



THE IMPACT OF THE QUALITY OF ACCOUNTING INFORMATION SYSTEMS ON INCREASING TAX REVENUES: AN APPLIED STUDY IN THE IRAQI GENERAL TAX AUTHORITY

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Article history:	Abstract:	
Received: 30 th July 2024 Accepted: 28 th August 2024	The research aims to demonstrate the role that the quality of accounting information systems can play in increasing tax revenue collection by improving the suitability and reliability of accounting information. This information becomes an important and essential tool for making administrative decisions that align with the requirements of the contemporary business environment. The research was conducted in the Iraqi General Tax Authority, using data from the fiscal year 2022. The study reached several conclusions, the most significant of which is that our empirical results confirm the significant effect of accounting information systems in enhancing tax revenues. The tax administration should prioritize the utilization of accounting information systems across all departments of the General Tax Authority, as this significantly impacts both the increase in tax revenues and the efficiency of collection methods.	
Keywords: Quality of Accounting Information Systems, Tax Revenues, Iraqi General Tax Authority.		

INTRODUCTION :

A sequence of actions and processes that start with the inputs, go through different processing, and conclude with the outputs make up the quality of accounting information systems. Despite significant technological advancement and computerization, its steps and procedures have been limited by various accounting policies to ensure the objectivity of its results and their honesty in expression. This is because it is considered the ultimate decision-maker between property rights owners and management. Systems throughout a range of professions. In light of the use of computers and the reliance on artificial intelligence for the analysis and processing of operations, as well as the possibility of others infiltrating the system's privacy, the accounting system retained the mechanism of the steps and procedures sequence. However, this sequence was accompanied by new control procedures. The principles of the accounting system remain the same, but the switch from a manual to a computerized mechanism has complicated and increased the accuracy of the process of monitoring and controlling the system. It is made up of multiple components that work together to accomplish one or more specific tasks. Whether the system is computerized or not, it is always subject to regular policies and procedures that must be followed. The person in charge of the system keeps an eye on these procedures to make sure that the set policies are

being followed. The main source of relevant data for management's administrative decision-making process through statements is the accounting information system. Statements of financial position prepared for the accounting period.

THE FIRST SECTION: RESEARCH METHODOLOGY

1-1 -Research problem:

The incapacity of the accounting system in tax institutions to measure the cost of services, monitor and assess performance, and assess the quality of tax services limits its usefulness as an information system, which defines the research problem. The following query might be used to articulate the issue with the current study: Does the standard of accounting information systems contribute to the rise in Tax revenue collection in a manner that is consistent with the many changes and developments that have accompanied the modern business environment? .

1-2- Research objectives:

By making accounting information more appropriate and reliable and by making it a crucial tool for making administrative decisions that are in line with the demands of the modern business environment, the research seeks to show how high-quality accounting information systems can contribute to increased tax revenue collection.

1.3- The importance of the research:



Since the accounting information system is the main source of appropriate information for management to use in the administrative decision-making process, it is important to highlight the role that an effective system can play in monitoring and evaluating the performance of tax institutions and increasing the collection of tax revenues by improving both suitability and reliability. Through the accounting period's financial statements that were prepared.

1-4- Research hypothesis:

The fundamental hypothesis of the study is that: The quality of accounting information systems has a direct, statistically significant impact on raising tax revenue collection in a way that is commensurate with the advancements and changes that come with the modern business environment.

1.5- Research sample:

For the data from the fiscal year 2022, the research sample consists of employees of the Iraqi General Tax Authority, such as administrators, accountants, auditors, guessers, and financial analysts.

THE SECOND SECTION: THE THEORETICAL FRAMEWORK FOR THE RESEARCH

2-1- The concept and importance of the quality of accounting information systems:

The components, goals, rules, procedures, personnel, inputs, outputs, and controls that are skillfully combined to carry out accounting tasks make up the quality of accounting information systems (Filtrate & Mulvane, 2020:155).

One element of an administrative organization that focuses on gathering, processing, and delivering information suitable for decision-making to internal and external parties is the caliber of its accounting information systems. It is a component of the economic unit that manages financial transactions and focuses data operators' attention to deliver relevant information for making decisions. Therefore, through organizational procedures, the official communications network gives its users access to useful information (Karun & Mulish, 2017:22).

In order to understand the concept of the quality of accounting information systems more clearly, one must know its location and its relationship with other systems within the economic unit. There are those who believe that the accounting information system is a management accounting system, as management accounting is characterized by not having specific scope or dimensions, and this is evident through the definitions of accounting. Management in accounting literature, and management accounting is defined as identifying, measuring and analyzing information that helps managers achieve the goals of the economic unit. This definition does not set specific limits to the scope of the

accounting function, because accounting responds to the needs of management by providing appropriate information to solve the problems it faces (Spathic & Ananias, 2014:198).

Supporters of this opinion believe that the administrative character does not mean that the accounting information system serves decision makers within the economic unit only, but rather it means serving decision makers outside the unit as well. That is, the administrative character means that we refer to the accounting information system at the level of the economic unit, regardless of the parties using the information. (Geertz, 2019:142).

Some people think that the management information system includes the accounting information system as one of its components. The distinction between the two is that the management information system addresses all information related to accounting, whereas the accounting information system addresses all information related to the economic unit's operations. Supporters of this opinion believe that the management information system is responsible for It contains all the data required to produce the information necessary for planning and controlling the activities of the unit and contains all administrative levels. The AIS is concerned with providing the management information system with information about the financial activity of the economic unit in a specific period (Frey & Osborne, 2017:256).

2-2- Objectives of the quality of accounting information systems:

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

- 1.Measuring all economic events that occur in the economic unit through recording, tabulation, and summarizing operations in accounting books and records.
2. Communicating all data and information through a set of reports and lists to all parties that can benefit from them.
- 3.Help improve the quality of financial statements and reports and make them more appropriate to the needs of internal and external users.

The objectives of accounting in tax institutions do not deviate from these objectives, but the nature and quality of information and the purposes of its use are what differ due to the difference in the accounting environment in government units from that in business sector units (Amin, et.al., 2016:502).



Accounting, like other human sciences, is a product of its environment, as the accounting environment consists of social, economic, political, and legal conditions, restrictions, and influences that may vary from time to time. Accounting also works to shape its environment, and plays an important role in directing economic, social, political, legal and regulatory decisions and positions, as it feedback feeds individuals and organizations with information that can be used to shape their environment by providing information to re-evaluate social, political and economic goals, as well as about costs, benefits and alternative means. To achieve these goals (Meacham, 2019:87).

2-3- Basic requirements for determining the effectiveness and efficiency of the quality of accounting information systems:

The acceptance of these trends and the enactment of laws facilitating their adoption vary from nation to nation, notwithstanding the introduction of contemporary accounting trends in tax institutions and units that enhance the efficacy of the government accounting system as an information system. It is vital to assess the role of contemporary accounting trends in these organizations in order to better understanding of the fundamental requirements for assessing the efficacy of the accounting information system in financial and banking institutions. the effectiveness of the accounting system as an information system, as follows: (Belford & Trigon, 2013:538)

1. Assessing the contribution of contemporary accounting trends to tax units and institutions in order to improve the accounting system's efficiency as an information system: Developed nations have realized how critical it is to have high-quality accounting information systems in order to solve the issue of the accounting system's stagnation. As a result, they have developed numerous suitable systems to handle new information and have fortified these systems with cutting-edge technologies. Cutting edge and contemporary techniques that allow you to take on the issue head-on and solve it from the ground up. However, the situation is different in developing nations, where the majority of laws enacted to embrace contemporary financial systems have not taken into account the necessary elements and prerequisites to guarantee their execution. As a result, these laws were ineffective, and many of their provisions were either misapplied or never implemented at all (Galati, et.al., 2020). :45).

2. Requirements for enhancing the accounting system's effectiveness in tax units and institutions: The accounting procedures and methods used to process financial operation data, which serve as the fundamental inputs to the accounting information system, determine how effective the accounting system

is. The accounting system can be developed through the following: (Danube, 2018:362)

A. Using the accrual basis in accounting for the operations of the financial unit: The financial units follow different accounting bases that can be stated in a series, the first part of which is the cash basis and the second part is the full accrual basis. The cash basis was the one adopted in government accounting in most countries of the world, where comparison is made between cash revenues and expenses. Cash without regard to maturity.

B. Applying cost accounting: There are those who underestimate the importance of using cost accounting in government units for several reasons, including that government units provide services to all citizens at nominal prices or for free, and these services provided are essentially part of the government's functions and duties towards citizens, as government projects are driven by political motives. Costs are of secondary importance, and budgets are prepared on a cash basis, and oversight of funds allocated in the budget is the primary concern of legislators, not oversight of costs.

3. The following criteria must be met in order for tax institutions and units' accounting systems to become more effective: The information the accounting system offers and how well it satisfies user needs determine how effective it is. This relies on the accounting system's capacity to convey information through the reports it generates, as well as the Iraqi government accounting system's ability to generate financial reports in the required format and convey information in a way that advances the system's overall objectives (Medina, et.al., 2018: 135).

2-4- The importance of the quality of accounting information systems in increasing tax revenue collection:

Determining the type and nature of the reports that must be prepared in order to provide, display, and communicate information to the beneficiaries and parties, as well as identifying the fundamental subsystems that the accounting information system can consist of to provide information, are necessary in order to determine the general structure of the accounting information system in tax institutions and units and to increase the collection of tax revenues. It does what the accounting information system set out to do (Smeary, 2016:234).

There are those who see the difficulty of separating the financial reports prepared for internal parties from the financial reports prepared for external parties in government units. This is because profit is not a measure of performance. Rather, the measure depends on the efficiency of implementing its operations and the effectiveness of achieving its goals. For example,



budgets are used as internal reports in the business sector, while they are reports. A major financial function for internal and external parties in tax institutions and units (Fortis, 2016:194).

From an administrative and accounting perspective, the government unit is a center of responsibility, and if the laws and regulations set the general framework for procedures for providing services to citizens, then the administrative director of the government unit must simplify these procedures in a way that does not violate the general framework so that the goal of performing services is achieved at the lowest cost and in a most efficient manner, and this is an essential matter, especially if The method of accounting and performance evaluation did not focus only on the extent of compliance with regulations and instructions, but rather on the work it accomplished and the facilities it provided. If the administration unit loses the freedom to determine the value of the appropriations allocated to it, it must exploit what is available from it efficiently and effectively (Archery, et.al., 2013:330).

THE THIRD TOPIC: THEORIES EXPLAINING THE RESEARCH AND SOME PREVIOUS STUDIES

3.1 - Theories explaining the research

1. Stakeholder theory:

The basic principle of stakeholder theory is that an organization is a system made up of a diverse group of stakeholders working within a larger system, which is society as a whole. This system provides the necessary infrastructure for the organization to carry out its various activities, which means the participation of parties other than the owners or stakeholders. Because they influence and are affected by the operations and activities of the organization, shares have an interest in its survival. As such, the organization must accommodate the expectations and desires of stakeholders within its sphere of influence. Stakeholder theory helps the company attract more investors, who are considered one of its most important stakeholders, because they are able to control the level of capital, and this will increase the value of the company (Ross, 2013:136)

Stakeholder theory relies on a set of principles, which are as follows: (Kopeikina, 2016:4)

- a.The principle of limited survival of the company: This business represents the longevity of the company, its success and its owners in their performance, it is necessary for it to continue for a long period of time.
- b.The principle of entry and exit: According to this there must be specific and specific rules, related to including the organization and what comes out of them, for some reason the instructions regarding employees and the termination of their services must be clear and understandable to them.

Principle of externalities: This indicates that anyone affected by a company's decisions or actions is a stakeholder for the company.

c.The principle of agency: This therefore affects the fact that the company's manager is its official director, and thus follows all responsibilities towards its individuals and shareholders.

d.The principle of contract costs: You must track each party in a multilateral contract when it comes to cost, or the cost you follow must be proportional to what you own in the company, but sometimes these costs may not be financial, so it is difficult to quantify them.

e. The group of people, organizations, and companies that have an interest in the company are known as stakeholders. The company and its policies have the power to influence these individuals. Many companies operate in environments with too many responsibilities and dependencies on outcomes. Economists have described the existing dynamics as a "team production problem" which is used to illustrate and explain behavior where individuals are deactivated to contribute to a group project, but individuals involved in the process are incentivized to limit their contribution. The problem appears as follows: (Higgins, 2018:213).

The result succeeded in creating value for both management and owners.

The invention of distinguishing any individual in a certain way.

Overcoming team-generated problems has traditionally been framed as an issue of agents privileging themselves with the management of the company.

Stakeholder theory benefits both customers and employees. Employees will work harder and more conscientiously to enhance productivity and improve the level of a company's services or products when they feel valued and vital to the organization. Both the employees and the company will benefit from this, as the latter plans to retain its esteemed employees. It reduces employee turnover, which enhances consumer loyalty and encourages people to use the company's goods and services on a regular basis (Dillard & Roslender, 2011:138).

2. Decision making theory:

The theory of decision-making in decision-making was critical of the classical and human relations schools in its study of organization, and showed that these two schools did not give a clearer picture of human behavior in organizations. Herbert Simon considered, in his definition of administrative organization, that it is a social unit or a complex structure of relationships and communications embodied in the values and tendencies of the individual, which It requires him to make decisions. Therefore, Herbert considered that this is the essence of behavior and the basis of performance in



organizations. Therefore, he presented an organizational theory that is different from the classical theory, which relies on ambiguous and contradictory principles that are not based on an empirical basis. Therefore, Simon considered it useless. It seems that the starting point for Simon's criticism of the classical theory came as a result of his analyses. On the formal, rational dimension and mathematical analysis to study organizational phenomena linked to decision-making, and from here he was interested in the decision-making process and saw it as the essence of the administrative process, so he subjected organizations to study in terms of their achievement of their organizational goals, such as: lines of authority and supervisory processes in decision-making processes (Malhi, 2021: 2).

The basic principle on which this theory is based is the choice among alternatives to solve the problems facing the achievement of the organization's goals. The basis of these problems is the human resource that motivates decision-making, which is linked to the nature of the strategies taken by the leadership in making alternatives and comparing between them. Choosing the optimal alternative is considered an expression of management's rationality in making the comparison. In choosing the correct alternative, which, according to his opinion, should consist of two dimensions, which are as follows: (Gregory, et.al., 2011:3), the objective adaptation of the decision through the management's ability to determine the degree of coherence of the components that make up the decision, and the degree of acceptance by others of this decision.

Accordingly, the decision is linked to the individuals who belong to the organization, and it may be rational or irrational, that is, according to the goal. Before joining the organization, it is rational and quickly changes, transforms, and becomes irrational with the passage of time as a result of its influence on the organization's surroundings, as the organization's individuals have decisions and the organization has other decisions as well, and the decisions of the individuals may not be consistent. With the organization's decisions (Kahneman & Tversky, 2013:103).

3.2: Some previous studies

1- A study (Al-Khafaji and Shaker, 2019) entitled (The impact of information systems in increasing tax revenues): The study aimed to investigate the study of tax information systems in increasing tax revenues, and to identify the efficiency of the information systems currently used by the tax administration and their effectiveness in detecting Violations such as declaring incorrect data and not achieving their true results or concealing information from sources regarding their taxable income, which, being unknown, are not limited to tax bodies and therefore damages are considered of

great importance in public treasury matters. The research data was collected through studying and analyzing the tax information systems used in the General Tax Authority and allocating and relying on the study and analysis of a number of practical cases extracted from the records of the aforementioned authority. The research reached a number of important results...

2- A study (Abdel Aziz, 2022) entitled "The role of the quality of accounting information in reducing the negative effects of tax avoidance and evasion in Egypt" : The goal of the research was to determine how accounting information quality affects tax evasion and avoidance in Egypt and to create suggestions for mitigating those activities. A survey list was distributed to 222 individual accountants and tax specialists who were employed by the Tax Authority, financiers, and registered with the Tax Authority in order to perform a field study. Several suitable statistical techniques were employed and implemented via the (SPSS-22) application. The field study's findings showed that no The study sample members' average scores on the variables contributing to tax evasion and avoidance, suggested countermeasures, and the effect of accounting information quality on these factors show statistically significant differences. The study concluded that it was necessary to change the tax laws by lowering and harmonizing the tax rate progressively, eliminating the registration limit in accordance with the principle of tax equity, and cutting back on activities. A minimum amount of exempt items must be maintained, and the design and implementation of an integrated tax information system in the tax administration must take accuracy in the financial data entered into commercial establishments' accounting systems into consideration (Abu Khatwa and Salem, 2023).

THE FOUR SECTION: THE APPLIED ASPECT OF THE RESEARCH

4-1- Measuring the correlation and impact between the quality of accounting information systems and increasing tax revenue collection:

After collecting, classifying, and tabulating it into quantitative values and using it with statistical theory, the information obtained was entered into the questionnaire form. Then it was processed through the statistical program (SPSS vr.26) in conjunction with the statistical program (AMOS vr.20). (340) questionnaire forms were distributed to a sample of general managers, department directors, division heads, internal auditors, appraisers, and accountants working in the Iraqi General Tax Authority. (325) questionnaires were retrieved, capable of statistical analysis, i.e., a percentage of (95.58%). The researcher collected data from the study participants, which was then divided into two categories:



analytical statistics for a questionnaire to identify patterns of respondents' responses, descriptive statistics and characteristics of the research variables, as well as correlation analysis and its direct and indirect effects on tax revenues and the effectiveness of internal auditing and accounting information systems.

After that, the correlation relationship between the variable of quality of accounting information systems

and the variable of increasing tax revenue collection will be explained, as the variable of accounting information systems consists of three basic variables, which are information quality, service quality, and system quality. The Pearson correlation matrix between these variables can be clarified to show the nature of the relationship between these variables and their meaning, as exposed in the following table:

Table 1 Pearson correlation matrix

Variables	ncreasing revenue collection	information quality	service quality	System quality
Tax revenues	1			
Quality of information	0.941*	1		
Quality of service	0.989	0.886	1	
System quality	0.975**	0.795	0.872**	1

Source: Prepared by the researcher based on the statistical program (SPSS-26.)

It is noted from the table above that the Pearson correlation coefficient between the information quality variable and the internal audit effectiveness variable was (0.941), while the Pearson correlation coefficient between the service quality variable and the internal audit effectiveness variable was (0.989), and the correlation coefficient (The Pearson correlation coefficient between the system quality variable and the internal audit effectiveness variable was (0.975), and the Pearson correlation coefficient between the information quality variable and the service quality variable was

(0.886), while the Pearson correlation coefficient between the information quality variable and the service quality variable was (0.886). System quality was (0.795), and the (Pearson) correlation coefficient between both the service quality variable and the system quality variable was (0.872)

The Pearson correlation coefficient between the variable of quality of accounting information systems and the variable of increasing tax revenue collection can be clarified through the following table:

Table 2 Pearson correlation coefficient between the variable quality of accounting information systems and the variable increasing tax revenue collection

Increasing tax revenue collection

Correlations			
Increase tax revenue collection	Quality of accounting information systems		
.968**	1	Pearson Correlation	Quality of accounting information systems
.000		Sig. (2-tailed)	
325	325	N	
1	.968**	Pearson Correlation	Increase tax revenue collection
	.000	Sig. (2-tailed)	
325	325	N	
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Prepared by the researcher based on (SPSS-24) program.

It is noted from the table above that the Pearson correlation coefficient between the variable of quality of accounting information systems and the variable of increasing tax revenue collection was (0.968), and this indicates that there is a strong direct relationship between the two variables. The tax authority relied on simple methods and systems in the process of collecting the tax due to the lack of integrated and unified tax information systems at the General Authority for Taxes that can be relied upon in tax work to achieve an abundance of tax revenues. The tax information systems

and their role in enhancing Tax revenues, and identifying the efficiency and effectiveness of information systems currently used by the tax authority in detecting violations committed by taxpayers, such as attempts to hide information or sources related to their taxable income, or declaring false data that does not reveal the truth of their commercial activity, which would It negatively affects the proceeds of tax revenues, and causes damage to the state's public treasury, as it shows the extent of the efficiency and effectiveness of tax information systems in detecting violations committed



by the taxpayer, such as trying to hide the sources of his taxable income, or declaring false data that does not reveal the truth of his commercial activity, which would lead to Affects tax revenue collection. Various practical cases were presented from the Department of Business and Professions at the General Tax Authority, through which the role and importance of tax information systems in increasing the collection of tax revenues were demonstrated, and that there are statistically significant relationships between tax information systems and tax revenues. The results in the table above revealed that there is a link between tax information systems and tax revenues, and that tax information systems affect tax revenues. Any tax system, no matter how perfect or sophisticated it may be, cannot achieve the desired results and goals that the tax authority seeks to achieve.

The following is the research hypothesis: (There is a direct, statistically significant effect of accounting

Table 3 Values of the coefficient of determination and the corrected coefficient of determination between the quality of accounting information systems and increased tax revenue collection

Model Summary ^b								
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics			
					R Square Change	F Change	Sig. Change	F
1	.957 ^a	.916	.874	.563561	.898	173.314	.000	
a. Predictors: (Constant), Quality of accounting information systems								
b. Dependent Variable: Increase tax revenue collection								

Source: Prepared by the researcher based on (SPSS-26) program.

It is noted from the table above that the value of the coefficient of determination (R-Square) was (.916) and the corrected coefficient of determination was (.874). This means that the regression model explained (87.4%) of the total deviations, but the remainder of this percentage is explained from Before other variables not

Table 4 Analysis of variance (ANOVA) between the quality of accounting information systems and increased tax revenue collection

ANOVA ^a						
Model		Sum Squares	Df	Mean Square	F	Sig.
1	Regression	168.317	1	114.618	173.314	.000 ^b
	Residual	34.885	325	.306		
	Total	203.202	326			
a. Dependent Variable: Increase tax revenue collection						
b. Predictors: (Constant), Quality of accounting information systems						

Source: Prepared by the researcher based on (SPSS-26) program.

The table above shows the analysis of variance (ANOVA) for the variables of the research hypothesis, which seeks to test the effect of accounting information systems on the effectiveness of internal auditing. We note that the calculated F value is (173.314), which is significant at a significance level (5%), where .000 = Sig, and this Evidence that the model used in the current study is

information system quality on tax revenue receipts). The significance of the variables of this hypothesis with regard to both the improvement in tax revenue collection and the caliber of accounting information systems will be determined by calculating the values of the coefficient of determination and corrected coefficient of determination, performing an analysis of variance (ANOVA), and determining the value of the regression parameter and value of t. A number of presumptions, including the independence of the observations, the lack of autocorrelation, the homogeneity of the variance, and the normal distribution of the data, have been used to design statistical tests. It can be Clarifying the values of the coefficient of determination and the corrected coefficient of determination for the variables of the research hypothesis through the following table:

included in this research, which could be due to factors or influences that could be internal or external factors or influences.

The results of the analysis of variance (ANOVA) table between the variables of the research hypothesis can be clarified through the following table:

significant, and this analysis is a test that is used in statistical analysis to obtain a decision whether there are differences between the means or their absence, in order to identify what makes the average different from the other averages with regard to the variables used in the current study. This analysis is represented in a set of integrated statistical models that can be used in the



study and are linked to several procedures. These processes are carried out through phases associated with these models in order to allow the researcher to divide the total observed variance, which is one of the tests, in order to compare the average level for a diverse statistical sample. which is employed to determine the outcomes of an experiment and by means of which the conclusions can be applied to the entire statistical community. Because they meet their needs in so many ways, accounting information systems are therefore highly valued by both internal and external parties. They help decision-making bodies by giving them access to all the accounting data and information they require to support their decisions, and they also allow officials to carry out financial oversight. Another benefit of accounting information systems is that they provide daily information about operations. and assessing the administrative and business activity during a given time frame. Since accounting information systems give an organization all the information it needs, they are helpful when trying to implement a new accounting system within the company. The study sample's accounting information system also helps to organize business inside it, maximizes the utilization of its human resources, and makes its personnel more productive. Analyze the sample, assign roles, and cut down on errors. It is also helpful in creating and designing new services that cater to consumer preferences. Authorities can examine the company's financial situation and determine its advantages and disadvantages with the use of the accounting information system. Accounting information systems eventually contribute to enhancing the study sample's repute. The systems connect the primary or secondary goals of the research sample with resources that enable them to be accomplished in the quickest and most efficient manner, increasing its market value and thereby increasing its earnings.

The current study has proven the strong relationship between the quality of accounting information systems and increasing the collection of tax revenues, which is considered a mutual relationship as each of them affects the other. We can summarize the most important findings of the study in the following points:

1. Accounting information systems are systems responsible for the financial reports of business parties, whether external or internal. Thus, they are systems that process data on financial transactions with the aim of providing information to the departments concerned with them. The types of these systems differ as a result of many factors such as the size of the business, the nature of the commercial activity, and the amount Data and other factors.
2. Accounting information systems aim to monitor and record accounting work, prepare reports and

transactions in official records during a specific period, provide protection for the assets of the economic unit when purchasing, transferring and using them in the various operations in this unit, and provide managers with the necessary information and assist them through this in making administrative decisions. different.

3. Accounting information systems are characterized by a number of features, the most significant of which is the desire to analyze financial data with extreme speed and accuracy while delivering the required information to management promptly. For the purpose of making decisions involving selecting from a variety of available options and giving management the necessary information; For the purpose of supervising and assessing all facility economic activities and supporting management in the performance of the role of organizing the economic unit's future operations.

4. Every nation has a tax system that applies taxes to those who are subject to it in accordance with the economic and social conditions of that nation. Tax revenues are crucial to the process of economic and social development because they finance the state's general budget.

5. The information that accounting information systems in tax authorities and departments provide, how well they meet user needs, and how well they can display and communicate information all play a role in how effective these systems are. Additionally, these systems must be able to generate financial reports in the required format and present and communicate information in a way that advances the system's overall objectives and boosts tax collections. and enhance the financial outcome.

SECTION FIVE : CONCLUSIONS AND RECOMMENDATIONS

5.1- Conclusions:

During this research, a set of conclusions were reached, which are as follows:

1. The components, goals, procedures, modes of operation, inputs, outputs, and controls that are skillfully combined to carry out the tasks related to gathering, processing, and providing users with information make up the quality of accounting information systems.
2. The quality of accounting information systems in any economic unit aims to achieve a general goal, which is to provide information that can benefit entities that have direct or indirect relationships with the economic unit and help them in making many decisions.
3. Although tax institutions and units have adopted contemporary accounting trends that enhance the government accounting system's efficacy as an information system, adopting these trends and the need for specialized laws.



4. For the purpose of determining the general structure of the accounting information system in tax institutions and units in order to increase the collection of tax revenues, the matter requires determining the type and nature of the reports that must be prepared to provide, display and communicate information to the beneficiaries and parties in order to serve them in various decision-making processes.

5. Our empirical results validate that accounting information systems play a significant role in increasing and improving tax revenues.

5.2- Recommendations:

Based on the conclusions reached, the research recommends the following: -

1. Reviewing and amending the objectives and strategies of tax institutions and units to include modern trends in the quality of accounting information systems for their effective role in developing these institutions and improving the quality of their financial statements, as well as preparing the environment to adopt these trends and any other developments needed for future development.

2. Working to form periodic committees consisting of administrators, accountants, and auditors that are responsible for reviewing and auditing the efficiency and effectiveness of the accounting system in tax institutions and units and ensuring the extent of its ability to achieve the goals, whether they are short-term goals, long-term goals, or strategic goals.

3. Review all problems facing the quality of accounting information systems in tax institutions and units and work to solve them in a creative way that suits the changes accompanying the contemporary business environment.

4. Working to increase the efficiency of the accounting system as an information system. It is necessary to grant financial units accounting independence so that the unit's responsibility does not stop at preparing the final trial balance, but rather goes beyond that to preparing an integrated set of reports that give a clear picture of the financial performance and financial position of the government unit and the cost of services that it provides. It provides and the programs it implements.

5. The tax administration should pay greater attention to relying on accounting information systems in all departments of the General Tax Authority, as this has a significant impact on increasing tax revenues and collection methods.

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