

The Role of Accounting Information Systems in Improving Tax Administration Performance

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Abstract: Keeping pace with developments and utilizing modern technology, including accounting information systems, through data entry, processing, organization, and presentation, improves the work of tax administration and achieves financial, economic, and social tax objectives. Accounting information systems are a tool for tax accounting and meet the needs of increasing tax revenues, reducing expenses, and developing tax operations. They also define the rights and obligations of both the tax administration and taxpayers.

Key words: accounting information systems (AIS), tax administration.



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Introduction:

AIS are considered part of the trend toward modern technology. They are a step in the right direction to avoid problems related to collecting tax revenues, which constitute the Ministry of Finance's primary revenue source after oil. They also save time and effort, and expedite the completion of transactions. Through it, keeping pace with developments also enhances trust between taxpayers and the tax administration, as these systems work to preserve all information related to all taxpayers. AIS are a means of reducing the networks of illegitimate interests and reducing the risks of financial corruption.

Part One: Research Methodology

1.1. Research Problem:

The research problematic is represented by the role frolicked by AIS in improving the performance of tax administration.

1.2. Research Objective:

The research seeks to improve the performance of tax administration through the role played by AIS, as AIS The main objective of tax administration is achieved, which is the financial objective,

which in turn achieves economic and social objectives. AIS also work to increase tax revenues, cover expenses, and develop tax work, as well as determine the rights and obligations of both the tax administration and taxpayers.

3.1. Importance of the Research:

The research is important because it uses AIS in all the units of tax administration to prevent the collection-related problems with tax revenues, which are the main revenue source of the Ministry of Finance, to save time, effort, and accelerate the transaction to keep pace with the global developments in the area of taxes, to build trust between taxpayers and the tax administration, and to maintain all information about all taxpayers. AIS reduce the networks of illegitimate interests and reduce the risks of financial corruption.

4.1. Research Hypotheses:

- Hypothesis 1: There is a direct, statistically significant relationship between AIS and improving tax administration performance.
- Hypothesis 2: There is a direct, statistically significant impact of AIS on improving tax administration performance.

5.1. Research Boundaries:

Spatial boundaries: The General Tax Authority, Diwaniyah branch.

Temporal boundaries: The period was limited to June 1, 2025, through June 30, 2025.

6.1. Research Sources:

The research relies on primary sources, including Arabic and foreign books, university dissertations and theses, as well as interviews with employees working at the General Tax Authority regarding the current system in effect.

Part Two: Theoretical Aspect

2-1 - Accounting Information Systems:

AIS are an important factor that helps economic units achieve their various objectives. These systems specialize in collecting, classifying, and communicating appropriate information to all levels. They also assist users in performing their assigned tasks with rational accuracy and timeliness.

2-1-1 Definition of Accounting Information Systems:

AIS are distinct as a massive amount of data that requires the design and development of integrated systems to control and achieve the data. Hence, the emergence of information systems that collect and process data to be of benefit to stakeholders. The system consists of a group of components that interact with each other to achieve one or more specific goals. If one or more inputs are entered, one or more outputs will be issued. Therefore, it is a system designed for production, collection, organization, processing, storage, retrieval, and then publication. It helps in solving short-term problems for managers, works to support and supervise companies in a dynamic manner, creates a competitive environment, and also helps in integrating these companies, operational considerations, and strategic programs (Al-Asiri and Obaid, 2024: 26), as defined by (Saad and Al-Hasoumi, 2017: 6). In the business context, it is the foundational and critical component of the management information system within the economic unit that gathers and compiles financial data from both internal and external sources, processes that data, and transforms it into financial information that users of that information both within and outside of the economic unit can use. An accounting information system is a system that is designed to collect, record, store, and process data into information that decision makers can use. In general,

an accounting information system is a electronic means of recording accounting activity, supported by information technology. Management or other users, such as investors, creditors, and tax authorities, can use financial reports (Romney & Steinbart, 2009:6).

2-1-2 Characteristics of accounting information systems:

Characteristics of AIS include clarity, which refers to the clarity of the instructions that It helps in understanding the system and ease, which means applying and implementing operations without any obstacles, as well as accuracy, which means that no technical errors occur that hinder the implementation of the system’s operations correctly, as well as speed, which means the system’s ability to provide information to the beneficiary parties at the appropriate time and be useful in decision-making, flexibility, which means the possibility of modifying the system according to the requirements and working conditions of the facility, and finally suitability, which means the compatibility of the information that can be obtained from the system with the basic objective of the system (Al-Asiri and Obaid, 2024: 27).

2-1-3 Objectives of Accounting Information Systems:

There are several objectives of AIS, summarized by the researcher (Khalaf, 2025: 19) through Table No. (1)

Table (1) General and detailed objectives of AIS

T	General objectives of AIS	Detailed objectives of AIS
1	Data playback	<ul style="list-style-type: none"> - Recording transactions according to appropriate documents. - Recording transactions by authorized personnel. - Recording transactions at specific periodic intervals. - Attaching appropriate supporting documents to facilitate the review process.
2	Communicating information	<ul style="list-style-type: none"> - Communicate information to interested parties. - Communicate information in a timely manner.
3	Providing data trust	<ul style="list-style-type: none"> - Verify that all transactions are recorded. - Verify that transactions are recorded periodically. - Post periodically. - Verify the accuracy of balances.
4	Protecting assets	<ul style="list-style-type: none"> - Account for assets at the points of transfer and acquisition. - Separate the tasks of bookkeeping and asset acquisition.

2-1-4 The Importance of Accounting Information Systems:

AIS are of utmost importance to the economic unit, as they provide all the accounting information required by management. This gives management a clear picture, enabling it to set goals and policies, adopt strategies, and develop plans that are appropriate to its main objectives, as information Accounting raises the level of internal control to reach the maximum possible effectiveness, as AIS are among the important sub-systems in the administrative system. The sub-systems interact with each other to help management achieve the goals of the establishment, and this calls for the necessity of the establishment’s reliance on a system Accurate and sound accounting information ensures the smooth running of the organization and provides the necessary

oversight to protect its assets and capital. Therefore, AIS can provide financial information of interest to stakeholders, both internal and external (Muhammad, 2021: 44).

2-1-5 Components of accounting information systems:

Any system consists of several components, some of which are physical, such as machines and people, and others are non-physical, such as software and applications. The components of AIS include the following:

1. Hardware (machines and media).
2. Software (programs and processors).
3. Data (knowledge).
4. Network (communication media).
5. People (specialists and users).

These combined and interconnected components enable AIS to perform their operations, which are as follows:

1. **Inputs:** These are the data and elements (raw materials) that are processed to convert them into information.
2. **Processing:** The system converts the inputs (data) into outputs (information). This stage is also called the transformation process.
3. **Outputs:** This is the final product (information) of the system, resulting from the data processing process to convert it into information.
4. **Control:** This is an important component of AIS, and its mission is to regulate the system's operation, monitor it, and ensure it achieves optimal levels of performance.
5. **Feedback:** This type of component is used to monitor the performance of subsystems and correct their information outputs in accordance with established control mechanisms (Al-Khafaji, 2019: 26).

2-2- Tax Administration:

Taxes are the second largest source of revenue for the Iraqi state budget after oil, and the Tax Administration works to propose amendments to applicable regulations and laws. It also works to issue tax instructions, combat tax evasion, identify taxpayers, collect tax amounts, and keep pace with developments in tax laws and modern technology.

2-2-1 Definition of Tax Administration:

The tax administration is known as one of the parties to the tax relationship, and it is responsible for gaining the trust of the taxpayer, the second party, and treating him with respect to improve the relationship that links them (Jassim, 2011: 2), and it is known by (Sali and Qashi, 2021: 33) as the technical body that enjoys legal legitimacy and who bears the responsibility of implementing tax legislation, and it can be said that the tax administration is the valve that works to limit tax evasion through the application of systems and laws and working to develop tax work through the use of computerized AIS in all administrative units affiliated with the General Tax Authority.

2-2-2- The historical development of taxation in Iraq:

The tax was first imposed in Iraq by Law (52) issued on May 28, 1927. Thus, Iraq was the first Arab country to implement the tax. Several amendments were made to the tax law, and there are several names. To impose taxes, it became known as the General Tax Authority. It is responsible for implementing tax legislation in all aspects of tax work, whether it concerns taxpayers and

facilitating the completion of their transactions or concerns tax accounting procedures. It is linked to the Ministry of Finance (<http://www.alsabaah.com/paper>).

2-2-3 Tasks of the Tax Administration:

- 1- Ensuring the improvement of services provided to taxpayers and guiding them regarding their rights and obligations.
- 2- Disseminating tax information by making reports, circulars, and application guides available to taxpayers.
- 3- Implementing tax legislation, with the necessity of providing interpretations and clarifications for taxpayers, through the issuance of decisions for this law.
- 4- Collecting debts, tax fines, and late payment penalties from taxpayers and transferring them to the treasury.
- 5- Qualifying human resources through recruitment and training in accordance with approved procedures.
- 6 - Combating tax evasion by establishing a tax control mechanism (Shahada, 2007: 10).

2-2-4 - Rights of the Tax Administration:

One of the main rights enjoyed by the tax administration is the collection of tax amounts from taxpayers and their transfer to the state treasury within the legally specified deadlines. The law grants the tax administration broad powers and rights such as the powers of inspection and oversight, and the powers that ensure the tax administration collects tax amounts from taxpayers, as well as the power to impose penalties and sanctions (Abdul Ghafour, 2008: 29).

2-2-5 - Components of a Successful Tax Administration:

The achievement of a tax management requires the availability of several components, which we summarize below (Bitrik, 2005: 26):

- 1 . Tax employees must possess sufficient technical and administrative competence. They must possess a qualifying academic degree to perform this task, in addition to receiving specialized training in the tax field.
2. Activate tax control systems to detect violations in a timely manner and impose appropriate penalties on perpetrators.
3. Developing and modernizing tax administrative procedures by equipping the tax administration with the necessary modern electronic devices to enable it to enhance its services, identify various taxpayers, and determine their tax dues.
4. Simplifying the provisions of tax laws, eliminating complexity, and avoiding frequent amendments to facilitate the work of tax administration employees.
5. Work to recover the relationship between taxpayers and the tax management and reduce the severity of disputes and disagreements, in order to create an atmosphere of responsiveness and reconciliation between the two parties.
6. Provide a wage system commensurate with the scope of the tasks assigned to tax employees.

Part Three: Practical Aspect

3-1 Study Community and Sample:

The study community represented the Iraqi General Tax Authority. The study sample consisted of employees working at the General Tax Authority. Where it was distributed (80) A questionnaire was conducted on the sample members and the number of questionnaires returned was (75) at a

percentage of (94%). After examining all the returned questionnaires, it was noted that (5) of them were invalid. Table (2) shows the number of questionnaires distributed and returned and the response rate according to the sample members.

Table (2)

the society	Distributor ratio to the community	Retriever	Valid for analysis from the recovered	Study sample/population
80	%100	80	75	75
Sample by gender		Distributor	Refund	Sample percentage
Male		38	36	%48
Female		42	39	%52
Total		80	75	%100
Sample according to age		Distributor	Refund	Sample percentage
Under 25 years old		15	13	%17
25 - Under 35		18	17	%23
35 - Under 45		16	15	%20
45 - Under 50		19	18	%24
Over 50		12	12	%16
Total		80	75	%100
Sample by educational attainment		Distributor	Refund	Sample percentage
Bachelor's		21	19	%25
Master's		33	32	%43
PhD		26	24	%32
Total		80	75	%100
Sample according to years of experience		Distributor	Refund	Sample percentage
Less than 5 years		24	21	%28
5 - Less than 10		21	21	%28
10 - Less than 15		22	22	%29
Over 15		13	11	%15
Total		80	75	%100

3-2 Presentation, Discussion, and Hypothesis Testing:

This Part describes the results of the field study extracted from the data provided by the questionnaire forms, discusses them, and analyzes them. This is done by relying on the frequency distributions of the study sample members' responses, their percentages, and arriving at the arithmetic mean and standard deviation and the coefficient of variation and the percentage of agreement for each item in the questionnaire, whether at the sub-level or at the overall level of the research variables.

A- Diagnosing the reality of the independent variable (AIS):

Table (3) shows the opinions of the research sample respondents regarding the first axis of the questionnaire related to AIS, as follows:

- 1- Respondents to paragraph (3) agree that AIS work to raise the level of accounting work, and this is confirmed by the arithmetic mean, which reached a value of (4.41) with a standard

deviation of (0.49) and a coefficient of variation of (0.11), which represents a small percentage of dispersion.

- 2- Respondents to paragraph (1) agree that easy-to-understand information is obtained through the use of AIS (4.33, SD = 0.74, CV = 0.17).
- 3- Respondents to paragraph (4) agree that the use of AIS increases the avoidance of errors (4.04, SD = 0.82, CV = 0.20)
- 4- Respondents to paragraph (2) agree that reliable information is obtained through the use of AIS. This is confirmed by the arithmetic mean, which reached a value of (4.01), with a standard deviation of (0.93), and a coefficient of variation of (0.22), which represents an acceptable dispersion rate.
- 5- Respondents to paragraph (5) agree that through the use of AIS, updated information is obtained, and this is confirmed by the arithmetic mean, which reached a value of (3.96) with a standard deviation of (1.05) and a coefficient of variation of (0.26), which represents an acceptable dispersion rate.
- 6- Respondents to paragraph (6) agree that using AIS reduces effort and time, and this is confirmed by the arithmetic mean, which reached a value of (3.91) with a standard deviation of (0.94) and a coefficient of variation of (0.24), which represents an acceptable dispersion rate.

Table (3) Opinions of the research sample respondents regarding the independent variable (AIS)

NO.	Totally agree		I agree		I don't agree		I completely disagree		neutral		Arithmetic mean	Standard deviation	Coefficient of variation
	number	Ratio	number	Ratio	number	Ratio	number	Ratio	Number	Ratio			
1	33	44%	37	49.4%	1	1.3%	1	1.3%	3	4%	4.33	0.74	0.17
2	25	33.3%	42	56%	3	4%	3	4%	2	2.7%	4.01	0.93	0.22
3	31	41.3%	44	58.7%	-	0	-	0	-	0	4.41	0.49	0.11
4	19	25.3%	47	62.7%	5	6.7%	1	1.3%	3	4%	4.04	0.82	0.20
5	25	33.3%	34	45.4%	6	8%	3	4%	7	9.3%	3.96	1.05	0.26
6	18	24%	43	57.4%	9	12%	1	1.3%	4	5.3%	3.91	0.94	0.24
General total	151	34%	247	55%	24	5%	9	2%	19	4%	3.60	0.83	0.20

B- Diagnosing the reality of the dependent variable (tax administration):

Table (4) shows the opinions of the research sample respondents regarding the second axis of the questionnaire related to tax administration, as follows:

1. Respondents to paragraph (6) agree that the tax administration works to develop the efficiency of its employees through continuous training. This is confirmed by the arithmetic mean, which reached a value of (4.33), with a standard deviation of (0.70), and a number of difference of (0.16), which represents a small percentage of dispersion.
2. Respondents to paragraph (3) agree that the tax administration employees have sufficient experience, and this is confirmed by the arithmetic mean, which touched a value of (4.24) with a standard deviation of (0.85) and a number of difference of (0.20), which represents an acceptable dispersion rate.
3. Respondents to paragraph (1) agree that the tax administration seeks to increase revenues and reduce expenses. This is confirmed by the arithmetic mean, which touched a value of (4.23),

with a standard deviation of (0.79), and a number of difference of (0.18), which represents a low percentage of dispersion.

4. Respondents to paragraph (2) agree that the tax administration always works to avoid accounting errors, and this is confirmed by the arithmetic mean, which touched a value of (4.21) with a standard deviation of (0.89) and a number of difference of (0.21), which represents an acceptable dispersion rate.
5. Respondents to paragraph (4) agree that the tax administration works to calculate the tax amount in accordance with the law, and this is confirmed by the arithmetic mean, which reached a value of (4.07) with a standard deviation of (0.87) and a number of difference of (0.21), which represents an acceptable dispersion rate.
6. Respondents to paragraph (5) agree that the procedures followed by the tax administration are characterised by flexibility, and this is confirmed by the arithmetic mean, which reached a value of (3.91), with a standard deviation of (0.94), and a number of difference of (0.24), which represents an acceptable dispersion rate.

Table (4) Opinions of the research sample respondents regarding the dependent variable (tax administration)

NO.	Totally agree		I agree		I don't agree		I completely disagree		Neutral		Arithmetic mean	Standard deviation	Coefficient of variation
	number	Ratio	number	Ratio	number	Ratio	number	Ratio	Number	Ratio			
1	30	40%	36	48%	4	5%	-	0	5	7%	4.23	0.79	0.18
2	33	44%	31	41%	6	8%	-	0	5	7%	4.21	0.89	0.21
3	30	40%	39	52%	2	2.7%	2	2.7%	2	2.6%	4.24	0.85	0.20
4	20	26.7%	48	64%	2	2.7%	3	4%	2	2.6%	4.07	0.87	0.21
5	15	20%	49	65.2%	3	4%	4	5.4%	4	5.4%	3.91	0.94	0.24
6	32	43%	39	52%	3	4%	-	0	1	1%	4.33	0.70	0.16
General total	160	36%	242	54%	20	4%	9	2%	19	4%	4.17	0.84	0.20

C- Diagnosing the relationship between the independent and dependent variables (AIS and tax administration):

Table (5) shows the opinions of the research sample respondents regarding the third axis of the questionnaire related to the role played by AIS in improving the work of the tax administration, as follows:

1. The arithmetic mean of the respondents to paragraph (3) shows that 4.47 with a standard deviation of 0.60 and a coefficient of variation of 0.13, which is a small percentage of dispersion, agree that AIS provide the tax administration with information that helps it achieve its goals.
2. The arithmetic mean of the respondents to paragraph (4) shows that 4.44 with a standard deviation of 0.64 and a coefficient of variation of 0.14, which is a small percentage of dispersion, agree that AIS provide the tax administration with information that helps it develop accounting work.
3. The arithmetic mean of the respondents to paragraph (2) shows that 4.29 with a standard deviation of 0.80 and a coefficient of variation of 0.18, which is a small percentage of dispersion, agree that AIS provide the tax administration with information that helps it avoid personal effort in calculating the tax amount.
4. Respondents to paragraph (5) confirmed that AIS provide the tax administration with information about the size of revenues and decision-making (arithmetic mean = 4.27, standard deviation = 0.77, coefficient of variation = 0.18).

5. Respondents to paragraph (1) confirmed that AIS provide the tax administration with information that helps it organize the work of all administrative units (arithmetic mean = 3.68, standard deviation = 0.96, coefficient of variation = 0.26).
6. Respondents to paragraph (6) confirmed that AIS provide understandable information to the tax administration (arithmetic mean = 3.61, standard deviation = 0.95, coefficient of variation = 0.26).

Table (5) Opinions of the research sample respondents regarding the relationship between the independent variable and the dependent variable (AIS and tax administration)

NO.	Totally agree		I agree		I don't agree		I completely disagree		Neutral		Arithmetic mean	Standard deviation	Coefficient of variation
	number	Ratio	number	Ratio	Number	Ratio	number	Ratio	Number	Ratio			
1	13	17.3%	36	48%	7	9.3%	2	2.7%	17	22.7%	3.68	0.96	0.26
2	32	42.7%	38	50.7%	3	4%	1	1.3%	1	1.3%	4.29	0.80	0.18
3	38	50.7%	35	46.7%	1	1.3%	-	-	1	1.3%	4.47	0.60	0.13
4	36	48%	38	50.7%	-	-	1	1.3%	-	-	4.44	0.64	0.14
5	30	40%	39	52%	2	2.7%	1	1.3%	3	4%	4.27	0.77	0.18
6	8	10.7%	45	60%	11	14.7%	2	2.7%	9	12%	3.61	0.95	0.26
General total	157	35%	231	51%	24	5%	7	2%	31	7%	4.13	0.79	0.19

3-3- Testing Research Hypotheses

Two null hypotheses were proposed for the research regarding the self-governing variable and the reliant on variable: the correlation hypothesis and the influence hypothesis. After collecting and analyzing statistical data using a questionnaire, the following is a detailed description of these results:

First- Analysis of correlation hypotheses:

The study assumed the chief null hypothesis, which states "there is no statistically significant correlation between AIS and tax administration." The following details the proof of this hypothesis:

Table (6) shows that there is a significant positive correlation between AIS and tax administration, and the value of the correlation coefficient reached (0.831**), and the calculated (t) value reached (12.783), as its significance was greater than the significance level (0.05) and (0.01). This result leads us to reject the null hypothesis of the study, which states that there is no statistically significant correlation between AIS and tax administration, and to accept the alternative hypothesis, which states that there is a highly important correlation between AIS and improving the performance of tax administration.

Table (6) Correlation values between the independent and dependent variables

		AIS	The role of AIS in improving the work of the tax administration	Tax Administration
AIS	Spearman's correlation coefficient	1	.451**	.831**
	Morale degree (two parties)		.000	.000
	N	75	75	75
Tax Administration	Spearman's correlation coefficient	.831**	.817**	1

	Morale degree (two parties)	.000	.000	
	N	75	75	75

The independent variable (AIS) is symbolized by TAIN, the independent variable (the role of AIS in improving the work of the tax administration) is symbolized by FUPR, and the dependent variable (tax administration) is symbolized by TARE.

Second- Simple Regression Analysis:

The current study formulated the second null hypothesis, which conditions that here is no important impact of AIS on tax administration.

This hypothesis was tested using simple regression analysis. First, an analysis of variance (ANOVA) table was created for the regression model used, as shown in Table (7) below:

Table (7) Analysis of variance for the regression model for the second null hypothesis

ANOVA

Model	Sum of squares	Degree of freedom	Mean square	F value	Degree of morale
Regression	11.318	1	11.318	163.412	.000^b
Residual	5.056	73	0.069		
the total	16.375	74			

A. Independent variable (AIS) B. Dependent variable (tax administration)

It is clear from Table (7) that the calculated F value reached (163.412) and its significance reached $\text{sig.}=0$. From this, we generally conclude that there is a statistically significant effect below the significance levels of (0.05) and (0.01) for AIS. Since the regression curve is good for describing the relationship between the two variables. In addition, the regression function of AIS on tax administration was calculated and the results were obtained, which are summarized in Table (7). It is clear from the aforementioned table that the results showed the significance of the t-test, which reached a value of (12.783). If its significance was greater than the significance level (0.05) and (0.01), then the null hypothesis was rejected and the alternative hypothesis was accepted. In addition, there was no problem of autocorrelation, as the Durbin-Watson values were close to (2), which indicates the absence of the problem.

In Table (8) we also find the value of the coefficient of determination (R^2), a descriptive measure that explains the usefulness of the regression equation in estimating values and represents the percentage of reduction in errors that occurs when using the regression equation, or (69%) of the variations in the tax administration that were reduced with the application of AIS. The corrected coefficient of determination was also (69%).

The coefficients of determination values reflect the proportion of AIS in the variance in the dependent variable, which is improving the performance of the tax administration, and the rest of the variance is attributed to other variables that are not in the model. The regression parameter, 0.83, implies that a 12.783-unit change in the value of AIS causes an 0.83-unit change in improving the performance of the tax administration. This result rejects the second null hypothesis (that there is no significant impact of AIS on improving the work of the tax administration) and accepts the alternative hypothesis (that AIS have a significant and positive impact on improving the work of the tax administration).

Table (8) The values of the coefficient of determination, the value of the regression parameter, the value of t and its significance, and the Durbin-Watson value for the second null hypothesis

Independent Variable	Coefficient of determination R2	Corrected coefficient of determination	regression coefficient value	calculated t value	Moral t-value	Durbin-Watson value	Resolution of the problem of autocorrelation
AIS	%69	%69	0.83	12.783	Significant below the 5% and 1% significance levels	1.6	No problem

Figure (1) describes the form of the spread of the values of AIS with the tax administration, which shows the presence of an effect of the independent variable on the dependent variable, as the regression line in the following figure gives a clear picture of the presence of this effect.

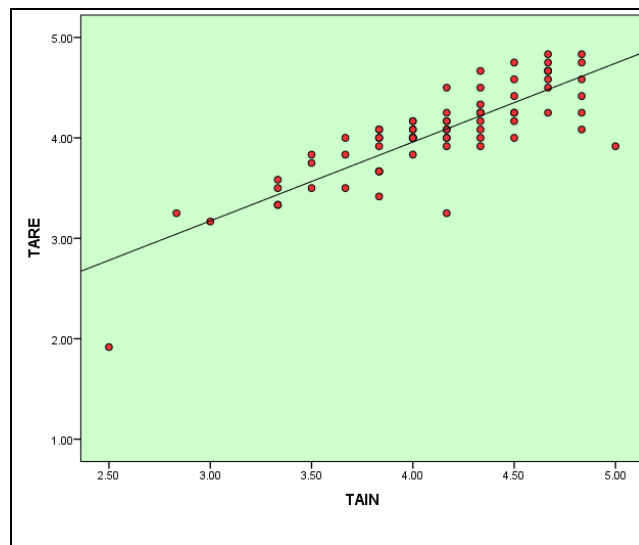


Figure (1) Chart showing the spread of AIS (TAIN) values with the tax administration (TARE)

The most significant results touched in this study:

1. The questionnaire was characterized by reliability and consistency, using Cronbach's alpha and Cotman's half-test, for all questionnaire items, with no insignificant item.
2. The trend of responses to the AIS items generally tended toward agreement.
3. The trend of responses to the tax administration items generally tended toward agreement.
4. The responses of respondents to the questionnaire regarding the role of AIS in improving the work of the tax administration generally tend toward agreement.
5. There is a significant correlation between AIS and improving the work of the tax administration.
6. There is a significant effect of AIS on improving the work of the tax administration.
7. The increase in the value of the contribution of AIS by (12.783) leads to an increase in improving the work of the tax administration by (0.83).

Part Four: Conclusions & Recommendations

4.1 - Conclusions:

1. We note that the use of AIS in the General Tax Authority increases the development of accounting work.

2. We note that the General Tax Authority is training employees on how to use AIS.
3. We note that the preparation of accounting information facilitates the flow of information to the tax administration and taxpayers.
4. We note that AIS are the primary tool for tax accounting, which in turn achieves financial, economic, and social objectives.
5. We note the importance of AIS in preventing accounting errors.

4-2 Recommendations:

1. The tax administration should rely on AIS by keeping pace with developments occurring in countries. This will enhance the development of accounting work.
2. The tax administration should increase employee training courses on AIS to enhance their efficiency and effectiveness.
3. Tax instructions should be disseminated through audio and visual bulletins to increase tax awareness.
4. Reconsidering the tax accounting mechanism through the use of AIS to achieve tax objectives.
5. The importance of AIS should be highlighted by increasing tax revenues and preventing assessors from making accounting errors.

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