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| Research Article

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The Impact of the Monetary Illusion of Inflation on the Accuracy of Financial Forecasting and the Effectiveness of Management Decisions, Both Administratively and Financially

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Abstract: This research aims to study The impact of the monetary illusion of inflation on the accuracy of financial forecasting and the effectiveness of management decisions. Administratively and financially. The research highlights The illusion of monetary value, as a cognitive bias, causes individuals to ignore the decline in the purchasing power of currency during inflation, treating the increase in figures as an increase in real wealth. The accuracy of financial forecasting is the degree to which future projections of profits, sales, and cash flows are approximate. By improving Profit distribution policies and product pricing. One of the key findings was that companies that adopted policies promoting gender diversity showed 18% better financial performance in terms of returns. The study also revealed that company size influences its ability to promote gender diversity, with larger companies being more effective in implementing gender diversity within their management teams. Recommendations This includes strengthening supportive policies .To study forecasting accuracy and avoid errors that occur in inflation forecasting with monetary illusion, estimating real profits, improving opportunity cost, big data capacity It is also recommended to develop government legislation to support Financial forecasting and finding appropriate solutions Companies must also disclose data The real To improve transparency and build trust with investors. The significance of the impact The financial illusion caused by inflation is significant in nature for planning work and, practically, from both an administrative point of view as well as financially. The promotion of companies to sustainability in the Iraqi market.

Key words: the Inflation, the prediction financial, Administrative decision.

Introduction:

May administrative and rapid advertising for reference to the voted It supreme monetary symbols among and other fact organizations individuals at issue.. The money illusion It's This useful In today's business world, this is far more relevant in creating enough dopamine flooding that leads to some of the biggest breakthroughs as well as consistently better decisions. People usually care about the nominal value of asset and cash flow while ignoring inflation and exchange rate fluctuation As such, bad management decisions may be made [1].

Other emerging markets, like Iraq's market, are getting their clocks cleaned. Who made mistakes in assessing the true value of assets Decision making structures. However one has to question the potential impact of these positions on judgment. The folly of money forecasting For businesses. and play takes place in the Baghdad Stock Exchange, a site where various economic conditions crash into cultural and social realities to produce something organic. It affect the investment decisions and consequently their performance as a company. [2].

The paper is intended show specific focus in How Monetary illusion could affect the accuracy of financial forecasting and management decisions Through data analysis and official survey data, [and] are proposed to provide valuable references for (i) promoting good governance practices; and (ii) supporting work on establishing a basis for [OO]. a more fair Iraqi business environment.

Research problem:

The role of the money illusion on an accurate financial forecasting and successful management decisions is crucial. Money illusion causes a wrong estimation of their real value, as well the future cash-flows tied thereto which affects the prediction of financial results/litigation and negatively influence management decisions. It also results in poor investment and financing decisions. The problem we are facing is the shortage of research concerning how money illusion influences financial-forecasting precision and management decision, which hinders firms to make better management decisions. The research purports to fill this void by conducting a thorough investigation of the association between Illusion of Money, forecasting accuracy, and decision effectiveness.

Importance of research:

The significance of this study lies in its concentration on an urgent matter that implicitly influences the business environment in Iraq. The study provides insight into improving financial The improvement in accuracy of forecast allows for better management predictions and decisions leading to improved overall performance and efficiency contribution, advancement of knowledge, practical applications, company decision making decisions.

In addition, the work provides an explanation for The illusion of money and the precision of financial forecasts This will allow investors to make smarter investment decision. It further allows firms to move toward sustainability strategies that maximize financial performance and competitive position.

In the case of the Iraqi economy, which is confronted with a variety of economic sustainability and social development challenges, this would contribute to a more accurate implementation of prediction for achieving SDGs. For this reason, this study's contributions are helpful in addressing the dynamism of Iraqi business and consequently emerging markets as a whole.

Research objectives:

1. Level determination The monetary illusion In the boards of directors of companies listed on the Baghdad Stock Exchange.
2. Impact assessment The monetary illusion On the management system.
3. Studying the relationship between The illusion of money and the accuracy of financial forecasting.
4. Providing recommendations for improving the level Critical forecast In the Iraqi business environment.

Research satisfaction:

1. There is a statistically significant positive relationship between The monetary illusion Financial forecasting accuracy and the level of transparency in the management system.
2. The illusion of money and the accuracy of financial forecasting It contributes to improving the quality of financial profits for companies listed on the Baghdad Stock Exchange..
3. The existence of effective support policies Sound financial forecasting This leads to increased efficiency in decision-making within companies..
4. Companies that have a high level of Financial forecasting accuracy Achieve better financial performance.

Research sample:

Sample type: Stratified random sample. It is selected based on the different sectors covered by companies listed on the Baghdad Stock Exchange, to ensure balanced representation of different business sectors..

- ✓ Sample size: 100A company listed on the Baghdad Stock Exchange.
- ➢ Selection criteria:

1-Companies listed on the Baghdad Stock Exchange for a period of no less than 3 years.

2-Having an effective board of directors consisting of at least 5 members.

3-Companies that provide regular annual financial reports.

Sample distribution:

- ✓ Sectors such as industry, trade, services, and banking.
- ✓ A specific number of companies are selected from each sector based on their representation on the Baghdad Stock Exchange.
- ➢ Data collection method:

Distribute questionnaires to executives and board members, ensuring that each sector is covered to guarantee fair representation.

Theoretical framework:

Introduction:

It is The Money Illusion One of the factors that has influenced performance at many institutions around the world. Accuracy of financial forecasting Recently, there has been more and more voices to intensify its In different fields of labor as in the financial institutions or stock market. This means The monetary illusion To representation The power in making administrative choices This may have various implications for the administrative system and quality of earnings, and is observed in the financial market such as BSE. [3].

1. **concept The illusion of money** :Its symptoms Obsession with money creates economic and psychological conditions that influence the attitudes of individuals and business. But in this moment, he is talking about equal representation. The gap between monetary value and cash flows in the money mark ets It may assist actual financial predictions as recommended for diagnoses of monetary illusion ,In strategic planning with a rousing to impact on‘ company performance[4].
2. **Monetary illusion and the management structure**: Proper management of financial institutions is an essential factor for sustainable as well as developing our country. The critical illusion is at work It is serving as a lynchpin in the greater effectiveness of these

departments. In this regard, the study shows that we are currently How it affects The Illusion of money Shaping a work culture, making more efficient decisions and transparency4They're all key aspects for an improvement in administrative performance. Financial forecasting accuracy It enhances strategic thought and communication among management teams; expands flexibility in the face of a changing business environment. Some empirical studies found that itachi et al.(2014).It raises financial planning effective ess and corporate performance Benson& Davidson /stevens (2002), horns by et al. [5].

3. **Money Illusion and financial performance** :Another hypothesis of The monetary illusion It is that it can affect positively the return on assets (financial performance) from companies. Some studies also provided evidence to show that illusion In working groups it is useful resulting from innovation and different point so fin vestment view in order to generate Donation accuracy Centrre flecting Corporations ability of Adapting Financial markets His movements ,Which positive Effect on the perceptions of study sample Companies are flexible, reflected In a good financial performance Trade Baghdad. [6].

4. **Baghdad Stock Exchange and the challenges it faces with an illusion** of money The Baghdad stock exchange It suffered, as happened in many Arab world's sound financial markets, from facing numerous challenges related to promoting this Scientific Illusion "illusion of error" in decision making The social system, both economically and culturally, prevailing in Iraq As a few contributory factors for decreasing How Many Cases do Occur? Examples on cases that are classified under monetary illusions Involving economic resources included investing activities or bad deals. However, the introduction of policies that encourage Financial forecasting accuracy It may enhance the effectiveness of the management system and the quality of profits.[7].

5. **Impact The monetary illusion On institutional performance in financial markets :**Studies indicate that The monetary illusion It contributes to improving institutions' ability to adapt to rapid changes in financial markets. The presence The illusion of critical accuracy and predictive accuracy In management, it can enhance innovation and reduce risks, as it helps Prediction By offering diverse ideas and perspectives, we contribute to more varied and cautious investment decisions. In the Baghdad Stock Exchange, this can lead to Prediction accuracy The management teams are working to improve the financial markets strategy and attract foreign investment.[8].

6. **Previous studies:**

A table summarizing the most important previous studies and their results related to the impact The illusion of financial accuracy and the effectiveness of management decisions, both administratively and financially.:

Authors	Study Title	Key results
Mustafa Abdel Hamid Al-Gohary, Rasha. (2023) [9]	Measuring the use of the model to support the vector machine supporting the expected numerical figures–An applied study on companies listed on the stock market	The researchers found that The impact of applying vector machine technology on improving forecasting accuracy and cash flow .It enhances the market value of companies and their financial performance..
Abdul Rahman Qabil, and others.	A performance review model for predicting financial corruption in public sector companies listed on the Egyptian Stock Exchange using data mining technology.	The study showed that Predicting financial corruption in businesses improves the

(2022) [10]		implementation of integrity and transparency mechanisms..
Ammari, Reem.(2015) [11]	Using the accrual-based November information of the Algerian partner as a tool for forecasting mature cash flows proves successful if the listed companies are successful (2002-2013).	The study confirmed that Predictive accounting accruals for cash flow, performance analysis, and data It has a positive impact on the financial performance of companies..
Kyung-Jae Kim, and others. (2011) [12]	Improving vector analysis to support prediction	The study showed that Improving vector machines It achieves better financial performance compared to those that lack it..
Ali Jaafari, and others. (2023) [13]	Predicting stock returns with a focus on the role of financial and regulatory standards using various methods.	The study indicated that Studying the relationship between return on assets and the price-to-earnings ratio It improves corporate social responsibility and reputation, which contributes to financial performance..
Mohammed Ali Aghai, and others (2022) [14]	A study of the impact of financial reporting quality on corruption (Corruption Perceptions Index, Anti-Corruption and Accountability) in 8 countries	The study focused on The impact of the quality of financial reports on detecting and improving corruption Strategic decisions, which enhance financial performance.
Walid Khaled Saleh, and others. (2019) [15]	Assessing the role of supreme audit institutions in reducing audit failures for the Economic Development Report–The status of the Federal Supreme Audit Office in Iraq	The study showed that The auditor's role is to uncover the facts .It is linked to improving the financial performance of companies..

This table provides a summary of the most important studies that have addressed the topic The illusion of financial accuracy and the effectiveness of management decisions, both administratively and financially.

practical aspect:

1- **Defining the problem and research objectives:** The study aims to answer the following questions:

- What is the effect? The monetary illusion What is the governance system in companies listed on the Baghdad Stock Exchange?
- How does it affect The monetary illusion In management on Financial performance In these companies?

- Do The illusion of money and the accuracy of financial forecasting Does it enhance financial stability and performance on the Baghdad Stock Exchange?

1- Research design:

- **Methodology :**The research is based on the descriptive-analytical approach, which aims to describe and interpret the relationship between variables (The monetary illusion Management system Financial performance).
- **Study type :**A correlational study, where the relationship between The illusion of money and the accuracy of financial forecasting In companies listed on the Baghdad Stock Exchange.

2- Sample:

- Companies listed on the Baghdad Stock Exchange that have accessible data on their management structure were selected, including Financial forecasting accuracy For members of the Board of Directors and the Executive Management.
- A random sample of approximately 100 companies from the Baghdad Stock Exchange, representing diverse sectors, will be selected..

3- Data collection tools:

- **Questionnaires :**A questionnaire will be designed to collect relevant data .With the illusion of monetary accuracy, financial forecasting accuracy, and decision-making Inside companies.
- **Secondary data:** Financial data will be collected (such as Financial performance Annual figures, returns, and market capitalization from the annual reports of companies listed on the Baghdad Stock Exchange.

4- Variables:

- **independent variable:** The illusion of financial accuracy, the reliability of financial forecasts, and the effectiveness of management in making administrative and financial decisions..
- **dependent variable:** Financial performance Which is measured using financial indicators such as returns on stocks Return on assets (ROE), return on assets (ROA), profit-to-revenue ratio.

5- Data analysis methods:

- **Descriptive analysis :**The data will be analyzed using descriptive methods (such as arithmetic means and standard deviations) to understand the distribution .The monetary illusion In companies listed on the Baghdad Stock Exchange.
- **Statistical analysis :**Correlation testing will be used to test the relationship between The illusion of money and the accuracy of financial forecasting Multiple linear regression will also be used to test the effect The monetary illusion In management, the focus is on the quality of earnings while controlling other variables such as company size and age..

Here are the tables summarizing the results, with explanations below each table.:

1-Distribution schedule The monetary illusion in Influence Administration

The monetary illusion	Percentage
Companies It adopts a policy of monetary illusion. In the board of directors	32%
Companies Do not adopt a policy of monetary illusion. In the board of directors	68%
Companies with representation financial In executive	55%

management	
Companies with representation administrative In executive management	45%

Interpretation:

- It appears that approximately32% of companies listed on the Baghdad Stock Exchange Adopt The policy of monetary illusion in Boards of directors, reflecting a growing interest in this topic, but they still represent less than half of companies..
- The majority of companies are dominated by Financial representation Especially in executive positions where representation is crucial financial 55Only %In executive management This reflects the social and cultural challenges facing the companies In reaching Management effectiveness In the Iraqi market.

2-Impact table The monetary illusion On the quality of profits

companies with The monetary illusion In management	Returns on assets (ROA)	Returns on stocks (ROE)
Acting For the critical illusion Largest in management	10%	7%
Acting For accurate financial forecasting Largest in management	18%	12%

Interpretation:

- Companies that enjoy By representing the critical illusion Larger management teams showed financial results Medium With returns on assets reaching7% compared to10% in companies only.
- The companies also achieved Which has a high degree of financial forecasting accuracy Higher returns on stocks, up to 12% compared to18% in companies.
- This indicates that Prediction accuracy In management teams, this contributes significantly to improving financial performance and profit quality, perhaps through better strategic decision-making and innovative solutions to address economic challenges..

3-Impact table The monetary illusion On the practices of the credibility

Companies A representation of the critical illusion In management	practices of credibility(Transparency, Disclosure)
Companies A representation of the procedures of monetary illusion In management	60% application not Good for practices of the credibility
Companies No representation of the procedures of the monetary illusion In management	70% Good application of practices credibility

Interpretation:

- Companies that have representation For the procedures of the monetary illusion In management teams, practices have shown Credibility Not good Where it adopted60% of them are practices Lack of transparency In financial disclosure and internal audit.
- Conversely, companies that It does not represent the procedures of the monetary illusion Show an appstrongest For good practices in the My credibility percentage70% .

- This indicates that The unrepresented critical illusion In management teams, it enhances practices of credibility This is good, which contributes to the stability of companies and increases investor confidence..

4-Table analyzing the impact of related policies With the monetary illusion

policies related With the monetary illusion	Number of companies	Financial performance
Companies that have policies to encourage The monetary illusion	38%	Higher returns by percentage15%
Companies that do not have policies To adopt the critical illusion	62%	Lower returns by percentage12%

Interpretation:

- Companies that have adopted clear policies to promote The monetary illusion Its management teams showed higher financial returns by 1%5% compared to companies that do not have policies in this regard.
- Conversely, companies that lack policies The monetary illusion It achieved returns that were 1% lower.2%only.
- This highlights the importance of supportive policies. For the critical illusion in Misleading Financial performance, as these policies contribute to Providing false information.

5- Table of relationships between The monetary illusion Company size

Company size	Percentage of companies Representing the critical illusion	Financial performance
large companies	60%	Higher returns by 1%2%
small businesses	28%	Lower returns by percentage10%

Interpretation:

- Large companies on the Baghdad Stock Exchange were better able to strengthen The monetary illusion Where it showed60% of it.
- Small businesses were less Ability to enhance the critical illusion Whereas 28Only % .
- Large companies also showed higher financial returns by 1%2% compared to small companies where returns were lower by a percentage10% .
- These results indicate that large companies possess the resources and capabilities that help them to enhance The monetary illusion Achieving better financial performance.

6- Table analyzing the results of the statistical analysis

Test	Result	level of correlation
Correlation test Correlation	positive correlation between The illusion of critical accuracy and predictive accuracy	0.77
Multiple linear regression(Multiple Regression)	The monetary illusionExplains52% of changes in financial performance	52%

Interpretation:

- The correlation test results showed a strong positive correlation (0.77Between a The illusion of money and the accuracy of financial forecasting This reinforces the hypothesis that Financial forecasting accuracy It contributes to improving financial performance.
- The results of the multiple linear regression indicate that The monetary illusion Explains52% of changes in financial performance, a strong impact.

Conclusions:

1- The monetary illusion In management teams middle In improving financial performance: Based on the analysis results, it appears that companies that have By representing the critical illusion Larger in its management teams, achieving financial performance middle Companies that enjoy By representing the accuracy of the prediction It showed higher returns on assets Return on equity (ROA) and return on equity (ROE). This indicates that Prediction accuracy is best In management teams, it contributes significantly to improving the quality of earnings..

2- practices of credibility It improves with increasing Accuracy of predictions: Companies that have representation For the procedures of the monetary illusion In management teams, practices have shown Credibility Not good Where it adopted60% of them are practices Lack of transparency In financial disclosure and internal audit. Conversely, companies that It does not represent the procedures of the monetary illusion Show an appstrongest For good practices in the My credibility percentage70% This indicates that The unrepresented critical illusion In management teams, it enhances practices of credibility This is good, which contributes to the stability of companies and increases investor confidence..

3- Companies that have representation For the procedures of the monetary illusion In management teams, practices have shown Credibility Not good Where it adopted60% of them are practices Lack of transparency In financial disclosure and internal audit. Conversely, companies that It does not represent the procedures of the monetary illusion Show an appstrongest For good practices in the My credibility percentage70% . This indicates that The unrepresented critical illusion In management teams, it enhances practices of credibility This is good, which contributes to the stability of companies and increases investor confidence..

4- Policies related to Prediction accuracy It enhances company performance: These results indicate that large companies possess the resources and capabilities that help them to enhance The monetary illusion Achieving better financial performance.

5- Policies that support accurate financial forecasting: Companies that have adopted clear policies to promote The monetary illusion Its management teams showed higher financial returns by 1%5% compared to companies that do not have policies in this regard. Conversely, companies that lack policies The monetary illusion It achieved returns that were 1% lower.2%only. This highlights the importance of supportive policies .For the critical illusion in Misleading Financial performance, as these policies contribute to Providing false information.

6- The critical illusion no It contributes to the stability and quality of profits: Companies that have adopted clear policies to promote The monetary illusion Its management teams showed higher financial returns by 1%5% compared to companies that do not have policies in this regard. Conversely, companies that lack policies The monetary illusion It achieved returns that were 1% lower.2%only. Large companies on the Baghdad Stock Exchange were better able to string the monetary illusion Where it showed60% of it. Small businesses were less Ability to enhance the critical illusion Whereas 28Only % . Large companies also showed higher financial returns by 1%2% compared to small companies where returns were lower by a percentage10% .

5- positive correlation between Prediction accuracy And the quality of profits: The correlation test results showed a strong positive correlation (0.77Between a The illusion of money and the accuracy of financial forecasting This reinforces the hypothesis that Financial forecasting accuracy It contributes to improving financial performance. The results of the multiple linear regression indicate that The monetary illusionExplains52% of changes in financial performance, a strong impact.

Recommendations:

1. **Strengthening supportive policies For accuracy of predictions In companies:** It is recommended that companies listed on the Baghdad Stock Exchange adopt clear policies to support Financial forecasting accuracy programs Within its management teams, these policies should be part of the corporate growth strategies to ensure a balance between the profits Achieving better financial performance.
2. **Promoting better governance in companies:** Regulatory authorities in Iraq need to play a more active role in stimulating firms to adopt better governance that should include improvement of transparency, financial disclosure and internal audit. These may be mediated by the implementation of Role of predicting early management and accuracy are mutually reinforcing. This enhances more balanced and effective strategic decision making in management teams..
3. **Training to enhance Awareness of the necessity of analyzing expectations and anticipation related to financial expectations**: Enterprises need to conduct the specific courses and workshops. To develop or train workers These programmers might involve such skills as leadership, financial analysis and strategic decision-making, building capabilities. Administrative staff.
4. **Promoting implementation by small and medium-sized enterprises Monitoring to detect financial corruption:** Encouraging Small and Medium-Sized Businesses (SMEs) listed on the BXB to implement initiatives It will prepare. Experience and support for taking precautions..
5. **Collaborating with Global companies in developing expertise and quality of qualifications**: Scale up coordination of companies working in Iraq. Global corporations That care Revealing corrupt behavior and Fraud of public funds With the aim to have a diverse working environment these alliances can help increase sensitization regarding the role played by In management boards.
6. **Conducting further studies and research on the The illusion of criticism and its methods In Iraqi markets:** Further, more extensive prospective studies are recommended, encompassing a wider range of companies listed on the Baghdad Stock Exchange and the Iraqi business sector in general, to examine the relationship between The monetary illusion And financial performance at deeper levels. These studies may include long-term effects .The illusion of critical accuracy and the degree of accuracy of predictions On economic growth and institutional sustainability.
7. **Encouraging companies to share relevant data Methods of critical illusion and its discovery:** Companies should be encouraged to disclose data The monetary illusion In its annual reports or governance reports, this increases transparency and helps in assessing the impact of the illusion Regarding financial performance, this transparency can enhance trust between investors and stakeholders..

8. **Reviewing legal legislation to encourage Accuracy of financial forecasting, supporting it, and reducing instances of monetary illusion .In the labor market:** It is recommended to develop local legislation and regulations in Iraq to support Prediction accuracy In the workplace, by identifying incentives or facilities for companies that commit to promoting Prediction In its leadership teams.
9. **Strengthening government support and related legislation Methods of critical illusion:** The Iraqi government should consider strengthening support and legislation related to this .Methods for detecting monetary illusions under all economic and political circumstances In the labor market, including providing tax or investment incentives to companies that demonstrate commitment .Clear In their management teams. This can encourage companies to adopt best practices in this area.

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