

The Quality of Accounting Information in Financial Reports and Its Impact on the Tax Outcome: An Applied Study in the General Tax Authority

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Abstract

The rent of the Iraqi economy and its very large dependence on the revenues of the oil sector, which is mainly linked to the international oil market, which is characterized by instability, which reflects negatively on the Iraqi economy. And reduce the phenomenon of tax evasion through the use of accounting information systems that contribute to the provision of high-quality financial reports.

Introduction

Unilateral contribution to strengthening the Iraqi economy's dependence on the global market through its impact on international oil prices and then the impact on oil revenues, which constitute the almost absolute percentage in the formation of public revenues. Hence, it was necessary to search for the possibility of maximizing non-oil revenues in the country, especially tax revenues, by working to expand the tax base in the country and reduce cases of tax evasion in it through the use of accounting information systems that contribute to providing high-quality financial reports. Therefore, tax evasion is the main factor in the decrease in the size of the real tax base in Iraq, in light of the latter's urgent need for those revenues, especially with the country's exposure to many crises and double shocks, starting from 2004 through 2014. 2020, which resulted in the necessity of having a vision to maximize revenues, especially

tax ones. Hence the idea of the research came to shed light on the importance and role of accounting information systems in expanding the tax base by reducing the problem of tax evasion and limiting its spread.

Research Problem

The Iraqi legislator tried to limit the phenomenon of tax evasion by enacting laws and instructions that stipulate punishing the perpetrators of this phenomenon, but despite that the tax system in the country is witnessing a great structural distortion and the lack of clarity in the role of accounting information systems in producing reports of quality and global efficiency, with which it is possible to reduce those The problem, the problem of the study can be formulated by asking several questions:

1. What is the ability of accounting information systems to produce financial reports of high efficiency and quality?
2. Can accounting information systems reduce the problem of tax smuggling and then expand the tax base in Iraq?

Research Significance

The importance of the research comes from the title itself, as with the increasing exposure of the Iraqi economy to external shocks that reduce its financial returns with the marginal role of tax revenues in reducing the size of the shock due to the decrease in the real tax base due to the increase in cases of tax evasion, so the researcher sought hard to employ the accounting side through Accounting information systems and their establishment as a tool to enhance and expand the tax base, which represents the economic aspect, and this is a necessary matter and a responsibility that falls on the shoulders of every researcher in order to contribute to addressing a problem that affects the core of his society and people.

Research hypotheses

The study is based on two main hypotheses:

The first main hypothesis: There is a statistically significant correlation between accounting information systems and the quality of financial reports, and the following sub-hypotheses emerge from it:

First sub-hypothesis: There is a statistically significant correlation between the quality of the components of accounting information systems and the quality of financial reports.

Second sub-hypothesis: There is a statistically significant correlation between the clarity of the objectives of financial information systems and the quality of financial reports.

Third sub-hypothesis: There is a statistically significant correlation between the continuous development of accounting information systems and the quality of financial reports.

The second main hypothesis: There is a statistically significant correlation between the quality of financial reports and the tax base, and the following sub-hypotheses emerge from it:

The first sub-hypothesis: There is a statistically significant correlation between the quality of financial reports and tax evasion.

Second sub-hypothesis: There is a statistically significant correlation between tax evasion and the tax base.

The third sub-hypothesis: There is a statistically significant correlation between the tax base and tax revenues.

Research Objective

The research aims to show the impact of the correlation and influence between accounting information systems on the quality of reports, financial statements, and the reduction of cases of tax evasion.

Research Methodology

The descriptive analytical approach was adopted, which aims to study the problem in depth that helps make the subject of the study clearer to the researcher, then work to collect data on the practical side, analyze it statistically, and show the impact of accounting information systems on the quality of financial statements reports on the tax base.

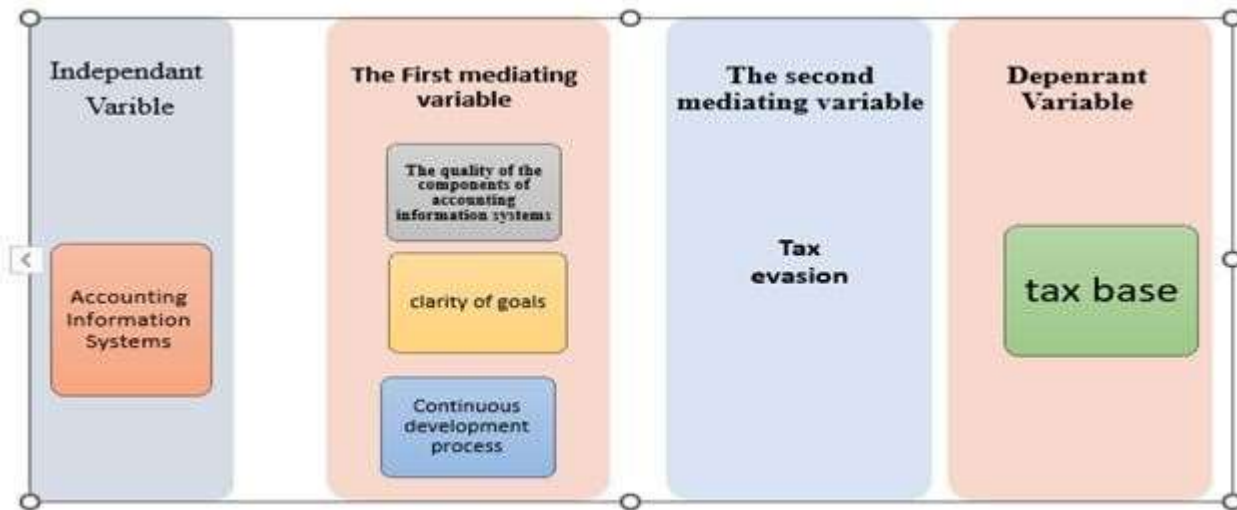
Research Limits

Time limits: represented in 2021 for the distribution of questionnaire forms *Spatial*

Limits: represented by the General Tax Authority.

Research Hypotheses

The hypothesis of the study proposal helps to clarify the correlation and influence relationship between the independent and dependent variables, which can be clarified in this diagram:



The first axis: the theoretical framework for research variables First: the quality of the accounting information system

The concept of information quality is one of the newly developed concepts, as scientific studies have become directed to it by international scientific bodies due to its importance when preparing financial statements and reports and achieving the necessary disclosure requirements in those lists. In order for the accounting information to be useful, i.e., it can be used, it should be of a high level of quality so that it is significant information for the users of accounting information (in general) to help them in making decisions. Therefore, quality in general is defined as an administrative activity that aims to achieve continuous improvement in the quality of performance of all operations, products and services in the enterprise. Statistical characteristic, as some statistical methods can be used to measure and evaluate the quality of goods and services provided to customers, and quality control panels were used for the purpose of controlling production processes. In the later stage, specifically in the sixties, the concept of quality became broader and more comprehensive, as it was considered to include the entire institution, not just the production process. This is due to the fact that all the functions of the institution are in fact responsible for the quality of the goods and services it provides, and therefore the institution will bear the cost of Its quality is poor ⁽¹⁾, and thus accounting information systems should be characterized by quality as it is the first and primary responsible for pumping financial and quantitative information to the administration

and external parties in order to provide information that helps decision-making. As it represents one of the components of the information system in companies related to the classification, collection, processing, analysis and communication of financial and nonfinancial information to decision makers in the company to take appropriate decisions.⁽²⁾

Second. The Quality of Financial Reports

The quality of financial reports is of great importance when completing mergers and acquisitions, and it has a positive impact on investment efficiency, and one of the most important advantages of increasing the quality of financial reports is to reduce the asymmetry of information between management and investors, and thus increase the ability of investors to monitor management activities, and leads to an increase in information symmetry. To get rid of many of the problems that are directly related to the efficiency of investment⁽³⁾, The higher the quality of the financial reports, the lower the negative impact of the financing restrictions on the investment, by reducing the asymmetry of the information, which indicates the importance of the quality of the financial reports in increasing the company's investments and reducing the cost of financing⁽⁴⁾, so the quality of the financial statements was defined as the credibility of the accounting information that It is included in the financial reports and the benefits it achieves for users. To achieve this, it must be free from distortion and misleading, and it must be prepared in the light of a set of legal, regulatory, professional and technical standards, in order to achieve the purpose of its use⁽⁵⁾. It was also defined as those lists that express in a true and complete manner the reality of the company and are characterized by being free from errors, distortion, forgery and fraud, and prepared without exaggeration and with true realism for the items of the accounts of these lists⁽⁶⁾.

Third: The Tax Base

The tax base means the subject on which a tax is imposed, i.e., the material on which the tax is imposed. If it is decided to deduct part of the purchasing power in the form of a tax, the constituent form of the material on which the tax is imposed must be determined, which is expressed by choosing the basis for imposing the tax or the tax origin. It can also be defined as the material, money, or person subject to tax, with the necessity of the availability of the time element for this base, according to the specific regulations for that. On this basis, the tax can be imposed on income, capital, income and capital together. Or whether imposed on individuals directly, regardless of their income or wealth. The tax base is affected by the

degree of economic growth development. In agricultural societies, we find that the base may be on agricultural production directly or resort to indirect taxes for ease of imposition, while in developed countries we find reliance on direct taxes imposed mostly on individuals' incomes from work and the profits achieved ⁽⁷⁾.

The Second Axis: Presentation and Analysis of Respondents' Responses to The Quality of Accounting Information in Financial Reports and Its Impact on The Tax Base

In this item, the quality of the accounting information with the General Tax Authority will be identified, the details of which are mentioned in the methodology, as the arithmetic means of the sample answers for the items will be compared with the hypothetical mean value of (3), because the specific scale is the five-grade Likert scale (5 degrees). ,4,3,2,1), and the constituent items of the quality of accounting information in financial reports and its impact on the tax base, which were included in the scale (60) items.

This dimension is measured through three main pillars, which include (the clarity of the objectives of the system and its role in increasing the tax proceeds, the completion of the components of the system and its role in increasing the tax proceeds, the developments and improvements of the system and its role in increasing the tax proceeds). The following is a diagnosis of the reality of the model's axes:

Axis One: Clarity of the system's objectives and their role in increasing tax revenue

This axis consists of (20) items, which are the sequences (1-20) as shown in Table (1), which refers to the arithmetic means and standard deviations related to the point of view of the researched sample for the axis of clarity of the goals of the system, as the mentioned table reflects a general arithmetic mean with (level High) is (3.74), which is higher than the standard hypothetical mean of (3) and the general standard deviation was (0.83), which reflects a good degree of consistency in the answers of the sample members and a high dispersion in the answers, and this also means that the clarity of the objectives of the accounting system leads to an increase in the outcome tax. That is, the level of clarity of the objectives of the accounting system in the body is high.

As for the items, item (5), which states (Does accounting information systems reduce human errors), achieved the highest value of the arithmetic mean, which reached (4.01), which is a very high level. And with the least dispersion in the answers and the best homogeneity among all the items, as the standard deviation was (0.89), where this item came in the first place, and this indicates that the accounting

information systems are linked to the objectives of the authority and thus reduce staff errors and also means that there is agreement to a large extent by the sample members researched. While the lowest arithmetic mean value was achieved by item (17) (accounting information helps reduce the available alternatives about a specific tax problem.) (3.36) with a level (average) and with a standard deviation (0.84), and this indicates that there is agreement on the content of this item by 46% of the research sample and that 54% of the research sample were between opponents and neutrals. In other words, accounting information does not help reduce the available alternatives about a particular tax problem. By evaluating the overall mean level of the sample, the researcher noticed that the study sample members have a (high) level when the accounting system objectives are clear through evaluating the answers of the sample surveyed, and therefore we find that they tend to agree by (77.1%), which reflects the success of the application of the accounting system in the tax outcome. To a high degree, as well as the interest of the General Tax Authority in this axis to provide better services.

Table (1) Statistical description of the answers of the researched sample on the axis of clarity of objectives of the system					
Item	Mean	Std. Dev.	Variation coefficient	Relative Significance	Ranking
<i>1. The clarity of the objectives of the accounting information system helps to determine the importance of preparing quality financial reports that contribute to determining the tax base accurately and thus increasing the proceeds derived from it.</i>	3.75	0.86	22.93	75%	9
<i>2. When the system information is appropriate, this enhances the role of decisions related to procedures to reduce tax evasion.</i>	3.94	0.68	17.26	78.8%	2

3. <i>Reliable system information helps provide complete confidence in the financial reports provided by that</i>	3.92	0.79	20.15	78.4%	4
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<i>system and its role in reducing tax evasion.</i>					
4. <i>Accounting information systems enable the completion of taxpayer transactions with a high degree of accuracy and speed</i>	3.66	0.89	24.32	73.2%	15
5. Accounting information systems reduce human errors	4.01	0.89	22.19	80.2%	1
6. Accounting information systems achieve a great deal of reliability and accuracy by avoiding errors to a large extent in the information that is processed, stored and transmitted	3.45	0.91	26.38	69%	19
7. Accounting information systems enable accurate and distinct strategic decisions	3.73	0.96	25.74	74.6%	13
8. Accounting information systems help reduce time and effort in all operations	3.91	0.85	21.74	78.2%	5
9. The association of accounting information systems with the organizational structure of the General Tax Authority contributes to achieving its administrative objectives.	3.68	0.89	24.18	73.6%	14

10. Accounting information systems increase the quantity and accuracy of financial data provided by financial reports, which reduces the volume of tax evasion and	3.94	0.81	20.56	78.8%	3
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increases the proceeds from it.					
11. Adherence to accounting principles contributes to raising the level of consistency in the use of accounting methods and policies	3.60	0.88	24.44	72%	17
12. Shifting from one accounting policy to another loses accounting information the possibilities of making constructive comparisons	3.75	0.85	22.67	75%	11
13. Accounting information is prepared according to unified accounting rules and methods in a way that can be compared with the information of other bodies or companies	3.58	0.79	22.07	71.6%	18
14. Accounting information helps users better understand financial reports and statements.	3.62	0.66	18.23	72.4%	16
15. External control bodies play an effective role in influencing the accurate determination of the tax base.	3.80	0.74	19.47	76%	7

16. The internal control work contributes to rationalizing the processes of making the right administrative decisions at the right time.	3.73	0.92	24.66	74.6%	12
17. Accounting information helps reduce the alternatives available around a particular tax problem.	3.36	0.84	25.00	67.2%	20
18. The quantity and quality of accounting information that has a predictive value helps in the design and determination of the tax base.	3.86	0.78	20.21	77.2%	6
19. High-quality informational data and reports have a role in increasing tax revenue	3.75	0.87	23.20	75%	10
Total Axle	3.75	0.72	19.20	75%	8

The second Axis: Completion of the components of the system and its role in increasing the tax revenue

This axis was measured through (20) items and the series (21-41) as shown in Table (2), which refers to the arithmetic means and standard deviations related to the viewpoint of the sample under study for the axis of completeness of the components of the system, as the mentioned table reflects a general arithmetic mean with (A high level) of (3.68), which is higher than the standard mean of (3) out of (5). With a high dispersion in the sample answers and a good degree of consistency, this was confirmed by the general standard deviation (0.85), and this indicates the strength of the actual performance of the quality of accounting information in the General Authority for Taxes. Item (40) (that the completion of the components of accounting information systems works to take technical decisions in a timely manner) achieved the highest arithmetic mean of (3.98), which is higher than the hypothetical mean, which is (3) with a high level. And with the least dispersion in the answers and the best homogeneity among all the items of this axis with a standard deviation of (0.74), and this indicates that the senior management

depends in making its decisions on the outputs of the accounting information systems. Item (35) achieved (despite the high costs of investment in human capital. However, its productivity is much greater, which contributes to its high practical and scientific efficiency in this field. The lowest arithmetic mean value was (3.10), which is slightly higher than the hypothetical mean of (3) and with a standard deviation of (0.99). Through the overall evaluation of the axis of completion of the components of the system, we find that The answers of the research sample tend to the degree of agreement, as the percentage reached (51.68%), and this indicates the possibility of the research sample members interacting with the accounting information, and this contributes significantly and effectively to the application of accounting information to the practical reality in the General Tax Authority.

Table (2) Statistical description of the answers of the researched sample on the axis of completeness of the components of the system

Item	Mean	Std. Dev.	Variation coefficient	Relative Significance	Ranking
1. The documentary and book group of the system is considered the basis for providing efficient financial reports that contribute to increasing the tax proceeds	3.48	0.85	24.43	69.6%	19
2. The accounting information system that is committed to the laws, regulations and financial instructions secures access to quality financial reports that help reduce cases of tax evasion.	3.61	0.95	26.32	72.2%	11

3. The human element contributes to the trainee and the qualified to produce financial reports with a quality of benefit that helps in limiting the tax base and increasing the proceeds from it.	3.81	0.73	19.16	76.2%	8
4. Modern computer applications approved by the accounting information system	3.59	0.77	21.45	71.8%	12
5. It helps in creating financial reports that contribute to increasing the tax proceeds.	3.94	0.71	18.02	78.8%	3
6. The cases of tax evasion are decreasing with the integration of the	3.93	0.71	18.07	78.6%	4

components of the accounting information system.					
7. Relying on the accounting information system helps to increase the tax proceeds as it reduces the amount of tax evasion	3.83	0.89	23.24	76.6%	6
8. The greater the reliance on the accounting information system, the higher the quality of the financial reports, and thus the higher the tax proceeds	3.56	0.97	27.25	71.2%	13

9. One of the most important obstacles to the use of accounting information systems is the low efficiency of the authority's employees	3.69	0.8	21.68	73.8%	10
10. The external audit from the regulatory authorities contributes to increasing the speed of completion of the components of the system	3.55	0.88	24.79	71.0%	14
11. The absolute lack of confidence in the data produced by accounting information systems is one of the obstacles to the use of these systems? In addition to its high costs	3.82	0.96	25.13	76.4%	7
12. The importance of accounting information increases whenever it is integrated and appropriate for tax decision-making.	3.80	0.72	18.95	76%	9
13. The availability of accounting	3.50	1.11	31.71	70%	17

information enables the administration to review tax decisions.					
14. Human capital is one of the most important components of the completeness of the accounting information system	3.54	0.99	27.96	70.8%	15

15. Internal control is the main driver in evaluating the effectiveness of accounting information systems and, consequently, the quality of the reports produced from them.	3.10	0.99	31.94	62%	20
16. Providing future strategies for the adoption of an accounting information system that contributes to the knowledge enrichment of workers in the General Tax Authority	3.49	0.86	24.64	69.8%	18
17. Full knowledge of the effects of accounting information systems helps in completing its components with effort and a short time	3.53	0.92	26.06	70.6%	16
18. The authority's senior management has an effective role in educating its employees about the necessities of applying accounting information systems in their work to reduce tax evasion.	3.97	0.72	18.14	79.4%	2
19. The effectiveness and efficiency of the Authority's staff increases	3.92	0.80	20.41	78.4%	5
with holding workshops and training courses related to the possibilities of applying accounting information systems and how to work on them					

20. The completion of the components of accounting information systems works to take technical decisions in a timely manner	3.98	0.74	18.59	79.6%	1
Total Axes	3.68	0.85	23.39	73.6%	

The Third Axis: Developments and Improvements of The System and Its Role in Increasing The Tax Revenue

This axis achieved a general arithmetic mean, which is above the hypothetical standard mean of (3), as it reached (3.79), and a high dispersion in the answers, as the general standard deviation was (0.79), as shown in Table (3).

It included items (41-60), and item (51) achieved (The use of modern technologies in accounting information is important to keep pace with contemporary technical developments.) The highest arithmetic mean value was (4.06) and a high dispersion in the answers, as the standard deviation was (0.75) and this It indicates that incorporating modern technologies and technology into accounting information is important in the tax work of the General Tax Authority. While item (47) (Do information systems have the possibility of correcting errors easily, quickly and accurately?) the lowest arithmetic mean was (3.56) and with a standard deviation (0.86), and this indicates that this item obtained a degree of agreement by 62% and the percentage of neutrals for this item 27% of those who disagreed with the text of this item were 11%, meaning that 62% of the sample were in agreement on the possibility of correcting errors easily and accurately by relying on accounting information systems, and 38% of the surveyed sample were not in agreement on the text of this item.

Item	Mean	Std.	Variation	Relative	

		Dev.	coefficient	Significance	
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1. The objective of developing the applied accounting information system lies in improving the quality of financial reports and thus increasing the tax proceeds	3.59	0.96	26.74	71.8%	19
2. The need for the general administration in the authority to adopt the method of specialization in work based on accounting information systems	3.95	0.78	19.75	79%	5
3. Accounting information systems provide the ability to keep abreast of the changes that occur continuously in the organization's surrounding environment	3.79	0.67	17.68	75.8%	9
4. User information systems work to update information in the environment on a continuous and periodic basis, which facilitates research and development processes	3.91	0.85	21.74	78.2%	6
5. Continuous improvement and development in the system that keeps pace with recent developments contributes to increasing its efficiency and enhancing its role in increasing tax revenue	3.67	0.82	22.34	73.4%	16
6. The accounting information systems in the authority provide the possibility of automatic learning	3.65	0.76	20.82	73%	17

7. Is there in information systems the possibility of correcting errors easily, quickly and accurately?	3.56	0.86	24.16	71.2%	20
8. The introduction of changes to the accounting information systems is one of the necessary requirements if it is to achieve its goals	3.70	0.89	24.05	74%	15
9. The periodic continuous evaluation in the accounting information systems helps to give quality financial data and thus reduce the amount of tax evasion.	3.97	0.63	15.87	79.4%	4
10. The information systems used in the environment accelerate the development and diversification of services provided to taxpayers	4.02	0.62	15.42	80.4%	3
11. Internal control works on identifying deficiencies in order to improve them.	4.06	0.75	18.47	81.2%	1
12. Senior management plays a role in developing accounting information systems to increase tax revenue.	3.75	0.76	20.27	75%	10
13. The development of accounting information systems helps to develop the performance of the institution.	3.81	0.81	21.26	76.2%	8

14.The process of developing accounting information systems enables the collection of information related to the tax base without the need for field visits.	3.72	0.86	23.12	74.4%	13
15. The computerization of accounting information systems protects them from loss or loss.	4.05	0.71	17.53	81%	2
16. External control contributes to reducing tax evasion operations	3.73	0.92	24.66	74.6%	12
17. Continuous work on studying the tax environment helps to understand it, and then the possibility of using accounting information systems appropriate to that environment, and then increase its efficiency.	3.89	0.75	19.28	77.8%	7
18. Continuous improvements to the system enable the system to detect cases of tax evasion	3.74	0.80	21.39	74.8%	11
19. Possession of a skilled and efficient technical staff in the use of accounting information systems contributes to the possibility of developing these systems in line with local and global changes in this field	3.62	0.72	19.89	72.4%	18
20. Continuous improvements to the system enable the system to detect cases of tax evasion	3.71	0.81	21.83	74.2%	14
Total Axes	3.79	0.79	20.81	75.9%	

The third axis: hypothesis testing

In this axis, we seek to verify the validity of the hypotheses, which were previously put forward based on the research problem, the aforementioned hypotheses were tested by conducting appropriate statistical analyzes, as a table of analysis of variance (ANOVA TEST) was used to test the significant differences between the research variables, for the purpose of accessing results that may support or reject the research hypotheses.

The first main hypothesis: The level of availability of quality requirements varies in the accounting information of the General Tax Authority and according to the quality axes.

The discrepancy in the quality of accounting information in the General Tax Authority is attributed to the variation in the quality of the axes and according to their priorities (clarity of the objectives of the system, completeness of the components of the system, developments and improvements of the system). To test this hypothesis, the (ANOVA TEST) test was used for variation, and the results were as follows:

Table (4) The results of the variance test according to the (ANOVA TEST) test for the quality of accounting information

Axes	Mean	Std. Dev.	Calculated F Value	Tabulated F Value (5%)	Potential Sig.	Significance
Clarity of Goals	3.74	0.83	321.512	3.94	.000	Significant
Completion of System Components	3.74	0.83	321.512	3.94		
System Improvements and Improvements	3.74	0.83	321.512	3.94		

The calculated F value amounted to (321.512), which is greater than its tabular value at the level of significance (0.05) of (3.94), as the probabilistic value reached at the same level of significance (0.000), and this means that there are significant differences in the quality of accounting information between the tax base, Among the arithmetic mean values, priority is given to the dimension of developments and

improvements of the system, followed by the clarity of the goals of the system, and after the completion of the components of the system. The reason for this is due to the nature of the variable, its importance and the inclusion of its paragraphs in the quality of accounting information. The second main hypothesis: There are significant differences in the level of availability of dimensions of quality requirements for accounting information and for the three axes (clarity of the objectives of the system, completeness of the components of the system, developments and improvements of the system).

To verify the validity of this hypothesis, the data were subjected to a statistical test (T-test) to compare two variables and a One Way ANOVA to compare three or more variables, as shown in Table (5):

Axes	P-Value	T-Tab	T-Cal
Clarity of Goals	.000	1.658	12.199
Completion of System Components	.000	1.658	15.244
System Improvements and Improvements	.000	1.658	20.344

1. Table (5) showed that there were statistically significant differences at the level of significance (0.05) for the axis of clarity of the objectives of the system in the tax base variable because the calculated value of (t) (12.199) is greater than its tabular counterpart equal to (1.658), and this means that an increase in the variable Clarity of the objectives of the system by one unit, offset by an increase in the tax base. Thus, we accept the first sub-hypothesis, which states “there are significant differences in the level of availability of dimensions of accounting information quality requirements for the axis of clarity of system objectives”.

2. Table (5) showed that there were statistically significant differences at the level of significance (0.05) for the axis of completeness of the components of the system in the tax base variable because the calculated value of (t) (15.244) is greater than its tabular counterpart equal to (1.658), and this means that an increase in the variable Completion of the components of the system by one unit, corresponding to an increase in the tax base. Thus, we accept the second sub-hypothesis, which states “there are

significant differences in the level of availability of dimensions of accounting information quality requirements for the axis of completeness of the components of the system”.

3. Table (5) showed that there were statistically significant differences at the level of significance (0.05) for the axis of developments and improvements of the system in the tax base variable because the calculated (t) value (20.344) is greater than its tabular counterpart equal to (1.658), and this means that an increase in the variable Developments and improvements of the system by one unit, offset by an increase in the tax base. Thus, we accept the third sub-hypothesis, which states “there are significant differences in the level of availability of dimensions of accounting information quality requirements for the axis of system developments and improvements.”

The Third Main Hypothesis:

There is no gap between the perceptions of the beneficiaries of the accounting information systems provided by the General Tax Authority and their expectations of the quality of that information. In order to prove this hypothesis, the data were subjected to a statistical test (T-test)) and the results appeared as in Table (6).

Status	Sig.	T	Dev. Std.	Mean	N	Group
Significant	.000	49.47	0.39	3.93	100	Expectations
				3	100	Realizations

The results contained in Table (6) above indicate that there is a gap between the perceptions and expectations of the beneficiaries of the accounting information systems in the body in question regarding the quality of the accounting information systems approved in the body. It is clear that the value of the average expectations reached (3.93) and was higher than the value of the average perceptions (2.5), and that the discrepancy is clear in favor of the expectations. It is noted that the discrepancy is significant, and from here the main null hypothesis of the study can be rejected, and the alternative hypothesis accepted, which states that there is a gap between the perceptions of the beneficiaries of the accounting information provided by the General Tax Authority and their expectations for the quality of that information.

Fourth Axis: Conclusions and Recommendations First: the conclusions

1. There are significant differences in the quality of accounting information and its impact on the tax base.
2. The priority in influencing the tax base was the dimension of the system's developments and improvements, followed by clarity of the system's objectives, and then the completion of the system's components. The reason for this is due to the nature of the variable, its importance and the inclusion of its paragraphs in the quality of accounting information.
3. There is a gap between the perceptions and expectations of the beneficiaries of the accounting information systems in the body in question regarding the quality of the accounting information systems approved in the body, so rejecting the main null hypothesis of the study, and accepting the alternative hypothesis that states that there is a gap between the perceptions of the beneficiaries of the accounting information provided by the General Tax Authority and between their expectations for the quality of that information.
4. The research community was represented by subordinates and employees in the General Tax Authority and their number was (120) employees, where the questionnaire form was distributed to them and (100) questionnaire forms were retrieved to conduct statistical analysis on (100) valid questionnaires for statistical analysis.

Second: recommendations

The use of modern methods and methods used by state departments in the field of information about taxpayers and providing the authority with information related to tax work and the importance of accounting information provided by information systems in various state institutions.

It is necessary to provide investment and administrative decision makers with the necessary accounting information represented in the financial statements, analytical statements, and financial and statistical tables in a clear, accurate, fast and comprehensive manner, as well as an indication of how to read the accounting information by the decision maker, by carrying out a clear and detailed explanation based on clarifications in application of the principle of full disclosure.

Working to increase the efficiency and speed of processing for all accounting operations to ensure the issuance of financial reports with a high degree of clarity and in a timely manner, as this can reduce tax evasion.

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