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Article

The Use of Artificial Intelligence Techniques in Analyzing Financial Journalism Content and Its Impact on the Quality of Accounting Disclosure Applied Study

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Abstract: The study aimed to show the impact of the adoption of artificial intelligence technologies in the analysis of the content of financial journalism on improving the quality of accounting disclosure in the published financial statements, by analyzing the role of these technologies in extracting financial indicators, reducing information asymmetry, as well as diagnosing the most prominent challenges associated with their use. The study adopted the descriptive-analytical method, and collected data from a research sample of (103) respondents, including employees in the senior management of telecommunications company agents in Karbala Governorate (Zain Iraq and Asia Cell). In addition to investors, and those working in the field of financial journalism at the Iraq Stock Exchange, as well as academics specialized in accounting and finance. The data were analyzed using the statistical software (SPSS V.24), and the results of the study showed that there is a statistically significant relationship between the use of artificial intelligence technologies in analyzing the content of financial journalism and the quality of accounting disclosure, which contributes to enhancing the accuracy and reliability of financial information and supporting investment and management decisions. The results also showed that technical and organizational challenges continue to be a relative obstacle to the optimal adoption of these technologies. The study concluded that the use of artificial intelligence technologies is an effective tool in improving the quality of accounting disclosure and reducing the information gap between the relevant parties, and recommended the need to promote the adoption of these technologies by companies and related institutions, especially telecommunications companies and financial media institutions, with attention to qualifying human cadres and developing supportive regulatory frameworks.

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1. Introduction

The contemporary business environment has witnessed rapid transformations abstract financial figures are no longer able to provide a complete picture of the financial performance of institutions on their own as accounting information has become formed within a broader knowledge system in which quantitative data overlaps with the financial media discourse and financial journalism with its analyses interpretations and forecasts has become a complementary element to accounting disclosure and an influential source

in shaping the perceptions of investors and stakeholders towards the financial reality of companies [1].

In light of the large volume of published financial content and the complexity of the linguistic and semantic structure, the need for analytical tools has emerged that goes beyond traditional methods of reading financial texts, and in this context, artificial intelligence tools and techniques emerge as a systematic and knowledge transition that goes beyond its role in processing big data to analyzing meanings, extracting implicit indicators, and measuring levels of transparency and credibility in financial press content.

Information asymmetry gap.

Accounting disclosure represents one of the important knowledge pillars in achieving the efficiency of the financial markets because of the importance of its role in reducing uncertainty enhancing confidence between investors and companies and achieving information justice between the various stakeholders, A knowledge space that not only reflects the announced figures, but also focuses on future trends the tone of financial discourse and the level of pessimism or optimism towards the performance of companies and markets, which makes the analysis of its content a scientific necessity to understand the full and invisible dimensions of accounting disclosure.

Artificial intelligence technologies, especially machine learning and natural language processing techniques, contribute to the systematic analysis of financial journalistic content, by extracting semantic indicators, measuring the level of transparency, and revealing potential biases in media discourse. This reflects positively on the quality of accounting disclosure, and transfers disclosure from being a process of presenting rigid financial information to a dynamic integrated system based on information intelligence, which enhances the rationality of investment and financial decisions. [2] .

Based on this vision, the present study examines the relationship between the use of artificial intelligence in the analysis of financial journalism content and the quality of accounting disclosure in the Iraqi Stock Exchange, with a focus on the role of these technologies in improving the transparency of financial information, reducing its asymmetry gap, and supporting investment and management decision-making. This gives this study its scientific and applied importance.

2. Materials and Methods

1: The Problem of the Study

In light of the rapid developments in the business environment and the increase in the volume of information flowing through the media, traditional financial reports have become insufficient to reflect the true picture of the performance of economic units. At the same time the financial press is witnessing a remarkable development in terms of its ability to analyze and convey economic news that directly affects the behavior of investors and market trends, in addition to the large amount of financial and textual content that makes traditional manual analyses insufficient to extract accurate and reliable indicators that support the quality of accounting disclosure. Accordingly, the research problem can be formulated in the following question:

(How can AI technologies analyze the content of financial journalism and contribute to improving the quality of accounting disclosure and reducing the information asymmetry gap)?

2: The Importance of the Study

The importance of this research has two basic scientific and practical dimensions:

1- Scientific dimension

The research provides a theoretical and applied framework that links two modern fields namely analytical artificial intelligence and the quality of accounting disclosure, and this requires a cognitive contribution to the development of tools for evaluating financial disclosure in light of the rapid digital transformations.

2- The practical dimension

The research aims to help economic units especially companies operating in Iraq in adopting smart analysis tools to follow up on the quality of financial disclosure in financial and press reports and this leads to enhancing investor confidence and reducing the information asymmetry gap, in addition to supporting investment and management decision-making which contributes to achieving a sustainable competitive advantage for economic units.

3: Objectives of the Study

1. Clarify the relationship between the content of the financial press and the quality of accounting disclosure and determine the effects of the information collected through the media on the transparency and accuracy of financial reports.

2- Explaining the role of artificial intelligence technologies in analyzing press texts and concluding quantitative and qualitative indicators that reflect the level of transparency and credibility in accounting disclosure.

3- Providing several practical recommendations that benefit Iraqi companies on how to employ artificial intelligence tools to improve the quality of financial disclosure, enhance investor confidence, and achieve a sustainable competitive advantage in the contemporary business environment.

4: Study Hypotheses

Based on the research problem and its objectives, which are related to the role of artificial intelligence technologies in analyzing the content of financial journalism and its impact on the quality of accounting disclosure, the study proposes three scientific hypotheses to test the relationship between the ability of artificial intelligence to process and analyze financial information, and the level of disclosure quality in the published financial statements. Hypotheses can be formulated as follows: .

Hypothesis 1 (H1):

There is a statistically positive relationship between the ability of artificial intelligence technologies to extract indicators from the content of financial journalism and the level of quality of accounting disclosure in the financial statements of the companies in the research sample.

Hypothesis 2 (H2):

There is a statistically positive relationship between the ability of AI technologies to reduce information asymmetry in the analysis of the content of financial journalism and the level of quality of accounting disclosure in the financial statements of the companies in the study sample.

Third Hypothesis (H3):

There is a statistically positive relationship between the challenges related to the use of artificial intelligence techniques in the analysis of financial press content and the quality of accounting disclosure

5: The Study Sample

The study sample consisted of (103) respondents who were carefully selected from different categories related to the research. The sample included employees in the senior management of Zain Iraq and Asia Cell, investors in the Iraq Stock Exchange, financial journalism, in addition to academics specialized in accounting and finance.

The selection of this sample aims to represent all parties involved in the analysis of financial press content and the quality of accounting disclosure, thereby enhancing the accuracy and reliability of the results.

3. Results

First: Artificial Intelligence Technologies

Artificial intelligence technologies have become a cornerstone of the development of financial and accounting analysis tools, enabling organizations to improve the accuracy

and effectiveness of their accounting processes and make informed financial decisions. In the field of accounting, the use of AI is focused on big data analysis, financial forecasting, and detecting invisible patterns those traditional accountants may miss.

1- The concepts of artificial intelligence in accounting:

This term referred to the acronym (AI) and it's a basic branch of computer science and an important pillar of the modern technology industries which is the ability of digital machines and computers to perform certain tasks which is a simulation of tasks performed by humans such as the ability to think learn from the experiences of previous stages and accomplish tasks that require mental and mental intelligence so that it can think and draw useful conclusions absorb natural languages and visual scenes, and perform actions that require human intelligence [3].

It also includes the ability to judge understand relationships and generate innovative ideas. AI is rapidly changing how financial institutions operate raising operational efficiency with minimal effort. The field of accounting has a long history of AI applications, dating back more than 25 years, especially in the fields of financial reporting and auditing. Therefore, artificial intelligence will contribute to reducing the intensity and complexity of the accounting profession because it will make accounting work more efficient and smooth, especially in the aspect of consulting services that rely on interpretation and analysis, and according to the Financial Stability Board, artificial intelligence is the use of computer tools in performing tasks that previously required human skills such as (logical thinking, decision-making and analysis), and with the development of computers and the transformation of accounting systems from paper books and records to electronic systems,. accounting processes have become smarter Artificial intelligence has played a role in developing systems capable of self-managing data automatically reducing errors and identifying and fixing problems without the need for human intervention, which has helped to achieve a higher level of accuracy in accounting performance [4].

2- Benefits and Challenges of Using AI in Accounting: [5]**.**

Artificial intelligence can make a great development in financial reporting, as it helps in increasing the accuracy of data and reducing human error, when artificial intelligence technologies are integrated into accounting, it helps in analyzing financial information and producing reports automatically through techniques such as natural language generation, which is a technology that makes the computer able to write reports in a human-like comprehensible language, thus reducing the effort and time that the accountant usually takes to prepare reports manually and also reduces costs.

Artificial intelligence can also improve budgeting and financial forecasting processes because its algorithms can handle vast amounts of data and analyze it quickly and accurately to detect future financial trends.

On the other hand, the use of artificial intelligence technologies is not without challenges and risks, most notably the possibility of losing some traditional functions in accounting, because technologies such as blockchain are capable of automating many of the processes that were performed by humans in the past, which may lead to reducing the need for some workers in this field in other words the impact of the accuracy of artificial intelligence is an opportunity to develop the profession and raise its efficiency, but at the same time it represents a challenge that requires accountants to adapt to smart tools and develop their skills to keep pace with this transformation The big tech.

In addition, ethical issues related to the use of artificial intelligence in accounting have emerged, such as ensuring fairness and transparency in the decisions made by these smart systems and ensuring that they are not used in a way that harms individuals or institutions, while taking into account the social and professional impacts.

In addition, integrating AI into the accounting profession requires technical qualification and sufficient knowledge of technology, which is not available in traditional accounting curricula. Therefore, there is an urgent need to develop accounting education

curricula to include new skills such as data analysis, the use of intelligent systems, and an understanding of advanced accounting software.

Overall, AI holds great opportunities to improve financial reporting and forecasting, but at the same time, it imposes new responsibilities on organizations and individuals to ensure that it is used ethically and professionally, and it also requires a shift in the way accounting is taught to keep pace with technological developments and prepare accountants capable of dealing with an evolving digital work environment.

3- The effects of artificial intelligence technologies on the accounting profession

J. A. Mohammed and B. Qali explained the most prominent effects that artificial intelligence technologies have had on the accounting profession, which were clearly reflected in several key areas, the most important of which are[6][7]:

1- In the field of financial analysis, artificial intelligence has enabled accountants to analyze large amounts of financial data accurately and quickly, while reducing the effort spent on analytical processes. This helps to uncover accurate accounting trends and patterns that are difficult for humans to observe in the traditional way.

2- Financial Risks: Artificial intelligence technologies have helped to identify potential risks and detect accounting errors whether intentionally or unintentionally especially in purchase and sale invoices and this contributes to reducing the chances of fraud, manipulation and theft and as a result reducing losses and improving the financial performance of institutions.

3- Buying and selling processes the automation of accounting systems has helped to carry out business transactions more accurately and smoothly with the ability to track price changes between suppliers and distributors on a continuous and periodic basis enabling companies to estimate costs and evaluate prices accurately and realistically.

4- In the development of customer services: Artificial intelligence technologies have played a major role as smart chatbots can provide instant and effective services such as responding to customer inquiries related to: invoices, account balances, and receipts for expenses and revenues, which has enhanced the quality of service and quick response.

5. Audit: Expert systems, which are supporting tools for accountants and auditors, have helped raise the quality of control, improve audit planning, and evaluate internal control systems, as well as enable these systems to identify audit risks, verify the accuracy of financial transactions, and detect errors and frauds early.

6. Management Accounting: AI technologies have helped to enhance financial analysis and decision-making processes across expert systems, as well as the significant role in cost analysis, financial statements, and forecasting future risks, enabling organizations to make more informed and accurate decisions and reduce losses before they occur.

Second: Financial Journalism

Financial journalism is one of the most prominent media channels that contribute to enhancing transparency and accountability within the financial markets, as it transmits and analyzes economic and accounting news and reports issued by companies and institutions, which enables investors and the public to form accurate and clear perceptions of financial performance and future trends. Accounting applications or detection of deficiencies in financial reporting, and the development in media and digital analysis technologies has enabled the financial press to benefit from more accurate tools in processing and transforming financial data, making it an effective partner in improving the quality of disclosure and enhancing trust between institutions and users of financial statements. Hence, it is important to study the relationship between the content of financial journalism and the quality of accounting disclosure, as an important entry point to understand the mechanism of information transmission and its impact on the efficiency of investment decisions.

1- The Concept of Financial Journalism and Financial Journalism:

Financial and commercial journalism is not just a media function or activity, but an integrated professional system based on a set of formal and informal rules and standards, as well as an ethical obligation that guides journalists' professional behavior. However, the degree of adherence to these standards varies from one media organization to another, and professional practices and levels of mutual respect between media outlets vary across countries, depending on the different organizational and cultural frameworks that govern journalism in each country [8].

The extent to which the profession of a financial journalist is linked to professional rights and responsibilities is debated, as it is no longer as easy to determine who is a financial journalist as it was in the past. While in the past, the Malian journalist worked within well-known traditional media organizations that adhered to clear professional standards, the spread of the Internet and the emergence of bloggers, social media platforms, and independent digital bulletins have greatly weakened the traditional definition and opened the door to a new category of individuals who present themselves as analysts or financial experts without a clear commitment to the rules of the profession or standards of accuracy and credibility. Rumors or hints rather than reliable news, which made the difference between financial journalism and unregulated financial content more difficult [9]. The development of digital media has led to the emergence of two types of financial news through the Internet: the first follows traditional media organizations that have moved to electronic publishing while maintaining their professional standards and rules for verifying information, and the second involves independent digital news platforms that operate in the shadow of the Internet and often lack professional issues and oversight.

Journalists explain that this type of digital platforms has become a major influence in the financial markets as any rumor or unconfirmed information published through instant messaging services or a website can cause sudden and rapid fluctuations in stock prices for example, it may spread a rumor about investors' interest in buying a certain company and if the story is true it will be important news at the same time if it is not verified it may lead to misleading investors and moving prices irrationally Here, the responsibility of financial journalism emerges in a digital environment as it is necessary to have the highest degree of transparency and accuracy and to clarify to the reader the nature of this information its degree of reliability and its source while avoiding any expression that may show manipulation or create an incorrect impression in the market. [10].

2- Importance of media in global markets:

Previous research has indicated that negative news [11] [12] [13] (Dyck and Zingales, 2003; Parsons, 1989; Shiller, 2005) Or the emotions reflected in newspaper articles Or even economic tweets Economics (Strauß et al., 2017) [14] [15] [16] They noted that news coverage of financial markets in Germany tends to reflect the results of the market's performance rather than directly affect it. And with the repetition of panic and speculation which sometimes leads to the separation of prices from their real values A deeper understanding of how financial news affects market dynamics is increasing.

These contradictory results show that the empirical evidence available to date is insufficient to determine the magnitude and direction of the true impact of financial news on the markets, especially in light of the complex interplay between economic events, media coverage, and market behavior (Dyck & Zingales, 2003; Thompson, 2013). With the recurrence of panic and excessive speculation, which sometimes leads to prices detaching from their real values (Shiller, 2005), a deeper understanding of how financial news affects market dynamics is increasing.

Recent studies show [17] Financial media plays a vital role in reducing information asymmetry between companies and investors by disseminating financial and economic information on a wider scale, which makes it available to all parties in a more balanced manner, and these means contribute to monitoring the behavior of companies and

executive management by highlighting their practices and decisions, in a way that enhances accountability and governance, as well as media coverage participates in creating high-quality information value for participants in the capital markets by providing them with data and analysis that helps them. Financial media is not only about reporting news, but also about creating a fairer and more efficient information environment that is linked to enhancing transparency and reducing the risks resulting from knowledge disparities between market participants.

3. Duties of Financial Journalists:

The following paragraph reviews the most important core duties of financial journalists in the field of countering market abuse practices [18]:

A. Insider Trading

Insider trading is the conduct of financial transactions by individuals based on material information that is not publicly available, i.e., data that has not yet been published and can affect the prices of securities when it is announced. This behavior is considered a form of market abuse, as it involves the illegal exploitation of confidential information. For financial journalists, the risk is when they obtain private or sensitive information before it is published in their news reports, as their financial dealings on the basis of this information may be considered to be engaging in illegal trading. Under the Financial Services and Markets Act, market abuse includes "any conduct based on information that is not publicly available, which, if it were available to ordinary market investors, would be considered relevant in their decision-making regarding the execution of financial transactions." Accordingly, financial journalists have a legal and ethical obligation not to exploit the information they obtain before publication, and not to pass it on or use it in any way that could affect market prices or violate the principle of equal opportunity among investors.

B. Market manipulation

Through financial media, specifically by inflating the price of a particular stock (Pump) via press or media recommendations, which is a form of illegal market behavior. The basic idea: Some investors or market players can use the media's influence on the public to push prices up temporarily, and then sell the profitable stocks before the prices return to their true value, while the average investor who relied on those recommendations loses.

C. Conflicts of Interest

In financial journalism, the risk of conflicts of interest is prominent. This occurs when the interests of a reader or investor conflict with the personal interests of the journalist. For example, if a journalist or an aide owns shares in a company they write about, this may affect the impartiality of their reporting. In such cases, the journalist may withhold negative information about the company, or publish positive information that is inaccurate, in order to serve his or her own interests. This behavior can lead to market manipulation, where the journalist or his shareholders benefit at the expense of investors who rely on these reports to make their investment decisions.

D. Non-Disclosure

When journalists have or have financial interests in the companies they cover, relevant laws—such as the Anti-Market Abuse Directive- require them to disclose any investment interests they or the person who made the recommendation. In addition, financial media organizations follow internal disclosure policies, where shares owned by principal directors or editors are disclosed, to ensure that any potential conflicts of interest of the journalist when covering corporate news are monitored, and that published financial reports are maintained credible.

4. The mechanism of the financial press

4.1. Identifying the sources of information for financial journalists:

Obtaining accurate and reliable information is one of the primary challenges for financial journalists. The question arises here: What sources does a financial journalist rely

on to cover economic news and financial markets? The following table outlines the main and important sources on which financial journalists base their work.

Table (1)

Financial journalists' sources of information

No.	Source of information
1	Corporate Communication: Contact: 1- Company Analysts 2- Company Management 3- Public Relations Manager
2	Publication of Company Information 1- Press Release 2- Current and Annual Reports
3	Market participants (investors, individuals, institutions)
4	Quasi-official data such as industry surveys and insights from co-workers
5	Professional Financial Resources Network
6	Influential press releases (Reuters, Bloomberg, Wall Street Journal)
7	Professional Economists, Commercial Banks, and Central Banks
8	Online media (web pages, blogs, social media)

Source: Prepared by the researcher based on [19]

4.2. Source Verification

Analytical skepticism and due diligence are an essential part of a financial journalist's work, where journalists consult experts and potential sources to verify the authenticity of information, while recognizing that PR officers seek to provide information that is in the best interest of their companies. However, the cost of investigating, time pressure, and difficulty accessing sources may affect the depth of verification, leading journalists to rely heavily on media and institutional elites and official sources, especially in the age of social media, while adhering to journalistic ethics and responsibilities towards the economy.

4.3 Source analysis

A financial journalist often faces pressure to maintain access to valuable information from companies, even if they have to waive some of their editorial privileges. Financial journalists have several methods of independent reporting and are keen to build a good relationship with sources such as corporate analysts and public relations officers to ensure the flow of information while taking into account the reliability of each source.

When interpreting information, financial journalists rely on deep and accurate analysis and criticism, while trying to understand the motives of the sources and avoid manipulation they use specific experts to verify the accuracy of the information as the value of financial news today mostly lies in analysis rather than raw data as specialized expertise and knowledge in the financial field are essential to interpret information accurately while lack of training or technological changes create other additional challenges such as relying on unconfirmed or inaccurate sources or difficulty in assessing the credibility of information Most likely published..

4.4. Audience Interaction

Financial reporting is based on the interests and preferences of the financial journalists' audience which mainly includes investors fund managers and the interest of the public, as financial journalists know which news will resonate with their peers and seek to maintain a balance between their editorial agenda and the audience's own interests.

Financial journalists face limitations of a legal nature and challenges in accessing information quickly and accurately enough to meet their audience's expectations of relying on other sources, and the diversity of these sources and the time required to obtain this news are all factors that increase the difficulties of a journalist's work.

When covering corporate news a financial journalist distinguishes between promotional information and content that their audience is interested in and shows a general tendency to focus only on negative news with careful evaluation before publishing it and their coverage tends to focus on controversial companies or whose executive leaders have well-known personalities as this news receive more and more attention from the public.

Third: Quality of Accounting Disclosure

The main pillar in enhancing transparency and credibility in the financial reports of companies in general means the accuracy and clarity of the financial information provided to investors and stakeholders and its ability to enable them to make clear economic decisions and that the concept of disclosure quality is characterized by several features the most important of which are (clarity, completeness, timeliness, objectivity, and transparency) as it provides a real and fair picture of the financial situation of companies and their operational performance. It also helps in reducing the cost of capital by enhancing confidence, and good disclosure is linked to reducing financial risks and market volatility and enhances the company's governance.

In recent years with the increasing role of institutional investors and complex and ever-changing financial markets high-quality accounting disclosure has become a tool to enhance the sustainable competitive advantage of companies to reflect the ability to efficiently and effectively manage resources and disclose accurate information in a clear and reliable manner.

1- The concept of accounting disclosure quality:

The concept of accounting disclosure quality [20] refers to the relevance, accuracy, and clarity of the accounting information provided, and the extent to which it is valid to achieve the purpose for which it was prepared. Despite the great importance of this concept, it is considered one of the concepts that has provoked a wide disagreement among researchers and specialists in the professional and academic fields, due to the different views on what quality is and how to evaluate it, whether in terms of the content of the disclosure or the extent to which the information meets the needs of users.

The Financial Accounting Institution (FAF) has defined disclosure quality as the clarity and accuracy of the accounting information available, with the need to provide it in a timely manner to facilitate economic decision-making.

The Financial Accounting Standards Board (FASB) has treated disclosure quality as a measure of the availability of qualitative characteristics of accounting information, which are hierarchically graded to include: relevance, reliability, honest representation, verifiability, comprehensibility, and timeliness.

[21] also defines the quality of accounting disclosure as the ability to present the financial performance of an economic unit in a way that includes the basic and reinforcement characteristics of accounting information, i.e. the data provided is understandable, comparable, and available in a timely manner, ensuring a high level of quality of financial reporting. From the above, it is clear that the quality of disclosure is not measured based on the needs of users of accounting information, because these needs vary from one user to another, and they do not depend on the type of accounting standards applied or the quantity of information disclosed. Rather, the real criterion for the quality of disclosure is the appropriateness, accuracy and truthfulness of the information, as well as its ability to be compared, understood and available in a timely manner.

The more these features are available in financial reports, the more they are able to enable their users to make rational economic decisions, and they contribute to reducing the problem of information asymmetry between the parties to the financial decision.

Based on the above, the quality of accounting disclosure can be defined as the extent to which financial reports are able to provide appropriate and reliable accounting information, characterized by clarity and honest representation of financial reality,

understandable and comparable, and available in a timely manner, enabling their users to make rational economic decisions and reducing information asymmetry between parties.

2- Concepts related to the quality of accounting disclosure

1- The concept of transparency: Transparency refers to the keenness of the economic unit to provide information related to its activities to stakeholders and shareholders, taking into account the non-disclosure of information that may put it at risk, and maintaining the confidentiality of important information. Transparency aims to enable shareholders to understand and access information easily, and not only to access it, and achieving this is one of the most important goals of accounting disclosure quality, as it contributes to providing clear and accurate accounting information away from ambiguity and ambiguity in financial reports [22].

[23] defined it as the accounting outputs presented through financial reports with the highest level of quality of information, so that their qualitative characteristics are complete and do not leave any doubt or ambiguity for their users, enabling them to make decisions as if they are aware of the details of the economic unit itself.

2- Quality of accounting information: These are the characteristics that distinguish accounting information and reflect its usefulness in preparing financial reports and making decisions. The quality of this information is evaluated by its accuracy, its free from distortion and misinformation, and its ability to achieve its desired objectives. Quality standards encompass several aspects, including legal, supervisory, professional, and technical.

3- Factors affect on the quality of Accounting Disclosure:

There are many factors affect the quality of disclosure in the financial reports and they can be divided into several factors related to the environment of the society in which the financial reports are prepared others related to the financial information to be disclosed and factors related to economic unity as follows: [24].

Environmental Factors: Financial reports vary from country to country for (economic, social, and political reasons) as a result of beneficiaries need for more information about environmental changes and their impact on the project for comparison purposes.

Information-related factors: The level of accounting disclosure is influenced by the information disclosed and the availability of a number of characteristics to judge its efficiency. These characteristics include the relevance of the information to the decisions that will be made by the beneficiaries, and the existence of confidence in it.

Factors related to economic unity: There are several factors related to economic unity that can be explained as follows [25].

A- Project Size: Preparing and extracting accounting information accurately and in a timely manner requires direct costs resulting from the preparation of financial statements and reports, and indirect costs resulting from the disclosure of all information related to the project to other competing companies and as a result of the lack of clarity of information to investors.

B- Number of shareholders: There is a relationship between the number of shareholders and the degree of disclosure, provided that the increase in the number of shareholders results in more information that the shareholders or their representatives must disclose.

C- Registration of the company in the stock market: This factor may have a direct impact on increasing the degree of disclosure, where Companies registered on the stock exchange, which are dealt with shares or bonds they issue, fill out a number of forms and clarifications about the company's objectives, activities and business results.

D- External Auditor: The external auditor who examines the company's accounts affects the degree of disclosure through the accepted accounting principles and concepts or professional rules imposed by the constitution of the profession to which he belongs.

E- Laws and Legislations: The laws and regulations prevailing in the economic unit environment play a very important role in the field of disclosure, as well as local accounting and auditing standards, as they also significantly affect disclosure.

4. The Relationship Between the Quality of Accounting Disclosure The Value Of The Company And Investors' Decisions:

The needs of different entities for accounting data and information vary, which necessitates the preparation of financial statements in line with the objectives that serve multiple users, whether for the purposes of planning, control, or performance evaluation, which reflects positively on the company's value [26].

Financial statements should also provide data that enables relevant parties to obtain useful information to assist them in their decision-making, especially those who do not have the authority or capabilities to obtain information directly from the economic unit, as well as internal users. Thus, it can be said that the high quality of accounting disclosure contributes to the rationalization of investment decisions and the enhancement of confidence in financial information [27].

Therefore, financial statements should be comparable to previous financial periods, as this plays a role in analyzing performance, supporting future decision-making, planning, and making necessary comparisons. These statements also help to clarify how financial resources are managed and used in various activities to reflect the efficiency and transparency of the management of the economic unit [28] [29].

Third Topic: The Applied Aspect

First: Analysis of the Questionnaire

1- The honesty and consistency of the search tool

To verify the validity and stability of the measurement tool represented by the questionnaire, Cronbach's alpha internal consistency coefficient was adopted using statistical software (SPSS). The academically acceptable limit for the value of this coefficient is (0.70) or more, reflecting an appropriate level of stability and reliability for the paragraphs of the scale. The value of this coefficient was calculated for all research variables, and the results are shown in Table (2) below.

Table 2. Results of the Stability Coefficient (Cronbach's Alpha) for the Research Variables

Variables	Number of questions	Cronbach's Alpha	Judging Stability
The ability of AI to extract indicators from the content of financial journalism	7	0.879	Acceptable
The Role of Artificial Intelligence Technologies in Reducing Information Asymmetry	6	0.759	Acceptable
Challenges related to the use of AI technologies in financial journalism content analysis	7	0.797	Acceptable
Quality of accounting disclosure in published financial statements.	10	0.900	Acceptable

Source: The researcher's counter based on the results of the analysis of the sample answers using the statistical program (SPSS).

Table (2) shows the value of Cronbach's alpha coefficient for the sample answers to all questionnaire items related to the research variables, and all values were higher than the minimum acceptable in academic research (0.70), which indicates that the tool has a high degree of internal consistency. Accordingly, the research tool is highly stable, which enhances its reliability in achieving research objectives and accurately analyzing its results.

2- Descriptive analysis of the sample answers

In order to achieve the research objectives, descriptive statistical methods were adopted to analyze the sample responses related to the research variables, using the statistical program (SPSS V.24). The analysis included calculating the arithmetic mean, standard deviation, impact level, and rank for each of the paragraphs of the research variables, in addition to calculating the total level of each dimension. The level of impact was also determined based on the five-point Likert scale, which was divided into five levels as shown in the table below. It is worth mentioning that the arithmetic average adopted to judge the impact level is (3) due to the adoption of the five-point scale in the evaluation.

Table 3. Levels of Impact and Evaluation Scores according to the five-point Likert scale adopted in the research

Scores of the Card's Scale	1	2	3	4	5
Degrees of Impact	1 – 1.79	2.59 – 1.80	3.19 – 2.60	4.19 – 3.20	5 – 4.20
Impact Level	Completely unimpressive	Simple effect	Medium Effect	Big Impact	Very big impact

Source: Prepared by the researcher

It is noteworthy that the effect score derived from the five-point Likert scale in the table above will be compared with the arithmetic average of the sample answers for each of the paragraphs of the research variables, for the purpose of determining the level of effect for each paragraph. As for the rank, it is meant to arrange the paragraphs of the variable according to their importance in the representation of the variable, based on their arithmetic averages as stated in the sample answers. The following is a descriptive analysis of the research variables.

2.1. Descriptive analysis of the sample answers related to the ability of artificial intelligence techniques to derive indicators from the content of the financial press

Table (4): The arithmetic mean and standard deviation of the sample answers about the ability of AI technologies to extract indicators from the content of financial journalism

No.	Details	Arithmetic Average	Standard deviation	Level	Rank
1	AI tools enable financial journalism content to be transformed into measurable indicators that support the assessment of the quality of financial disclosure.	3.967	0.676	Big Impact	4
2	Automated analysis of financial news helps to uncover gaps or discrepancies between what the press publishes and what the financial statements disclose.	3.900	0.752	Big Impact	6
3	The outputs of automated analysis of financial news help regulators and auditors improve the	4.133	0.677	Big Impact	2

	control and disclosure process.				
4	AI can categorize financial news by the nature of the event (economic, investment, regulatory) to facilitate analysis.	4.233	0.593	Very big impact	1
5	Automated text analysis contributes to identifying market trends and future forecasts with greater accuracy.	3.933	0.733	Big Impact	5
6	AI can measure news forecasts (positive/negative/neutral) and their potential impact on investment decisions	3.969	0.802	Big Impact	3
7	AI enables the integration of financial news data with a company's financial data to produce composite indicators that aid in valuation.	3.850	0.860	Big Impact	7
Arithmetic mean and total standard deviation		3.998	0.558	**Big Impact**	

Source: Prepared by the researcher based on the results of the analysis of the sample answers using the statistical software (SPSS V.24).

Table (4) shows the arithmetic mean and standard deviation of the sample responses about the ability of AI technologies to extract indicators from the content of financial journalism. It was found that the arithmetic average of all paragraphs of the variable exceeded the approved value (3), with standard deviations of less than one, which indicates that the research sample supports the possibility of using artificial intelligence techniques to extract financial indicators affecting the decisions of investors and third parties from the financial press content related to the company. This is due to the multiple capabilities provided by these technologies, most notably: (classification of financial news according to the nature of the event - economic, investment, and regulatory - to facilitate the analysis process, measurement of news forecasts - positive/negative/neutral - and its potential impact on investment decisions, integration of financial news data with the company's financial statements to produce composite indicators that help in evaluation, and other aspects that were included in the questionnaire paragraphs according to the participants' responses .The effective role of AI technologies in supporting financial decision-making and content analysis of financial journalism is becoming clear.

2.2. Descriptive analysis of the sample answers about the role of artificial intelligence techniques in reducing information asymmetry in the analysis of financial journalism content.

Table 5. The arithmetic mean and standard deviation of the role of artificial intelligence technologies in reducing information asymmetry in the analysis of the content of financial journalism

No.	Details	Arithmetic Average	Standard deviation	Level	Rank
1	The results of AI financial journalism	4.133	0.769	Big Impact	1

	analysis contribute to reducing information asymmetry between management and investors.				
2	Incorporating the results of automated analytical financial journalism promotes the formulation of more transparent and objective financial reporting.	3.983	0.596	Big Impact	6
3	Artificial intelligence contributes to providing faster access to relevant information for all stakeholders (investors, analysts, regulators).	4.067	0.686	Big Impact	2
4	Automated analysis helps to reduce bias in the interpretation of financial news compared to traditional human analysis.	3.989	0.792	Big Impact	5
5	Automated analysis improves the reliability of financial reporting by supporting management decisions with information based on accurate external data.	4.033	0.688	Big Impact	3
6	AI can track continuous changes in financial news and link it to a company's quarterly or annual reports	4.000	0.823	Big Impact	4
Arithmetic mean and total standard deviation		4.033	0.492	**Big Impact**	

Source: Prepared by the researcher based on the results of the analysis of the sample answers using the statistical software (SPSS V.24).

Table (5) shows the sample answers on the role of AI technologies in reducing information asymmetry when analyzing the content of financial journalism. The arithmetic average of all paragraphs of the variable was found to exceed the approved value (3), with a standard deviation of less than one, indicating that the research sample – made up of senior management staff in companies, investors, financial journalism, and academics – supports the effectiveness of AI techniques in reducing information asymmetry between management and investors, whether new or traders. The results showed that the highest arithmetic average was achieved for the paragraph indicating that the results of the analysis of financial journalism using artificial intelligence contribute to reducing the asymmetry of information between management and investors, while the lowest arithmetic average was achieved for the paragraph stating that the integration of the results of the automated analysis of financial journalism promotes the formulation of more transparent and objective financial reports. Thus, it is clear that AI technologies have a great role in supporting transparency and reducing the information gap between different parties in the financial market.

2-3- Descriptive analysis of the sample answers about the challenges related to the use of artificial intelligence techniques in the analysis of financial press content

Table 6. Mathematical Average and Standard Deviation on the Challenges Related to the Use of Artificial Intelligence Techniques in the Analysis of Financial Press Content

No.	Details	Arithmetic Average	Standard deviation	Level	Rank
1	The Integration of Financial Journalism and Artificial Intelligence Technologies Indicates Investor Doubts About the Accuracy and Transparency of Information Published in Financial Statements	4.117	0.739	Big Impact	2
2	It is difficult to have an automated system for monitoring the content of financial journalism that enables management to make proactive decisions that enhance the level and quality of disclosure	3.917	0.766	Big Impact	6
3	Implementing AI solutions for financial media analysis requires high organizational investments and skills that may be a temporary barrier.	3.850	0.777	Big Impact	7
4	The organization faces difficulties in ensuring data accuracy when dealing with unreliable news sources	4.000	0.713	Big Impact	5
5	Developing and optimizing AI algorithms requires a specialized multidisciplinary team	4.217	0.691	Very big impact	1

	(finance, technology, and statistics).				
6	There are privacy and data protection risks when AI is used to analyze financial news content.	4.083	0.829	Big Impact	4
7	Heavy reliance on automated analysis may lead to the neglect of some important qualitative indicators that are difficult to measure automatically.	4.100	0.681	Big Impact	3
Arithmetic mean and total standard deviation		4.041	0.499	**Big Impact**	

Source: Prepared by the researcher based on the results of the analysis of the sample answers using the statistical program (SPSS V.24).

Table (6) shows the sample answers on the challenges related to the use of AI technologies in the analysis of financial journalism content. It was found that the arithmetic average of all paragraphs of the variable exceeded the approved value (3), with a standard deviation of less than one, which indicates that the research sample is aware of the existence of significant challenges facing the application of these techniques. The results showed that the highest mathematical average achieved for the paragraph indicating that the development and improvement of AI algorithms requires a specialized multidisciplinary team (financial, technical, and statistics), which in many cases is not available or requires the use of external parties, which entails additional costs for the organization or beneficiaries. The lowest arithmetic average was achieved for the paragraph stating that the implementation of AI solutions for financial journalism analysis requires investment and high organizational skills that may constitute a temporary barrier .Thus , it is clear that technical and organizational challenges are one of the most prominent factors to consider when applying AI techniques in the analysis of financial journalism content.

2-4. Descriptive analysis of answers about the quality of accounting disclosure in the published financial statements.

Table 7. Arithmetic Average and Standard Deviation on the Quality of Accounting Disclosure in Published Financial Statements

No.	Details	Arithmetic Average	Standard deviation	Level	Rank
1	Financial reports provide an organization with clear and sufficient information to understand its financial performance.	3.160	0.580	Medium Effect	2
2	All financial and non-financial information and its future value may be disclosed from the statement.	3.151	0.550	Medium Effect	3
3	It publishes financial information in a timely manner that enables users to make immediate and effective decisions.	2.958	0.580	Medium Effect	9
4	The financial information published can be easily compared with previous periods and similar companies.	3.110	0.480	Medium Effect	4

5	Financial information is presented in an understandable way to non-specialists without confusing technical elaboration.	3.000	0.580	Medium Effect	6
6	The financial statements clearly disclose material risks and accounting assumptions.	3.100	0.530	Medium Effect	5
7	Disclosure of information improves financial analysts' guidance and decisions on the risks facing the company and growth opportunities.	3.050	0.500	Medium Effect	8
8	The company's policies and practices related to ESG sustainability and their impact on corporate performance are disclosed.	3.200	0.480	Big Impact	1
9	Provide detailed financial information by sector, geographies, or customer categories/products	3.053	0.530	Medium Effect	6
10	Disclosure of material financial and non-financial risks facing the Company	2.650	0.500	Medium Effect	10
Arithmetic mean and total standard deviation		3.043	0.149	**Medium Effect**	

Source: Prepared by the researcher based on the results of the analysis of the sample answers using the statistical program (SPSS V.24).

Table (7) shows the descriptive analysis of the sample answers about the quality of accounting disclosure in financial reports, where the overall arithmetic average reached 3.043 with a standard deviation of 0.149, which indicates a relative agreement among the sample members that financial reports provide useful and clear information, albeit this agreement is average .The analysis shows that the highest average verification for the paragraph related to the disclosure of corporate policies and practices in sustainability and corporate governance (3,200) indicates the sample awareness of the importance of this information in corporate evaluation. Relatively high averages were also shown in the two paragraphs of providing clear and sufficient information to understand financial performance (3.160) and full disclosure of financial and non-financial information and its future value (3.151), which reflects the satisfaction of the sample with the clarity and adequacy of the information provided .The lowest average achieved for the material financial and non-financial risk disclosure paragraph (2,650), which is lower than the research average of (3), indicates a clear gap in this aspect and highlights the need to improve the level of material risk disclosure. Also, the paragraph on **the publication of financial information by companies in a timely manner enables users to make immediate and effective decisions that have reached an arithmetic average (**2.958) which is lower than the average approved by the research, which means that companies must publish their financial statements at the specified times within the approved **contexts.** The relatively low standard deviation (0.480-0.580 per paragraph) also reflects the consistency of the sample's responses and their assessment is close to the mentioned averages, indicating that the participants agree on most of the paragraphs. Accordingly, it can be concluded that financial reporting provides useful and reliable information, with some aspects that need improvement, especially with regard to material risk disclosure and the timing of publication of financial statements, while the aspects of information clarity and sustainability disclosure stand out as the strongest points according to the sample evaluation.

Second: - Testing Research Hypotheses

1- Testing the first hypothesis

The hypothesis states that there is a correlation and a significant impact between the ability of artificial intelligence technologies to extract indicators from the content of financial journalism and the quality of accounting disclosure. To test this hypothesis, the simple correlation and regression method in addition to the (T) and (F) tests were used to determine the strength of the relationship and the effect of the independent variable on the dependent variable, through the statistical program (SPSS V.24). The results of the test are shown in the following table:

Table 8. Statistical Analysis of the First Hypothesis

R	R2	calculated t	Sig significance level	F calculated	Significance level	Degree of impact "β"	Accept or reject
0.439	0.193	3.721	0.000	13.843	0.000	0.400	Accept

Source: Researcher Numbers Based on Statistical Analysis Using SPSS V.24.

Statistical analysis showed that there is a significant correlation and effect between the ability of artificial intelligence technologies to extract indicators from the content of financial journalism and the quality of accounting disclosure. The correlation coefficient was R (0.439), indicating a moderately strong positive relationship between the two variables. The coefficient of interpretation (R^2), which shows the percentage of variance in the dependent variable (accounting disclosure quality) that can be explained by the independent variable (the ability of AI technologies), was 0.193, i.e. about 19.3% of the variation in the quality of accounting disclosure can be explained by the effect of artificial intelligence's capabilities on the extraction of indicators. 80.7% to other factors affecting the quality of disclosure in the research sample companies. The degree of influence of the independent variable on the dependent variable was shown by the value of the β regression coefficient, which was 0.400, which indicates that an increase of one unit in the investment of artificial intelligence technologies to extract indicators from the content of the financial press leads to an increase of 0.400 units in the quality of accounting disclosure .The significance value of the relationship (Sig), which reached 0.000, showed that it is less than the level of significance adopted in the research, which indicates that the relationship between the two variables is statistically significant, and therefore the first hypothesis of the research is accepted.

2. Test the second hypothesis

The hypothesis states that there is a statistical relationship between the role of artificial intelligence technologies in reducing information asymmetry and the quality of accounting disclosure. To test this hypothesis, the simple correlation and regression method in addition to the (T) and (F) tests were used to determine the strength of the relationship and the effect of the independent variable on the dependent variable, through the statistical program (SPSS V.24). The results of the test are shown in the following table:

Table 9. Statistical Analysis of the Second Hypothesis

R	R2	calculated t	Sig significance level	F calculated	Significance level	Degree of impact "β"	Accept or reject
0.441	0.195	3.746	0.000	14.034	0.000	0.355	Accept

Source: Researcher Numbers Based on Statistical Analysis Using SPSS V.24.

Table (8) shows that there is a correlation and a significant effect between the use of artificial intelligence techniques to reduce information asymmetry and the quality of

accounting disclosure. The correlation coefficient (R) was 0.441, indicating a moderately strong positive relationship between the two variables. As for the significance of the relationship between the two variables, it was shown by the value of Sig = 0.000, which is less than the significance level adopted in the research, which indicates that the relationship between the two variables is statistically significant. The interpretation coefficient (R^2), which shows the percentage of variance in the dependent variable (accounting disclosure quality) that can be explained by the independent variable (the use of artificial intelligence techniques to reduce information asymmetry), was 0.195, i.e. about 19.5% of the variation in the quality of accounting disclosure can be explained by the effect of this variable, while the percentage of 80.5% to other factors not included in the study. The degree of influence of the independent variable on the dependent variable was shown by the value of the β regression coefficient, which was 0.355, which indicates that a one-unit increase in investing in AI technologies to reduce information asymmetry leads to an increase of 0.355 units in the quality of accounting disclosure. Accordingly, the second hypothesis of the research is accepted.

9. Testing the third hypothesis

The hypothesis states that there is a statistically significant relationship between the challenges related to the use of artificial intelligence technologies in the analysis of the financial content of the press and the quality of accounting disclosure. To test this hypothesis, the simple correlation and regression method in addition to the (T) and (F) tests were used to determine the strength of the relationship and the effect of the independent variable on the dependent variable, through the statistical program (SPSS V.24). The results of the test are shown in the following table:

Table 10. Statistical Analysis of the Third Hypothesis

R	R2	calculated t	Sig significance level	F calculated	Significance level	Degree of impact "β"	Accept or reject
0.506	0.256	4.462	0.000	19.910	0.000	0.413	Accept

Source: Researcher Numbers Based on Statistical Analysis Using SPSS V.24.

Table (9) shows that there is a correlation and a significant impact between the challenges related to the use of artificial intelligence technologies in the analysis of the content of financial journalism and the quality of accounting disclosure. The correlation coefficient (R) was 0.506, indicating a moderately strong positive relationship between the two variables. As for the significance of the relationship between the two variables, it was shown by the value of Sig = 0.000, which is less than the significance level adopted in the research, which indicates that the relationship between the two variables is statistically significant. The coefficient of interpretation (R^2), which shows the percentage of variance in the dependent variable (the quality of accounting disclosure) that can be explained by the independent variable (challenges related to the use of artificial intelligence techniques), was 0.256, i.e. about 25.6% of the variation in the quality of accounting disclosure can be explained by the effect of this variable, while the ratio of 74.4% to other factors not included in the research. The degree of impact of the independent variable on the dependent variable was shown by the value of the regression coefficient of β, which was 0.413, which indicates that an increase of one unit in the challenges related to the use of AI techniques leads to an increase of 0.413 units in the quality of accounting disclosure. Accordingly, the third hypothesis of the research is accepted.

4. Conclusion

1- The results of the research showed that there is a statistically significant relationship between the use of artificial intelligence technologies in analyzing the content of financial journalism and improving the quality of accounting disclosure in the Iraqi

Stock Exchange, which reflects the growing role of these technologies in supporting the transparency of financial information.

2- The results of the research showed that the employment of artificial intelligence technologies enhances the accuracy and reliability of information published in the financial press, which has a positive impact on the decisions made by investors and senior management, especially in vital sectors such as telecommunications companies.

3- The opinions of the research sample, especially those working in the senior management of telecom agents' agents (Zain Iraq and Asia Cell), showed that relying on intelligent analysis of financial media content helps in anticipating risks and opportunities, and supporting strategic decisions with a financial and investment dimension.

4- The results of the study confirmed that investors and those working in the field of financial journalism have an important role in enhancing the quality of accounting disclosure when using advanced analysis tools based on artificial intelligence, due to the speed they provide in processing data and the ability to detect non-apparent patterns.

5- The study showed that there is a relative disparity in the level of awareness and knowledge of artificial intelligence technologies among the sample groups, as academics specialized in accounting and finance were more aware of the importance of these technologies compared to some other groups.

6- The study concluded that technical and organizational challenges continue to be a partial obstacle to the optimal adoption of AI technologies in the analysis of financial journalism, especially in terms of infrastructure and the availability of specialized competencies.

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