



Tax Evasion in Iraq and its Impact on Social Responsibility Accounting “An Applied Study in the Babylon Tax Department”

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Abstract:

Taxes are considered financial revenues because they are one of the sources that can provide revenues that the state relies on to determine its financial policy, in addition to including its economic, political and social goals in order to distribute wealth and stimulate investment and savings. The purpose of the study is to improve corporate social responsibility by raising knowledge and awareness of the significance of tax compliance and its effects on society and the environment, as well as to encourage them to adopt ethical and sustainable tax practices, and enhancing corporate social responsibility and motivating them to adopt sustainable and ethical tax practices, which is an important tool for improving companies' tax performance and enhancing their role in supporting sustainable development and achieving a balance between financial, social and environmental concerns. It is of great importance in enhancing transparency and integrity, which contributes to increasing the level of transparency and integrity in corporate tax operations, which enhances trust between companies and the communities in which they operate. The study relied on the use of a questionnaire based on direct examination to understand the impact of tax evasion on social responsibility accounting for a sample of employees in the Tax Department of Babylon Governorate. 75 questionnaires were distributed to conduct the statistical analysis of the study. By analyzing the questionnaire, conclusions can be drawn about the extent of the impact of tax evasion on social responsibility accounting, and identifying aspects that can be improved or enhanced. Based on the results, the study will provide practical recommendations on the most important treatments that limit tax evasion through the tax law, spreading tax awareness, and explaining the impact of evasion on society and the environment.

Keywords: Tax evasion, social responsibility accounting, sustainable and ethical tax practices.

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Section One: The Scientific Methodology of the Study

First: The Problem of the Study

The number of tax evaders has increased in recent years, which has negative effects on society, due to the exploitation of these funds in achieving some projects that positively affect society and achieve social welfare. However, tax administrations face difficulty in accurately and transparently measuring the negative effects of tax evasion. This raises the problem of the lack of methods and laws to address this evasion in the service of society and achieve its goals in welfare. Thus, this study clarifies how to quantify the effect that social responsibility accounting has on attaining its objectives and lowering the incidence of tax evasion and the misuse of tax revenues for societal benefit among Iraqi citizens.

Second: The importance of the study

It is considered an important tool for improving the tax performance of companies and enhancing their role in supporting sustainable development and achieving a balance

between financial, social and environmental concerns. It is of great importance for several reasons:

- 1- Enhancing transparency and integrity: It contributes to increasing the level of transparency and integrity in the tax operations of companies, which enhances trust between companies and the communities in which they operate.
- 2- Improving corporate image: By understanding the impact of tax evasion and taking action to reduce it, companies can improve their image and public reputation as a socially responsible entity.
- 3- Enhancing financial sustainability: Through good tax compliance and reducing tax evasion, companies can achieve better financial sustainability in the long term.
- 4- Supporting sustainable development: Businesses that follow tax laws and promote sustainable development help to raise living standards and spur economic growth in the areas where they do business.
- 5- Enhancing sustainable development: Studies on the impact of tax evasion can contribute to enhancing sustainable development by directing investments towards sectors and projects that contribute to economic, social and environmental development.

Third: Study objectives

The goal of the study is to increase corporate social responsibility and encourage them to implement ethical and sustainable tax practices by raising understanding and awareness of the significance of tax compliance and its effects on society and the environment , by achieving the following objectives:

- 1- Social impact assessment: This study seeks to understand how tax evasion affects Iraqi society, including its impact on poverty, education, health and infrastructure.
- 2- Environmental Impact Assessment: This study attempts to understand the impact of tax evasion on the environment, including its impact on pollution, depletion of natural resources, and climate change.
- 3- Impact Assessment on Government and Economy: This study attempts to understand how tax evasion affects the government and the local economy, including its impact on government revenues and economic development.
- 4- Policy and Procedure Development: This study aims to guide the development of government policies and legal procedures to reduce tax evasion and enhance corporate social responsibility.

Fourth: Study Justifications

- 1- Increase local awareness of the importance of tax in serving society and achieving justice and social welfare.
- 2- Propose amendments to some tax laws and methods of tax collection and rates.
- 3- Strive to bring people in the community together on a social level.
- 4- Pay attention to scientific research in this aspect and encourage researchers to study the causes and provide scientific treatments.

Fifth: Study Hypothesis: The study hypothesis is as follows:

There is a significant relationship of influence between tax evasion and social responsibility

Sixth: The hypothetical study model: The hypothetical model includes the following:

1. Independent variable: (Tax evasion):
2. Dependent variable: (Social responsibility)

Seventh: Research limits:

1. Spatial limits: The Tax Authority, Babylon branch, was chosen.
2. Temporal limits: From (2013-2023).

Eighth: Research community and sample: The research community is represented by the Tax Authority, Babylon branch, while the sample was a group of managers, employees and estimators working in the Tax Authority, Babylon branch.

Section Two: The General Framework for Tax Evasion and Social Responsibility

Introduction:

Tax is the most important financial and economic tool for the country, and this is through its impact on the economic life of society, so the tax is not its primary goal is to obtain the largest amount of money, but it has expanded to include the process of social and economic development in order to achieve the balance that includes the entire local economy, and therefore we notice most companies to achieve the tax burden, whether in a legitimate or illegitimate way. Therefore, the management of social responsibility enters in addition to the ethics of zakat when making a decision, and therefore it is interested in managing social responsibility and takes into account the broad interest, not its owners. From the points of view, the management of social responsibility considers the tax authorities to be the interested party because the tax has a social impact on the lives of individuals in the country.

Tax evasion and its types

The term evasion in the Arabic language is (Far), which means evasion. In the English language, opinions were agreed that it is evasion of taxes, and the opinions of many writers differed about the definition of tax evasion. Dr. Hassan Awada and Abdul Raouf Qatish defined it as "the taxpayer's evasion of paying the tax due on him, in whole or in part, without its burden being reflected on others" ⁽¹⁾. It is also defined as: an act, behavior, or work that violates the tax law, based on providing incorrect information for the purpose of evading paying the tax, which exposes the person practicing it, if discovered, to financial penalties and sometimes criminal penalties ⁽²⁾. It is defined as: "the attempt of the taxpayer subject to the tax not to pay the tax in whole or in part, following methods and techniques that violate the law and carry within them the character of fraud" ⁽³⁾.

Types of tax evasion:

- 1- Legal evasion: It is the taxpayer's escape from paying taxes by taking advantage of the loopholes that exist in tax legislation, which results in evasion of paying taxes without any violation of the law. This may be the result of the legislator to achieve some economic or social purposes. For example, income tax is imposed on commercial or industrial profits, in addition to exempting some profits of organizations, which are stipulated by law to avoid paying taxes on production and others.

¹ Hassan Awada and Abdul Raouf Qutaish: Public Finance Budget for Taxes and Fees - Dar Al-Kholoud, 1995, p. 291.

² Badawi Mohamed Abbas, Zaki Amr El-Sayed: Advanced Studies in Tax Accounting, Publisher, Department of Accounting, Faculty of Commerce, Alexandria University, 2016.

³ Al-Mahrama, Wasfi: Reasons for Income Tax Evasion in the Hashemite Kingdom of Jordan and its Economic Effects, Unpublished Master's Thesis, Sudan University of Science and Technology, Khartoum, 2003.

- 2- Illegal evasion: We refer to the taxpayer's intentional avoidance of paying taxes by wilfully breaking the law, either by not declaring his profits or by filing incomplete or false records, or by using laws that provide access to the truth about the profits to reduce them or reduce them as part of them ⁽⁴⁾.

There are some of these cases in which evasion is illegal, and they are as follows:

- 1- submitting a tax return based on records or any fake papers, knowing full well that they contradict the information contained in the organization's records and documents, which he withheld.
- 2- Some organizations conceal part of their activities that should be subject to taxes.
- 3- The organization changes the purchase lists, for example, and the sale in order to show that the revenue is low or conceals the records related to paying taxes ⁽⁵⁾.

Reasons for tax evasion

Here are some causes of tax evasion:

1-Legislative reasons: Tax evasion reduces the implementation of the state's economic policy, so it is necessary to take the necessary measures to uncover and reduce tax evasion. The legislative reason is one of the important reasons, and this is likely to be related to the deficiency in tax legislation, because tax legislation makes the state leaders as it regulates the relationship between the taxpayer and the tax authority, so the deficiency in tax legislation will lead to an increase in the tax evasion gap (1).

2-Administrative reasons: The tax authority has a major role in limiting the expansion of tax evasion by having good and honest elements to work in the tax, and it serves to prevent tax avoidance . In the event of corruption in the tax authority, this leads to harm to taxpayers, and in the event of miscalculation of the tax base, it will make taxpayers try to evade paying taxes (Sabry, 2016: 387) 3. Economic reasons: The economic function of the taxpayer is what determines how to approach the tax authority, in addition to the economic matters that are the main reason for tax evasion, and here the question arises for the taxpayer about whether tax evasion reduces the risks that he will fall into as a result of tax evasion, and that the more the tax imposed on taxpayers increases, the more his evasion rate increases. If the taxpayer's economic situation is weak, he resorts to tax evasion, which means that it helps him continue his institution in economic activities. This means that evasion decreases in times of prosperity and increases in times of financial crises for the organization ⁽⁶⁾ .

The notion of social responsibility and its underlying principles

The existence of the relationship between the organization and the surrounding community has led to activities aimed at achieving public interests because the organization seeks to provide services to communities and preserve the environment. The goal of this relationship may be a positive relationship between tax evasion and social responsibility. Social responsibility is one of the administrative concepts that motivates companies to take their role in their responsibility towards communities.

The concept of social responsibility and its principles: The concept of social responsibility and its principles will be identified:

The development of the concept of social responsibility:

Social responsibility began to appear in the early twenties of this century, as a result of the emergence of many economic crises, which led to many social differences that led to a

⁴ Saleh Mohsen Kazim: Combating tax evasion is an urgent necessity in reducing corruption, previous source,

⁵ Adel Al-Ali:

reduction in workers' wages, in addition to the fact that the atmosphere was not good.

This was in 1923, so Sheldon pointed out that it is considered a first-rate organization, so the continuity of any institution's work requires it to commit to fulfilling its social mission in order to perform its new functions, and the performance of social organizations is another form of preparing the body's report. On the other hand, the opinions of writers differed on social responsibility, and (Howard Bowen) defined it as "the responsibility of businessmen to follow up on policies, make decisions, and carry out activities that are consistent with the goals and values of society" (6). (Pride et Ferrell) believes that "social responsibility is a commitment by individuals to enhance the positive role and reduce its negative impact on society" (7). The definition of the European Commission came as follows: "Social responsibility is a concept that integrates social, environmental, and economic concerns into the various activities of the institution and interacts with the various parties dealing with the institution voluntarily or voluntarily" (8). It is defined as the individual's responsibility for the group to which he belongs, and it is a special self-formation towards the group to which the individual belongs, and the phrase responsible to himself actually means responsible for the group before the image of the group reflected in himself (9).

Principles of social responsibility: The social responsibility of economic institutions is based on the following principles: (10)

1-The principle of legal claims: The organization is committed to all local regulations and laws that acquire its role for all procedures.

2-The principle of respect for international norms: The organization respects all agreements, executive regulations, grants, charters, decisions and guidelines when developing its policy and practicing social responsibility.

3- The principle of respect for the interests of the concerned parties: The institution acknowledges and accepts that there is a diversity of interests for the concerned parties and a diversity in the activities and products of the institution and other elements that may affect those concerned parties.

4-The principle of accountability: The organization regularly conducts for associations, legal authority and all parties concerned with this matter in a neutral and secure manner, including the corrective measures for which it bears direct responsibility, as well as the expected effects of the above on welfare (11).

5-The principle of transparency: The organization discloses its policy and all decisions and activities, and this information is available to people who are likely to be fundamentally affected by the institution (6).

Many authors and researchers have sought to try to determine the dimensions of social responsibility, as each of them addressed these dimensions from different points of view

⁶ Pasquero Jean (2005), The social responsibility of the enterprise as an object of management sciences: a historical perspective, International conference on the social and environmental responsibility of the enterprise. Quebec. Canada. P. 90-92-93.

⁷ Fouad Mohammed Hussein Al-Hamdi: Marketing dimensions of social responsibility of organizations and their impact on consumer satisfaction (An analytical study of the opinions of a sample of managers and consumers in a sample of organizations manufacturing food products in the Republic of Yemen), part of the requirements for obtaining a doctorate in philosophy in business administration, College of Administration and Economics, Al-Mustansiriya University, Baghdad, 2003, p. 40.

⁸ Hussein Mustafa Hilali: Accounting creativity in disclosing environmental information in financial reports, Dar Al-Masryia (Cairo: 2005), p. 5

⁹ Masoud Sharifi, Karima Haji, "The Culture of Business Organizations and the Ethical Behavior of Their Practice", The Third Forum on Business Organizations and Social Responsibility, University of Bechar, Algeria, February 14 and 15, 2012, pp. 3-4.

¹⁰ Masoud, Nasreddine, The Reality of the Importance and Value of Social Responsibility in the Economic Institution with a Survey Study on One of the National Institutions, Research Paper at the Third International Forum on Business Organizations and Social Responsibility, University of Bechar, Algeria, 2012, p. 4.

¹¹ Fouad Mohammed Hussein Al-Hamdi, Marketing Dimensions of Social Responsibility of Organizations and Its Impact on Consumer Satisfaction, PhD Thesis, Business Administration Philosophy, College of Administration and Economics, Al-Mustansiriya University, Yemen, 2003, p. 20.

and gave them different names. Researcher Carroll and researchers Ferrell and Pride had the same point of view, as they identified four main dimensions of social responsibility, which are ⁽¹³⁾

The increase in the attempt to separate management has led to many companies, which are required to take social responsibility into many dimensions related to the interests of investors and owners. On this basis, in order to achieve a balance of social responsibility, dimensions must be extended to represent a number of parties represented by consumers and customers.

The third section: The practical aspect

Introduction:

This section includes the practical aspect of the research in which the researchers tried to prove, in light of the practical application, the aspects related to the impact of tax evasion and its impact on social responsibility accounting. This topic was divided into two requirements as follows:

An introductory overview of the General Tax Authority, Babylon Branch.

The General Tax Authority's formation:

Given that Iraq passed Income Tax Law No. 52 in 1927, the first income tax law to be implemented following the founding of the national government, it may be argued that the Iraqi Tax Authority is among the oldest tax establishments in the Arab world, if not the whole region.

The tax rules of the remaining Arab nations were enacted at a later time. Prior to then, Ottoman tax law was widely used in Iraq for several centuries, leading us to state that the country has a long legislative history concerning taxes (27/2/1982).

Its objectives:

- 1- Generating income that helps support the state budget.
- 2- Complying with tax regulations in order to obtain the sums obtained.
- 3- Seeking for new revenue streams.
- 4- Achieving economic equilibrium while keeping the idea of tax equity for all taxpayers in mind.
- 5- Reaching parity in tax intensity, strengthening the voluntary commitment culture among taxpayers, and offering every avenue to do so.
- 6- Raising the tax base in order to lower tax evasion.

Display and analysis of data and statistics

To describe and evaluate the sample questionnaire given to a random sample of General Tax Authority, Babylon Branch personnel in order to present and analyse data and statistics.

The number of forms distributed was (75) forms, and (66) questionnaire forms were retrieved that met the conditions of analysis and study, which constitutes a large percentage. (9) of them were excluded due to the lack of clarity of the answer to them. This questionnaire was prepared based on previous studies and what the researcher concluded, as well as the proposals submitted by the experienced and specialized arbitrators. Amendments were made to reach its final form.

The influence of tax evasion in Iraq on social responsibility accounting was one of the questionnaire's topics.

Table no. (1) The table above represents the arithmetic mean of the independent variable (tax evasion)

The order	Coefficient of difference	Standard deviation	The constrast	The relative importance	The arithmetic medium	Q. number
2	40%	1.41	1.98	70%	3.52	1
5	45%	1.49	2.22	66%	3.32	2
3	39%	1.36	1.85	70%	3.52	3
6	42%	1.38	1.91	66%	3.30	4
8	42%	1.34	1.79	63%	3.15	5
8	50%	1.59	2.53	63%	3.15	6
4	41%	1.40	1.97	68%	3.39	7
10	52%	1.57	2.46	61%	3.03	8
1	32%	1.21	1.46	75%	3.74	9
7	43%	1.37	1.87	64%	3.18	10

The ratios for the first question were (3.52) and its relative importance was (70%) and its variance was (1.98) and its standard deviation was (1.41) and its coefficient of variation was (40%) and its rank was (2). The second question had arithmetic mean of (3.32) and its relative importance was (66%) and its variance was (2.22) and its standard deviation was (1.49) and its coefficient of variation was (45%) and its rank was (5). The third question had arithmetic mean of (3.52) and its relative importance was (70%) and its variance was (1.85) and its standard deviation was (1.36) and its coefficient of variation was (39%) and its rank was (3). The fourth contains the following metrics: arithmetic mean (3.30), rank (6), variance (1.91), standard deviation (1.38), coefficient of variation (42%), and relative significance (66%).

The fifth question has a mean of (3.15), relative importance of (63%), variance of (1.79), standard deviation of (1.34), coefficient of variation of (42%), and rank of (8). The sixth question has a mean of (3.15), relative importance of (63%), variance of (2.53), standard deviation of (1.59), coefficient of variation of (50%), and rank of (8). The seventh question has a mean of (3.39), relative importance of (68%), variance of (1.97), standard deviation of (1.40), coefficient of variation of (41%), and rank of (4). The eighth has arithmetic mean equal to (3.03) and its relative importance equal to (61%) and its variance equal to (2.46) and its rank is (10), its standard deviation is (1.57), and its coefficient of variance is (52%). The ninth was the best with an arithmetic mean of (3.74), a relative significance of (75%), a variance of (1.46), a standard deviation of (1.21), a coefficient of variation of (32%), a rank of (1), and all of these values. With an arithmetic mean of (3.18), a relative significance of (64%), variance of (1.87), standard deviation of (1.37), coefficient of variation of (43%), and rank of (7), the tenth place has the following characteristics.

Table no. (2) The table above represents the arithmetic mean of the dependent variable (social responsibility accounting)

The order	Coefficient of difference	Standard deviation	The contrast	The relative importance	The arithmetic medium	Q. number
4	42%	1.38	1.92	67%	3.33	1
1	41%	1.39	1.94	69%	3.44	2
10	47%	1.42	2.03	61%	3.03	3
7	46%	1.51	2.29	65%	3.26	4
3	44%	1.49	2.23	67%	3.36	5
8	43%	1.36	1.84	63%	3.16	6
9	49%	1.52	2.30	62%	3.09	7
2	34%	1.16	1.35	68%	3.39	8
5	46%	1.54	2.38	67%	3.33	9
6	46%	1.51	2.27	66%	3.29	10

where the ratios for the first question were (3.33), its relative importance was (67%), its variance was (1.92), its standard deviation was (1.38), its coefficient of variation was (42%), and its rank was (4). The second question had a mean of (3.44), its relative importance was (69%), its variance was (1.94), its standard deviation was (1.39), its coefficient of variation was (41%), and its rank was (1). This is the best, and the third question had a mean of (3.03), its relative importance was (61%), its variance was (2.03), its standard deviation was (1.42), its coefficient of variation was (47%), and its rank was (10). The fourth has arithmetic mean (3.26), relative importance (65%), variance (2.29), standard deviation (1.51), coefficient of variation (46%), and rank (7). The fifth has arithmetic mean (3.36), relative importance (67%), variance (2.23), standard deviation (1.49), coefficient of variation (44%), and rank (3). The sixth has arithmetic mean (3.16), relative importance (63%), variance (1.84), standard deviation (1.36), coefficient of variation (43%), and rank (8). The seventh question has a mean of (3.09), a relative importance of (68%), a coefficient of variation of 49%, a variance of 2.30, a standard deviation of 1.52, and a rank of 9. A mean of 3.39, a relative significance of 68%, a variance of 1.35, a standard deviation of 1.16, a coefficient of variation of 34%, and a rank of (2) are seen in the ninth question. The mean (3.33), relative significance (67%), variance (2.38), standard deviation (1.54), coefficient of variation (46%), and rank (53) of the ninth question are all present.

The tenth has arithmetic mean equal to (3.29), relative importance equal to (66%), variance equal to (2.27), standard deviation equal to (1.51), coefficient of variation equal to (46%), and rank equal to (6).

Table no. (3)

The random error	Values of the ability y	Accounting for responsibility y	Tax evasion X	The indicator
13.6	162.4	176	172	1
-16.4	180.4	164	196	2
-4.4	84.4	80	68	3
18.1	127.9	146	126	4
-10.9	106.9	96	98	5

The estimated values for the above table were for the variables x tax evasion y liability accounting and random error.

Table no. (4)

miscalculation	Correlation coefficient r	Determination coefficient R	B (beta)	A (Alfa)
17.51	0.929	0.863	0.75	33.4

The value of (Alpha) A above was equal to (33.4) and the value of (Beta) B was equal to (0.75) while the correlation coefficient was equal to (0.929) indicating that the relationship is very strong.

Table no. (5)

tabular F tabular F	calculated F	Average squares	Degree of freedom	The sum of squares	The source of difference
10.1	18.977	6178.5	1	6178.5	regression
		325.57	3	976.7	The mistake
			4	7155.2	The total

The above table explains the calculated F value (18.977) and the tabular F value (10.1) at the significance level ($\alpha=0.05$)

The sum of squares was (6178.5) at freedom (1)

and the sum of squares was (325.57) at freedom (3)

Based on the above values, it means that there is a relationship with a high impact between the variables (tax evasion, social responsibility accounting).

Conclusions:

- 1- Electronic information systems are few, which leads to evasion.
- 2- Economic conditions are among the factors that contribute to evasion.
- 3- Although taxes have opinions about the meaning of social responsibility, they do not go beyond being charitable works.
- 4- Evasion is one of the problems that our tax system suffers from, due to the existence of a defect in its tax system.
- 5- The state must activate its economic and social role in addition to its financial role.

Recommendations:

- 1- The Tax Authority should motivate the honest worker of the taxpayer by urging them to pay the tax and their sense of social responsibility towards the members of their community.
- 2- The Tax Authority should conduct media campaigns on tax evasion and its consequences.
- 3- The Tax Authority should enhance the moral awareness of the taxpayer because it is related to honesty as well as his moral commitment.

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