the adequacy of the study sample—a critical requirement for conducting factor analysis—the Kaiser-Meyer-Olkin (KMO) measure was employed. The KMO test evaluates whether the sample responses are sufficient for factor analysis, with a value close to 0.5 being the minimum threshold for proceeding. Kaiser (1974) suggested that a KMO value of 0.5 is barely acceptable, values between 0.7 and 0.8 are considered adequate, and values above 0.9 are excellent (Bernard et al., 2020). As shown in the table below, the KMO value for this study is 0.808, indicating a high level of reliability in the factors derived from the analysis and confirming the adequacy of the sample size. Additionally, to determine whether there are correlation relationships among the variables, Bartlett's test of sphericity was conducted. The test assesses whether the correlation matrix is an identity matrix, and the results

indicated statistical significance, with a test value of 0.003, which is below the 5% significance threshold, confirming the presence of significant correlations.

Table (2) KMO and Bartlett's test results

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.808
Bartlett's Test of Sphericity	Approx. Chi-Square	.808
	df	66
	Sig.	0.003

3. Confirmatory Factor Analysis (CFA)

The AMOS statistical analysis package deal was used to behavior the confirmatory aspect analysis of the version. This type tests hypotheses about the presence or absence of a relationship between variables and factors. CFA helps in evaluating the validity of the proposed model and knowing the extent of its suitability to the data in evaluating the ability of the factor model to express the actual data set as well as in comparing several factor models in this field (Timothy A.
Brown (2015).

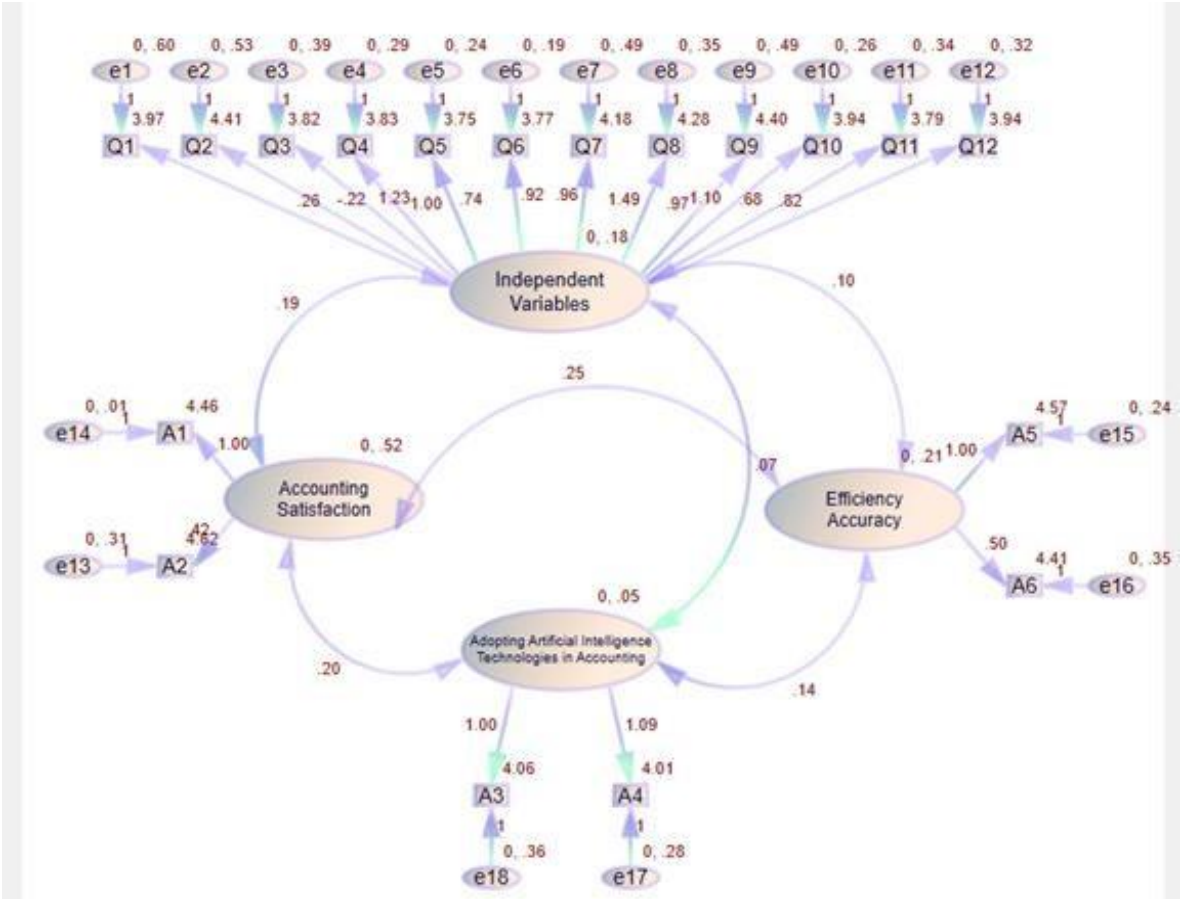
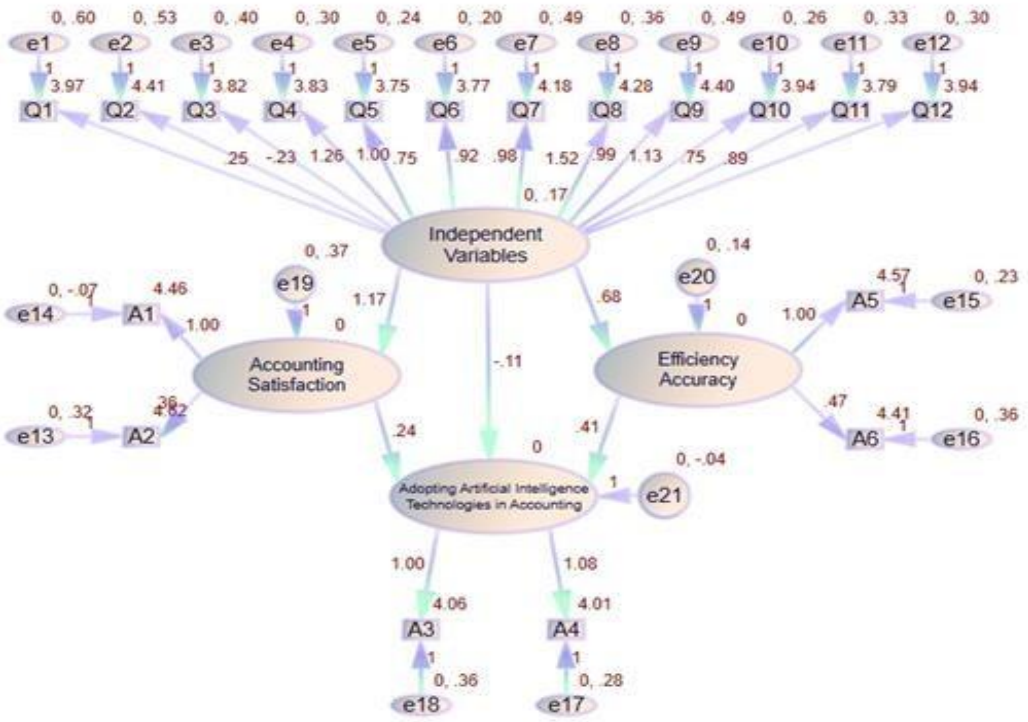


Figure (2) Confirmatory factor analysis of study variables

The summary of the results of the confirmatory factor analysis shows the model quality indicators or the quality of the fit, where the goodness of fit index (GFI) was more significant than (95%) and reached (0.959). The chi-square was (1.519); in addition to that, the value of the adjusted goodness of fit coefficient (AGFI) was more significant than (95%) and reached (0.954). In addition to that, (RMERA) was (0.003), while the Tucker-Lewis index was (0.921).
In addition to that, (CFI) was (0.908). The results show the suitability of the model.

4. Structural Equation Modeling and Hypothesis Testing

Structural equation modeling is a statistical analysis approach used to examine relationships among variables. It combines regression and issue analysis and evaluates theoretical models that incorporate found and latent variables. Hypothesis testing is a statistical method used to decide whether there is enough evidence to aid a particular hypothesis, primarily based on the available records.



(3) Figure

The statistical data analysis uses the structural equation modeling method, an assumed pattern for analyzing direct and indirect linear relationships between variables. Path analysis, one of the structural equation modeling methods, was adopted, as path analysis is an extension of multiple regression analysis but with greater effectiveness. The following table shows the results of the path analysis test.

(3) Table

Path Analysis			Estimate		SE	CR	P-VALUE
			Unstandardized	Standardized			
Independent Variable	➡	Accounting Satisfaction	0.62	1.17	0.098	6.327	0
Independent Variable	➡	Efficiency and Accuracy	0.59	0.68	0.082	7.196	0
Independent Variable	➡	Adopting AI Technologies in Accounting	-0.22	-0.11	0.316	-0.696	0.088
Accounting Satisfaction	➡	Adopting AI Technologies in Accounting	0.94	0.24	0.104	9.038	0
Efficiency and Accuracy	➡	Adopting AI Technologies in Accounting	0.96	0.41	0.116	8.275	0

3.4 Results and Interpretation

Through the outputs shown in Table (3), we show the following: -

1. The courting among unbiased variables and accountants' delight: The vital price (CR) is recorded at 6.327, more sizable than the essential fashionable cost of 1—Ninety-six, indicating a statistically tremendous relationship between the independent variables and accountants' satisfaction.
2. 2. The relationship among independent variables and performance and accuracy: The vital cost (CR) was recorded at 7.196, more significant than the critical standard value of—ninety-six, proving a statistically sizable relationship among the unbiased variables and performance and accuracy.
3. The dating among accountants' satisfaction and adopting synthetic intelligence technology: The essential value (CR) was recorded at 9.038, more sizable than the important trendy fee of one—ninety-six, confirming a statistically significant courting between accountants' satisfaction and adopting AI technology.

4. The courting between independent variables and the adoption of synthetic intelligence technology: The vital price (CR) was recorded at 8.275, more significant than the vital widespread value of 1.96, proving a statistically widespread dating among the independent variables and the adoption of AI technology.
5. Direct impact of independent variables on adopting AI technology: The outcomes show that the direct impact of impartial variables on adopting AI technologies is insignificant, as the crucial value (CR) recorded is -0.696, much less than the usual critical cost of -1. Ninety-six. This approach uses the mediating variables as critical in strengthening this relationship.
6. Relationship among independent variables and accountants' pride: There is a statistically considerable dating among the independent variables and accountants' pleasure, as it recorded an importance stage of zero.
7. Relationship between independent variables and efficiency and accuracy: A statistically significant relationship exists between the unbiased variables and performance and accuracy, as it recorded a significance stage of zero %.
8. Relationship between unbiased variables and adoption of AI technologies via the performance and accuracy of accounting AI technologies: There is a statistically massive relationship between unbiased variables and adoption of AI technology through the performance and accuracy of accounting technologies, as it recorded an importance stage of 0%.
9. Relationship between impartial variables and adoption of AI technologies via accountants' delight: There is a statistically significant relationship between impartial variables and adoption of AI technology via accountants' delight because it recorded an importance level of zero %.

4. CONCLUSIONS

The results show a statistically significant relationship between the independent variables and accountants' satisfaction, efficiency, and accuracy. A statistically significant relationship was also confirmed between accountants' satisfaction and the adoption of AI technologies. However, the direct effect of the independent variables on the adoption of AI technologies was insignificant, indicating that the mediating variables play an important role in this relationship.

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