Developing the tax accounting mechanism and its impact on increasing tax receipts: An analytical study in the General Authority for Taxation, Al-Diwaniyah branch

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***Abstract* :** The research aims to understand the concept of tax, and familiarity with the tax accounting system, its elements, and procedures, and clarifying the significant role of developing tax accounting methods in increasing the tax resource. The tax accounting system used and applied in the tax administration is the prime structure and the main stone for imposing and collecting tax. As the correctness of the accounting procedures and processes carried out by the taxpayer and the extent to which his data represent the reality of the financial position and the quality of his tax inputs and the absence of a case of tax non-compliance with taxpayers depends. As a result of the importance of this system, it is necessary to work on developing its methods and methods, because any system is not free from shortcomings in some aspects, and therefore the research aims to identify the concept of tax and to identify the tax accounting system, its mechanisms and procedures, and to clarify the great role of developing methods of tax accounting In increasing tax receipts.

The research reached a number of conclusions, the most important of which is that the tax accounting procedures followed by the General Tax Authority still suffer from a lack of development in its own methods of accounting, especially with regard to the assessment and collection of tax from taxpayers. As it currently relies on the classical methods of tax accounting with the prolongation of time for the taxpayer and the small number of transactions completed by the assessor, and in light of the above conclusions.

In addition, the research reached a number of recommendations, the most important of which is the need for the tax authority to adopt modern means and methods when Conducting the tax accounting process with the taxpayers to ensure the speed of completion and accuracy of the calculation and raise the efficiency of the work of the tax administration.

INTRODUCTION: Taxes occupy a prominent position in the financial systems of all countries of the world, as they are one of the most important sources of public receipts for the state and an important tool of the financial policy through which it seeks to achieve economic, social, and political goals as well as the financial goal. Achieving all these goals requires creating the means that help in accessing the taxable income, and in a way that guarantees the rights of the treasury and the taxpayer at the same time, by relying on the outputs of the accounting process to reach the tax base, and this is what characterizes modern tax systems. The tax administration in Iraq is one of the parties benefiting from the accounting book group submitted to it, and it relies on it in the tax accounting process as a basis for determining the tax base on the taxed individual. However, the lack of confidence on the part of the financial authority in the tax financial statements contained in the lists of accounts submitted by individuals led to a lack of reliance on them in determining the tax base and the difference in its calculation according to the methods that used in the tax authority to reach the real tax revenue for the individual, this, in turn, increases the crisis of mistrust between the parties to tax accounting. In the state of Iraq's dependence on oil only has serious negative effects in the event of its depletion, so taxes must be taken care of, as they are among the important revenues that provide the state with various tax incomes, and that help in achieving economic development plans and raising the standard of living and employment for members of society.

The first section
Research Methodology

This topic presents a review of the research methodology used, which is represented in the research problem, its importance, its objectives, its spatial limits, its hypotheses, and finally its methods.

1 - The research problem

The Iraq state suffers from a lack of tax receipts from various sources, and one of the reasons for this problem is the failure to raise and develop the level of tax accounting mechanisms used in the General Tax Authority, despite the strenuous efforts of the existing staff, which causes the loss of financial resources that have great importance in raising the standard of living for community members and achieve sustainable development. The research problem can be expressed through the following question: Is it possible to improve the mechanism of the tax system and to help increase the tax revenue? .

2- The importance of research

The importance of this study is evident through the many financial and economic fluctuations that affect the development of societies and population increases, especially in developing countries, which necessitate and necessarily search for sources of funding for the state treasury and provide it with financial tributaries to contribute to the service people of the country. This is done by the taxes that can impose in addition to rentier dependence on oil. From previous, it's clear that the important role of taxes and the tax proceeds obtained with the principle of fairness in imposing taxes.

3 - Research goals

The research seeks to achieve a number of goals, as follows:

a - Understand the concept of tax.

b - Familiarity with the tax accounting system, its elements, and procedures.

c - Clarifying the significant role of developing tax accounting methods in increasing the tax resource.

4 - Research Hypothesis

Developing and raising the efficiency of tax accounting mechanisms and methods in the tax administration and used in dealing with data and information provided by taxpayers works to increase tax receipts entering the state treasury.

5 - Research Methods

The research depends on the main sources of books and periodicals. The research community is represented by the General Authority for Taxes, Al-Diwaniyah branch. As for the research sample, it is represented by a group of managers, employees, auditors, and evaluators working in the authority. As for the practical aspect of the research, it included a review of the tax accounting procedures and methods adopted by the General Tax Authority for Individuals in the Diwaniyah branch, as well as a study of the opinions of a sample of the employees of the General Tax Authority, the Diwaniyah branch, to identify the extent of the possibility of developing tax accounting methods and their role in increasing tax receipts. For the purpose of achieving the objectives of the research, and to test its hypothesis, a questionnaire was used, which consisted of two axes, showing the first axis tax accounting, while the second axis presented tax receipts, and the five-point Likert scale was used to unload the questionnaire data. The most important statistical methods that were employed in the research are the arithmetic mean, standard deviation, coefficient of variation, variance, Spearman correlation coefficient, Cronbach's alpha coefficient, corrected determination coefficient and Durban-Watson to verify the validity of the content of the data collection tool.

6 - Research limits and Spatial limits: represented by the General Authority for Taxes in Al-Diwaniyah

The second <u>section</u>

<u>Tax accounting system and tax receipts</u>

Introduction: It is common for everyone to understand the importance of tax as a basic pillar upon which the state relies in directing its economic, social and political philosophy. Despite the many tools of the state's economic policy, the tax is one of the most important and best tools through which the state implements its various objectives, whether those related to financing, or in the allocation of resources, and in directing and implementing the state's economic policy in general.

<u>First</u>: The concept of tax: a monetary payment that the authority imposes on people and collects it from them permanently without consideration in order to cover public burdens (Salloum, 1990: 65), or the tax "is the transfer of resources from the private sector to the public sector" (James and Nobes, 2001: 7).

<u>Second</u>: The concept of tax accounting: It refers to the effectiveness of tax accounting as "the technical regulation of tax that examines the mechanism for measuring the taxable resource and linking and supplying the tax according to this measurement" (Badawi, 15:2005).

The tax accounting system is also defined as "that element of the tax system that is related to the implementation of the laws of tax legislation that contain the tax policy and its representation on the reality of the economic and social life of individuals. Therefore, the level of work of this system constitutes the dominant factor in the curve of embodying the purposes of the tax law on the reality of the taxpayer's life, because the goals of the tax system, no matter how enthusiastic and whatever its technical methods are, are disciplined organization, preparation and prepared to implement the requirements of the highest benefit for the people of the country and according to the data of the economic, social, political and financial conditions of the government and individuals. Its portrayal and translation into actual reality depend on the formation of an efficient and good system for the tax accounting process, and that any deviation or shortcoming that accompanies this system will be directly reflected on the effectiveness of the entire tax system and its strength in achieving the various aspirations and desired goals (Amin: 51:2000).

We can define the tax accounting system as the methods performed by the tax administration and the successive procedures that fall under it in order to achieve the proper entry of tax proceeds into the state general fund, which began with the allocation of the tax resource, tax assessment, and collection.

Third: The main elements of the tax accounting system
The main elements of the tax accounting system are as follows:
a - Legislative laws
Since taxes are of great and increasing importance, the legislation that regulates them and guarantees their fair implementation has been issued. Therefore, an agreement was issued on a constitutional principle in developed countries that imposing the tax can only be done by a law that meets the aspirations of the people (Hashish,1984:26). The constitutional progress of modern countries was the result of a set of fixed constitutional rules that are meant by "tax legality." This rule shows that tax legislation, settlement, and abolition can only be done by law (Al-Batriq, 202:1984). The legal provisions do not adhere to the framework of the tax structure and the technical arrangement of the tax only but go beyond it to everything related to the general provisions of the methods of verifying tax receipts and their collection and the procedures for objecting to their tax activities and their time periods. It is carried out by the tax accounting system (Amin, 2000:51).
b - The tax ruling
The tax ruling means that it is the competent judicial party, even if it is independent or not, whose responsibility is to issue judgments related to tax appeals that occur between tax-imposed individuals and the tax administration in relation to various issues such as estimating the amount of tax and its collection and in accordance with the basics and principles of litigation (Al-Anzi, 108: 2001). The tax ruling is considered one of the elements of the tax system in principle and the tax accounting system in particular because the tax judge's job is not only to decide tax disputes but also perform the task of judicial control, transparency of the application of laws and the provision of the principle of tax justice because it is the legitimate way for taxpayers when they are subjected to injustice in applying the tax to their inputs and preventing them from the positive tolerances stipulated for them (Al-Saidi, 51: 2013).
c - Administrative organization
The administrative organization includes the tax administration and the supporting parties, represented by (the government authority, professional organizations, and business unions). As the tax administration basically assumes the function of tax accounting, and it is responsible for implementing the legal provisions related to tax legislation, through which the processing, storage, and preservation of paper or electronic data take place, related to the process of inventorying taxpayers' containers and preparing them for the purposes of tax creation and imposition. This authority is also responsible for organizing the relationship between the taxpayers and the tax administration in a way that achieves transparency and mutual respect between the two parties and facilitates the administrative procedures for the tax accounting function with the need to provide attribution from all supporting bodies (Al-Suwaiti, 54: 2008).
Fourth: Procedures for the tax accounting function
The tax accounting function is a comprehensive function of all the steps that will work to enter the tax receipts into the public treasury of the state. That is, it begins with the step of tax accounting for the taxpayers and ends with the process of not being convinced of the tax assessment, although most tax legislation shows that the tax accounting function begins with determining the tax base and linking and collecting tax. The methods of tax accounting mean a set of applied administrative steps that lead to the organization of the lists of costs and the extraction of the taxpayer's liability for the collection and in accordance with the tax legislation as shown below: -
a - Set the tax base
The tax base represents a major pillar of the technical regulation of the tax because of its great importance. It is not possible to imagine imposing any type of tax unless the tax regulator is able to determine the base on which the tax will fall since its equality and the abundance of the tax proceeds depends on the quality of choosing the tax base. In the current period, the tax base is wealth, Al-Ali defines it as the wealth that is subject to tax and by which the tax is measured (Al-Ali, 135:2009). Al-Omari defines it as the source from which the state takes the tax supplies or what is subject to the tax (Al-Omari, 98:1988). Determining the tax base occupies an important place on the part of governments in terms of tax collection and distributive justice, so these governments resorted to multiple methods to determine the base (Ramadan, 2002: 499). Accordingly, we can distinguish between two types of methods through which the tax base can be set:
1- The direct method: the tax administration tends to this method in estimating the tax base because of the branches of its formation, in other words, the value of the base directly, and its methods are as follows (Al-Sultan, 41: 2004).
•   Direct administrative assessment: according to this method, the tax authority has the right to determine the actual income of the taxpayer by following various means through which it is achieved to reach the taxpayer's income without being forced to follow a specific presumption. The tax authority is practiced by collecting information about the tax individual, his activity and the volume of business, and this method requires the provision of a number of efficient and effective employees (Yasin, 302: 2012).
•   Assessment in particular: The personal assessment is one of the advanced forms that are followed in most modern tax systems, it means that the taxpayer himself determines the income on which the tax falls, and calculates the value

of the tax payable with a voluntary commitment (Abu Karsh: 273: 2004). By relying on the tax return submitted by the taxpayer to the financial management, and on his income during the annual period produced by his final accounts, he sets the tax base, and as a result, the individual has duties to provide transparency to the tax administration while maintaining accurate and legal records (Al-Khursan, 2006:46).

2- The indirect method: This method is based on a set of evidence, quotes, and presumptions that lead to the determination of the tax base (Al-Saadi, 2007:32). That is, the financial management takes the external elements as a guide to the amount of taxable income, and it takes place in two ways:

- The method of estimating income on the basis of external appearances: According to this method, the tax administration tends to estimate the taxable income by relying on the external manifestations of an individual's income, such as estimating the taxpayer's income or wealth on the basis of the rental value of the house or the number of doors or the number of windows in the home and the like, where the higher the number, the higher the per capita income (Diraz and Abu Douh 2006: 161).

- Random estimation method: according to this method, the taxable income is calculated on an approximate basis based on evidence, as it is applied based on the number of workers and their wages, the amount of capital, the number of machines, and production capacity (Noor et al., 327: 2003). And the tax administration resorts to applying this method usually when the tax individual evades from submitting his declaration, or in the event that regular books are not organized that transparently determine the actual taxpayer's income, or the accounting books are hidden. The tax legislation has granted the taxpayer the right to submit to the tax authority what supports the estimation error (Al-Saadi, 2007: 35).

b- Determining the amount of tax: The tax assessment includes the determination of the taxable material, as the tax administration determines the tax base, whatever the type of method used, as shown above, followed by the determination of the amount of tax or the determination of the tax debt, and the purpose of determining the amount of tax is "the application of a certain price to the subject matter for the tax" (Al-Janabi, 146: 2007). Or determining the tax debt is intended to calculate the value of the tax due on the taxpayer (Daraz, 226:1988).

c- Tax collection: The stage of tax collection is the last and important stage of tax accounting because the failure to collect tax, whatever the cause, harms the state treasury and results in a deficit in the public budget (Al-Ali, 172: 2011). Tax collection means a set of activities carried out by the tax authority in order to put laws and tax provisions into effect to collect tax revenues and their entry into the state fund. The tax authority follows many methods in collecting the prescribed tax and it varies according to the different types of taxes, where there are taxes that can be collected immediately and there are taxes that require waiting until the individual's financial resource is achieved, such as corporate income for the end of the fiscal year (Khader, 50: 2008).

Fifth: Tax receipts: The tax structure applied in Iraq is the taxes that fall on funds, and for reference, there are no taxes on persons in Iraq. The tax system in Iraq depends on a combination of direct taxes and indirect taxes, that is, its reliance on the multiple tax system, not the single tax system. The direct taxes in Iraq are either imposed on income, such as income tax and property tax, or a tax imposed on capital, such as inheritance tax and inheritance tax.

Either indirect taxes include both taxes on consumption and taxes on circulation, and there are two forms of taxes on consumption are customs taxes and taxes on production (Ramadan, 86:2002). As shown below through the illustrative chart of the current tax structure in Iraq.

Figure (1)
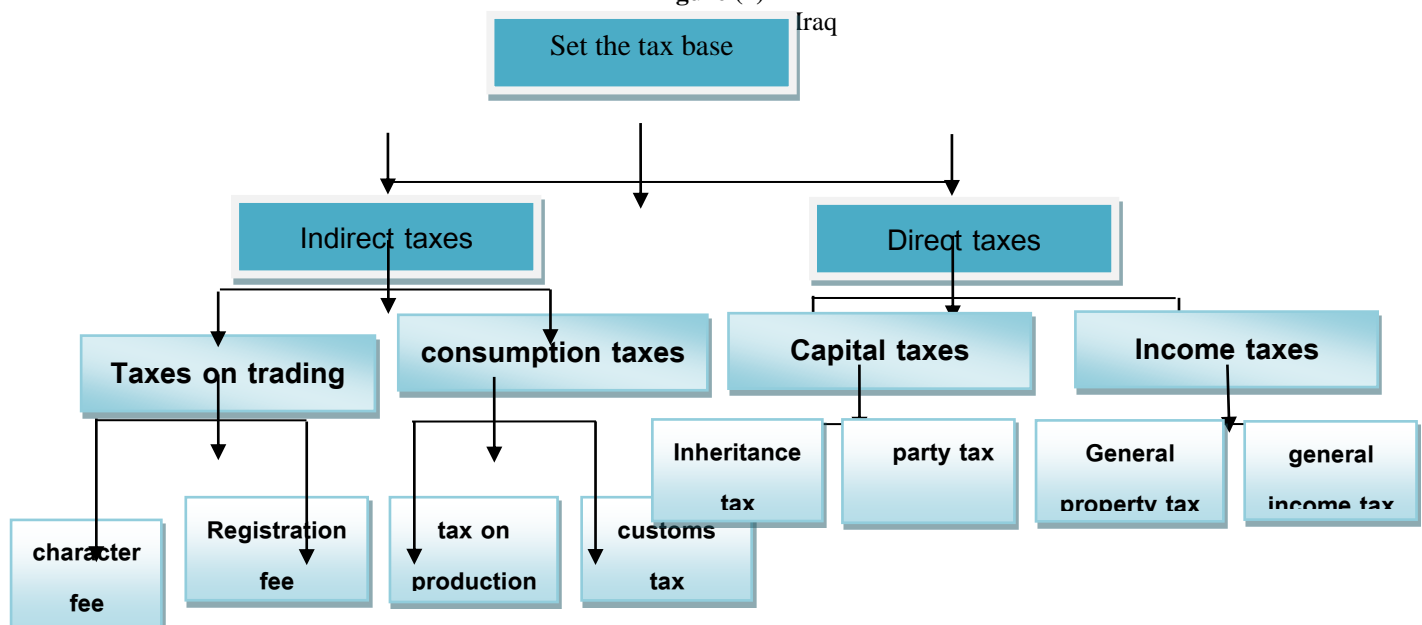
Source (Al-Kaabi, 2008:32)

The third section
The practical aspect of research
This topic presents the applied aspect of the research, and it contains two requirements, the first of which touched on a review of the tax accounting procedures adopted by the General Tax Authority for those charged with paying tax (individuals) / Al-Diwaniyah branch. And the second requirement describes the tool for collecting the data of the research sample, which is the questionnaire and how to design it, describe its paragraphs, present, analyze and discuss its results extracted from the data shown by the questionnaire forms.

The first requirement - the tax accounting procedures adopted by the General Tax Authority for those charged with paying tax (individuals / Al-Diwaniyah branch):
It represents the technical aspect and is the practical aspect that will be addressed in this requirement, as it presents the tax accounting procedures for the taxpayers (individuals), as there are a series of procedures followed by the General Tax Authority to complete the tax accounting process, which are as follows: -
1- Marking the tax transaction in the incoming register.
2- Submitting an income tax report to the concerned appraisal unit that includes a table of information about the taxpayer's social life and sources of income for people not covered by the commercial bookkeeping system. With this report, the financial statements of the people covered by the bookkeeping system are submitted to the concerned appraisal, and the assessment or accounting process is carried out by the assessor by adopting the controls and the profits estimated in the financial statements.
3- 3- Audit: The transaction is audited in terms of its fulfillment of legal requirements and that the estimation process has taken place in accordance with the law.
4- 4- Recourse to the judiciary in case of disagreement over the amount of the assessment submitted by the taxpayer and the assessment for the tax. Thus, the taxpayer resorts to the judiciary to resolve the issue.
5- Review: He reviews the transaction in terms of the integrity of the previous procedures.
6- levy: cutting the collection receipt for the tax amount.
7- Collection: Paying the amount of tax to the fund.
It should be noted that there are some tax revenues received from the direct deduction that is not subject to these procedures, as each employer in the private and mixed sectors and government institutions requests a sufficient number of Form (4A) from the direct deduction department at the authority's center or its branches and distribute it to users and fill in by them. The user accounts employee calculates the amount of tax for each user after downloading the non-taxable amounts and stating their type and amount, then organizes the income tax deductions table prepared by the authority. And its last date is 5/31 of the ended fiscal year.

The sample of the study
First: The study was applied to a stratified random sample since the study population consists of several homogeneous layers in the statistical description, none of them can recession. The sample contained (47) persons from the employees of the General Tax Authority, which included, manager, assistant manager, official division officer, assessor, and auditor. The data collection period, which started with distributing the form and then collecting it from the sample items, took approximately (15) days. Table (1) shows the number of forms that were distributed to the study community and the forms that were retrieved and subject to analysis, as (50) questionnaire forms were distributed to the employees of the General Tax Authority, and (47) valid questionnaires were received for analysis. After that, the answers obtained through the questionnaire forms consisting of two axes were unloaded, each containing (12) paragraphs. The researcher employed in the study a five-point Likert scale, which is a categorical scale of five degrees (1-5), which is a scale of the degree of the study sample on each paragraph of the study tool, and its transformation into quantitative data that can be measured statistically by giving relative weights. The statistical package SPSS was also employed in the study to analyze the data collected through the questionnaire forms. The most important statistical methods employed in the analysis were the percentages of answers (frequencies), mean, standard deviation, and coefficients of variation to determine the strength of differences between pairs of variables. The statistical (t-student) analysis was employed to test the correlation hypotheses, and the effect hypotheses were tested for research by analyzing simple regression analysis; Because we think these methods are more appropriate for this type of study.

Table (1) The forms distributed, retrieved and subject to analysis

Prepared researcher the	Forms retrieved and subject to analysis	Distributed forms	by the based on
	47	50	

questionnaire data

Second: the general information of the research sample

The researcher calculated the frequencies and their ratios related to each paragraph of the general information of the study sample, including gender, age, Academic achievement, scientific specialization, job title, and finally, years of an expert. The results are summarized in the following table:

Table (2) represents the frequencies and their proportions to general information a sample

Demographic Information											
Gender	Gender Type	Male	Female	Sum							
	Frequency	20	27	47							
	Ratio	42.6	57.4	100							
Age Group	Age Group	Less Than 25	25-35	35-45	45-50	more than 50	Sum				
	Frequency	1	4	22	11	9	47				
	النسبة المئوية	2.1	8.5	46.8	23.4	19.1	100				
Academic Achievement	Academic Achievement	Secondary School	Diploma	Bachelor's	High Diploma	Sum					
	Frequency	2	12	30	3	47					
	Ratio	4.3	25.5	63.8	6.4	100					
Specialization	Specialization	Accounting	Business Administration	Economic	Computer Science	Other	Sum				
	Frequency	25	11	4	2	5	47				
	Ratio	53.2	23.4	8.5	4.3	10.6	100				
Job Title	Job Title	Manager	Assistant Manager	Head Of The Department	Division Official	Audit Manager	Auditor	Assessor	Head Of Observers	Observer	Accounts Manager	Accountant
	Frequency	1	1	2	2	1	3	23	3	2	1	4
	Ratio	2.1	2.1	4.3	4.3	2.1	6.4	48.9	6.4	4.3	2.1	8.5
Years Of An Expert	Years Of An Expert	Less Than 5	5 - 10	10 - 15	More than 15	Sum					
	Frequency	2	4	15	26	47					
	Ratio	4.3	8.5	31.9	55.3	100					

Prepared by the researcher based on the questionnaire data

From the results presented in the above table, we find that the number of females in the study sample was 27, with a percentage of 57.4%, and the number of males was 20, with a percentage of 42.6%. As well as the frequencies and percentages, according to the age group, they have been recorded in Table (2) within four age groups, namely the age group less than (25) years with a frequency of 2 and a rate of (2.1%), group of (25-35) year was with a frequency of 4 and at a rate of (8.5%), group of (35-45) years was with a frequency of 22 and with a rate of (26.8%), group of (45 -

50) years was with a frequency of 11 and with a percentage of (23.4%), and finally, more than 50 It was with a frequency of 9 and a percentage of (19.1%). As for the rest of the information, it was explained according to the table above.

Third - General Statistics: the tax accounting system

Table (3) Arithmetic means, standard deviations, and level of response to tax receipts

no.	Paragraph		strongly disagree	disagree	moderate	agree	Strongly agree	mean	S.D	level	Importance
1	The tax system for raising and collection in Iraq does not achieve significant revenues because it uses routine procedures in the tax accounting process.	no.	6	3	2	20	16	2.75	1.4327	high	(11)
		%	12%	6%	4%	42%	34%				
2	The possibility for the tax authority to use internet technologies in the process of collecting tax amounts due from taxpayers.	no.	5	4	1	23	14	2.89	1.5355	high	(8)
		%	10%	8%	2%	48%	29%				
3	The implementation of tax laws and regulations by the tax authority reduces tax evasion.	no.	6	7	6	22	6	3.14	1.4443	high	(3)
		%	16%	23%	32%	22%	6%				
4	Failure to use the self-report method contributes to the weakness of the tax accounting procedures in the authority	no.	2	12	8	12	13	3.08	1.5856	high	(4)
		%	22%	28%	35%	10%	5%				
5	The possibility of introducing computers to complete the electronic accounting process for taxpayers contributes to the accuracy of completing the tax accounting process	no.	7	14	7	9	10	3.21	1.3663	high	(2)
		%	15%	19%	24%	28%	%14				
6	The tax authority's use of many forms of books and records that are used in the tax accounting process leads to unintended errors.	no.	8	14	11	10	4	3.40	1.2451	high	(1)
		%	28%	24%	30%	10%	%7				
7	Enhancing trust between the taxpayer and the tax administration contributes to reducing the routine in tax accounting and raising the level of accuracy in it	no.	5	6	4	10	22	2.76	1.5493	high	(10)
		%	15%	%13	%22	%33	%18				
8	The presence of appropriate incentives the effort in the tax accounting process reduces the chances of financial corruption occurring	no.	6	7	11	15	8	2.05	1.4887	high	(12)
		%	11%	%18	%16	%35	%19				
9	There is an acceptable level of taxpayer satisfaction with the methods and procedures currently used by the authority in estimating the amount of tax and collecting it and the level of acceptance can be increased by raising the efficiency of the tax employee.	no.	2	9	10	12	14	2.91	1.2824	high	(7)
		%	28%	%52	%12	%5	%2				
10	The presence of a margin of personal	no.	11	8	2	15	11	3.02	1.3908	high	(6)

no.	Paragraph		strongly disagree	disagree	moderate	agree	Strongly agree	mean	S.D	level	Importance
	discretion on the part of the assessor prevents the development of the approved tax assessment methods	%	15%	%23	%40	12%	%9				
11	The Authority's employees have high efficiency when calculating the tax imposed on taxpayers' income	no.	9	4	8	17	9	3.06	1.4356	high	(5)
		%	7%	%15	%24	%32	%22				
12	The tax authority's adoption of the principle of improving the tax accounting process reduces pressure and administrative burdens on its employees in the tax collection process	no.	7	12	5	10	13	2.87	1.3612	high	(9)
		%	6%	%10	%12	%44	%28				

Table (4) Arithmetic means, standard deviations, and level of readiness for tax accounting

no.	Paragraph		strongly disagree	disagree	moderate	agree	Strongly agree	mean	S.D	level	Importance
1	Sophisticated tax accounting procedures are faster than traditional methods, which has a positive impact on tax collection.	no.	6	2	3	17	19	2.78	1.44	high	(9)
		%	12%	6%	4%	42%	34%				
2	The completion of the traditional tax accounting process takes a long time, which affects the collection of tax receipts.	no.	6	3	1	20	17	2.72	1.33	high	(10
		%	10%	8%	2%	48%	29%				
3	There is momentum among the assessor specialized in conducting tax accounting in the Authority, which may cause errors in the tax accounting process.	no.	7	8	4	18	10	2.89	1.27	high	(7)
		%	16%	23%	32%	22%	6%				
4	Organizing and reducing the tax accounting procedures currently in force contribute to the ease of collecting tax receipts.	no.	6	12	4	15	16	3.02	1.32	high	(5)
		%	22%	28%	35%	10%	5%				
5	The General Tax Authority is concerned with the time of the tax collection process, which effectively leads to tax receipts.	no.	7	15	6	12	13	2.87	1.48	high	8
		%	15%	19%	24%	28%	%14				
6	The taxpayer feels more secure and comfortable during the modern and transparent tax accounting process, which leads to maximizing tax receipts.	no.	13	10	10	13	7	3.04	1.31	high	(3)
		%	28%	24%	30%	10%	%7				
7	The tax administration pays special attention to each taxpayer during the tax accounting process and answers all his questions and inquiries, which facilitates the flow of tax revenues to the state.	no.	5	4	6	10	22	3.02	1.48	high	(4)
		%	15%	%13	%22	%33	%18				
8	Routine and complex procedures such as examining, assessing and collecting tax lead to the reluctance of some taxpayers from tax accounting.	no.	6	9	9	13	10	3.00	1.53	high	(6)
		%	11%	%18	%16	%35	%19				
9	The application of the rule of justice in tax accounting procedures leads to tax compliance by taxpayers due to their patriotic feeling towards their country.	no.	2	11	8	10	16	2.70	1.54	high	(11)
		%	28%	%52	%12	%5	%2				

10	Unconventional accounting procedures lead to attracting and attracting new taxpayers and facilitating their tax accounting.	no.	7	12	5	15	8	2.70	1.44	high	(12)
		%	15%	%23	%40	12%	%9				
11	The current tax authority and its affiliates are currently qualified to work on making positive changes in tax accounting systems and thus supply the state treasury with good tax receipts.	no.	9	4	8	17	9	3.19	1.48	high	(1)
		%	7%	%15	%24	%32	%22				
12	Working with an effective and advanced accounting system requires the use of all components of information technology (computer hardware, software, procedures, networks, databases, efficient human resources).	no.	7	15	2	13	10	3.08	1.52	high	(2)
		%	6%	%10	%12	%44	%28				

The results in Table (3) indicate that there is a high response rate to the dimension of the tax accounting system, where, it's obviously to see that the high level of response to all paragraphs after the tax accounting system. As it is clear from Table (3) that the paragraph (the tax authority's use of many forms of books and the forms that are used in the tax accounting process to the occurrence of unintended errors) ranked first among all of the paragraphs with an arithmetic mean of (3.4043) and a standard deviation of (1.2451). While the paragraph of (that the presence of incentives that suit the effort in the tax accounting process reduces the chances of financial corruption) it ranked last as it got the lowest arithmetic mean of (2.0511) and a standard deviation of (1.4887). As for the rest of the paragraphs, they had arithmetic means and standard deviations of varying values.

The results presented in Table (4) show that there is a high response rate to the dimension of tax receipts, as results indicate a high level of response to all paragraphs after tax revenues. As it is clear from the results that the paragraph (The current tax authority and its affiliates are currently qualified to work on making positive changes in tax accounting systems and thus supply the state treasury with good tax receipts) ranked first among all of the paragraphs with an arithmetic mean of (3.19) and a standard deviation of (1.4838). While the paragraph (Unconventional accounting procedures lead to attracting and attracting new taxpayers and facilitating their tax accounting) ranked last, as it obtained the lowest arithmetic mean of (2.701) and a standard deviation of (1.4478). As for the rest of the paragraphs, they had arithmetic means and standard deviations of varying values

2. Test and analysis of study hypotheses:

This section aims to test and analyze the hypotheses of this study through the use of some appropriate statistical methods for research, so the focus has been on the statistical tests used in the study. As well as, the steps of statistical analysis of the study's hypotheses, which includes the use of the simple-regression method to test the relationship between the dependent variable (The efficiency and effectiveness of auditing) and the independent variable (computerized accounting information systems). The Statistical Packages for Social Science (SPSS-V.25) was used to analyze the data statistically, in addition, the correlation coefficient was calculated between the independent variable and the dependent variable to know the relationship between them and to know whether it was strong or weak and whether it is positive or negative. The coefficient of determination (R^2) was calculated, which refers to the ability of the independent variables to explain changes to the dependent variable. The (F-Test) was used, through which the significance of the model and t-test to test the significant of regression parameters at 0.05

2.1 Test hypotheses of the study

That is, finding the correlation and effect relationships between the study variables

2.1.1 The first main hypothesis: test for relationships

For the purpose of revealing the relationship between the tax accounting system and tax receipts, the correlations must be extracted, tested, and revealed whether or not they are significant. Therefore, the correlations were found between the two axes of the study, as follows:

First: The relationship between tax accounting and tax receipts:

The researcher extracted Table (5), which includes the correlation and its significance between tax accounting and tax receipts through the statistical program (SPSS v.25).

1- The main hypothesis to be tested is:

• The null hypothesis

H_0: There is no significant correlation between tax accounting and tax receipts.

• Alternative Hypothesis

H₁: There is a significant correlation between tax accounting and tax receipts

Table (5) shows the correlation values between tax accounting and tax receipts

Correlations		tax accounting	tax receipts
	Pearson Correlation	1	.83
tax accounting	Sig. (2-tailed)		0.00
	N	47	47
	Pearson Correlation	..83	1
tax receipts	Sig. (2-tailed)	0.00	
	N	47	47

Through the above table, it is clear that the value of the correlation coefficient between tax accounting and tax receipts amounted to (0.83) and its significant value (sig.=0.00), and this value is less than the approved significance level, which is (5%), which leads to (rejecting the null hypothesis and accepting the alternative hypothesis and we conclude that there is a positive, significant correlation between tax accounting and tax receipts. This means that higher tax accounting leads to a rise in tax receipts.

2- The second main hypothesis: the effect of tax accounting on tax receipts.

To test the impact of tax accounting and tax receipts must first be formulated the hypothesis as follows:

• The null hypothesis

H0: There is no significant effect of tax accounting on tax receipts.

• Alternative hypothesis

H1: There is a significant effect of tax accounting on tax receipts.

Table (6) includes the values and indicators required to measure this impact through the regression equation.

Table (6) include the regression analysis

Model	R	R Square	Std. Error of the Estimate	B Regression model parameter	Calculated t	F	Durbin-Watson
1	.83ᵃ	.688	.53038	2.873	18.595	.484	1.432
	strong positive correlation	0.688 % has been interpreted	Estimation of standard error It is small (evidence that the data is not scattered)		Significant below the 5% (p value=0.000)	Significant below the 5% (p value=0.000)	There is no autocorrelation problem

We note that the value of the coefficient of determination is (0.68), which means that the tax accounting model on tax receipts explained (68%) of the total deviations and the rest is explained by other variables not included in the model. The null hypothesis is tested by testing the value of the regression parameter that was extracted, which was 2.873. As for the t-test, the calculated value was 18.595, which is significant at the 5% level of significance, this means rejecting the null hypothesis and accepting the alternative hypothesis, and thus we conclude that there is a significant effect of tax accounting on tax receipts. It also explains that an increase in tax accounting by a unit leads to an increase in the value of financial revenues by (2.873).

We conclude that the most important results reached by the researcher in this study are:

1- The paragraph "The tax authority's use of many forms of books and records that are used in the tax accounting process leads to unintended errors" ranked first among all of the paragraphs, where it was of great importance, so it has a role and importance in this aspect in raising the level of tax accounting and thus an increase in tax receipts.

2- The paragraph (The current tax authority and its affiliates are currently qualified to work on making positive changes in tax accounting systems and thus supply the state treasury with good tax receipts) ranked first among all of the paragraphs in the tax accounting axis.

3- To know the impact of tax accounting on tax receipts and accept any of the null or alternative hypotheses, we tested the value of the regression parameter, where that value was (2.873) and the value of (t-test) for it is (18,595) and the p-value was equal to (0.000), which is less than the significance level (5%). This means rejecting the null hypothesis and accepting the alternative hypothesis which states (there is a significant effect of tax accounting on tax receipts). Thus, we conclude that there is a significant effect of tax accounting on tax receipts, and it is also explained that an increase in tax accounting by a unit leads to an increase in the value of financial revenues by (2.873), meaning that whenever tax accounting is treated, this leads to an increase in the tax resource obtained by the state from its taxpayers according to the value of the regression parameter obtained through the statistical analysis.

The fourth section

Conclusions and Recommendations

This section includes an explanation of the most important conclusions of the research, as well as the development of necessary and appropriate recommendations in order to achieve the special objectives of this research.

First: the conclusions

1- The tax accounting procedures followed by the General Tax Authority still suffer from a lack of development in its own methods of accounting, especially with regard to the assessment and collection of tax from taxpayers. The classical methods of tax accounting are currently being relied upon, with the prolongation of time for the taxpayer and the small number of transactions completed by the assessor.

2- The tax system for collection and collection in Iraq does not achieve large revenues and does not keep pace with the advanced tax systems, which makes us far from the goals that the state seeks to achieve through the imposition of taxes.

3- Not benefiting the experiences of countries that apply modern tax accounting systems, such as Egypt, Lebanon, and Jordan, and what this system achieves in terms of an increase in tax receipts, the development of tax accounting procedures, and a fast collection of taxes to the state's public treasury.

4- The tax authority's use of the online payment and collection system will enhance confidence between the two parties to the tax accounting process, the tax authority and the taxpayers, and increase the level of interaction between them, as well as contributing to reducing the routine procedures accompanying this process at the present time.

5- Poor services provided to taxpayers due to the authority's adoption of traditional methods, methods and procedures in tax work and the absence of work programs and standards that advance the performance of the organization as a whole.

6- The lack of tax staff able to deal with modern internet applications in the absence of technical certificate holders working in this field on the one hand, and the lack of developing the capabilities of tax workers on the other hand by involving them in internal training courses within this field.

Second: recommendations

1- The need for the tax authority to adopt modern means and methods when conducting the tax accounting process with the taxpayers in order to ensure the speed of completion and accuracy of the calculation and to raise the efficiency of the tax administration's work.

2- Constant work to keep abreast of the developments of tax systems in other countries, study advanced methods and electronic systems, and try to adopt and apply them, which contribute to increasing tax revenues and raising the efficiency of tax work by developing the skills of employees, which has a great impact on completing tax work quickly and efficiently.

3- Using the experiences of countries that have previously applied modern tax accounting systems and studying all aspects of applying these experiences to avoid making mistakes and deviations during the establishment of the system, taking into account the suitability of these experiences for application to the local environment.

4- The need for the tax authority to use the online payment and collection system in tax work and to employ the appropriate means of protection and safety for the information exchanged between the parties to the costly tax accounting process and the tax authority, in order to enhance confidence between those parties even if there are financial priorities and cost as a result of the use of these techniques because the financial return for them will be greater.

5- Setting standards for providing tax services to taxpayers in an electronic way, and specifying forms of documents, cards, and tax returns in an electronic form.

6- Working on improving the training of the human cadres working in the General Tax Authority, on the use of the electronic calculator, ready-made software, and the Internet, by involving them in intensive development and

qualification courses in the centers specialized in information technology, which contributes to the development of tax work.

7- It is necessary that the human resources working in the General Tax Authority be selected in accordance with the standards of quality management and that they hold technical certificates, and that they have experience in dealing with computers, ready-made modern software, and communication networks.

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