

The Role of Accounting Information Technology in Reducing Tax Evasion: an Applied Study on a Sample of Employees of Tax Departments in Middle AL -Furat AL –Awsat

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***Abstract** The current research aims to measure the role of accounting information technology represented by (Perceived benefit, ease of use) in reducing tax evasion represented by (Fair distribution of tax burden, penalties and penalties, combating tax evasion, employees efficiency, economic conditions) among a sample of employees of tax departments in the Middle Euphrates region, the research has stood on an important problem, which was formulated under the question of the research (What is the role of accounting information technology in reducing tax evasion?). In order to address the problem, two hypotheses were formulated, and the research relied on the descriptive analytical approach in measuring, describing and analyzing the research variables, and the research relied on the questionnaire tool in collecting the necessary data, As (150) questionnaires were distributed to the concerned tax department employees, and (137) questionnaires were retrieved, with (129) questionnaires valid for analysis and (8) damaged questionnaires. To analyze the results, the (SPSS&AMOS) package was used (V.28). The research summarized several findings, foremost of which was that accounting information technology has an impact in reducing tax evasion. Additionally, there is a high degree of use of accounting information technology in improving the capabilities of tax department employees in the Middle Euphrates region to reduce tax evasion. The research recommends the use of modern accounting information methods and techniques to combat tax evasion and ensure timely payment of taxes in the right place.*

***Keywords:** Information Technology, Accounting Information Technology, Tax, Tax Evasion.*

1. INTRODUCTION

Accounting information technology represents one of the main mechanisms that play an important role in improving the financial and accounting performance of companies (Alawaqleh,2021:856), and with the increasing economic and social challenges and environmental changes, it has become appropriate to go towards using these technologies in order to support and enhance transparency and accountability in accounting and financial transactions (Javaid et al.,2022:204), and among the important issues that prompted the use of accounting information technology in combating tax evasion are the country's financial resources (Umar & Masud, 2020:308).

Tax evasion is a legal process that ensures that individuals or companies manipulate the internal tax systems to avoid paying the taxes imposed on them (Aidonojie et al.,2023:64), and this phenomenon leads to reducing the revenues collected by the government from companies, which negatively affects economic and social development (Mishchuk et al.,2020:290), and on this basis accounting information technology plays an important role in detecting tax evasion. Using modern technologies of accounting systems, companies can track their financial transactions with clarity, accuracy and transparency to tax authorities (Zayed et al., 2024:399).

Accounting information technology is not only a tool to improve the efficiency of internal companies, but it also represents a key resource to address issues related to tax evasion (Solikin & Darmawan, 2023:82), by improving the transparency and control of information, accounting information technology can contribute to building more efficient and effective tax systems (Rachmad et al., 2024:268), hence the current research to highlight the importance of companies continuing to invest in these technologies and develop their internal systems to ensure the achievement of economic and social goals and overcome On internal and external environmental disturbances.

2. RESEARCH METHODOLOGY

Research Problem

The tax is an important and essential source in the financial and economic field, especially as a financier source for the state treasury, and its role is not limited to the financial goal, but its objectives have expanded to include economic, social and political goals, so the sustainability of this concept and its continuation depends on the extent to which taxpayers respond and adhere to their tax duties (Bouhlofa & Qantour, 2019), and therefore the subject of accounting information technology is one of the popular and important topics that can be used to address tax evasion for the concerned organizations, As these topics have received great attention among Iraqi companies as they represent the basis through which job evasion among companies can be reduced to the lowest possible extent, In other words, the systems that can achieve the desired level of building accounting information technology are able to address the evasion of organizations towards the tax imposed on them, which generated this matter to the need for governments to develop financial options deterrent to the circumstances and changes aimed at encouraging organizations to evade tax, and therefore the problem of the study is raised through the following question (**What is the role of accounting information technology in reducing tax evasion?**).

From this question, several sub-questions arise:

1. What is the level of adoption of the sample surveyed for accounting information technology?
2. What is the level of tax evasion suffered by the surveyed sample?
3. What is the nature and type of relationship between accounting information technology and tax evasion?

Importance of Research

The importance of the research is highlighted in dealing with important topics in the study of the Iraq Stock Exchange, represented in accounting information technology and tax

evasion, and this helps to determine the importance of these variables because they represent the most important entrances to the development of financial information systems for any establishment in any country, not for being a major and important deterrent to improve the quality of accounting and financial reports for companies.

It also highlights the importance of the current research in diagnosing and identifying the reasons that qualify the appropriate conditions and actions for the resort and orientation of organizations to tax evasion and non-payment of taxes due on them, as well as directing the focus of actors to address these causes by identifying appropriate solutions and supporting these solutions in a way that contributes to improving their ability to enhance the capabilities of the companies surveyed to innovate new information technologies that contribute to reducing tax evasion.

Objectives of Research

The main objective of the current research is to reveal the role of accounting information technology in reducing tax evasion, and through this goal several sub-objectives can be raised:

1. Determine the level of importance of accounting information technology in the Iraq Stock Exchange.
2. Determine the level of tax evasion suffered by the surveyed sample.
3. Identify the nature and type of relationship between accounting information technology and tax evasion.

Research Model

Addressing the research problem and determining its objectives, and highlighting the importance of applying and implementing topics (accounting information technology, and tax evasion) pushes the current research to study this topic and build a hypothetical scheme to determine the mechanisms and ways through which a set of hypotheses can be developed to study the relationship between these variables and then highlight the most important results and recommendations that it is hoped will benefit the sample studied, as in Figure (1):

Independent variable: Accounting Information Technology, based on the (TAM) model, which is based on the understanding that the intention to use information technology is determined by two main factors: (Perceived benefit, ease of use), and the scale was used (Ngadiman et al., 2014); (Davis, 1993); and (Venkatesh, 2000).

The dependent variable: Tax Evasion, measured through five dimensions, namely (Fair distribution of tax burden, sanctions and penalties, combating tax evasion, efficiency of, economic conditions), and a scale was adopted (Jarara, 2021).

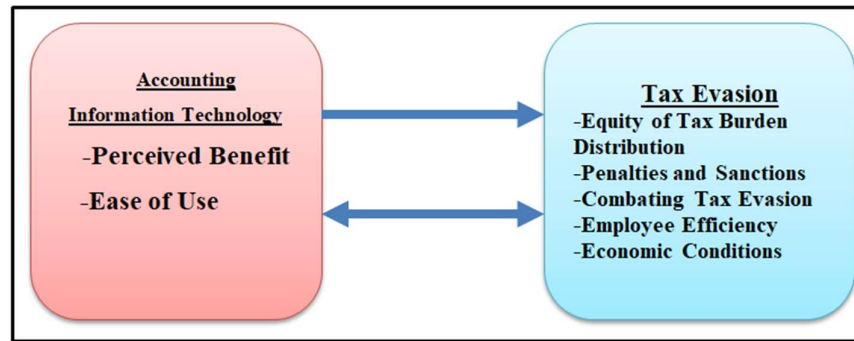


Figure 1 Research hypothesis scheme

Source: Researcher Preparation

Research Hypotheses

H1: There is a significant correlation between accounting information technology and tax evasion, and several hypotheses are raised from this hypothesis:

1. There is a significant correlation between Perceived benefit and tax evasion in its dimensions (Fair distribution of tax burden, penalties and penalties, combating tax evasion, employees efficiency, economic conditions).
2. There is a significant correlation between ease of use and tax evasion in its dimensions (Fair distribution of tax burden, penalties and penalties, combating tax evasion, employees efficiency, economic conditions).

H2: There is a significant impact of accounting information technology on tax evasion, and several hypotheses are raised from this hypothesis:

1. There is a significant impact of perceived benefit in tax evasion in its dimensions (Fair distribution of tax burden, penalties and penalties, combating tax evasion, employees efficiency, economic conditions).
2. There is a significant impact of ease of use in tax evasion in its dimensions (Fair distribution of tax burden, sanctions and penalties, combating tax evasion, employees efficiency, economic conditions).

Research Sample

The research community was represented in the tax departments in the Middle Euphrates region in Iraq by (175) employees, while the research sample included workers in the tax departments, and according to the equation (Kercie & Morgan, 1970: 607), the minimum sample represented in (121), and accordingly it was distributed (150) questionnaire to the employees of the tax departments concerned, and retrieved from them (137)

questionnaire by (129) questionnaire valid for analysis and (8) damaged questionnaires, Thus, the response ratio is (0.86).

3. THEORETICAL FRAMEWORK

Accounting Information Technology

The concept of accounting information technology

Accounting technology systems are defined as data collection and accounting processing procedures that produce the necessary information for users and decision-makers so that the system becomes the basic tool for the management process and the collection of economic facts about the organisation at high speed with continuous updating of data (Fordham & Hamilton, 2019:66). In the digital age and with the development of financial technology, cloud-based accounting IT systems have been defined as "the modern concept of processing accounting data using a set of information distribution systems and applications within the framework of the concept of cloud information without users needing to know the physical location and structuring of the system" (Gamayuni, 2018:4). Accounting information technology systems are the means of collecting and processing data to produce and provide the necessary information to auditors and decision-makers in the organisation, and therefore represents the main performance of providing information about accounting operations and economic events in the environment surrounding projects and communicating it to all concerned parties electronically or in the traditional way (Alrabei et al.,2020:1088).

From the above, it can be said that accounting information technology represents a combination of mechanisms and techniques aimed at improving the decision-making process through the collection and processing of data and providing clear, transparent and accurate information to the company.

Objectives of accounting information technology

Accounting information technology represents the framework in which the applied accounting activity takes place, because it seeks to achieve the following objectives (Aziz,2019:2); (Gao,2024:3):

- a. Track events in the project.
- b. Provide information to managers to make the necessary decisions.
- c. Contribute to administrative reports and financial statements.
- d. Control of the Organization's reporting processes.
- e. Contribute to the preparation of financial statements prepared with the latest data and facts.

- f. Provide as much information as possible so that the data becomes understandable to all its users.
1. Track accounting activity using the information technology resources available in the organisation.

Projects seek to achieve many goals through the application and implementation of accounting IT systems, an era where the presence of accounting IT systems in projects has become essential and irreplaceable (Hapsari et al., 2019:44).

Characteristics of accounting information technology

The success of the application of accounting information technology depends on the need to have a set of essential characteristics in this system to enhance the system's ability to provide valuable information to users, and these characteristics include (appropriateness, accuracy, ease and credibility) as follows:

- a. **Relevance:** The accounting information provided by the system must be adequate, and this information requires that this information include value that helps users in making and evaluating decisions related to the allocation of restricted resources (Sari et al.,2023:58).
- b. **Accuracy:** The accuracy of accounting information technology systems is determined by the degree of accuracy of the accounting information provided by the system, and in turn the accuracy of accounting information is the extent to which information is able to accurately express the events or situations it describes, and the degree of accuracy of the information depends on the needs of users and the nature of the problem (Nurhidayati et al., 2017: 280).
- c. **Ease of understanding:** Ease of understanding increases with high classification and clear and appropriate presentation of accounting information, and ease of understanding is achieved when the quality of accounting information provided through accounting IT systems allows users to understand what that information means (Shagari, 2018:2).
- d. **Credibility:** IT accounting systems must provide reliable information that does not include material and unbiased errors that users can trust because it accurately reflects reality, and in order for accounting IT systems to be credible, it must provide information that expresses very accurately other transactions and events (Husnunnida & Alfiana, 2018:2).

Measuring accounting information technology

Accounting information technology can be measured through two dimensions:

- a. **Perceptible benefit:** Perceived benefit is defined as a consumer's belief about how well their condition has improved through the use of a particular online service (Gong et al., 2019:287). Ahn & Kwon, 2022:410 sees perceived benefit as an individual's belief that a particular action will lead to positive consequences.

b. **Ease of use:** Usability is represented as "the degree to which a person believes that the use of a particular system will be effort-free" (Zaman et al., 2023:110). Ramli & Rahmawati, 2020:34 argued that ease of use is the level of confidence of individuals using new technology that they will be hassle-free.

Tax evasion

The concept of tax evasion

The definitions of tax evasion have varied, which have been addressed by scholars and those interested in it, and among these definitions is that it is one of the ways to resort to fraud or fraud to get rid of the tax or reduce its amount, and this is done either by the individual's attempt to deny the existence of a tax base or disclose an amount less than the real amount (Thuneibat et al.,2021:14), as it is defined as the intentional disregard for legal legislation to evade tax obligations and dues, and evasion may be achieved by providing false statements or hiding the facts that reveal about the real profits of the taxpayer (Benkraiem et al.,2021:44). Tax evasion is one of the most important manifestations of contemporary economic life, which represents a problem suffered by all developing and developed countries alike, and it includes all companies and institutions of all kinds and forms, and represents part of economic crimes because of their harmful consequences on society, and tax evasion is defined as the taxpayer getting rid of all or part of the payment of the tax, without transferring its burden to others, which affects the state's tax proceeds and loses its right (Khalil& Sidani, 2020:2). The phenomenon of tax evasion is as old as taxes themselves, as evasion has been known since the inception of commitment to it on the shoulders of financiers, just like crime that has been known since the existence of man (Montenegro, 2021:36), it represents a phenomenon that is almost not without a society, regardless of its degree of progress, albeit to varying degrees in severity depending on the different degree of tax awareness, as it increases in developing countries (Fernando & Antoine, 2022:663).

Some (Nimer et al.,2022:2046) believe that tax evasion is the financier's attempt to raise the tax due from him by excluding some elements and operations from the tax base in whole or in part by using fraudulent methods and cheating at any stage at the time of linking or at the collection stage. Some researchers (McGee et al.,2023:14) define tax evasion as any deliberate violation of the provisions of tax laws in whole or in part, following various methods and methods that carry with them the nature of financial fraud, and if there is a difference in views between the financier and the tax authority regarding the arithmetic aspect, the financier is not considered an evader.

Causes of tax evasion

The spread of tax evasion (Tax Evasion) is due to a set of reasons that are related to the taxpayer himself or the prevailing culture in society, in addition to the nature of the tax system applied in terms of containing gaps (Achek, 2015: 488), and economic conditions play a key role related to tax administration and the efficiency of its workers, and the most important gaps that the evader can exploit are to hide the real profit figures, especially in activities in which the government is not directly related, as is the case in professional and commercial activities and inflating costs. Illusory with reduced revenues, illegal benefit from tax exemptions, and some shortcomings in the tax law such as lengthy procedures and steps that can extend for more than 5 years (Alm et al., 2016:147).

Tax evasion means keeping an amount of money in the possession of the taxpayer instead of paying it to the public treasury, and comes primarily because of the misguided spirit of solidarity among the members of the group, and thus the low moral level of taxpayers (López,2017:108), in addition to the presence of other motives that motivate the taxpayer to evade them for legal, political and economic reasons, and the following are the most important reasons that lead to tax evasion:

- a. **Moral reasons:** It refers to the weakness of the financial sense as a social duty for many taxpayers, as they believe that stealing tax money is not theft, due to the general tendency of many of them not to obey the law (Malezieux, 2018: 2).
- b. **Legislative reasons:** These reasons are the result of the lack of clarity of tax legislation, and cause many legal loopholes that raise many problems and contradictions for the tax administration, and allow further evasion (Alstadsæter et al., 2019: 2074).
- c. **Administrative reasons:** These reasons are represented in the difficulty and complexity of administrative procedures related to collecting and estimating tax from taxpayers, and thus inequality and actual justice among taxpayers, which leads to tax evasion (Alm,2021:322).
- d. **Psychological reasons:** These reasons are related to the percentage of tax awareness, the greater the tax awareness, the weaker evasion and vice versa, and many researchers in this field believe that psychological factors are inevitable for some taxes, due to financial management policies that cause difficulty in their application, which affects the psychology of the taxpayer in accepting or rejecting payment (Bott et al., 2020:4).

Measuring tax evasion

Tax evasion can be measured through five dimensions:

- a. **Fair distribution of tax burden:** that is, focusing on the principle of distributing tax burdens between business individuals and companies by dividing the tax in proportion to the capabilities of the target party (Hakelberg & Seelkopf, 2021: 2).
- b. **Sanctions and Penalties:** Identifying the legal and disciplinary activities and regulations imposed on individuals who violate the ethical regulations set by companies to ensure the functioning and achievement of the desired performance (Jha&Singh,2023:318).
- c. **Combating tax evasion:** directing appropriate efforts and actions in order to prevent and reduce illegal tax-related activities such as reporting misinformation and pushing stakeholders to be transparent and credible in providing and appreciating appropriate information (Turksen & Abukari,2021:408).
- d. **Employee efficiency:** The extent to which employees are able to perform their tasks efficiently and effectively by using resources in the right place and time (Darmawan et al.,2020:2581).
- e. **Economic conditions:** All economic factors surrounding the organisation and internal surrounding employees that play an important role in determining the skills of employees to comply with tax laws and be affected by financial decisions (Nguyen,2022:180).

Practical Aspect

Coding of research variables

This paragraph aims to clarify the concept of search variables and facilitate their understanding for the reader through the use of certain symbols. These symbols are used to simplify the analysis and interpretation process of the researcher, contributing to enhancing the reader's clear understanding towards these symbols. Table 1 also shows the characterisation and coding of variables.

Table (1) Description and coding of variables

Variables	Dimensions	Paragraphs	Code	
Accounting Information Technology	Perceived benefit	4	PM	AIT
	Ease of use	4	PKM	
Tax Evasion	Fair distribution of tax burden	6	ETB	TAE
	Sanctions and penalties	6	PES	
	Combating tax evasion	5	CTE	
	Staff Competence	6	EME	
	Economic conditions	5	ECC	

Testing the validity and reliability of the measurement tool

The results shown in Table (2) show that the responses of the employees of the surveyed tax departments are distributed in a similar way to the normal distribution with regard to the variables and dimensions of the study. It is likely that employees in the concerned tax departments have high accounting skills to perform their duties in directing the concerned authorities to pay tax dues.

It is also noted from Table (2) that the paragraphs of the measurement tool are characterised by the stability and internal reliability of the structural model, and this shows that the values of the internal stability of the research variables are suitable for determining the modelling of the structural equation, which means that the standard weights of the values of the stability of the measurement tool must be higher than (0.70) in order to accept the stability of Cronbach alpha for each dimension and for each paragraph.

Table (2) Results of testing the validity and reliability of the measurement tool

NO.		Kol-Smi Test			Cronbach's Alpha			
Accounting Information Technology	Perceived benefit	PM1	0.280	0.118	0.079	0.852	0.965	0.843
		PM2	0.259			0.803		
		PM3	0.232			0.806		
		PM4	0.229			0.796		
	Ease of use	PKM1	0.254	0.125		0.855	0.876	
		PKM2	0.270			0.852		
		PKM3	0.292			0.772		
		PKM4	0.264			0.767		
Tax Evasion	Fair distribution of tax burden	ETB1	0.265	0.099	0.091	0.806	0.795	0.974
		ETB2	0.248			0.788		
		ETB3	0.220			0.825		
		ETB4	0.202			0.820		
		ETB5	0.310			0.824		
		ETB6	0.283			0.834		
	Sanctions and penalties	PES1	0.303	0.088		0.853	0.852	
		PES2	0.218			0.914		
		PES3	0.233			0.844		
		PES4	0.279			0.835		
		PES5	0.243			0.825		
		PES6	0.247			0.841		
		CTE1	0.281	0.106		0.762	0.877	

	Combating tax evasion	CTE2	0.279			0.816			
		CTE3	0.251			0.914			
		CTE4	0.242			0.812			
		CTE5	0.213			0.903			
	Staff Competence	EME1	0.240	0.080			0.922	0.775	
		EME2	0.247				0.819		
		EME3	0.274				0.863		
		EME4	0.252				0.821		
		EME5	0.219				0.795		
		EME6	0.220				0.760		
	Economic conditions	ECC1	0.279	0.093			0.840	0.850	
		ECC2	0.262				0.867		
		ECC3	0.253				0.774		
		ECC4	0.261				0.765		
		ECC5	0.269				0.860		

Description of research variables

It is clear from Table (3) that the general arithmetic mean of the accounting information technology variable was (3.62) with a standard deviation of (0.52) and a relative importance of (72%), and this came as a result of the interest of tax departments employees in the ease of use dimension (PKM), which achieved an arithmetic mean of (3.66) and a standard deviation equal to (0.61) and a relative importance of (73%), whilst the Perceived benefit dimension (PM) came in last place with an arithmetic mean of (3.58) and a standard deviation of (0.59) and a relative importance of (72%). This suggests that a greater focus on ease of use reflects employees' awareness of the importance of IT in improving performance, whilst perceived benefit needs more attention to enhance its effectiveness.

It is clear from Table (3) that the general arithmetic mean of the tax evasion variable reached (3.72) with a standard deviation of (0.39) and a relative importance of (74%), and this came as a result of the interest of tax departments employees in the dimension of economic conditions (ECC), which achieved an arithmetic average of (3.75) and a standard deviation equal to (0.56) and a relative interest equal to (75%), whilst after combating tax evasion (CTE) came in last place with an arithmetic mean of (3.70) and a standard deviation of (0.54) and a relative importance of (74%). This suggests that a greater focus on economic conditions reflects employees' awareness of the economic impacts on tax evasion, whilst efforts to combat tax evasion need to be improved and enhanced to increase their effectiveness.

Table (3) Statistical description of study variables

No.	Mean	S.D	C.V
PM1	3.28	0.85	66%
PM2	3.56	0.78	71%
PM3	3.56	0.86	71%
PM4	3.91	0.88	78%
Perceived benefit	3.58	0.59	72%
PKM1	3.57	0.85	71%
PKM2	3.72	0.87	74%
PKM3	3.71	0.84	74%
PKM4	3.62	0.88	72%
Ease of use	3.66	0.61	73%
Accounting Information Technology	3.62	0.52	72%
ETB1	3.90	0.91	78%
ETB2	3.66	0.93	73%
ETB3	3.49	0.93	70%
ETB4	3.63	1.01	73%
ETB5	3.66	0.98	73%
ETB6	3.89	0.93	78%
Fair distribution of tax burden	3.70	0.58	74%
PES1	3.69	0.94	74%
PES2	3.62	0.92	72%
PES3	3.80	0.89	76%
PES4	3.83	0.83	77%
PES5	3.71	0.78	74%
PES6	3.67	0.95	73%
Sanctions and penalties	3.72	0.46	74%
CTE1	3.71	0.81	74%
CTE2	3.81	0.83	76%
CTE3	3.64	0.95	73%
CTE4	3.65	0.84	73%
CTE5	3.67	0.99	73%
Combating tax evasion	3.70	0.54	74%
EME1	3.99	0.95	80%
EME2	3.85	0.80	77%
EME3	3.60	1.11	72%

EME4	3.53	0.96	71%
EME5	3.80	0.80	76%
EME6	3.55	0.98	71%
Staff Competence	3.72	0.55	74%
ECC1	3.80	0.82	76%
ECC2	3.59	1.01	72%
ECC3	3.68	0.75	74%
ECC4	3.83	0.86	77%
ECC5	3.85	0.78	77%
Economic conditions	3.75	0.56	75%
Tax Evasion	3.72	0.39	74%

Testing research hypotheses

H1: There is a significant correlation between accounting information technology and tax evasion.

The results of Table (4) show a significant correlation between accounting information technology and tax evasion by (0.714), and this justifies the interest of tax department employees in the Middle Euphrates region towards supporting their capabilities in accounting information technology to enhance mechanisms to reduce tax evasion.

The results also show a significant correlation between Perceived benefit and tax evasion in its dimensions (fair distribution of tax burden, sanctions and penalties, combating tax evasion, employees efficiency, economic conditions), and its amount (0.679), and this indicates the importance of improving awareness about justice in the distribution of the tax burden, penalties and penalties, and the employees efficiency, as well as economic conditions. Thus, enhancing Perceived benefit can contribute to reducing tax evasion rates.

In addition, there is a significant correlation between ease of use and tax evasion in its dimensions (Fair distribution of tax burden, penalties and penalties, combating tax evasion, employees efficiency, economic conditions), which amounted to (0.559), and this indicates that improving ease of use in tax systems can positively affect the behaviour of individuals towards tax evasion. This reflects the importance of simplifying tax procedures and enhancing the employees efficiency, which may contribute to enhancing fairness in the distribution of the tax burden and reducing evasion rates. From the above, the first main hypothesis can be accepted, and this raises the possibility of examining the second hypothesis.

Table (4) Correlation matrix

	1	2	3	4	5	6	7	8	9
1. PM	1								
2. PKM	.494**	1							
3. AIT	.859**	.869**	1						
4. ETB	.482**	.554**	.600**	1					
5. PES	.404**	.259**	.382**	.519**	1				
6. CTE	.519**	.365**	.510**	.414**	.390**	1			
7. EME	.416**	.266**	.393**	.274**	.358**	.303**	1		
8. ECC	.604**	.530**	.655**	.528**	.388**	.497**	.278**	1	
9. TAE	.679**	.559**	.714**	.770**	.718**	.728**	.615**	.757**	1

H2: There is a significant impact of accounting information technology on tax evasion.

It is noted from the results of the table () that the use of accounting information technology among employees of tax departments in the Middle Euphrates region contributes to building their mechanisms and capabilities to reduce tax evasion, as increasing the skills of the technology of employees of the tax departments surveyed by one unit leads to strengthening the mechanisms to reduce tax evasion by (0.533), and a standard error of (0.046), and a comparative value (F) with a value of (132.291). This shows that accounting information technology plays an important role in making decisions that contribute to enhancing and building the skills of tax department employees to innovate new ways and mechanisms to reduce tax evasion, and this explains the acceptance of the second main hypothesis.

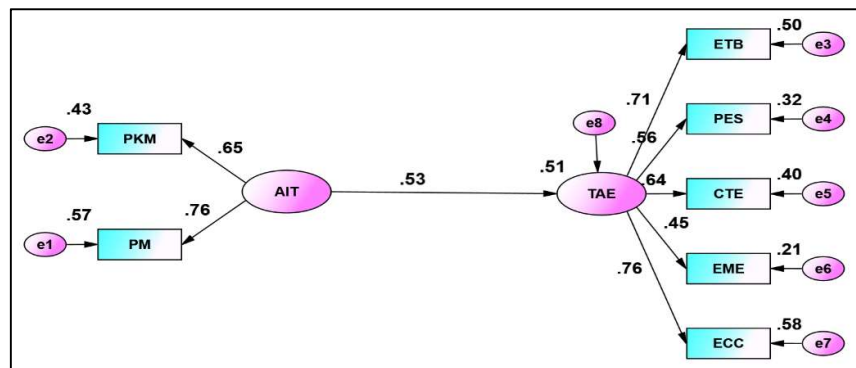


Figure (2) Standard model for the impact of accounting information technology in reducing tax evasion

Table (5) Standard results for the impact of accounting information technology in reducing tax evasion

Path			Estimate	S.E	C.R	R ²	F	P
AIT	--- >	TAE	0.533	0.046	11.587	0.510	132.291	0.001

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. There is an impact of accounting information technology in reducing tax evasion, as well as a high degree of use of accounting information technology in improving the capabilities of tax department employees in the Middle Euphrates region to reduce tax evasion.
2. The results showed that accounting information technology represents an important role in making decisions that contribute to enhancing and building the skills of tax department employees to innovate new ways and mechanisms to reduce tax evasion.
3. The interest of the employees of the tax departments in the Middle Euphrates region towards supporting their capabilities in accounting information technology to enhance mechanisms to reduce tax evasion.
4. The results showed that the greater focus on ease of use reflects employees' awareness of the importance of information technology in improving performance, while perceived benefit needs more attention to enhance its effectiveness.
5. There is a significant focus on economic conditions that reflects employees' awareness of the economic impacts on tax evasion, while efforts to combat tax evasion need to be improved and enhanced to increase their effectiveness.

Recommendations

1. The need for the tax departments surveyed to be keen on the importance of improving awareness about fairness in the distribution of the tax burden, penalties and penalties, the employees efficiency, as well as economic conditions. Thus, enhancing Perceived benefit can contribute to reducing tax evasion rates.
2. The surveyed tax departments should focus on improving the ease of use in tax systems in a way that enhances the behavior of individuals towards the tax evasion limit. This reflects the importance of simplifying tax procedures and enhancing the employees efficiency, which can contribute to enhancing fairness in the distribution of the tax burden and reducing evasion rates.

3. The need to use modern accounting information means and techniques that limit tax evasion and direct the work of the concerned authorities to pay the due taxes in the appropriate place and time.
4. Tax departments should develop their accounting systems by tracking financial transactions accurately and motivate their employees to develop their skills to use modern accounting information technology through training courses.
5. The need to use modern accounting information technology that analyzes and interprets big data to detect unacceptable patterns in financial and tax reporting, which contributes to identifying suspicious activities and evasion of paying due taxes.

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