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A COMPARATIVE STUDY OF THE TAX ACCOUNTING PROCESS BETWEEN LIMITED COMPANIES AND JOINT STOCK COMPANIES FROM THE POINT OF VIEW OF THE TAX ADMINISTRATION FOR THE AUDITOR'S REPORT

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Abstract:

The study aims to clarify the role of the auditor in enhancing the reliability of the financial statements submitted by the taxpayer to the tax administration through his audit procedures. Explaining the reasons for the tax administration resorting to estimation according to the annual controls in the process of tax accounting with taxpayers, and the extent to which it adopts the auditor's report and the financial statements in the process of determining the income tax base, thus activating tax accounting using the self-assessment method, reducing cases of tax evasion, and reducing the gap between the parties to the tax accounting process. (Tax administration, auditor, and taxpayer). This study reached a set of results and recommendations, including that the tax administration uses the lists audited by the auditor as a basis for determining the income tax base for joint-stock companies. That is, the tax accounting process in joint-stock companies boils down to amending the accounting profit shown in the accounts submitted to the Tax profit. This means that there is confidence regarding the financial statements of joint-stock companies, unlike the financial statements of limited companies. The study recommends the need to urge companies to commit to preparing financial statements in accordance with approved accounting systems, local accounting rules, and relevant legal requirements, which would increase confidence and credibility in these lists and lead to avoiding manipulation in the preparation of financial statements or trying to conceal a specific paragraph or element of the lists. Finance.

Keywords: taxpayer, joint stock and limited companies, financial statements, auditor, tax accounting procedure

1. INTRODUCTION

Taxes are considered one of the important and vital issues in the lives of peoples and countries, as they constitute the main financial instrument through which the necessary funds can be created to finance the state's general budget expenditures. In addition, it is considered one of the most important means of direct state intervention to influence the movement of the economy and society to achieve general economic, social, and political goals that represent the model of prosperity that every state seeks to achieve.

In Iraq, taxes did not find their place among the main pillars of financing the treasury, due to the conviction of most taxpayers that the taxes paid do not serve the public interest. On the one hand, on the other hand, the accounting profession faced serious challenges represented by non-disclosure or attempts to distort the financial statements submitted by economic units to the public. The financial authority, in addition to the fact that there may be a conflict of interests and goals between the preparers of the financial statements and the parties benefiting from these lists due to the weak national awareness of taxpayers and the provision of unreal data from taxpayers to the auditors, who in turn express an opinion on these lists without the auditors' lack of effort. The necessary professional care in their work, which leads to the submission of untruthful and fair financial reports to the financial authority represented by

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the General Authority for Taxes in Iraq. Hence the necessity of the importance and role of auditors' opinion in tax accounting procedures.

Given that the tax administration is one of the most important entities that benefit from the work of auditors in order to give reliability to the financial statements submitted to the tax administration in order to be able to estimate the value of income and the amount of tax collected on taxpayers, the most prominent challenge facing the tax administration is determining the size of the tax base on which the tax falls and which is deducted. Including the amount of tax in a fair and proper manner, which is necessary for the taxpayer on the one hand, and the tax administration on the other hand for the purpose of achieving fairness in tax accounting. If the tax base is estimated to be greater than its size, the right of the taxpayer will be prejudiced, but if the base is estimated at less than its true value, it will prejudice the right of the treasury. The resulting serious disadvantages in tax administrative work require the tax administration to draw up scientific and practical mechanisms to determine tax income. The starting point in tax accounting in determining tax income often begins where accounting ends. If the accounting income shown by the financial statements has been extracted in accordance with accounting principles and standards and has also been audited by the auditor in a scientific and thoughtful manner, then the starting point is in determining the tax base. It will be correct (Al-Zuhairi, 2009: 2).

1.1. Research problem

The main problem of research revolves around the tax administration's lack of confidence in some of the financial statements submitted by taxpayers and audited by the auditor and its reliance on annual controls in estimating taxable income, which leads to the auditors being completely convinced of the tax administration's lack of reliance on the accounting outputs represented by financial statements audited by auditors despite exercising due diligence and adhering to the rules of professional conduct and auditing standards. In addition, this negatively affects the nature of the relationship that is supposed to be positive between accounting and tax, and this creates a feeling among those charged with paying taxes that the process of preparing The financial statements audited by auditors and submitted to the tax administration are an additional link within the relationship between the two sides of the tax process, represented by the tax departments and taxpayers.

1.2. Research hypothesis

The research was based on the main hypothesis that: "The tax administration relies on the financial statements audited by the auditor of private joint-stock companies and does not rely on the financial statements of limited companies".

1.3. Research importance

The study derives its importance from the importance of the subject of tax in general as one of the components of the state's economy, and the fact that the subject of tax accounting relates to the relationship between multiple parties whose interests may conflict or may sometimes agree. In addition to the practical importance provided by the auditor when preparing his report and expressing his opinion on the financial statements to conduct the tax accounting process, and the impact of this in determining the tax base for taxpayers (companies) by the tax administration in a sound and fair manner, which is necessary for the taxpayer on the one hand, and the tax administration on the other hand. Others to achieve fairness in tax accounting.

1.4. Research Objectives

The research seeks to clarify the role of the auditor in enhancing the reliability of the financial statements submitted by the taxpayer to the tax administration through the audit procedures he performs and his commitment to auditing standards and the rules of professional conduct that govern his work and solid issuances of the financial statements and then adopting and relying on them by the tax administration in The process of determining taxable income. Explaining the reasons for the tax administration resorting to estimation according to the annual controls in the process of tax accounting with taxpayers, and the extent to which it adopts the auditor's report and the financial statements in the process of determining the income tax base, thus activating tax accounting using the self-assessment method, reducing cases of tax evasion, and reducing the gap between the parties to the tax accounting process. (Tax administration, auditor, and taxpayer).

1.5.Research Methodology

In order to achieve the research objectives, the two researchers, in accordance with the nature of the research variables, relied on the descriptive and inductive approach on the theoretical side, by referring to sources such as books, published scientific research, and laws and regulations related to the subject of the research, and on the analytical approach on the practical side. Thus, the research approach combined the study Theory and analytical study of a sample of financial statements of companies registered in the Companies Department of the General Tax Authority as practical cases

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1.6. Research population and sample

The research population is represented by the financial statements of companies registered in the Companies Department of the General Tax Authority, while the research sample was represented by a random sample of the financial statements of companies registered in the Companies Department, whose characteristics are appropriate to the subject of the research as practical cases, which consist of two companies with different activities, limited companies and private joint stock companies. Submitted to the tax administration for the purpose of tax accounting with it.

2. REVIEW OF PREVIOUS STUDIES

The main purpose of the external audit is to express a neutral and independent technical opinion on the fairness and clarity of the financial statements prepared in accordance with the approved accounting rules and principles and audited in accordance with the approved auditing standards. However, the auditor has a fundamental role focused on reducing tax evasion by economic units, which has a significant impact on the tax revenues. Consequently, it has an impact on the economy and the state budget, as it can be said that there is a strong trend criticizing its performance and results due to a lack of clarity and ambiguity in the minds of the beneficiaries regarding this role.

A study (Rahim, 2022) showed that the auditor is not committed to adequate disclosure of the financial data for tax accounting purposes, and one of the reasons for this is that the taxpayer does not adhere to the system of keeping commercial books and daily registration in them, and that he works on that at the end of the year, which leads to presenting an inconsistent opinion. By the auditor and this affects the compatibility between the auditor's opinion and the procedures of the tax accounting process.

The study (Badawi, 2019) also demonstrated that there is awareness among tax assessors in tax departments of the importance of adhering to international auditing standards, which has a positive impact on tax accounting. There are no differences between tax assessors and tax examiners in their awareness of the importance of adhering to international auditing standards, and this is due to There is a high level of compatibility between the needs of the profession of assessor and tax examiner, and the requirements contained in international auditing standards.

While the study (Mohsen, 2016) showed that adopting annual controls in tax accounting for a long period of time weakened the value and importance of the work accomplished by the auditor and negatively affected the quality of the auditors' performance. The more the tax administration relies on the financial statements audited by the auditor instead of annual controls, the higher the quality of the auditor's performance.

The study (Jawdat, 2015) indicated that relying on the financial statements and following the self-assessment method gives a dimension to the confidence that the financial authority gives to the taxpayer and the auditors, as the financial authority's commitment to applying this method in a scientific and practical manner and the disclosure that must be provided in the financial statements by the economic unit, The necessary professional care is exercised by auditors when approving the financial statements. The commitment of these parties to these conditions creates a strong relationship between them that is reflected positively when conducting tax accounting.

While the study (Al-Hasani, 2013) showed that the tax administration is one of the most important parties that benefit from the financial statements prepared by limited and joint-stock companies. Indeed, in limited companies, it is the first party for which the financial statements are prepared in implementation of the provisions of the income tax law and the commercial bookkeeping system. As for joint stock companies, it is primarily for the purpose of presenting it to shareholders to preserve their rights in the company.

The study (Al-Zuhairi, 2009) showed the weakness of the effectiveness and ability of the auditing and monitoring profession in imparting confidence and credibility to the financial statements that the taxpayer submits to the financial authority. There is a difference between accounting income and tax income, but this difference must not exceed some expenses and revenues that are accepted by the accounting side and rejected by the tax offender, or vice versa.

While the study (Al-Khalil, 2006) made it clear that preparing and presenting financial statements is the responsibility of the management of the economic unit subject to the audit, and that auditing those lists and expressing an opinion on them to the extent of their reliability is the responsibility of the auditor, as the work of the auditor can provide guarantee and assurance. By not committing fraud and cheating, thus enhancing confidence and credibility in the financial statements and verifying the integrity of the financial records. But on the other hand, the tax administration must know that the work of the auditor does not provide absolute guarantee and confirmation of the accuracy of what is stated in the financial statements.

The study (Dang, 2004) indicated that companies have recently tended to use modern auditing and auditing standards and methods, because of their significant impact on quality and results, as the process of auditing accounts and financial statements is a mechanism that works to preserve data and information and reduces the occurrence of fraud. It also preserves the client's interests and does not conflict with him.

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3. THE TAXPAYER AND THE ROLE OF THE AUDITOR IN ADDING RELIABILITY TO THE FINANCIAL STATEMENTS FOR TAX ACCOUNTING PURPOSES

3.1. The concept of the taxpayer and the legal forms of companies

3.1.1. The concept of the taxpayer

The taxpayer is legally required to submit financial statements to the tax administration, for the purpose of tax accounting, and this is what is stipulated in Article (7), Paragraph One, of the Commercial Bookkeeping System for Income Tax Purposes No. (2) of 1985 (Taxpayers... must submit their final accounts to the authority's center General Tax Authority or its branches registered therein after being audited and certified by the auditor).

The concept of the taxpayer varies, whether viewed from the perspective of tax laws or from a linguistic perspective, but what we will focus on to serve our study is defining what is meant by the taxpayer according to the income tax law in Iraq and the relevant laws and regulations.

The Iraqi Income Tax Law No. 113 of 1982, as amended in Article (1), Paragraph (8), defines the taxpayer as every person subject to tax under this law, and takes into account the resident and non-resident status of natural and legal persons, Iraqis and non-Iraqis, under Paragraph (10) of the same article of this law. By law, he is obligated to provide information to the tax administration in accordance with the income tax report along with submitting the final accounts for his entire business activity when subject to the commercial bookkeeping system for income tax purposes No. (2) of 1985. This is what we find in paragraph (1) of Article Twenty-Seven. From the aforementioned law, which stipulates: "The financial authority may require anyone who is subject to tax or believes that he is subject to it to submit a report on his income within twenty-one days from the date of his being notified of that by written notification or by any means of publication, whether his name is registered with the income tax departments or not".

And in Paragraph (2), which stipulates: "Every registered or unregistered person who has taxable income must submit a report on his income before the first day of June of the estimated year if he is not required to submit it by written notification or by any means of publication".

The definition of a person was stated in Income Tax Law No. 113 of 1982 in Paragraph 5 of Article 1 as being a natural or legal person. A legal person is every administration and institution to which the law grants a legal personality, such as associations of all types and companies.

As far as the matter is concerned with the legal person, which is the focus of our study, the legal person here means the company, so it is necessary to address the definition of the company:

Paragraph (6) of Article One of the Income Tax Law No. 113 of 1982 referred to the definition of the company, as it is "a joint-stock or limited liability company in Iraq or abroad that engages in commercial business or has a department, place of work, or control in Iraq," as defined by the law. Companies No. 21 of 1997 in the first paragraph of Article 4 stipulates that "the company is a contract in which two or more persons commit themselves to each contributing to an economic project by providing a share of money or work to share the resulting profit or loss".

3.1.2. Legal problems for companies

Based on the amended Companies Law No. 21 of 1997 and Articles (6-11) of the aforementioned law, there are multiple legal forms of companies, including the private joint-stock company and the private limited company.

What concerns us regarding these problems are joint-stock companies and private limited companies, as they are covered by the Commercial Bookkeeping System No. 2 of 1985 by submitting accounts audited by the auditor.

3.1.2.1. Joint stock company

The first paragraph of Article (6) of the Companies Law No. 21 of 1997 referred to the definition of a joint-stock company as a company consisting of a number of persons not less than five, in which shareholders subscribe for shares in a public subscription and are responsible to the extent of the nominal value of the shares they subscribed for.

3.1.2.2. Company Limited

The second paragraph of Article (6) of the amended Companies Law No. 21 of 1997 stipulates that "the number of natural or legal persons in the...private limited company shall not exceed twenty-five persons, all of whom shall contribute to its shares and bear responsibility for its debts at the nominal value of the shares they contributed." "As stipulated in Article Four of the aforementioned law, paragraph 2 (1, 2), the company may consist of one natural person.

3.1.3. The legal basis of the financial statements

The Commercial Bookkeeping System for Income Tax Purposes No. (2) of 1985 obligates the first category of taxpayers covered by this system, including limited and joint-stock companies, to keep the commercial books, documents, and documents set forth in this system and the rules contained therein. Articles (1-5) have specified the

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main books and documents. The assistance that must be provided is provided (Paragraph 1 of Article 1 of the Commercial Bookkeeping System for Income Tax Purposes No. 2 of 1985) as follows:
A- The general journal and any auxiliary journal required by the nature of the work, such as the cashier's journal, the purchases journal, and the sales journal.
B- The general ledger and any of the auxiliary ledgers required by the nature of the work, such as the assets ledger, the receivables ledger, and the inventory ledger.
C- Inventory books (raw materials book, finished goods book, goods purchased for the purpose of sale, etc.).
D- Preserve correspondence and other documents, provided that they are preserved sequentially and according to the date of their preparation or issuance.
In the event that the taxpayer maintains his accounts on an electronic computer instead of the books mentioned in Article One of this system, the following conditions are required for that, as stated in Article (3) of the aforementioned system:
First: Organizing the journal in the form of sequential papers in which all journal entries appear in a way that can be reviewed and audited, provided that these papers are packed according to their historical sequence, bound, and certified by a notary at the end of each financial year to which they belong.
Second: The results (outputs) of the electronic computer for the professor's accounts are in the form of statements containing the items of mathematical entries for the information that pertains to each account and according to the historical sequence of their occurrence.
Third: The taxpayer is required to submit the accounting tabulation guide used on the electronic computer to organize his accounts to the financial authority for approval before using it, provided that this authority is informed in advance of every amendment that occurs to it.

4. THE AUDITOR AND HIS IMPACT ON ACHIEVING RELIABILITY IN THE FINANCIAL STATEMENTS

The financial statements show the results of management's performance of its tasks in protecting the assets and rights of the economic unit, and in order for users of the financial statements to be reassured of their credibility and comprehensiveness, these lists should be audited and examined. Hence the necessity of relying on a professional and neutral person to examine and audit the financial statements and express his technical opinion on the extent of the possibility of Rely on those lists.
The external auditor is a person from outside the economic unit and has no functional relationship or financial interest. His primary goal is to give an impartial technical opinion about the fairness of the budget and final accounts of business results for a specific period of time (Othman, 1999: 18).
Interest in the auditor's report and the neutral technical opinion it expresses has increased due to several factors, the most important of which are:
First: The conflict of interest between the parties creates the need for an evaluation to be conducted by a professional and independent person.
Second: The relative importance of the information makes it possible to verify its quality and rely on it before making decisions based on that information.
Third: The difficulty of the prepared information makes the user of the information unable to comprehend it, as well as the large number of errors that require the presence of a specialized person to help determine the quality of the information and the possibility of trusting it (Al-Sabban & Ali, 2002: 8-9).
The auditor must seriously search for all errors and violations that fundamentally affect the truthfulness and fairness of the information contained in the financial statements (Thomas and Henke, 1989: 45).
Article (136) of Chapter Two of Companies Law No. (21) of 1997 stipulates that the auditor must give his opinion on the final accounts before the general assembly, and his opinion must include the following matters:
First: The integrity of the accounts and the validity of the data contained in the final accounts.
Second: The extent to which the company applies the applicable accounting principles related to bookkeeping and accounting records.
Third: The extent to which the final accounts reflect the reality of the financial position.
Fourth: The extent to which the accounts comply with the provisions of this law and the company's contract (Companies Law No. 21 of 1997).
The auditor's approval of the companies' final accounts is important evidence of the reliability of the financial statements, as the above law requires him to be directly responsible for the integrity of the accounts and to ensure the application of accounting principles and principles and the application of instructions related to the bookkeeping system and accounting records, and to also indicate in his report that the final accounts express About the fairness and honesty of the financial position.

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4.1. The auditor's responsibility in laws and regulations

The responsibilities of the auditor vary from one society to another due to the continuous change in responsibility towards the public interest, noting that most of the lawsuits brought against the auditor are related to professional negligence, which opens the way for the parties affected by the auditor's case before the court and demanding compensation for the damage that could befall him, in addition to damage to his reputation. The ethical and professional auditor may be exposed to criminal liability.

Therefore, the primary responsibility of the impartial auditor is to demonstrate to external parties whether the financial statements have been presented objectively, truthfully, and fairly or not (Thomas and Henke, 1989: 34). The auditor's responsibility is to audit the company's accounts, examine the financial statements, and express his opinion. I am an impartial expert as to the extent to which these lists indicate the fairness of the facility's financial position and the As a result of its work, the auditor is supposed to be an expert in auditing and accounting affairs. Therefore, His opinion on the financial statements is A professional opinion, and therefore his review of the financial statements must be based on a scientific basis and My work is sound (Al-Husseini, 2011: 291).

4.2. Auditor's report

The auditor's report is the material product that is the basis for the audit process. It represents the information communicated by the auditor to most users. Therefore, it is important to provide all the information necessary for this report as much as possible, and it must be clear and concise (Thomas and Henke, 1989: 66).

The report is a means of communicating a written message sent by the auditor to the users of the financial statements, stakeholders in the economic unit, as recipients of this message. This report aims to provide information related to the opinion of the external auditor or auditor regarding the agreement of the accounting standards used in preparing the financial statements in accordance with generally accepted accounting principles.

4.3. Features of the auditor's report

The main features of the auditor's report can be determined as stipulated in the Iraqi Auditing Guide No. (2), which is concerned with the auditor's report, issued by the Accounting and Regulatory Standards Board in the Republic of Iraq for the year (1999), which includes the auditor preparing a written report in which he explains the observations and conclusions he reached as a result of the process. The audit must contain basic features, which are as follows (Audit Guide 2, 1997: 2):

A- Comprehensiveness: The auditor's report should be comprehensive, containing all relevant information required to achieve the objectives of financial control.

B- Accuracy: Accuracy requires that the data presented in the report be correct and that the conclusions be described clearly and specifically.

C- Objectivity: Objectivity requires that the wording of the report be balanced in terms of content and style, as the auditor's report should present the facts honestly and away from any misleading, and present the results in a neutral and reliable manner.

D- Clarity: Clarity requires that the report be easy to read and understand, and direct, non-technical language should be used in the report. If this is required, the auditor should define unfamiliar terms and abbreviations if they are used in the report.

E- Briefing: In order for the report to be constructive, it should include thoughtful suggestions expressed with a focus that does not affect the clarity of meaning and achieving the goal of the observation and in a good manner to address the errors, shortcomings and weaknesses that were noted.

F- Timing: This means completing the submission of the auditor's report at an early and appropriate time that allows the majority of users to benefit from it.

G- Follow-up: The auditor must ensure whether sufficient measures have been taken by the entity subject to the audit regarding his report for previous years and then report them.

5. THE CONCEPT OF VIRTUAL PROFITS (ANNUAL CONTROLS)

The process of accessing real income is a complex problem in developing countries. The reason for this is the weak level of tax awareness among taxpayers and the spread of tax evasion. Therefore, the tax administration seeks to solve this problem by establishing hypothetical profits (annual controls), as it provides a general basis for estimating taxpayers' incomes.

(Kammash, 2008: 4) defined annual controls as "percentages set by the tax administration and according to which profits from taxable income are estimated (determining the tax base)".

As for (Guide to Controls for Business, 2015: 1), it believes that annual controls are about "reaching the real profits, reducing the discrepancy in diligence during estimation, and drawing a general rule for estimating taxpayers' incomes in a way that contributes to achieving justice in distributing the tax burden according to the reality of the situation".

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From the above, it can be said that the annual controls are nothing but ratios and numbers set by the tax authority annually in order to carry out tax accounting with taxpayers, which later became the binding means for tax authority assessors to account with taxpayers, despite the majority of them being subject to the commercial bookkeeping system No. 2. For the year 1985.

5.1. Reasons for the tax administration not relying on financial statements in tax accounting

One of the reasons that leads to the tax administration not relying on some of the financial statements submitted by the company, extracted from its commercial books, audited and approved by the auditor in determining the taxable income, lies in the tax administration's lack of confidence in some of these lists as a result of the weak adherence of some auditors to the rules. Professional behavior when carrying out their professional duty, and the tax administration not exercising the rights granted to it under the Commercial Bookkeeping System No. (2) of 1985, as Paragraph (First) of Article (6) stipulates, "The financial authority may, by written order, send its representative to visit the taxpayers' businesses to inspect On the nature of these works, examining books, documents, and correspondence, and inquiring about all his money related to the company's business and activities, and the company or whoever takes his place or works with him must provide the necessary facilities to accomplish the task of the representative of the financial authority, and answer all questions related to that task".

5.2. Justifications for the tax administration's reliance on annual controls in estimating income tax

Through his complete presentation of the reasons why the tax administration does not rely on the financial statements submitted by the company, audited and approved by the auditor, the justification for the tax administration's reliance on annual controls can be stated, as follows (Al-Aboudi, 2012: 74-75):

A- Assisting appraisers in estimating the income of taxpayers. It also contributes to completing the deficiencies in qualification and experience of some appraisers, as well as their varying ability to estimate and personal judgment.

B- It provides unified and convergent foundations for diligence that help reduce the discrepancy in levels of assessment due to the difference in capabilities and personal abilities of the appraisers in diligence and personal assessment, which contributes to achieving a better degree of justice in distributing the tax burden among taxpayers in light of the reality of the situation and the current circumstances.

T- Due to the lack of real information available about the economic activity that creates income, controls have been implemented to avoid this lack of information.

D- A large percentage of taxpayers do not declare the truth of their tax income, so the administration finds itself forced to estimate the company's income according to the controls it has prepared.

C- The tax accounting process is easy for those who undertake it, as well as for the taxpayer himself, because it does not require any efforts or specific examination procedures, and the submission of data is only a formality, except for the documents required by the accounting process.

H- It always assumes the existence of a profit, and does not assume the existence of a loss. If there is a loss, it must be proven in official books, otherwise it will not be taken into account and a taxable income for the taxpayer will be estimated.

6. TAX ACCOUNTING PROCEDURES WITH COMPANIES

Tax accounting procedures are defined as the consistent and interconnected administrative, accounting and legal processes and procedures carried out by the competent tax administration towards tax taxpayers with the aim of efficient tax collection in accordance with the tax law in force to achieve the objectives of tax policy in the country. The tax accounting process begins with estimating the tax on taxpayers and then examining it all the way to collection and collection. The tax accounting procedures are as follows:

A- The taxpayer (the company) submits a declaration attached to the financial statements after the end of the fiscal year, and this is supposed to be done on or before 5/31 of each estimated year, which is what is stated in the second paragraph of Article twenty-seven of the Income Tax Law No. 113 of 1982, as amended. The taxpayer (the company) also has the right to request the financial authority to extend the period for submitting the accounts, and the financial authority (if it is convinced) has the right to approve the extension, which is what is stated in the third paragraph of Article twenty-seven of the law.

B- In the event that the company does not submit its accounts within the specified period without a legitimate excuse, an administrative estimate will be made and a notice will be sent to the company of the amount of the tax due, and it has the right to object to the estimate within a period of twenty-one days from the date of notification and submission of the accounts, which is what was stated in the first paragraph of Article Thirty-Three. Of the income tax law.

C- The tax assessor requests the necessary analyzes of important accounts and contracts or any other documents he deems necessary.

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D- The appraiser performs the examination to ensure that the accounts are correct and not tampered with, that they reflect the nature of the activity, and that the tax profit is reasonable.
E- The tax assessor may be convinced of the accuracy of the results of these lists in order to arrive at the real income by making comparisons and making adjustments.
F- The appraiser in the companies department studies the accounts objectively, using the information available to him about the company, or through the information obtained from the quotes, which is (the information received to the financial authority from the official departments and bodies with which the taxpayer deals, to clarify the amount that the taxpayer obtained as a result of his activity with her.(
G- The tax imposed on the company is calculated according to the rates stated in the annual tax controls and after making adjustments to the income related to the accounts (accepted and rejected for taxes), and an assessment memorandum is prepared in the event that the accounts are accepted.
H- In the event of rejection of accounts:
1. The taxpayer may object to the estimate, so the company's file will be referred to the Tax Audit and Inspection Department for auditing and then returned to the Companies Department to account for the income that is arrived at. The taxpayer may adhere to his accounts.
2. In the event that the taxpayer does not object, the taxable income is arrived at by agreement between the appraiser and the company representative, and the results of the financial statements are accepted initially according to the results shown in those lists to enhance confidence with the taxpayers, and a reserve estimate of the income is made by the competent appraiser until the analytical tables for the paragraphs he specified are completed.

7. AN ANALYTICAL STUDY OF A SAMPLE OF THE FINANCIAL STATEMENTS OF LIMITED COMPANIES AND PRIVATE JOINT STOCK COMPANIES, THE RESEARCH SAMPLE

This part includes an analytical study of a random sample of audited financial statements, approved by some auditors, for a sample of companies registered in the Companies Department of the General Tax Authority, whose characteristics are appropriate to the subject of the research as practical cases, which consist of two companies with different activities, limited companies and private joint stock companies. Submitted to the tax administration for the purpose of tax accounting with it. The focus was on these cases for the purpose of identifying the reliability of the financial statements audited by the auditor and what are the reasons that led to relying on them as a basis in the process of determining or rejecting the income tax base, and relying on annual controls in the process of estimating the tax base. In the case studies that the researcher adopted in the practical aspect of this part, some terms will be mentioned, the meaning of which must be clarified, and which were mentioned in the amended Income Tax Law No. 113 of 1982, which are as follows:
- Tax: Income tax imposed under the above law.
- Income: The net income of the taxpayer obtained from the sources indicated in Article Two of this law .
- Fiscal year: If a taxpayer chooses a specific date to submit his accounts other than the day preceding the year, the financial authority may allow him to submit his accounts for his income for the year whose term ends on the day designated by the closing of his accounts from the previous year, or which is the year in which the income is achieved .
- Estimated year: The period of twelve months beginning from the first day of January of each year following the fiscal year in which the income was achieved, taking into account the special estimation periods stated in this law.

7.1. (A) Machinery and Equipment Services Company Limited for the fiscal year 2020 - Baghdad

First: General information about the company

1- The company was established according to the certificate of incorporation issued by the National Companies Registry Department on 22/7/2008.
2- The company's capital reached (15,000,000) million dinars.
3- The company's goal is to contribute to the development of the economic and developmental aspect in the field of services and general maintenance of machinery and equipment, in accordance with development plans.
4- The location of the company: Iraq - Baghdad, and it has no branches inside or outside Iraq.
5- Company type: Limited.

Second: The company's activity

The company achieved revenues amounting to (8,741,650,270) dinars, total expenses (8,402,255,751) dinars, and a net surplus from current operations (339,394,519) dinars.

Third: Review the company's tax administration

1- The company reviewed the tax administration before May 31, 2021, and submitted the financial statements and the following attachments-:

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- Auditor's report.
- General budget.
- Detect ongoing processes.

2- The company estimated a reserve based on the revenues it declared until the office examination was completed and until the quotations were received, as follows:

Table (1) Revenues, expenses, and surplus of current operations according to the financial statements

Details	Amount
Revenues	8,741,650,270
Expenses	8,402,255,751
Surplus of current operations	339,394,519

3. Tax accounting based on the company's declared revenues:
Revenues (authorized) x annual controls (by type of activity) = tax profit
8,741,650,270 x 20% = 1,748,330,054 dinar
Tax profit x tax rate = tax amount
1,748,330,054 x 15% = 262,249,508 dinar

The company shall be informed of the payment of the estimated amount of tax in reserve until the examination is completed, and the quotes are received.

Fourth: The position of the tax administration on the financial statements:
1- The company estimated a reserve under the annual controls, and according to the type of activity, the tax profit shown in the financial statements is less than the percentage of annual controls.

Table (2) Comparison of Tax Profit under Financial Statements and Annual Controls

Tax profit under annual controls	Tax profit under the financial statements	Difference
1,748,330,054	339,394,519	1,408,935,535

2- The company adhered to the results of its accounts, objecting to the reserve estimate, and submitted a request to the tax administration in order to estimate it based on the accounts appearing in the financial statements. The company's file was referred to the Internal Control and Audit Department for the purpose of auditing, and the company submitted the following records and documents:

- General journal entry.
- General ledger.
- A record and disbursement voucher for the exact financial year.
- The box file contains the documents necessary to conduct the audit.

The results of the examination by the Internal Control and Auditing Department reached the following observations:
A- The revenues under the financial statements and the revenues under the quotes were compared, and the tax administration found that the revenues were identical, fully substantiated, and supported by the employer (the beneficiary).

Table (3) Comparison between revenues according to the financial statements and quotes

Revenue under the financial statements	Revenue under quotes
8,741,650,270	8,741,650,270

B- The auditor examined the paragraphs that are important to reach an accurate and fair determination of the taxable income, as some expenses were rejected, in different proportions, as the total rejected expenses amounted to 216,549,762 dinars.

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Fifth: Estimating the company according to the financial statements submitted to the tax administration:

As a result of the company's objection to the results of the reserve estimate, the company stuck to its accounts, and the file was referred to the Internal Control and Auditing Department after submitting the required records and documents, and after examining the records and documents and auditing the expense account, some of them were rejected. Accordingly, the accounting process according to the financial statements is as follows:

1- Extraction of accounting profit

Revenues according to the financial statements - expenses according to the financial statements = accounting profit
8,741,650,270 - 8,402,255,751 = 339,394,519 dinar

2. Adjusting accounting profit to tax profit

Statement	Dinar
Net accounting profit (under quotes)	339,394,519
Add: Unacceptable expenses	
Provision for doubtful debts	37,240,000
Unacceptable expenses	216,549,762
Total unacceptable expenses	253,789,762
Tax profit	**593,184,281**

3. Tax Accounting

Tax profit x tax rate = tax amount
593,184,281 x 15% = 88,977,642 dinar

4. Percentage of tax profit realized by the company under the financial statements

Tax Profit / Revenue Under Lists x 100 = Tax Profit Percentage
593,184,281 / 8,741,650,270 x 100 = 6.7%

5. Tax amount under annual financial statements and controls

Table (4) Comparison between the amount of tax under the financial statements and the annual controls

Tax under the lists	Tax under reserve estimate	Appreciation in favor of the taxpayer
88,977,642	262,249,508	173,217,866
He depends	Does not depend	As a result of the company's objection to the reserve estimate

Sixth: Notes

Through the analytical study conducted by the researcher of these lists to demonstrate the auditor's commitment to the rules of professional conduct, and as a result of the above, the following observations were recorded:

1- The company achieved a tax profit amounting to 6.7% of the revenues stated in the financial statements, which is a percentage less than the reserve estimate rate of 13.3%, since the estimate rate according to the annual controls (reserve) is 20%, and according to the type of activity it turns out that the estimate was in favor of management. The tax is at the expense of the company, and this calculation is contrary to the rule of tax justice, as the financial statements submitted by the company to the tax administration were not approved, since the tax profit shown in the financial statements is less than the annual controls rate of 20%, and as shown in Table (2), as the tax assessor is not permitted The estimate is less than the annual controls.

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2- When comparing the revenues according to the financial statements and the quotes provided, they were identical and as shown in Table (3), as they were confirmed and documented by the employer, and the tax assessor did not appear to have any concealment of revenues from the company, as it is clear from this case the commitment of the auditor responsible for auditing and approving the lists of this company. He adheres to the rules of professional conduct, exerts the necessary professional care when performing his professional duty, and collects sufficient evidence and evidence that confirms the revenues stated in the lists.
3- The company's failure to provide evidentiary evidence that supports and confirms the expenses was the reason for their rejection by the tax administration, in different proportions, as determining the rejection rates for expenses depends on the competence of the tax auditor.
4- The auditor indicated in his report that the book group used by the company was consistent with the commercial bookkeeping system, and this is contrary to reality, as the results of the tax audit showed that the company did not have records related to purchases, sales, expenses, or a record for the store, as the auditor's opinion was not Accounts are accurate and objective.
5- The auditor did not exercise the necessary professional care to carry out his professional duty through the evidence he collected, which was insufficient or appropriate, and evidence of this is the expense ratios that were rejected by the tax administration.
6- The data and final accounts did not reflect the true financial position of the company, so the tax administration did not rely on the activity results shown by the financial statements when determining the tax base, but rather the tax administration adjusted the profits declared by the company with the value of the rejected expenses and then calculated the tax on the basis Adjusted profits indicate the weakness of the auditor responsible for the financial statements of this company in adhering to the rules of professional conduct in some aspects, especially with regard to auditing expenses and collecting sufficient evidence about them, or his inability to detect the company's manipulation of expenses, but we note his commitment with regard to the revenue aspect. And their conformity with the revenues received according to the quotes.

7.2. (B) Agricultural Company is a private joint stock company for the fiscal year 2020 - Baghdad

First: General information about the company

1- The company was established pursuant to a certificate of incorporation issued by the National Companies Registry Department on 14/3/2006.
2- The company's capital amounted to (100,000,000) million dinars, which was increased to (300,000,000) million dinars, fully paid.
3- The company's goal is to invest in the field of agricultural production and general contracting.
4- The company is not a member of other companies and does not own shares representing no less than 10% of the value of the company's paid-up capital invested in it.
5- Company location: Iraq - Baghdad, and it has no branches inside or outside Iraq.
6- Company type: private joint stock.

Second: The Company's Activity

The company achieved revenues amounting to (30,283,550) dinars, total expenses (17,526,927) dinars, and a net surplus from current operations (12,756,623) dinars from practicing its activity in producing and selling fish.

Third: Review the company's tax administration

1- The company reviewed the tax administration before 31/5/2021, and submitted the financial statements and the following attachments :

- Auditor's report.
- General budget.
- Detect ongoing processes.

2- The company estimated a reserve based on the revenues it declared until the office examination was completed, and until the quotes were received, as shown below in Table (83) of revenues, expenses, and the surplus of current operations, according to the valuation memorandum, and as follows:

Table (5): Revenues, expenses, and surplus of current operations according to the financial statements

Details	Amount
Revenues	30,283,550
Expenses	17,526,927
Surplus of current operations	12,756,623

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Valuation note (1)			
Name of branch/companies		Estimated Year 2021	
Assessor number: None			
Name of the taxpayer: (B) Agricultural Company, a private joint stock company			
Occupation and source of income: agricultural			
File number: none		Estimate type: Reserve	
Quotations			
Amount	Type of employment	Circuit name	Book number and date
Dinar	Equipment/contracting		
<u>Calculating taxable income</u> -Analysis of revenues and expenses. -Land lease contract. -Miscellaneous transfer expenses.			
Revenues according to accounts 30,283,550			
Surplus according to accounts 12,756,623			
Surplus after adjustment 9,944,000			Auditor's signature
Income amount	Allow	Net income	Tax amount
Dinar	Dinar	Dinar	Dinar
9,944,000	—	9,944,000	1,492,000
Department approvals:			Notifying the taxpayer or his agent:
Mr. General Supervisor: Mr. Department Manager: To kindly approve the reserve estimate according to the accounts submitted by him, with the addition of non-employee bonuses to the accounting profit... with appreciation. Appraiser's website/			I have been informed and agree to the estimate and will pay within the legal period.
			Full name: Managing Director
			Signature: Signed
			Date: None

3. Accounting details

Net accounting profit 12,756,623
<u>Bonuses for non-workers are added to it 3,565,000</u>
16,321,623 dinar
(12,756,623 x 50% x 1 year) = 6,378,312 dinar Represents losses from previous years
16,321,623 - 6,378,312 = 9,943,311 dinar forced to 9,944,000 dinar Taxable income.
9,944,000 x 15% = 1,492,000 dinar Tax amount.

Fourth: Notes

1- Taking into account the results of the accounts submitted in the process of estimating the income tax base is evidence that the auditor has approved the financial statements that express the financial position and reflect the results of the taxpayer's work.
2- The auditor indicated in his report (the management showed us the inventory of fixed assets at the end of the year). This means that the auditor was independent and impartial when carrying out the audit procedures and preparing his report.
3- The auditor indicated the following in his report:
A- The company maintains an appropriate bookkeeping group.
B- The financial statements were prepared in accordance with accounting principles and are consistent with the records.
C- The balance sheet as it stands on 31/12/2020 expresses the company's financial position.
This means that the auditor has obtained sufficient evidence to express his impartial technical opinion, and it also indicates that the auditor has exercised the necessary professional care when performing the audit procedures, in addition to the auditor's auditing and approving the financial statements, and that they reflect the reality of the financial situation, and the evidence for that is Taking into account the results of the calculations submitted to the tax

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administration in the process of estimating the income tax base. In addition, financial statements are characterized by reliability, which is one of the qualitative characteristics of financial statements, as evidenced by what was previously mentioned above.

The taxpayer's income has been estimated by the tax administration on the basis of the results of the accounts submitted, which is reflected in the fact that the auditor has an important role in enhancing confidence in the financial statements submitted to the tax administration, as accounting is carried out with joint-stock companies on the basis of the results of the accounts submitted, since the financial statements in joint-stock companies are It is provided primarily to shareholders, and shareholders always aim to know the true financial position of the company, according to the appraisers in the companies department.

Based on the above, we conclude from studying the practical cases that among the reasons for rejecting the financial statements submitted by the taxpayer to the tax administration and resorting to estimation according to the annual controls are the following:

1- The weakness of the process of disclosing real revenues and expenses in the financial statements submitted by companies is evidence that these lists are biased in their preparation and auditing methods for the purposes of company management with the aim of tax evasion.

2- The failure of some auditors to exercise due professional care to perform their work leads to collecting insufficient or appropriate evidence, and thus approving financial statements that do not reflect the financial position and result of the taxpayer's activity.

3- Ambiguity of the reasons that prompt the appraiser to resort to annual controls and not take into account the results of the financial statements submitted by the taxpayer in determining the tax base.

4- Limiting the tax examination process to revenues without expenses in the case of relying on annual controls in estimating the income tax base, by comparing the revenues contained in the financial statements and the revenues contained in the quotes.

5- Limiting tax inspections to office inspections without extending them to field inspections of taxpayers' workplaces, as field inspections are considered a means to deter violators who submit misleading financial statements or do not reflect the true financial situation.

6- The tax administration did not implement the articles (Article 56, paragraph 3, which stipulates: "Any perpetrator of any violation of the provisions of the commercial bookkeeping system for income tax purposes shall be subject to a fine of between 10% and 25% of the estimated income before deducting the legally prescribed allowances..." Article 57 and Article 58 of Income Tax Law No. 113 of 1982) and thus does not deter violators who submit financial statements that do not reflect the true financial position of the company.

The following results were revealed through studying and analyzing the practical cases above:

1- The tax administration does not use the lists approved by the auditor for limited companies as a basis for determining the income tax base and consequently paying the amount of tax due. The following table shows this:

Table (6) Comparison between the tax amount calculated based on the profit shown in the financial statements and the tax amount according to the annual controls

Company Name	Tax according to the financial statements	Tax according to annual controls	The difference	Notes
A	88,977,642	262,249,508	173,217,866	The estimate is in favor of the taxpayer as a result of the company's objection to the reserve estimate

The above table shows the weak confidence of the tax administration in the financial statements audited by the auditor, through a comparison between the tax amount calculated based on the profit shown in the financial statements and the tax amount according to the annual controls. We note that there is a difference in calculating the tax amount according to the financial statements, which is supposed to be the basis in the process of determining the tax base compared to the tax amount according to the annual controls. This difference is sometimes in favor of the taxpayer at the expense of the tax administration, and at other times it is in favor of the tax administration at the expense of the taxpayer. This contradicts the rule of tax justice, and leads to the destabilization of trust between the taxpayer and the tax administration.

2- The tax administration uses the lists audited by the auditor as a basis for determining the income tax base for joint stock companies, and the study case of Company (B) demonstrates this, meaning that the tax accounting process in joint stock companies is summed up in amending the accounting profit shown in the accounts submitted to a tax profit, and this This means that there is confidence regarding the financial statements of joint stock companies.

The reasons for accepting the financial statements submitted by joint-stock companies and audited by the auditor are due to the fact that there is reassurance about the accuracy of the numbers contained in the financial statements and then relying on the accounting profit contained in the financial statements in determining the taxable income, since the financial statements of joint-stock companies are used to present them to the public. Shareholders, meaning it is used for a party other than the tax department. In other words, the shareholders' goal is to access the company's real profits to preserve their rights. It is clear to us from what was stated above that the tax administration's confidence in the financial statements submitted by the joint-stock companies and approved by the auditor did not stem from its confidence in the auditor.

7. DISCUSSING THE RESULTS OF THE MAIN HYPOTHESIS OF THE RESEARCH

Based on the above and the findings of the researcher in this section, which specializes in an analytical study of a sample of the financial statements of limited and private joint-stock companies, the research sample, the main hypothesis of the research can be accepted, which states: "The tax administration relies on the financial statements audited by the auditor of private joint-stock companies and does not... Approval of the financial statements of limited companies. Because the financial statements of joint-stock companies are used to present them to shareholders, that is, they are used by a party other than the tax department. In other words, the shareholders' goal is to access the company's real profits in order to preserve their rights.

8. CONCLUSIONS

1. The tax administration uses the lists audited by the auditor as a basis for determining the income tax base for joint stock companies. That is, the process of tax accounting in joint stock companies is summed up in amending the accounting profit shown in the accounts submitted to a tax profit. This means that there is confidence regarding the financial statements. For joint-stock companies, unlike the financial statements of limited companies.
2. Although the auditor carried out audit procedures and approved the financial statements prepared and submitted by the taxpayer, the tax administration did not rely on these lists in the tax accounting process, due to some auditors not exercising due professional care to perform their work or the auditor providing a qualified opinion on the financial statements. This gives a signal to the tax administration to reject these lists.
3. The tax administration does not rely on the financial statements audited by the auditor and submitted by the taxpayer in estimating the income tax base in most cases due to lack of confidence in them and because they do not reflect the true financial position of the company, which makes them questionable and therefore rejects them and resorts to estimation according to the annual controls.
4. The taxpayer's weak disclosure of real revenues and expenses in the financial statements, the weak performance of some auditors, and their failure to exercise the necessary professional care to perform their work and to uncover the company's management's tampering with the financial statements. Additionally, some companies do not provide sufficient evidentiary evidence to support their expenses and do not provide analytical statements. The inadequacy of the details of the numbers appearing in the financial statements was a reason for rejecting the financial statements and resorting to estimation according to the annual controls.
5. When comparing the tax amount according to the financial statements audited by the auditor and submitted by the taxpayer and the tax amount according to the controls for the companies in the research sample, it was noted that there are important differences. This indicates the tax administration's weak confidence in the financial statements submitted by the taxpayer.
6. The goal of the tax administration in setting controls is to achieve tax justice in accessing taxable income, but in reality tax justice is not achieved. In some cases, the assessment is in favor of the taxpayer at the expense of the tax administration, and in other cases the assessment is in favor of the tax administration and at the expense of the taxpayer, and this in turn leads to Undermining trust between the taxpayer and the tax administration.

9. RECOMMENDATIONS

1. It is necessary to urge companies to commit to preparing financial statements in accordance with the approved accounting systems, local accounting rules, and relevant legal requirements, which would increase confidence and credibility in these statements and lead to avoiding manipulation in the preparation of financial statements or trying to conceal a specific paragraph or element of the financial statements.

2. The need to emphasize the importance of the auditor's adherence to the rules and standards that govern his work when implementing the audit process, through adopting appropriate planning and collecting sufficient evidentiary evidence. This leads to detecting any manipulation in the financial statements submitted to the tax administration.
3. The auditing profession is a service profession that derives its authority and power from the trust of users of the financial statements. Therefore, it must take into account the interests and requirements of the beneficiaries, especially the tax administration, and thus it can add confidence and credibility to the financial statements submitted to the tax administration.
4. The auditor must request the company's management to amend the financial statements in the event that fraud or manipulation is discovered in the financial statements. If the company's management refuses to make the amendment, he must disclose that in his report, as it ultimately leads to the approval of financial statements that reflect the true financial position of the company.
5. It is necessary to emphasize that the financial statements that are duly organized in accordance with accounting principles and audited in accordance with the approved auditing standards must not be rejected, and it is the responsibility of those who challenge their validity to provide the necessary evidence to prove this, and to adopt the financial statements as a basis in the process of determining the tax base to achieve tax justice.

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