

FEASIBILITY OF E-LEARNING PROJECTS AND ESTIMATION OF INFORMATION INFRASTRUCTURE NEEDS

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Abstract

This study focused on providing a vision of e-learning projects and their economic feasibility, especially in the Iraqi environment, and counting the gains achieved and the level of availability of infrastructure and supporting information, the study has found all the results extracted from the feasibility are good, the ability of the project to pay its short-term obligations was about (47%) of what is required, for the liquidity of the project it is by (26%), the project's ability to exploit the available resources was about (273%) of what is required, The project management was characterized by high efficiency in the use of working capital, where it is estimated at (283%) of what is required, the standard of using revenues to cover operational costs reached a good result estimated at (116%) approximately what is required, the profitability of the project to the total investments amounted to (46%) approximately, including annual inflation rates, the project is insensitive to the increase in costs and low revenues, and the most important recommendations were to submit suggestions to investment commissions and ministries that include some of their services Technical Committees and which are in line with the directions of the Iraqi e-government, Simplifying procedures and services to serve the citizen and provide greater information investment opportunities.

Keywords: Financial Feasibility, E-learning, Information infrastructure.

Introduction

One of the projects that the Iraqi Ministry of Education sought to establish is the (government e-school) project, which targets the segment that needs distance education and seeks educational materials outside the classical frameworks, especially since the Ministry of Education seeks to diversify education and integrate all tools, whether modern or digital, the project was implemented at the end of 2023 AD, this electronic schoolAs an initial plan, it will target about (300) thousand students and the mainly finished stages, who need to be strengthened.

E-learning in Iraq was one of the solutions resulting during the Corona pandemic, so distance education was a solution that helped many students and educational staff to overcome the Corona crisis and the ban that included the countries of the world as a whole, and from here the Ministry of Education was able to accommodate the largest possible number of students through electronic educational platforms, and we find ourselves Today, in front of a new



mechanism followed by the Ministry of Education, which is the electronic school, which will include thousands of students throughout Iraq and for various academic levels, the Ministry of Education has announced the opening of registration in the electronic government school to be managed and operated by specialized cadres (administrative, educational, technical) affiliated to the Iraqi Ministry of Education, which is committed to providing high-quality and innovative education, characterized by interaction, flexibility and advanced technology.

Scientific methodology

Importance of research

The importance of research is highlighted by the importance of education in general, and the change in lifestyle in particular, and the change in the desires and behavior of the student and his continuous association with tablets, computers and the Internet, and his consumption of a long time on the Internet, and because of the student's feeling bored while reading, this topic occupied great importance for governments and ministries and sought to direct investment towards e-learning, create projects with economic feasibility, raise the efficiency of education, keep pace with development and tendencies of public life, and the goal of maintaining a constant level of human development.

Research Objective

The research aims to highlight the role of information technology in supporting the education sector and the results that can be obtained, in addition to measuring the feasibility of the project to establish an exceptional central electronic school at the level of Iraq and the region by determining the necessary investment costs for the project in addition to the operational costs and measuring the feasibility of the project after determining the expected revenues and extracting financial ratios, as well as identifying the necessary information infrastructure and estimating the requirements of technical support within the feasibility, Estimating its costs and determining the cadres that can manage the project and ensure its success.

Study problem

- **Are e-learning projects in Iraq economically feasible and feasible?**

Hypotheses

It is possible to establish an investment project for e-learning inside Iraq and it will be economically viable, and it has the necessary technical environment and infrastructure.

Theoretical framework

E-learning schools aim to provide a partial solution to the problem of momentum in Iraqi schools, provide a distinct and comprehensive learning experience for students online, enable students to use technology effectively and enrich their educational experience, and are keen to achieve quality and performance indicators in e-learning and distance education in accordance with international best practices, It is also an alternative to continue studying and education for students who suffer from health problems that prevent them from continuing to study in schools in attendance or students living in geographically remote areas where there are no nearby



schools or complain of difficulty moving through them, and applicants have qualified for the external system and raised their academic level in a way that enhances their chances of passing the preliminary and ministerial exams.

Educational content

The content of the educational project is comprehensive for all curricula prescribed by the Iraqi Ministry of Education, represented by read, visual and audio content to ensure that students absorb the subject, of an interactive and interesting nature to make the learning process enjoyable and inspiring through the use of (competitions, interactive exercises, realistic simulation) and the curriculum is sequential, flexible and well organized to facilitate access and understanding, as it is constantly updated to comply with all standards to be suitable for learners of different scientific backgrounds, knowing that it is audited by supervisors approved by the Ministry of Education.

Project Requirements

Infrastructure and technology requirements, the Iraqi environment has the elements of success of any project based on information technology, namely (Hardware, Software, Brinware), where the labor market is witnessing hundreds of graduates from Iraqi universities who specialize in the field of information technology, and the Iraqi market is a popular market for devices, equipment and databases, where Iraq is witnessing a tangible development in the technical aspect and the prosperity of markets and trade in this sector, The most important thing is the culture of the customer and the culture of the technological society in constant development, as the number of Internet users in Iraq for the year (2024) is about (10) million users, and their percentage is approximately (25%) of society, and this percentage is constantly increasing.

Good and successful marketing is a necessity and among the basic requirements, and one of the tools for successful marketing of the idea and it is possible to compete for it is prices, where when reviewing prices for competitors, we found them relatively high ranging between (150-200) thousand Iraqi dinars annually per student, which is not a little for some Iraqi families who have four or five students in primary and secondary education, so we will study the feasibility of the project, put forward the ideas of the largest competitors, and provide a price and technical alternative that can achieve success in front of this Challenge.

Future ideas

1. The possibility of contracting with professors of Iraqi and private universities to publish their lectures in exchange for fixed fees on the contract.
2. The possibility of contracting with the owners of training courses in the same way as the previous in the first paragraph.
3. This electronic platform can be made a site for international and local lectures and conferences in universities and others.
4. Organizing economic events, opening exhibitions, etc.



5. The platform can be made a springboard for selling ideas and intellectual property rights to outstanding students.
6. The platform can be made a popular market for jobs and nurture the creativity and skills that many students possess.
7. Nurturing and marketing the exceptional talents and abilities possessed by students.

Work programme for the current project

The proposed program is a basic educational program that can be developed that mixes education and entertainment for the student, which is a serious attempt to deflect the path of wasting time for students and shift towards their new and focused interests in dealing for long times with tablets, computers and mobiles, and transform this technology from a source of threat to students and waste of their time into an opportunity to learn, so the educational program will be discussed from the traditional educational foundations (the student, Curriculum, Professor, Educational Law, Creativity) Added to it the idea of future spread in the event of success of this experience in Iraq:

Student: Avatar

After several traditional procedures for registering a new account and then the traditional login, the student can enter according to his stage of study for his class, and follow the various lessons and classes, there is the possibility of organizing the student either virtually or entering him with his real name or exam number or the like, and it is possible to raise the level of identity verification by adding advanced techniques, such as verifying the student through his electronic fingerprint or iris scan if required.

Curriculum: Scientific Content

The educational curricula are the same as the curricula of the Iraqi Ministry of Education, but they are presented at the disposal, especially the subject of exams or at least the curriculum in basic education for students under the age of twelve years, the use of modern methods of education and the use of experts in understanding the needs of students and how to attract their attention will be a competitive advantage that achieves high attraction from the target community, especially if the method of games is used in education and the method of bonuses and rewards when achieving high academic marks.

Professor: Artificial Intelligence

The use of a large number of professors may be a factor, a weakness and a burden on the project due to the high costs of professors, but there are always solutions, the first of which is the use of young competencies with the use of a small number of experiences to guide them, and the other and most important thing is the use of artificial intelligence, neural networks and knowledge bases, to organize lectures first, to organize exams, simulate the student's mentality and answer method, and increase the level of exams according to the student's scientific level.



Law: Fundamental Approvals

Such projects certainly need official approvals to work within the scope of the environment of the Republic of Iraq, which is one of the most important factors for success, but on the contrary, we suggest that there be an ambition to partner with the Iraqi Ministry of Education or entice it to do so, as a result of creative ideas and creativity in dealing with the project and the level of attraction for the student and achieving quality standards in the services provided to the student, and there are other technical bodies responsible for granting licenses that must be taken into account as relevant authorities to the project.

Creativity: New Ideas

The great change in the way of thinking of generations, technical progress and high mobility in society have placed challenges for business makers in general, and on the sectors, and the education sector is one of the sectors affected by this transformation and change, so it has become necessary to simulate technical change by creating new ideas and breaking the barrier of routine and monotony in education, through the introduction of technology in all joints of education, especially artificial intelligence and simulation, Teaching methods, tests, marks for tests, retrying, transition and peaceful elevation in levels, etc., so you have creative abilities and new ideas that are first in this project.

Deployment: Arab World

From the first idea of the project and through the study of previous experiences and analysis of the orientation of society, we seek a great success of the experience in Iraq, and this success and with the availability of capabilities and support, especially the human resource, has the possibility of export, especially in the Arab environment, where the experience can be transferred to Jordan, Saudi Arabia and Kuwait, the main element of success lies in the artificial intelligence that the project possesses, by feeding the application with the data of the ministries of education, And analyze this data and rely on the (Big Data) and organize lessons and tests and move up students and students in the ladder of knowledge.

Analytical and quantitative framework**Economic feasibility of the project**

The economic feasibility study is a scientific method to estimate the prospects of success of an investment idea before the actual implementation, which includes the practical and applied side in preparing a feasibility study for an e-learning project and estimating the needs of its information infrastructure within the cost estimate, and the feasibility study includes several basic axes, starting with an estimate of the investment cost with its branches fixed capital and working capital, and an estimate of operational costs with its branches fixed and variable costs, And estimating revenues and then preparing the income and cash flow statement, finally extracting the financial ratios of the project and making the decision to accept or reject the project in the light of the analysis of those financial ratios.



Market Study

It is a study of the needs for the services that will be provided by the e-learning project in order to reach the best estimated information about the expected demand in the target market, where the activity of the only competitor in the Iraqi market was reviewed, which is the Iraqi Ministry of Education Electronic School.

Table No. (1) Summary of the economic feasibility study

Summary of the feasibility study			
Iraqi Dinar	Currency in the study	337,112,926	Hard currency needs \$
Education	Sector	561,854,877	Investment Cost
Schools	Subsector	126,338,015	Working Capital
24	Number of job opportunities	258,225,667	Average Net Profit
Educational Service	Project Outputs	2.18	Redemption period/year
200	Project Area/m2	0.46	Return on investment
185	Completion Duration/Working Days	300	Annual working days/day
15	Project life/year	22,474,195	Opportunity Cost

Source: Researcher Preparation

Table (2) Project Idea Evaluation

	Project Idea			Idea direction	Weight of the standard
	Weak	Acceptable	High		
	1	2	3		
Study available local skills and experience			3	High	0.10
Level and volume of new technology used			3	High	0.10
Current products and services and industrial entanglement with them			3	High	0.10
Previous experience of the investor in this activity			3	High	0.10
Suitability of the proposed draft to the legislation and policy in force of the State		2		medium	0.10

Review previous similar projects that have not been implemented			3	High	0.05
The possibility of satisfying the basic needs of society		2		medium	0.05
The project supports the plans and directions of the state		2		medium	0.05
Apparent market demand		2		medium	0.03
Distribution and sales systems and the possibility of exporting the service or product		2		medium	0.02
Strong competition with similar projects		2		medium	0.05
Prospects for future demand			3	High	0.05
Analysis of production costs compared to the market			3	High	0.02
Available domestic and external sources of resources and raw materials			3	High	0.03
Regional and geographical integration that supports the idea of the project			3	High	0.05
Survey and opinions of those interested and external specialists in the idea of the project			3	High	0.10
Average project idea	0	1.2	6.3	2.5	1.00

Acceptable Project Idea

Source: Researcher Preparation

Table No. (3) Project Justifications

	Project Justification Assessment			Justification direction	Weight of the standard
	Weak	Acceptable	High		
	1	2	3		
The desires and needs of the external beneficiaries of the project		2		medium	0.10
The desires and needs of the institution constructing the project			3	High	0.10
The desires and needs of the state to build such a project		2		medium	0.15
Technical creativity to employ resources and then implement the project			3	High	0.10
Compatibility and conformity of legislation and laws to implement the project		2		medium	0.10
The project is an urgent need and its implementation cannot be delayed			3	High	0.15
Possess the high knowledge and experience of the investor in the project			3	High	0.15
The project is characterized by a dimension and a strategic necessity			3	High	0.07
High level of motivation for decision-makers to implement the project			3	High	0.03
The chances of success and overcoming obstacles are high for the project			3	High	0.05
Average project justification	0	1.4	5.85	2.4	1.00

Acceptable Project justification

Source: Researcher Preparation



Table No. (4) Project Beneficiaries

24	Total number of project workers / individual
500,000	Number of beneficiaries of the project in the community / individual
15	Number of cities benefiting from the project / city
Direct benefit	Age Groups (1-16)
Direct benefit	Age Groups (16-36)
Direct benefit	Age groups (36-56)
Direct benefit	Age groups (56-76)
Direct benefit	Unemployed
Direct benefit	Workers in the private sector
Direct benefit	Employees in state departments
Direct benefit	Mixed sector workers
8	Number of beneficiary groups

Source: Researcher Preparation**Table No. (5) Project Beneficiaries by Sectors**

Indirect benefit	Insurance sector.	Beneficiary	Universities and educational institutions.
Beneficiary	Job opportunities and jobs.	Indirect benefit	Travel, tourism, hotel and restaurants.
Beneficiary	Banks and banks.	Beneficiary	State departments, institutions and unions.
Beneficiary	Clothing & Accessories	Indirect benefit	Wholesale and retail trade sector
Indirect benefit	Medical Sector	Indirect benefit	Industrial institutions and laboratories.
Beneficiary	Toys and flowers.	Indirect benefit	Machinery, machinery and equipment sector.
Beneficiary	Sports and clubs.	Indirect benefit	Agriculture and livestock.
Indirect benefit	Real estate and property.	Beneficiary	Electronic services and the Internet.
Indirect benefit	Transportation.	Indirect benefit	Construction and construction materials.
8	Number of beneficiary sectors		

Source: Researcher Preparation

Table (6) Fixed Capital Estimation

Total Amount	Amount	Qty	Incorporation Fees
47,250,000			
	Amount	Cost per square meter	Area
25,000,000			Buildings, Facilities & Services
	Amount	Estimated Value	Qty
9,800,000			Water, electricity and support services
	Amount	Price	Qty
30,000,000			Cars and diesel engines / heavy
	Amount	Price	Qty
26,000,000			Office Furniture & Equipment
	Amount	Book value	Qty
	75,000,000	75,000,000	1
	25,000,000	25,000,000	1
	15,000,000	15,000,000	1
	10,000,000	10,000,000	1
125,000,000			
	Amount	Price	Qty
23,000,000			Secondary Equipment & Supplies

286,050,000 Total fixed capital

Source: Researcher Preparation

Table (7) Estimation of Working Capital for an Operational Cycle

Required amount	Annual Amount	Course duration/working day	Fixed annual costs
8,593,151	52,275,000	60	Management Fuel & Spare Parts Services
6,279,452	38,200,000	60	Administrative expenses
11,589,041	70,500,000	60	Marketing expenses
2,136,986	13,000,000	60	Benefits & Fees
6,335,014	38,538,000	60	Extinctions
1,635,616	9,950,000	60	Technological obsolescence
1,553,425	9,450,000	60	Amortization of incorporation expenses
27,123,288	165,000,000	60	Salaries and wages for administrators
65,245,973			

Required amount	Annual Amount	Course duration/working day	Variable annual costs
123,287,671	750,000,000	60	Cost Matrix
39,304,110	239,100,000	60	Production Fuel & Spare Parts Services, Supplies
4,569,863	27,800,000	60	General production expenses
43,397,260	264,000,000	60	Salaries and wages / Production
210,558,904			
275,804,877	Total Working Capital		
561,854,877	Total Investment Costs		Source: Researcher Preparation

Table No. (8) Estimation of Returns

Total Amount	Average annual revenue	Annual Issue	Unit of measurement	Services & Products
1,875,000,000	25,000	75,000	student	Student Subscription
50,000,000				Advertising revenue
25,000,000				Other income
1,950,000,000				

Source: Researcher Preparation

1,950,000,000	Total Annual Revenue
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Tables (9-10) show the intervention and cash flow statement, which shows the net profit of the project for the next five years in light of the annual growth of sales, which depends on the market study and estimation of market share, as well as the list of cash flows, which is one of the most important financial statements that help users of these lists in identifying the financial conditions of the institution, and the importance of cash flows comes in that it shows the cash impact of all activities carried out by the company during the financial period with an indication of the nature of this impact from being It constitutes a cash flow in or out of the project.



Table No. (9) Income Statement

Fifth Year	Fourth Year	Third Year	Second Year	First Year	
1.00	0.90	0.70	0.60	0.40	Growth rate %
1,950,000,000	1,755,000,000	1,365,000,000	1,170,000,000	780,000,000	Sales
0	0	0	0	0	Sales Returns
1,950,000,000	1,755,000,000	1,365,000,000	1,170,000,000	780,000,000	Net Sales
1,280,900,000	1,152,810,000	896,630,000	768,540,000	512,360,000	Cost of sales
669,100,000	602,190,000	468,370,000	401,460,000	267,640,000	Total Operating Income
348,425,000	348,425,000	348,425,000	348,425,000	348,425,000	Operating expenses
320,675,000	253,765,000	119,945,000	53,035,000	-80,785,000	Net Operating Income
0	0	0	0	0	All other revenues
320,675,000	253,765,000	119,945,000	53,035,000	-80,785,000	Net income before tax
0	0	0	0	0	Tax
320,675,000	253,765,000	119,945,000	53,035,000	-80,785,000	Net income after tax

Source: Researcher Preparation

Table (10) Cash Flows

1,950,000,000	1,755,000,000	1,365,000,000	1,170,000,000	780,000,000	Sales
1,280,900,000	1,152,810,000	896,630,000	768,540,000	512,360,000	Cost of sales
669,100,000	602,190,000	468,370,000	401,460,000	267,640,000	Total Operating Income
48,488,000	48,488,000	48,488,000	48,488,000	48,488,000	Extinctions
620,612,000	553,702,000	419,882,000	352,972,000	219,152,000	Profit before interest and taxes
9,800,000	10,600,000	11,400,000	12,200,000	13,000,000	Benefits
610,812,000	543,102,000	408,482,000	340,772,000	206,152,000	Taxable profit
0	0	0	0	0	Tax
610,812,000	543,102,000	408,482,000	340,772,000	206,152,000	Profit after tax
669,100,000	602,190,000	468,370,000	401,460,000	267,640,000	Net Cash Flow

Source: Researcher Preparation

Table No. (11) Non-deductible criteria under ascertainment conditions

year	2.18	Payback period Number of years needed to cover the amount in the project when the annual net flow is constant
A lot	1.16	Operational cost coverage rate Use of revenues to cover operational costs
A lot	150	Interest Coverage Rate Use project revenues to cover interest costs
	0.46	Return on investment Measures the profitability of a project to the total investments
More than 1	0.26	Liquidity ratio Measuring the rapid possibility of payment of obligations



More than 1	0.47	Turnover
Amount of asset coverage of liabilities		
More than 1	2.73	Asset turnover rate
Project capacity to exploit available resources		
More than 1	2.83	Working capital turnover rate
Efficiency of management in the use of working capital		
%	0.71	Return on equity
Return to capital owned ratio		
More than 1	12.70	Profitability Index (PI)
Relative indicator of project profitability		
%	36%	Debt ratios
Measures the extent of reliance on debt in investment financing compared to financing provided by owners		
	0.50	Return on investment without loan

Source: Researcher Preparation

Table (12) Sensitivity Analysis

Change	Operational costs	Revenue	Increase	Decline	
77,187,000	1,677,813,000	1,755,000,000		0.9	The first case
104,405,700	1,845,594,300	1,950,000,000	1.1		Second case
272,187,000	1,677,813,000	1,950,000,000			Current revenues and costs
The project is insensitive to change in revenues with constant operational costs					Source: Researcher Preparation
The project is insensitive to change in operational costs with constant revenues					

Analysis of results

The payback period of the project was approximately two years, the project's ability to pay its short-term obligations was about (47%) of what is required, for the liquidity of the project it is (26%), the project's ability to exploit the available resources was approximately (273%) of what is required, the project management was characterized by high efficiency in the use of working capital, estimated at (283%) of what is required, the standard of using revenues to cover operational costs reached a good result estimated at (116%) approximately what is required, The profitability of the project to the total investments amounted to (46%)



approximately, including annual inflation rates, the project is insensitive to the increase in costs and decrease in revenues.

The project creates new job opportunities and can be acquired with sufficient skills and experience with ease and without additional costs, the project serves groups, segments of society and cities are good, the degree of endemism (0.16) Thus, the project area is an attractive and encouraging area for the establishment of the project in it, the criterion of cost saving was excellent in all its sub-criteria, and at the level of descriptive criteria, we mention the most important of which is that the evaluation of the project was encouraging in terms of the per capita rate and human development indicators, Developing technical knowledge and increasing the experience curve, the return on equity reached (71%).

Table (13) Strategic Impact Analysis

	Order of factors				SWOT.	Weight of the standard
	Power S	Chances O	Double W	T Challenges		
Competition intensity				-1	Negative trend	0.10
Market size		1			A positive trend	0.05
You can enter the market early				-1	Negative trend	0.02
Alternative goods and services		1			A positive trend	0.05
Technology is constantly evolving		1			A positive trend	0.08
Your customers' needs or tastes change		1			A positive trend	0.07
Customer's purchasing power		1			A positive trend	0.03
Inflation factor				-1	Negative trend	0.05
Availability of raw materials		1			A positive trend	0.03
Government support to the sector		1			A positive trend	0.02
Creativity at work	1				A positive trend	0.03
The project position is strong in the market	1				A positive trend	0.02
Adequate production capacity	1				A positive trend	0.05
Management has a clear strategy	1				A positive trend	0.03
We have deep knowledge and skills	1				A positive trend	0.05
Technology	1				A positive trend	0.10
Good management	1				A positive trend	0.05
Appropriate funding	1				A positive trend	0.10
Human Resources	1				A positive trend	0.03
Successful Marketing	1				A positive trend	0.04
Analysis results	0.5	0.33	0	-0.17	0.4	1.00

Analysis (SWOT)

Acceptable

Source: Researcher Preparation

Conclusions and recommendations

First: Conclusions

- 1) Iraq needs e-learning, like the rest of the world, which is an imperative necessity due to the development of the world in the field of the Internet.
- 2) The cost of the infrastructure for the construction of the project is good compared to other investment projects and compared to the returns achieved, as well as the annual operating costs were average.
- 3) We conclude from the project in terms of the criterion of cost economy that the percentage of procurement of raw materials and project inputs was reduced by 15%, and the level of salaries and wages of workers was very reasonable, and the environmental impact treatment was low.
- 4) We conclude from the project through descriptive criteria that the per capita rate, human development indicators and the direct and indirect benefits of the project are excellent.
- 5) When reviewing the study in terms of savings in foreign currency, the cost of raw and supplementary materials and the extinction of machinery, equipment and other inputs were at an average rate, while the costs of technical knowledge and training plan for external cadres were high.
- 6) When looking at the study where all the results were good, the ability of the project to pay its short-term obligations was about (47%) of what is required, for the liquidity of the project it is by (26%), the ability of the project to exploit the available resources was about (273%) of what is required, the project management was characterized by high efficiency in the use of working capital, estimated at (283%) of what is required, The criterion of using revenues to cover operating costs reached a good result estimated at (116%) approximately what is required, the profitability of the project to total investments amounted to (46%) approximately, including annual inflation rates, the project is insensitive to the increase in costs and decrease in revenues.

Second: Recommendations

- 1) After reviewing the results presented through the market study, cash flows, income disclosure and financial ratios, the study recommends the feasibility of an investment opportunity to establish e-learning projects in different governorates of Iraq due to their importance and strategic necessity.
- 2) Develop a ministerial strategy in primary and secondary education, including the gradual and partial transition to e-learning, highlighting the important role of student communication with his school and with the curriculum, and obtaining more educational examples, simulations, educational films and online tests.
- 3) The e-learning strategy includes providing the requirements of the information infrastructure in all schools, through the development of an electronic computer laboratory in each school.
- 4) Providing the necessary information cadres for e-learning, creating the necessary environment and educating students for this unique experience.



- 5) Proper management by the company investing in the electronic application, which adopts the management of the application technically and scientifically and according to the curriculum of the Iraqi Ministry of Education.
- 6) Providing suggestions to investment commissions and ministries that include some of their technical services that are in line with the directions of the Iraqi e-government, and simplifying procedures and services to serve the citizen and provide greater information investment opportunities.

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