

## The role of computerized accounting information systems in reducing tax evasion

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**Abstract :** The study aimed to examine the state of accounting information systems in the General Authority for Taxes, as well as to explore the issue of tax evasion in Iraq and identify the importance of computerized accounting information systems within the Authority. To achieve the study's objectives, the researcher developed a questionnaire aimed at gathering opinions from a sample of 60 respondents, including department managers, divisional and unit officials, tax assessors, and auditors, to demonstrate the impact of computerized accounting systems. After conducting statistical analyses using SPSS and AMOS, the researcher reached several conclusions. Notably, our empirical results confirm the significant effect of automated accounting systems on reducing tax evasion. We recommend that the tax administration prioritize the implementation of accounting information systems across all its administrative units due to their role in minimizing tax evasion.

**Keywords:** computerized accounting information systems , tax evasion.

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**Introduction:** With the progress and development of science in various fields and through the remarkable development, government institutions should adopt applications of accounting information systems the outputs of which have become available to beneficiaries of devices, equipment, software and networks, which has increased the importance of these systems and the increasing demand for their application to achieve the goals of the units. Administrative work by improving the accounting work in the General Authority for Taxes, as tax revenues are considered one of the most important revenues after oil, and from here came the importance of preserving tax revenues because taxpayers' evasion of paying the tax amount has negative effects on the state's general budget, that is, by achieving these revenues Through it, the tax administration achieves its financial, economic and social goals, as these systems contribute to providing accounting information to decision makers inside and outside economic units. As is known, accounting seeks to provide good information that is characterized by honesty, and thus these systems are considered a basic foundation that can be relied upon in identifying... This information can also be used to cooperate with all government departments associated with the General Tax Authority.

### The first topic

#### Research Methodology

##### 1.1 - the problem of the study: -

The problem of the study was the spread of the phenomenon of tax evasion in various countries, including Iraq. Given the economic and social effects resulting from the spread of this phenomenon, countries, including Iraq, have tried to limit its effects by using various means and by taking advantage of technological developments, especially accounting information systems.

The parameters of the study problem can be determined by the following questions: -

- 1- What is the level of tax evasion in Iraq?
- 2- What is the reality of accounting information systems in the General Authority for Taxes?
- 3- What is the relationship between accounting information systems and the level of tax evasion in Iraq?

##### 1.2 - The importance of the study: -

The importance of the study is embodied in the use of accounting information systems that address the challenge of reducing the rate of tax evasion by creating a database for each taxpayer, and thus the General Authority for Taxes obtains its dues from the taxpayers.

##### 1.3 - Objectives of the study: -

The study aims to achieve a set of goals by identifying the following: -

- 1- Explaining the reality of accounting information systems in the General Authority for Taxes.
- 2- Identify the objectives of accounting information systems.
- 3- Explaining the reality of tax evasion in Iraq.

4- Identify the causes and effects of tax evasion.

#### **1.4 - Study hypotheses: -**

In order to answer the problem of the study, the following hypotheses were formulated: -

1 - The first main hypothesis: - There is a statistically significant correlation between accounting information systems and reducing tax evasion.

2- The second main hypothesis: - There is a statistically significant impact relationship between accounting information systems and reducing tax evasion.

#### **1.5 - Study methodology: -**

The researcher relied on the inductive approach by reviewing a group of Arabic and foreign books, theses, and university dissertations on the theoretical side. As for the applied side, he relied on the analytical approach by relying on the questionnaire and application form at the General Authority for Taxes.

The second topic

Accounting information systems

2.1 - the concept of accounting information systems: -

Accounting information systems are the basis, and the management information system represents a part of it. Others see that the accounting information system is an independent system from the management information system, but the two systems overlap with each other (Alikhani, Ahmadi and Mehrava, 2013). Likewise, accounting information systems are a phrase It is a self-contained system, which in turn, like all other information systems, consists of several subsystems that work with each other in an interconnected, harmonious and mutual manner, with the aim of providing historical, current and future information, financial and non – financial, to all parties concerned about the institution and in a way that serves the achievement of its objectives (Al-Hussein, 2013: 116).

#### **2.2 - Objectives of accounting information systems: -**

Accounting information systems in any economic unit aim to achieve a general goal, which is to provide information that can benefit entities that have direct or indirect relationships with the economic unit, and help them in making many decisions. It seeks to achieve this goal through sub-objectives. The following: (Wakelin, et.al., 2020:247)

1 - Measuring all economic events that occur in the economic unit through the processes of recording, tabulating, and summarizing in accounting books and records.

2 - Communicating all data and information through a set of reports and lists to all parties that can benefit from them.

3 - Achieving internal control over all material elements that exist in the economic unit during the accounting period.

4 - Help improve the quality of financial statements and reports and make them more appropriate to the needs of internal and external users.

#### **2.3 - Components of accounting information systems: -**

Accounting information systems, like any system, consist of a group of elements, which are represented by the following (Qasim, 2004: 68).

1 - Inputs: These are events and data that are entered into the system through a set of data obtained from objective evidence supporting the financial events and estimated data that are prepared about them through other system elements and economic data.

2 - Operational processes: - Operational processes are the collection, tabulation, and clearing operations that are performed on the two data entries in the accounting books and records.

3 - Outputs: - It includes a set of reports, financial statements, and various information resulting from the interactions of operational processes and inputs within the framework of environmental and subjective variables of the entities that can use them.

4 - Supervisory feedback: It is carried out through the process of monitoring the previous elements with the aim of valuing them and directing them in the correct direction to achieve the goals that the accounting system aims to achieve in the service of the economic unit as a whole.

#### **The third topic**

Tax evasion

3.1 - Definition of tax evasion:

Tax is a broader economic concept, as it includes all forms of escaping bearing the burden of tax, whatever its type, in whole or in part, and regardless of whether those forms are legitimate or illegitimate, and thus includes the phenomenon of tax evasion (Nashid, 2008: 17), Tax evasion is also defined as the violation resulting from

concealing , distorting , or falsifying information provided to the tax administration in order to reduce the tax amount or hide a previous violation (Mohsen, 2016: 512).

### 3.2 : Forms of tax evasion :

Tax evasion is one of the facts of contemporary economic life , and evasion is known in developed and developing countries alike , and includes all classes of society of all sizes and cultures, and its severity increases in developing countries more than in developed countries whose individuals enjoy high tax awareness. As for the most important types of evasion, they are as follows: :-

#### 1- Tax evasion based on its legality: It is divided into: -

A - Legitimate tax evasion: It means the taxpayer exploits some legal loopholes in order not to collect the tax on him and not to comply with it, meaning that the person is able to get rid of his obligation to pay the tax without putting himself in a position that violates the law, and this is the result of bad faith, A legitimate tax evader can also occur by avoiding the incident that generates the tax, as the taxpayer seeks the help of experienced and specialized people in order to know the ways to get rid of the tax. They transform the loopholes in the law to their advantage without violating the tax legislation, and the reason for this is due to inaccuracy. Legal texts related to tax legislation and their lack of precise wording.

B - Illegal tax evasion: - Illegal evasion comes when the taxpayer commits fraud and circumvention of the tax legislation and violates the legal provisions and instructions issued by the tax administration, thereby committing financial crimes punishable by law, and intends to avoid paying the tax in clear violation of the provisions of the tax laws. This is called tax fraud (Deif et al., 2019: 15-16).

#### 2- Tax evasion based on its size: - It is divided into: -

A - Total evasion: It is for the taxpayer to completely get rid of the tax due on him, using fraudulent and fraudulent methods to be outside the scope of the tax, and there are multiple forms and means that the taxpayer resorts to get rid of paying the tax due on him (Al-Saidi, 2013: 70-71).

#### B - Partial evasion: -

It is the taxpayer's attempt to get rid of part of the tax imposed on him , by concealing part of his activity using illegal methods . There are many examples of this type , including concealing part of sales , or registering them at prices lower than their real selling price . Partial evasion is also achieved by presenting the taxpayer An incorrect statement that includes incorrect or inaccurate information (Abdul Ghafour, 2008: 41).

#### 3- Tax evasion based on the regional criterion: - It is divided into :

##### A - Evasion at the international level: -

International tax evasion is generally a form of tax evasion, but it occurs outside the borders of the state that has the right to impose the tax on the taxpayer, as the taxpayer resorts to using all legitimate and illegitimate ways and means by transferring his profits outside the territory of the state in which he is located in order to evade internal tax if It was of high value or by investing his money abroad in order to enjoy the tax holidays and exemptions stipulated by the tax law in the host country (Mohsen, 2016: 513-514).

##### B – Internal tax evasion : -

There are many forms of tax evasion within a single country to evade the tax and bear its burden by the taxpayer violating the rules of the law, using fraudulent methods to evade paying the tax. This type of evasion is the most common, as all countries suffer from it, regardless of their degree of progress or backwardness, and this type of evasion There are many examples , including increasing expenses using fictitious documents , which reduces the income subject to tax . The rate of evasion in this type increases in commercial operations , while it decreases in industrial operations , as industrial operations go through multiple stages that fall under control and supervision (Al-Saidi, 2013: 71).

### 3.3 - Reasons for tax evasion : -

The spread of tax evasion is due to a group of reasons related to the taxpayer himself or the prevailing culture in society, in addition to the nature of the applied tax system in terms of it containing loopholes. Below are the most important reasons that lead to tax evasion .

#### 1 – Legislative reasons : -

Tax legislation is the means by which the state can regulate the relationship between the tax authority and taxpayers, and it is the basis that determines the imposition of tax on taxpayers subject to it and the types of income, as there is no tax except by a text. Therefore, we find that there are many legislative reasons that can generate a case of tax evasion. .

A - Lack of clarity in the tax legislative text .

B - Lack of legal stability.

C - Double the tax penalty.

D - Double taxation.

2- Administrative organizational reasons: -

An example of this is the complexity of the procedures for estimating, duration, and collecting the tax. The taxpayer feels that the Tax Department is not interested in collecting the tax, and this creates the taxpayer's lack of interest in paying it and thus his neglect and evasion, as well as the tax apparatus's lack of technical elements or cadres capable of dealing with the assessment of the tax. Or linking or collecting it according to the required law, and this requires effectiveness and efficiency in the areas of accounting, control, inspection, and measuring performance in tax work, as well as some humane dealings with taxpayers that create evasion, especially if there is administrative or financial corruption. Likewise, the tax apparatus's failure to use modern programs in tax scheduling and the loss of modern electronic technology and its networks weaken the ability of the tax apparatus, which results in loss of respect for it and tax evasion (Rashida, 2017: 16).

3- Economic and financial reasons: -

The economic conditions experienced by both the state and the taxpayer affect the level of spread of tax evasion among taxpayers, and these conditions can be summarized for both parties in the following two points: Tax evasion increases in times of recession experienced by the state's general economy and decreases in times of prosperity. The economic circumstances of the taxpayer affect tax evasion, as you find that the taxpayer's tendency to evade paying tax increases as his financial position worsens and vice versa (Bouloufa and Kantoor, 2019: 37).

4 - Political reasons: -

The lack of stability and political independence of the country and the public expenditure policy of countries play major roles in tax evasion, which means that the better the state of use of public funds, the less tax evasion for taxpayers (Al-Baaj et al., 2018: 8).

3.4 - The effects of tax evasion: -

1- Direct effects of tax evasion: -

The direct effects of tax evasion are as follows.

A - A decrease in the size of the state's public revenues, which will therefore lead to a decrease in investments and a decrease in state expenditures, which will lead to a decline in the level of public services.

B - The government raises the value of the tax and imposes new taxes to compensate for the decrease resulting from tax evasion.

C - The government will be forced to resort to internal and external loans to cover the deficit resulting from tax evasion, and this will put it in the dilemma of repaying the loans and paying the resulting interest.

D - Failure to achieve tax justice, such that some taxpayers pay the tax and others do not.

E - Corruption and dishonesty in the performance of duties and work, which in turn raises generations who are professional and proficient in fraud, fraud, and tampering with the laws.

2- Indirect effects of tax evasion: -

The indirect effects of tax evasion are as follows:

A - Impact on development because tax evasion leads to obstruction in state and government projects related to economic development.

B - Tax evasion affects project management in terms of the lack of transparency of financial statements and thus leads to a decrease in attracting business owners and financing.

C - The impact of tax evasion on competition between projects, and a company that does not pay its taxes has a lower cost of production relative to the cost of tax-paying companies (Maidani, 2021: 33-34).

The fourth section

Theories explaining the study and some previous studies

4.1 - Theories explaining the study: -

1- Systems theory:

The idea of systems theory appeared in the middle of the last century by the German biologist Ludwing Van Bertalanffy. He called it the general theory of systems, which is a new approach that seeks to form general principles that can be applied to systems regardless of their type, the nature of their constituent elements, or whatever the forces and factors Laqat organizes its work, or the goals it achieves (Saleh, 2003: 22), as Bertalanffy is considered the founder of the general theory of systems, and although he began to define the features of his theory at the beginning of the thirties of the last century; However, it was his article published in 1950 that ignited the enthusiasm of other researchers to develop the theory. In his article, he pointed out the importance of open systems and their interaction with their environment. The open system has become a model of public order from his point of view (Hassan, 2008: 82).

## 2 - Agency theory: -

It is one of the important and prevailing theories that was the reason for the tremendous development in economics. It explains the management's provision of information requested by shareholders, lenders, and capital markets. The origin of the agency relationship goes back to the scientist Adam Smith regarding the inefficiency of companies and institutions with shares, which are managed. By a person other than the owner, and this in turn is not motivating to manage the business because he does not own it, as he will receive a reward whatever the results he achieves and those obtained by the shareholders or owners (Benjamin and Weinstein, 1995:93).

## 4.2. Some previous studies: -

## 1- Study (Momani and Al-Sous, 2021): –

"The role of accounting information systems in reducing tax evasion in the Jordanian Income and Sales Tax Department"

Study objectives	1- Statement of whether the department's accounting information system has the characteristics that enable it to reduce tax evasion. 2- Using accounting systems to preserve revenues by reducing tax evasion.
Study hypotheses	The first hypothesis: The accounting system does not have characteristics that enable it to limit tax evasion. The second hypothesis: The use of computerization of the accounting system does not contribute to reducing tax evasion.
Study sample	Director of the Human Resources and Training Directorate in the Jordanian Income and Sales Tax Department
Study conclusions	1- The accounting information system applied and used in the Income and Sales Tax Department is characterized to a moderate degree by the characteristics recognized in the accounting information system. 2- The accounting information system applied and used in the Income and Sales Tax Department provides the requirements for administrative, accounting and tax control, which contribute to and reduce the phenomenon of tax evasion to a large extent.

## 2- Study (Mohsen, 2016): -

"Tax limitation and the extent of its contribution to reducing tax evasion"

Study objectives	Study the reality of tax inventory for taxpayers in Iraq and extend the possibility of inventory to reduce tax evasion and maximize revenues by diagnosing the negatives of the tax inventory procedures followed by registering taxpayers with the General Tax Authority.
Study hypotheses	Tax restriction for taxpayers contributes to reducing tax evasion, which leads to increasing tax revenues.
Study sample	General Authority for Taxes, Business and Professions Department.
Study conclusions	1- Weak government support for the tax administration in general and the tax employee in particular, and ignoring the requirements for improving the tax situation under the pressure of the abundance of financial abundance provided by the oil sector, forgetting that the flow of these revenues is associated with global economic fluctuations. 2- The lack of tax legislation that encourages taxpayers to register voluntarily when they engage in economic activities directly, with a clear weakness in the effect of legal penalties in deterring those who evade tax.

The fifth section

The practical side

## 5.1 - the population and sample of the study: -

The study population consists of department directors, division and unit officials, auditors, and appraisers. Table (1) represents the classes of the statistical population under study and the questionnaires that were retrieved and can be analysed . (60) questionnaires were distributed to the sample members, and the number of questionnaires was (50) were returned, with a percentage of (92%). After conducting an examination of all the retrieved questionnaires, it was noted that among them (5) questionnaires were invalid .Table (1) shows the number of questionnaires that were distributed and those that were returned

Position	Distributed questionnaires	Percentage	Retrieved questionnaires	Percentage	Rejected questionnaires	Percentage
Department managers	12	20%	11	22%	1	10%
Divisional and unit officials	16	27%	12	24%	4	40%

Auditors	14	23%	10	20%	4	40%
Guessers	18	30%	17	34%	1	10%
the total	60	100%	50	100%	10	100%

5.2 - Distribution of the sample according to scientific specialization: -

After analyzing the questionnaires, a difference was obtained in the distribution among the sample members in terms of scientific specialization, and the result is shown in Table (2):

**Table (2) Distribution of sample members according to scientific specialization**

Scientific specialization	Repetition	Percentage
Accounting	26	52%
Business administration	10	20%
Financial and banking sciences	14	28%
the total	50	100%

5.3 - Distribution of the sample according to academic qualification: -

When analyzing the questionnaires, a difference was obtained in the distribution among the sample members according to academic qualification, and the result is shown in Table (3):

**Table (3) Distribution of sample members according to academic qualification**

Academic qualification	Repetition	Percentage
Bachelor's degree	32	64%
Master	11	22%
Doctorate	7	14%
the total	50	100%

5.4 - Distribution of the sample according to job level: -

After analyzing the questionnaires, a difference was obtained in the distribution among the sample members in terms of job level, and the result is shown in Table (4):

**Table (4) Distribution of sample members according to job level**

Functional level	Repetition	Percentage
Department manager	10	20%

Divisional and unit officials	12	24%
Guessed	15	30%
Auditor	13	26%
the total	50	100%

5.5 - Results of the statistical analysis of the study variables: -

**Table (5): Arithmetic means, standard deviations, and t-value calculated for the study variables**

T	Questions	Arithmetic mean	Standard deviation	t value Calculated	Sig. (2-tailed)	ranking Importance	level
1	The information provided by the computerized accounting information systems applied at the General Authority for Taxes is characterized by accuracy	3.73	1.29	49.936	0.000	1	high
2	The computerized accounting information systems at the General Tax Authority provide timely information	3.65	1.33	47.506	0.000	5	high
3	The information provided by the accounting information systems implemented in the General Authority for Taxes is characterized by ease of understanding	3.56	1.38	44.709	0.000	8	high
4	The information is presented clearly, without complexity or difficulty	3.64	1.37	46.051	0.000	7	high
5	The General Tax Authority uses modern technology methods and methods to communicate information to reduce the phenomenon of tax evasion	3.69	1.27	50.16	0.00	3	high
6	Increasing tax awareness among taxpayers reduces tax evasion	3.65	1.32	47.99	0.00	6	high
7	The General Tax Authority seeks to raise awareness of taxpayers by providing the administration with truthful information, which reduces tax evasion	3.66	1.29	48.96	0.00	4	high
8	Good tax performance reduces tax evasion	3.72	1.26	51.19	0.00	2	high
9	All paragraphs	3.66	1.31	48.31	0.00		high

Table (5) shows the responses of the study sample to the questionnaire items related to the study variables when we note that the arithmetic means ranged between (3.73-3.56) with an overall average of (3.66) on a five-point Likert scale, which indicates a high level of importance of the study's axes, as we find that the paragraph (The information provided by the computerized accounting information systems implemented in the General Authority

for Taxes is characterized by accuracy) came in first place with an arithmetic mean (3.73), which is higher than the general arithmetic mean (3.66), and a standard deviation of (1.29), while the paragraph (the information that It is provided by the accounting information systems implemented in the General Authority for Taxes with ease of understanding) in seventh and last place with an arithmetic mean of (3.56), which is less than the overall arithmetic mean (3.66), and a standard deviation of (1.38). We also note the lack of dispersion in the responses of the sample members, which, In turn, reflects the convergence in the viewpoints of all members of the study sample, and at the same time, we notice the convergence of the values of the arithmetic means among them for all items of the questionnaire.

#### 5.6 - Testing hypotheses: -

Giving accounting information systems the symbol (CAI) and reducing tax evasion the symbol (RTE).

A - Testing the hypothesis of the link between accounting information systems and reducing tax evasion.

H\_0: There is no statistically significant relationship between accounting information systems and reducing tax evasion at the significance level ( $\alpha \leq 0.05$ ).

H\_1: There is a statistically significant relationship between accounting information systems and reducing tax evasion at a significance level ( $\alpha \leq 0.05$ ).

**Table (6): Values of correlation coefficients**

		CAI
RTE	Pearson Correlation	<b>0.748**</b>
	Sig. (2-tailed)	<b>0.000</b>
	N	<b>50</b>

Through Table (6), we find that the variable Accounting Information Systems has a strong, positive correlation with the variable Reducing Tax Evasion, where we note that the value of the correlation coefficient was 0.748\*\*, and from the results above and through the Sig value that was 0.000 for all variables, the result is therefore rejected. The null hypothesis and acceptance of the alternative hypothesis, which states that there is a statistically significant relationship between accounting information systems and reducing tax evasion at a significance level ( $\alpha \leq 0.05$ ).

B - Test the hypothesis of the impact of accounting information systems on reducing tax evasion.

H\_0: There is no statistically significant impact relationship between accounting information systems and reducing tax evasion at the significance level ( $\alpha \leq 0.05$ ).

H\_1: There is a statistically significant impact relationship between accounting information systems and reducing tax evasion at a significance level ( $\alpha \leq 0.05$ ).

**Table (7) Values of the direct effect of CAI on RTE**

			Estimate	C.R.	P
RTE	<---	CAI	0.55	3.001	0.000

We can notice from the data in Table (7) above that the results confirmed the presence of a significant effect between the variables of accounting information systems and the variable of reducing tax evasion, as we notice that the P-Values are all less than the level of significance of 0.05, and this leads to rejecting the null hypothesis and Accepting the alternative hypothesis, there is a statistically significant impact relationship between accounting information systems and reducing tax evasion at a significance level ( $\alpha \leq 0.05$ ).

## The Six section

Conclusions and recommendations

### 6.1. Conclusions: -

1- We note that the use of accounting information systems by employees at the General Authority of Taxes is weak due to the completion of work using traditional manual methods, because the systems have a major role in helping raise the level and efficiency of the work of the tax administration. They also contribute to completing the process of calculating the tax amount in a better way.

2- We note that the tax is an effective means among the political and financial means of the state because of its ability to influence the economic and social reality. The importance of the tax is embodied in the various effects that tax evasion has on all economic, financial, social, and political aspects.

3- We note that accounting information systems work to help and support the tax administration in accomplishing their tasks by providing information in a timely manner. This information is also characterized by a degree of accuracy. It also has a role in evaluating past and current events. It also has a role in supporting and improving decision-making.



4- The results of the study showed that the tax administration at the General Tax Authority seeks to improve its performance by keeping pace with the development in technology.

5- Our applied results confirm that accounting information systems play a major role in reducing tax evasion.

**6.2. Recommendations: -**

1- Working to train employees working in the General Tax Authority by putting employees in training courses on computerized accounting information systems to raise their efficiency in completing work and moving away from manual work.

2- Efforts must be combined to reduce tax evasion through joint cooperation between government departments to clarify the sources of income of companies and individuals to achieve economic, financial, social, and political goals.

3- Working to use computerized accounting information systems in all aspects of administrative units in order to accomplish the tasks assigned to them accurately and to evaluate past and current events that help in making decisions.

4- Working to keep pace with the development taking place in the outside world through the use of modern technologies in all aspects of the General Tax Authority, including the tax administration, to improve its performance as required, and this requires a supportive culture and effective communication patterns.

5- We recommend that the tax administration pay attention to applying accounting information systems in its administrative units because of their role in reducing tax evasion.

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