

**Graduation projects for the morning study program in the  
Accounting Techniques Department**

The impact of corporate governance mechanisms on the level of accounting disclosure	M.M. Khaled Ali Mahdi	+ Ikhlas Abdul Amir Rahim Hassan + Ayat Majid Hassan
The role of effective internal auditing in enhancing the quality of electronic banking services: An applied study on private banks in Iraq	M.M. Khalid Ali Mahdi	+ Abu Al-Sibtain Shaker Amina Alaa
The impact of information technology on accounting information systems	M.M. Iman Hashem Ne'meh	<b>Iman Hassan Radi Talal</b> <b>Ayman Ghanem Abdel Jalil Latif</b>
The impact of integrated reporting quality on the cost of -debt and cost of equity for non	M.M. Iman Hashem Neama	<b>Ayman Aqeel Abdul Hamza Hussein</b> <b>Inas Noumas Hussein Mohammed</b>
The impact of the auditor's IT expertise on the relationship between digital transformation and the quality of accounting profits : an applied study	M.M. Ayad Adel Abdul Hussein	<b>Batoul Jaber Abbas Ali</b> <b>Buruj Razzaq Rahim Abd Rabbo</b> <b>Bahaa Saad, owner of Aboud</b> <b>Taqi Jaafar Baqir Habib</b>
The impact of the relationship between IT governance and internal auditing on improving - the quality of external auditing a field study	Huda Amin Alawi	<b>Hassan Jawad Abu Al-Hail</b> <b>Hussein Tawfiq Yasser</b> <b>Hussein Abbas Hussein Jadou</b> <b>Hussein Kamal Abbas Ashour</b>
The role of digital transformation in achieving the effectiveness of the internal control system	D. Rabab Adnan Fadel	<b>Hanin Reda Karim Hassoun</b> <b>Haneen Qasim Kurdi</b> <b>Hawraa Jamil Kashash Abdul Kadhim</b> <b>Hawraa Samir Abbas Abd</b>
How to control and plan in activity-based budgeting: An applied study at the Najaf Technical Institute	Morning lights	<b>Hawraa Abbas Jassim Mohsen</b>

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		<p><b>Hawraa Ali Abdul Hussein Abdul Kadhim</b></p> <hr/> <p><b>Hawraa Kazem Abadi Hussein</b></p> <hr/> <p><b>Hawraa Yousef Mohammed Hadi</b></p>
of auditors ' use of artificial intelligence tools on their independence under effort as a mediating variable - an experimental study	M.M. Maryam Nehme	<hr/> <p><b>Khadija Ali Hussein Abdul Zahra</b></p> <hr/> <p><b>Duaa Adel Fayeq Hammoud</b></p> <hr/> <p><b>Rehab Zaman Abdul Noor Kazem</b></p> <hr/> <p><b>Haider Tahseen Shalaka Abdullah</b></p>
The impact of the efficiency of the internal control system on – reducing financial corruption a field study in a number of government departments Iraqi	M. M. Amir Hamed	<p><b>Messengers Ali Abdul Hussein</b></p> <hr/> <p><b>Ruqaya Hamid Abbas Ruqaya Zahir Mohsen Hamza</b></p> <hr/> <p><b>Rasel Drees Hassan Kazem</b></p>
The impact of intellectual capital accounting on company value	Dirgham Ismail Abdul Majeed	<p><b>Zahraa Haider Mahmoud Hadi</b></p> <hr/> <p><b>Zahraa Rahi Nehme Zaher</b></p> <hr/> <p><b>Zahraa Ali Mouhan Kazem</b></p> <hr/> <p><b>Zahraa Hussein Abdul Zaid Sahin</b></p>
The impact of the interactive relationship between the application of artificial intelligence technologies and intellectual capital on the value of the enterprise : an . experimental study	A.M. Anwar Hashim	<hr/> <p><b>Zainab Abdul Amir Abdul Zaid Mohsen</b></p> <hr/> <p><b>Zainab Ali Abdul Hussein Mashkour</b></p> <hr/> <p><b>Zainab Muslim Hanouf Jiyad</b></p> <hr/> <p><b>Zainab Jamil Abdul Jalil Khalil</b></p>

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Electronic accounting and its impact on developing the work of the administrative accountant in Iraqi government institutions	M.M. Khalid Ali Mahdi	Saja Safaa Aziz Nour
		Sara Fouad Kamel Khalaf
The role of management accounting in supporting strategic decision-making in .industrial organizations	M.M. Khalid Ali Mahdi	Salwa Kashash Jabbar Mashi
		Shabbar Miqdad Khalil Muhammad
The impact of using computerized accounting information systems on financial performance	M.M. Iman Hashem	Aqeel Naseer Mahdi Aziz Ali Abbas Jabbar Samir
Analyzing the relationship between environmental cost accounting and financial sustainability		Ali Abbas Naeem Bakheet
		Ali Sattar Hamid Hassan
) Applying the Activity-Based CostingABC ( system to improve financial performance .efficiency	M.M. Ayad Adel Abdul Hussein	Alia Jawad Abdul Kadhim Jabr
		Fatima Omran Hassan Abdul Kadhim
		Fatima Karim Said Keshish
		Fatima Hassan Hadi Kazem
Internal auditing has a significant impact on enhancing transparency and financial .compliance in government institutions	Huda Amin Alawi	Fatima Abdul Ali Mouhan Mohsen
		Fatima Hadi Murad Eidan
		Karrar Hussein Ali Naama
		Karrar Abdul-Yima Karim Abdul-Hamza
Using artificial intelligence techniques in .financial auditing: reality and challenges	Morning lights	Kawthar Sattar is ignorant of Farhood

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		Mujtaba Muhammad Hamza Hussein
		Mohsen Khalil Razzaq Jabr
		Mohammed Baqer Issa Sweid
		Mohammed Jawhar Hamza Tuwaresh
		Marwa Wissam Abdul Hassan Abdul
		Maryam Adnan Hassan Matar
The effectiveness of audit committees in .improving the quality of financial reports	M.M. Maryam Nehme	Mona Mohammed Karim Jawad
		Maha Hani Farhan Abdul Hamza
		Mu'ammal Abdul- Hassan Za'ij Ma'arij
		Hassan Abdul Jabbar Tawous News
The relationship between auditor independence and the quality of the audit process	M.M. Amir Hamed	News of the martyr Aziz Madi
		Noor Ahmed Abdul Kadhim Hassan
		Nour El Hoda Ahmed Nour Hassan
		Noor Al-Huda Haider Jawad Kadhim
Using accounting information systems to .support planning and administrative control	M. Ibtisam Kazem	Nour Al-Huda Abdul Karim Falah Hassan
		Noor Aziz Hashem Hussein
		Noura Hussein Kreidi Hassoun
Companies' disclosure of carbon emissions and its impact on investor decisions	Dr. Rabab Adnan Fadel	Huda Asbih Muhammad Abadi

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		Huda Jawad Jassim Aboud
		Yaqeen Adel Hussein Abdul