## Analytical study of evaluation models of investment projects in the field of advanced manufacturing technology- applied to the industrial sector.

## research objectives:

The research aimed to select the appropriate model for evaluating investment projects that implement advanced manufacturing technology by achieving the following objectives:

1 - Study the nature of projects that apply advanced manufacturing technology in terms of characteristics and benefits and problems of evaluation.

2 - An analytical study of the models used in the evaluation of investment projects that apply advanced manufacturing technology to choose the appropriate model.

## **Research problem:**

Investment decisions are one of the most important decisions that are taken especially at the national level, the investment environment has been trending towards the development projects that implement modern and advanced manufacturing technology, where these projects achieve many advantages and benefits, including the flexibility of electronic production systems, as the result of these projects nature and it's benefits, its necessity to evaluate it and take in consideration all variables at evaluation, but there is a complexity of the investment feasibility study of these projects because of their special nature and their basic characteristics and the emergence of many variables and effects, which cause difficult of the evaluation models of projects to deal with it, which requires to proposed an approach to evaluate investment projects in the field of advanced manufacturing technology AMT.

## research findings:

- 1- There are shortcomings and criticisms of current models of The evaluation and feasibility studies of projects is evaluated at evaluating AMT projects
- 2- The proposed evaluation model showed more reliable results in making investment decisions in AMT

**Recommendations:** The researcher recommends as follow:

1- The responsible authorities for the study of the feasibility of investment in advanced manufacturing technology such as the Industrialization Authority should issue the necessary instructions for

the industrial companies to take into consideration the strategic and financial aspects at studying the feasibility and evaluation of advanced manufacturing technology projects.

- 2- The industrial companies should adopt research and development centers, These centers should be connected in two directions, The first is the manufacture of advanced manufacturing technology and the current developments and that it predicts in the future, as well as the connection to the international markets for products to identify competition and its means, second direction is the connection by Scientific research to identify Science research's that keeps abreast and cope with technological developments, especially in the field of accounting. The aim is to find links between scientific research on the one hand and technology and industry on the other.
- 3- The state should provide incentives for industries that rely on advanced manufacturing technology, such as investment incentives related of investment cost, customs and tax incentives.