جامعة الموصل
كليـة الإدارة والاقتصاد

تأثير استخدام الذكاء الاصطناعي على الاطار الفكري للمحاسبة المالية دراسة لآراء أكاديميين في المحاسبة

رسالة ماجستير
في المحاسبـة

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المستخلص

تتناول هذه الدراسة تحليلًا معمقًا للإطار الفكري للمحاسبة من خلال استعراض الفروض والمبادئ المحاسبية الأساسية، والخصائص النوعية للمعلومات المالية، في ضوء التغيرات البيئية والتكنولوجية المحيطة، وبخاصة تأثير تقنيات الذكاء الاصطناعي على هذه المفاهيم المحاسبية الجوهرية. وتنطلق الدراسة من فرضية أن التطورات التكنولوجية المتسارعة – وعلى رأسها الذكاء الاصطناعي – لم تَعُد مؤثرًا خارجيًا فحسب، بل أصبحت عاملًا بنيويًا يتطلب إعادة النظر في كثير من الأعراف والإجراءات المحاسبية التقليدية.

تناقش الدراسة الأهداف والعناصر للقوائم المالية وتحلل مدى تأثرها في ظل إدخال تقنيات الذكاء الاصطناعي في بيئة العمل المحاسبي، ومنها تأثيرها على الأصول والمطالبات وحقوق الملكية وكذلك المصروفات والايرادات.

كما خصصت الدراسة فصلاً خاصًا لتحليل الخصائص النوعية للمعلومات المحاسبية – الأساسية منها والمعززة – مثل الملاءمة، والتمثيل الصادق، والقابلية للمقارنة، والتحقق، والتوقيت المناسب، والفهم، وكيفية الحفاظ على جودة هذه المعلومات في ظل التحول الرقمي واسع النطاق.

وتناقش الدراسة الفروض المحاسبية مثل فرض الوحدة المحاسبية، وفرض الاستمرارية، وفرض الدورية، وفرض وحدة القياس النقدي، وتحلل مدى تأثرها في ظل إدخال تقنيات الذكاء الاصطناعي في بيئة العمل المحاسبي، فضلًا عن مناقشة المبادئ المحاسبية الجوهرية مثل مبدأ القياس، مبدأ تحقق الإيراد، مبدأ تحقق المصروف، ومبدأ الإفصاح.

وتُختتم الرسالة بجملة من الاستنتاجات والتوصيات التي تركز على ضرورة تحديث الإطار المفاهيمي للمحاسبة ليتواءم مع المستجدات التكنولوجية، وتدعو المنظمات المهنية الدولية مثل **(IASB)**و **(FASB)** إلى إعادة صياغة بعض المعايير وتوضيح كيفية تطبيقها على بيانات الذكاء الاصطناعي، مع الحفاظ على المبادئ المحاسبية الأصيلة ومرونتها.

الكلمات المفتاحية: الإطار الفكري، الذكاء الاصطناعي.

Abstract

This study deals with an in-depth analysis of the intellectual framework of accounting by reviewing the basic accounting assumptions and principles, and the qualitative characteristics of financial information, considering the surrounding environmental and technological changes, especially the impact of artificial intelligence techniques on these fundamental accounting concepts. The study proceeds from the premise that rapid technological developments - especially artificial intelligence - are no longer only an external influence but have become a structural factor that requires reconsidering many traditional accounting norms and procedures.

The study discusses the objectives and elements of the financial statements and analyzes the extent to which they are affected in light of the introduction of artificial intelligence techniques in the accounting work environment, including their impact on assets, claims, property rights, as well as expenses and revenues.

The study also devoted a special chapter to analyzing the qualitative characteristics of accounting information – both basic and enhanced – such as relevance, honest representation, comparability, verification, timeliness, understanding, and how to maintain the quality of this information in light of the large-scale digital transformation.

The study discusses accounting assumptions such as imposing the accounting unit, imposing continuity, imposing periodicity, imposing the monetary unit of measurement, and analyzing the extent to which they are affected in light of the introduction of artificial intelligence techniques in the accounting work environment, as well as discussing the core accounting principles such as the principle of measurement, the principle of revenue realization, the principle of achieving expense, and the principle of disclosure.

The thesis concludes with a set of conclusions and recommendations that focus on the need to update the conceptual framework of accounting to adapt to technological developments and calls on international professional organizations such as (IASB) and (FASB) to reformulate some standards and clarify how they apply them to artificial intelligence data, while maintaining authentic accounting principles and their flexibility.

Keywords: intellectual framework, artificial intelligence.

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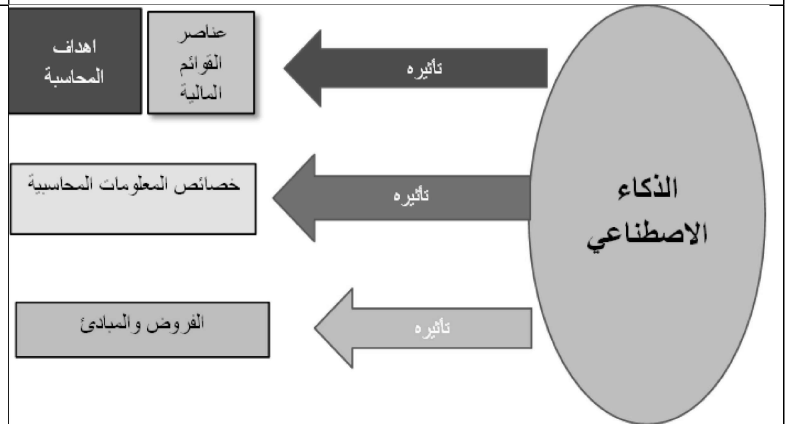
HIGHLITS	GRAPHICAL ABSTRACT



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The impact of the use of artificial intelligence on the intellectual framework of financial accounting - a study of the opinions of academics in Iraq

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Master Thesis

Accounting

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