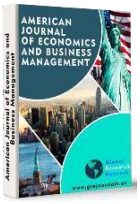

American Journal of Economics and Business Management

Vol. 7 Issue 12 | **pp**. 1754-1769 | **ISSN:** 2576-5973
Available online @ https://www.globalresearchnetwork.us/index.php/ajebm

The Impact of Accounting Information Systems on Tax Performance

Khaldoun Salman Mohammed [1], Qasem Kadem Hamed [2], Muhammad Abdullah Ahmed [3]

[1] College of Administration and Economics, Aliraqia University, Iraq
[2] University of Baghdad, College of Science, Iraq
[3] Ministry of Water Resources, Iraq

Abstract:
This research reflects the impact of ATAC on tax performance at the General Tax Authority which is service-oriented done by providing different services to taxpayers. When the Authority uses modern concepts to break down the barriers in understanding, engage with the taxpayer, shares a good workplace, simplifies processes, encourages human relations and continuous learning, the effect on the tax performance would be increased new compliant taxpayer registration and link a long-term relationship. The study used a questionnaire as the main data collection tool to measure these variable. The results showed a positive and significant effect of accounting information systems on tax performance, emphasizing the importance of such systems in improving the efficiency of the research sample body. The researcher concluded that the accounting information system and its connection to tax administration must always be developed and modified based on these results, as well as the need to strengthen that role in tax administration.

Keywords: Accounting information systems, tax performance.

Introduction

In the contemporary business world, accounting information systems play a key role in improving the tax performance of companies and institutions, and these systems form an essential part of the infrastructure of any economic unit that seeks to ensure tax compliance and achieve efficiency and transparency in the management of its financial affairs, and this research aims to understand and analyze the impact of accounting information systems on tax performance, and to identify mechanisms that make this impact effective and tangible. The research aims to explore how to improve tax performance through the adoption and use of information systems Accounting effectively. This research will shed light on the impact of accounting information systems on tax performance The findings and conclusions drawn from these studies will also be analyzed to better understand how to obtain tax benefits by investing in accounting information technology. This research will help guide companies and organizations toward the better use of accounting information systems to achieve better tax liability and improve overall financial performance. It will also contribute to enriching knowledge in the field of the impact of technology on taxes and ways to improve tax performance management through the use of modern technical solutions.

Citation: Mohammed , K. S. ., Hamed , Q. K. ., & Ahmed , M. A. . (2024). The Impact of Accounting Information Systems on Tax Performance. American Journal of Economics and Business Management, 7(12), 1754–1769. Retrieved from https://globalresearchnetwork.us/index.php/ajebm/article/view/3194

Received: 21 Oct 2024
Revised: 29 Nov 2024
Accepted: 20 Nov 2024
Published: 27 Dec 2024

Review of previous studies:

Study (Mohammed, 2023) The study dealt with the role of accounting information systems in supporting management in making strategic decisions and aimed to measure the impact of accounting information systems on strategic decision-making in banks and determine the extent to which banks benefit from the application of accounting information systems, and the obstacles that affect the use of these systems, and the researcher concluded that accounting information systems contribute significantly to strategic decision-making. Several benefits of accounting systems were identified, such as increased accuracy and speed of processing, improved external reporting, and recommended updating accounting information systems to keep pace with developments in the activities of banks and enhancing training in the use of these systems to improve effectiveness. As for the study (Momani, 2021), the study deals with the role of accounting information systems in reducing tax evasion in the Jordanian Income and Sales Tax Department, and the study aims to test the role of the characteristics of accounting information systems and the suitability of human resources in the Jordanian Income and Sales Tax Department in reducing tax evasion, and the researcher concluded that there is an average role for the characteristics of the accounting system in reducing tax evasion and a high role for the use of the accounting system in reducing tax evasion. Study (Bird, 2013) The study dealt with the assessment of tax performance in developing countries" written by Richard M. Byrd analysis of tax performance in developing countries, and aimed to measure tax performance in developing countries through quantitative criteria, to identify countries that are making effective efforts in development, and the study found the need to improve the methods used in evaluating tax performance, while emphasizing the importance of quantitative data in supporting economic policies..

The first topic

Research Methodology

1-1- Research problem:

There have been many developments in the various economic sectors, whether (commercial, industrial, or agricultural), and the most prominent of these developments is the development of information technology and the expansion of the use of the Internet, as it has become possible to rely heavily on these technologies in the field of accounting work, starting from carrying out data recording, transfer, balancing and estimating the tax on taxpayers optimally, all the way to issuing accounting financial statements. The tax administration is one of the sectors affected by technological development, as it sought to adopt advanced accounting systems techniques that help it improve its performance, whether in terms of tax estimation methods or the speed of completing its work or through issuing more accurate and objective reports. From here, the importance of accounting information systems emerged, which will help the tax administration improve its performance. Through what has been presented, the basic research problem can be formulated with the following question:

a. Do accounting information systems affect tax performance?

b. Through the previous basic question, the following sub-questions can be asked:

c. What are the factors that help develop tax performance?

d. What is the response and awareness of the surveyed sample to the importance of the accounting information systems dimension and their impact on the performance of the activity of the research sample?

1-2: The importance of research:

The significance of this research lies in the following aspects:

1. Examining the vital role of accounting information systems in enhancing tax performance.
2. Analyzing the relationship between accounting information systems and their influence on the operational efficiency of the General Tax Authority.
3. Exploring the role of the General Tax Authority and the high-quality services it offers, emphasizing the impact of taxpayer compliance on the Authority's overall performance.

1-3: Research Objective:

1. This research aims to achieve the following objectives:
2. Assessing the research sample's awareness of the significance of accounting information systems.
3. Identifying the impact of accounting information systems on enhancing tax performance.

4-1: Research hypothesis:

Based on the research problem and objectives, this study is founded on the following hypotheses::

1. The accounting information system (AIS) has a statistically significantly correlation toward tax performance.
2. Tax performance are significantly affected by accounting information systems.
3. There is a statistically significant multi-factor effect of accounting information systems on the performance of taxation

5-1: Research field and data:

5-1-1 : Time limits: The research was completed during the year 2024.

5-2-1 Spatial boundaries: General Tax Authority.

1-6: Research Methodology:

The study adopted an experimental analytical approach based on the collection and analysis of the necessary data, his interest in polling the opinions of the sample under study and used a descriptive approach in his description of the study variables, while on the applied side, the process of statistical results and the adoption of recommendations were analyzed, ADD analytic approach followed to reach conclusions based on it..

1-7- Analysis tools:

The questionnaire, which was the basic tool used in data collection for the research, was distributed during the period from (1/7/2024) to (1/9/2024), and the questionnaire was divided into two main parts, the first of which was general information on the characteristics of the research sample, and the second included (25) The items were divided into two axes. measuring tax performance, and the second axis (10) paragraphs related to measuring accounting information systems, and the second axis.

1-8: Research Model:

Accordingly, it comes after several researchers in previous studies in which the independent variable (accounting information systems), and its effect on the dependent variable (tax performance), as illustrated in Figure (1).

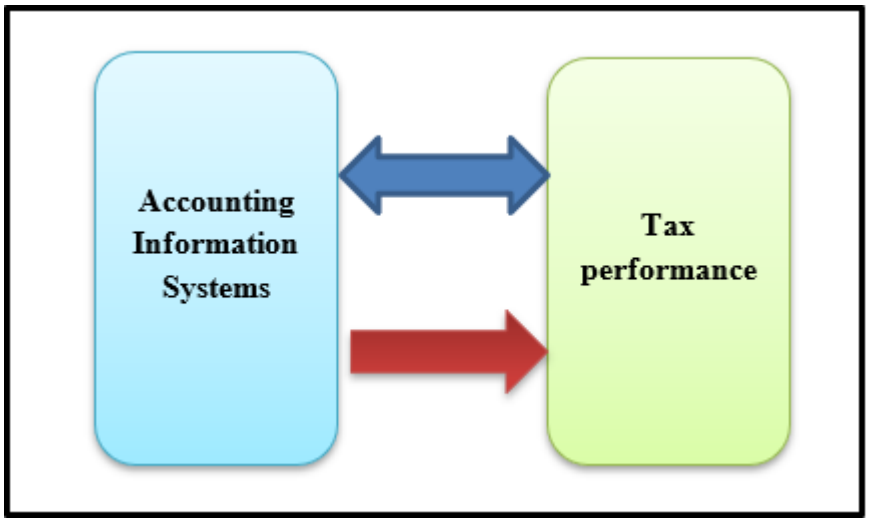

Figure (1) Hypothesis scheme of research

Source: Preparation of researchers

1-10: the community and the research sample:

In order to verify the research hypotheses and its objectives, a stratified probabilistic sample was selected from the research population, which includes personnel of the Directorate General of Taxation. Okay, well, the sample holds positions such as Director, Deputy Director, Section Chief, Unit Officer, and Staff (Universal Coral). The sample size is 56% of the target population at 0.05 and 0.01 significance level. A total of 169 questionnaires were distributed and answered; of these, 165 (97.6%) were analysed (of usable questionnaires that met the PhD criteria). (1), number of distributed questionnaires, number of response to questionnaires, and response rateTable (1) Description of the research sample, the number of forms distributed and received, and the percentage of recovery

Sample community	Number of distributed forms	Number of questionnaires received	recovery percentage %
The General Tax Authority	169	165	98%

1 - 11: Measuring honesty and stability:

1 - 11 -1: Verification of authenticity: The questionnaire form is presented to a group of experts in the field of research, and the researchers respond to their comments, make necessary revisions based on their suggestions, and prepare the final questionnaire form.

1 – 11 – 2: Stability test:

Reliability means that if the questionnaire is redistributed multiple times under the same conditions and circumstances, it will give the same results, and the reliability test here is according to the Cronbach Alpha formula for tests where the scores are on a scale (neither 1 nor 0) and can take different values (1, 2, 3, 0.4, etc.). In the case of tests that use a Likert scale as described above for paragraph responses, this formula is also used in objective tests and test-tests (Al-Jadri & Abu Helou, 2009: 171). Table (2) shows the stability test for the study variables.

Table (2) Test of stability of research variables using Cronbach alpha coefficient

Variables	Cronbach's alpha coefficient
Accounting Information Systems	**0.967**
Tax Performance	**0.938**
Total	**0.944**

As the results in the table above show, the Cronbach's alpha coefficient value of the survey is high and the total alpha coefficient value of the research variables reaches (0.944), which is a highly stable value. The results confirm the integrity and stability of the research questionnaire and its validity for application to the basic research sample, the results were analyzed, the research questions were answered, the hypotheses were tested, and the researcher relied on data analysis and processed with a ready-made statistical program package (Spss.V19).

The second topic

Theoretical framework

2-1 : The concept of accounting information systems: - Accounting information systems provide the necessary data for decision-makers to use in decision-making, and as a result of the progress and development in information technology, information reporting has witnessed significant changes, so accounting information systems can be defined. A set of components in an administrative organization designed to collect, classify, process, analyze, and present financial and quantitative information to internal and external parties to facilitate decision-making (Frijat, 2014:22). It is a set of resources designed to convert financial and other data into information that is sent to various decision makers (Sunarta, Astuti:2023:5). It is the collection and processing of data about business activities effectively and efficiently, the production of useful information for decision-making, and the implementation of adequate controls to ensure that transaction data is accurately recorded and processed (RIA,2023:2292) It is also a system that integrates information technology with accounting to collect, store, process and present financial information in an accurate and timely manner (Syafitri,2023:1460). It is a system used to collect, process, and report information related to the financial aspects of a business (Faisal,2023:38).
Based on the above, we conclude that accounting information systems are integrated systems that depend on converting inputs into efficient and effective outputs and thus issuing financial reports that provide useful information to various beneficiaries

2-2: Basic Accounting Information Systems Functions:

Like any other information system, accounting information systems consist of a set of functions: (Qatawneh, 2023:8-9).

1. **Inputs: -** It is the process of collecting, recording, classifying, and examining data to ensure the accuracy of its completeness and conversion to another function.

2. **Processing: -** Represents the technical aspect of the system, which is the changes that occur in the inputs of the system, to reach the outputs that achieve the objectives of the system.
3. **Outputs: -** It is the process of producing, communicating information, and preparing financial reports through the process of collection, retrieval, and transfer of information.
4. **Feedback: -** It is the process of returning some of the results of the system that represent the outputs back to the system in the form of new inputs.

2-3: Characteristics of the accounting information system:

Accounting information systems are considered one of the most important systems in any economic unit, as they play a vital role in recording and analyzing financial and accounting statements to facilitate decision-making, and the following are some of the characteristics of accounting information systems: (Balicka,2023:62-63).

1. Integration: It includes the ability of the system to group accounting and financial operations within the organization, which facilitates the flow of data between different departments.
2. Accuracy and reliability: System data must be accurate and reliable, as various decisions within the unit depend on this data.
3. Flexibility: The system should be flexible and adjustable to keep pace with changes in the external environment and the needs of the unit.
4. Security and protection: Mechanisms must be in place to protect financial and accounting data from unauthorized access.
5. Cost: The cost of developing and maintaining the system must be reasonable and proportional to the size and needs of the company.
6. Reports and analytics: The system should provide accurate and useful reports that help understand financial performance and make strategic decisions.
7. Compliance with international regulations and standards: The system must comply with international accounting regulations and standards to ensure transparency and compliance.

2-4: The importance of accounting information systems in tax work: -

The importance of accounting information systems is to improve the accuracy of financial statements, as traditional manual data entry methods are prone to human errors that can lead to inaccurate tax reports and financial discrepancies. Accounting information systems automate these data entry processes, which significantly reduces the risk of errors, and studies in this field have consistently shown a decrease in the inaccuracy of tax reports after the application of accounting information systems. Highlighting the role of systems in improving the reliability of financial reporting, another key benefit is improving tax reporting efficiency. (Oyedele,2018:43).

Accounting information systems simplify the processes related to the collection, storage, and analysis of financial data, which not only speeds up the tax preparation process but also improves the efficiency of the overall workflow. Several case studies have shown how organizations were able to reduce tax preparation time by up to 50% after integrating accounting information systems into their financial operations. In addition, accounting information systems significantly improve compliance with tax regulations, and these systems are equipped with built-in controls and validation processes that ensure that all financial statements comply with applicable tax laws and regulations. This function is necessary due to the complexity and frequent changes in tax legislation. Post-implementation audits and compliance checks showed significant improvements in tax

compliance among companies that adopted accounting information systems systems. (Islam,2023:5188).

In addition to the integration of accounting information systems beyond compliance and efficiency to include strategic tax planning through data analysis, accounting information systems can provide useful reports that help identify potential tax savings and improve tax strategies. These proactive measures not only ensure compliance but also improve financial performance by reducing statutory tax obligations. In addition, the real-time reporting capability provided by accounting information systems ensures that financial statements are constantly updated and made available This speed allows companies to remain flexible, and respond quickly to all tax requirements, thus avoiding penalties associated with late or incorrect reporting. (NGO,2023:7-8) We conclude that accounting information systems provide many services that contribute to raising the efficiency of tax administration by automating tax transactions and facilitating all procedures related to tax assessment and collection

2.5 :Challenges of implementing accounting information systems in tax work:

Despite the obvious benefits, the implementation of the accounting information system is not without challenges. Initial investment and implementation costs can be significant. The cost includes not only the purchase of the software but also the integration and customization to meet the specific needs of the organization. Financial analytics, such as ROI studies, are essential for making informed decisions about the adoption of an accounting information system by weighing these initial costs against potential long-term benefits. Another major challenge relates to employee training and change management. Moving to a sophisticated accounting information system often requires extensive training programs so that employees can use the new system effectively. This shift may face resistance from employees accustomed to traditional methods. Post-implementation employee feedback often highlights the steep learning curve, although long-term efficiency gains can be significant once the system is fully adopted. (Khan,2019:111)

2-6: The concept of tax performance: -

The performance of the organization is one of the most extensive and comprehensive administrative concepts, as it includes several fundamental topics related to the success or failure of any organization. Performance is mainly related to the way the organization uses its resources and interacts with its environment. Organizations seek to achieve their goals through efficiency and effectiveness to ensure their continuity in light of modern challenges, such as the increasing use of information and communication technology and the spread of tax evasion and administrative and financial corruption. Performance is an important concept for all organizations. Still, no Tax performance is defined as "the efficiency of tax administration to ensure a fair and effective tax system, while others see it as a reflection of the effective use and utilization of financial and human resources to achieve the goals of raising tax revenues and satisfying taxpayers" (Bird, 2013:55).

Tax performance is “the performance by the tax administration of the duties and tasks assigned to it in an efficient and effective manner in order to achieve taxpayer satisfaction and to ensure the existence of a fair, effective, and economical tax system in order to increase tax revenues; fairness, equality, adequacy of collection, and collection expense economy; and this performance is efficient if it achieves the goals set with the least cost. Tax performance is defined as “the application by the tax administration of regulations and laws derived from the tax system.” Tax performance is effective if the applicable tax system, regulations, and laws have the capacity to increase tax revenues. e. increase tax collections and secure the treasury's resources” (Muzainah Mansor, 2013:3). Important.

aspect of the tax accounting process is revenue collection procedures. (Mohammed, K. S,2024:14)

The third topic

the applied aspect

3-1- the results of the analysis: This section seeks to clarify the most important characteristics of the members of the research sample of employees of the General Tax Authority, through the information contained in the questionnaire form that was distributed, and the following is a brief description of the members of the research sample.

1. Gender: As shown in Table (3), the sample in the study is consisted of 97 males which represents 58.79% and 68 females which represents 41.21% out of total sample of 165 participants..

2. Age: As seen in Table (3), the age group of 31-40 years builds up the maximum total percentage of 47 individuals (28.48%) from 165 participants. It was followed by the group of 21-30 years with 36 subjects (21.82%) and the group of 41-50 years with 30 subjects (18.18%). The population aged 51 and older accounted for 29 (17.58%) individuals and the youngest group was the 20 years and younger group, with only 23 (13.94%) individuals.

3. Academic qualification: According to Table (3) the most frequent academic qualification amongst the sample is a Bachelor degree. In fact, 88 sample participants (53.33%) hold a Bachelor degree. 29(17.58%) of them are graduated from high school or lower, while 27(16.36%) of them have a diploma degree. Also, higher diploma: 12 (7.27%) masters: 7 (4.24%) doctoral: 2 (1.21%);.

4. Job title: The majority of the sample consists of employees, as 42 individuals (25.45%) fall into this category. Afterwards, it is unit heads (38 people 23.03%) and division managers (33 people 20.00%), assistant department managers (28 people 16.97%) and department managers (24 people 14.55%).

5. **years of service:** According to Table (3), the majority of respondents have already served in the 16-20 years service category (51 (30.91%)). The 10-15 years category follows, with 37 participants (22.42%), and 26 years or more: 29 participants (17.58%). This includes 26 individuals (15.76%) in the less than 10 years category and 22 individuals (13.33%) in the 21- 25 years category.

6. **Number of specialized courses:** The highest (61 individuals, 36.97%) did not attend any specialized courses (Table (3). There are 47 students (28.48%) attending 1-2 courses, and 31 students (18.79%) who took 6 and more courses. The smallest portion, 26 people (15.76%) attended 3-5 courses.

Table 3. Characteristics of sample members

S	Variables	Categories	Frequency	Percentage
1	Gender	Males	97	58.79
		Females	68	41.21
		total	165	100.00
2	Age	20 years and under	23	13.94
		21 – 30 years	36	21.82
		31 – 40 years	47	28.48
		41 – 50 years	30	18.18
		51 years and over	29	17.58
		total	165	100.00
3	Academic qualification	Preparatory and below	29	17.58
		Diploma	27	16.36
		Bachelor's	88	53.33
		Higher Diploma	12	7.27
		Master's	7	4.24
		PhD	2	1.21
		total	165	100.00
4	Job title	Department manager	24	14.55
		Assistant department manager	28	16.97
		Division manager	33	20.00
		Unit official	38	23.03
		employee	42	25.45
		total	165	100.00
5	Number of years of service	Less than 10 years	26	15.76
		10 - 15 years	37	22.42
		16 - 20 years	51	30.91
		21 - 25 years	22	13.33
		26 years and over	29	17.58
		total	165	100.00
6	Number of specialized courses	I did not participate	61	36.97
		1-2 courses	47	28.48
		3-5 cycle	26	15.76
		6 or more cycles	31	18.79
		total	165	100.00

3 - 2: Presentation and analysis of the results of the questionnaire: -

This part is to show the results of research sample (the General Tax Authority) in both axes and sub-paragraphs of accounting information systems and tax performance. Different statistical tools such as Mean, Standard Deviation, Coefficient of Variation and relative importance were used. The responses in the sample utilized a five-point Likert scale, and the weight of the answers fell between 1 and 5, covering five levels. Specifically, the category length for this scale was calculated as the range of the scale values (5 - 1 = 4) divided by the maximum level in the scale (4 / 5 = 0.80). This was then added to the lowest value (1) to set the upper limit of each category. The table below shows the category lengths resulting from this analysis.

Table (4) Weight of the Likert Scale adopted in the research

Degree of approval	Category length
Strongly disagree	1.79 – 1
Disagree	2.59 – 1.8
Neutral	3.39 – 2.6
Agree	4.19 – 3.4
Strongly agree	5 – 4.2

1. **Accounting Information Systems:** The assessment of this section was carried out through fifteen questions (1-15) as shown in Table No. (5). In terms of top rated responses, Question 12 was rated highest, which reads: "Improving accounting information systems is a worthwhile investment to improve tax performance." In relation to this statement, the average and standard deviation of the responses were 4.36 (strongly agree) and 0.64 (13.84), respectively. It had a relative importance of 87.42 which shows that how much important this issue is for the surveyed sample. On the other end of the scale, the least favoured statement was Question 2: "Tax compliance is better among taxpayers who are using accounting information systems. This got an average score of 3.30, which indicates a "neutral" view and relatively consistent responses. A lower level of agreement among participants is suggested by the standard deviation (0.83) and the coefficient of variation (27.72). Overall, the relative importance score of 61.89 for this factor suggests moderate concern regarding this factor among the sample, with some distinction in opinions present.

Of the remaining statements, Questions 1, 3, 5, 6, 7, 8, 9, 10, 11, 13, 14 and 15 demonstrated high levels of agreement across the board from "agree" to "strongly agree." Nice fact about Question 4 was it got a 'neutral' rating, which means some divergence of views on this aspect. In general for all aspects of accounting information systems, average mean values of all statements was 3.74, that is slightly agreeing. The finding continues to indicate that the response is all along that accounting information systems positively contribute to General Tax Authority performance.

Table (5) Arithmetic mean, standard deviation, coefficient of variation, and relative importance of the variable for accounting information systems

S	Paragraphs	Arithmetic mean	Standard deviation	Coefficient of variation	Relative importance
1.	Accounting information systems affect the tax efficiency of tax administration	4.22	0.71	15.61	85.74
2.	The use of accounting information systems increases taxpayers' tax compliance.	.303	0.83	27.72	61.89
3.	Sophisticated accounting systems reduce the risk of tax error	3.91	0.78	20.30	78.95
4.	The use of technology in accounting information systems increases the accuracy of tax estimates	3.34	0.89	26.50	62.90
5.	Effective accounting information systems reduce tax compliance costs	3.74	0.75	20.65	79.80
6.	The analysis of accounting data by intelligent systems contributes to improving tax performance	3.77	0.80	20.57	75.85
7.	The use of advanced accounting information systems can contribute to reducing tax risks	3.83	0.97	22.32	77.73
8.	Any improvement in the tax performance of the company after updating or improving the accounting information system	3.75	0.85	22.77	74.90
9.	The provision of information technology achieves the principle of human technology based on a stock of data and information	3.63	0.91	22.10	75.17
10.	The use of information technology contributes to improving the quality of tax service	3.54	0.73	35.15	60.45
11.	Training employees to use accounting information systems correctly positively affects tax performance	3.88	0.96	23.32	76.73
12.	Investing in improving accounting information systems is a worthwhile investment in terms of improving tax performance.	4.36	0.64	13.84	87.42
13.	Accounting information systems contribute to improving the quality of tax returns	3.78	0.84	20.80	76.76
14.	Accounting information systems provide reliable and up-to-date tax information	3.72	0.76	20.89	71.67
15.	The use of accounting information systems contributes to the low level of errors in tax operations.	3.60	0.97	21.68	70.68
	Accounting Information Systems	3.74	0.51	12.88	79.98

2 - Tax performance: This part was scored through ten questions table No. (6) (16-25) Responses were mixed and the highest rated statement was Question 16, which states: The accounting information systems allow to get the Job done quicker. Mean score for this statement was 4.25, which aligns with the choice "strongly agree", the mean showed a great level of consistency among the responses. Standard deviation (0.94) and coefficient of variation (16.52) supports this observation, indicating a high degree of consensus among the sample. Each of these aspects was given high relative importance, with a score of 88.79 for the System activity aspect, further establishing its significance for the target audience. In general, the average mean was 3.81 of all statements related to tax performance, corresponding to the "agree" option. This implies that most respondents concur that accounting information systems have a positive impact on tax performance.

Table (6) Arithmetic mean, standard deviation, coefficient of variation, and relative importance of tax performance

S	Paragraphs	Arithmetic mean	Standard deviation	Coefficient of variation	Relative importance
1.	The use of accounting information systems leads to speed in the completion of work	4.25	0.94	16.52	88.79
2.	The application of accounting information systems leads to raising the productivity of employees in the authority	4.12	0.94	19.23	84.69
3.	Modern applications of accounting information systems result in raising the performance rates of employees in the Authority	3.51	1.03	27.57	70.10
4.	The use of accounting information systems leads to the organization of the daily work of the Authority	3.74	0.96	23.48	74.58
5.	The use of accounting information systems reduces the cost of daily work in the Authority	3.63	0.98	22.68	73.68
6.	Accounting information systems save time, effort and high efficiency	3.86	0.94	19.32	79.73
7.	Helps accounting information systems in the speed of delivery of instructions to the Authority	4.06	0.67	21.10	82.42
8.	The use of accounting information systems reduces the rates of administrative errors	3.67	0.85	24.65	73.32
9.	Improving communication between employees and increasing the efficiency of administrative processes in the authority	3.71	0.83	24.81	71.54
10.	The use of accounting information systems leads to clarity and transparency of instructions for employees	3.72	0.86	23.82	72.89
	Tax performance	3.81	0.73	18.75	78.24

3 – 3: Checking Research Hypotheses : In this step data from the methodology is tested so as to test our research hypotheses. Research hypothesis is a relationship describe the one of previous research variables which one of them is the accounting information systems that influence tax performance.

1 – Testing the Correlation Hypothesis.

This section seeks to analyze the relationship between the research variables to see whether to accept or reject the first main hypothesis, which is: "H1: There is a statistically significant positive correlation between accounting information systems and tax performance. To assess this relationship, The Pearson Correlation Coefficient, a statistical tool which determines the strength and direction of a linear association among two quantitative variables in the research samples employed in this study. As shown in Table (7) and Figure (3), the results confirm that there is a significant positive relationship between accounting information systems and tax performance, thus supporting the hypothesis with significance.

Table (7) The correlation between the requirements of accounting information systems with tax performance

Accounting Information Systems X / Tax performance Y		Accounting Information Systems	Moral relationship	
Tax performance Y	Correlation coefficient	.826**	Number	Percentage
	Significance level	0.000	4	%100
	Decision	Function		

As shown in this table, the highest value of the correlation coefficient at this axis (strategizing, decision-making and tax performance) is 0.862 and significant at the confidence level of 0.01. The 100% implication of four major relationships clearly indicates a strong relationship between the variables. The accepted result of this first primary hypothesis is also confirmed on the basis of the statistically significant data set out above, namely that accounting information systems have a significant positive relationship with tax performance. The results confirm that the use of accounting information systems can raise the performance of tax through the practices of strategies and decisions, as shown in Figure (2) and Table (8).

The correlation strength can also be classified as:

() QML uses 1 as it is the maximum limit for any statistical significance. (*) Indicating a strong association with a 5% statistical significance.

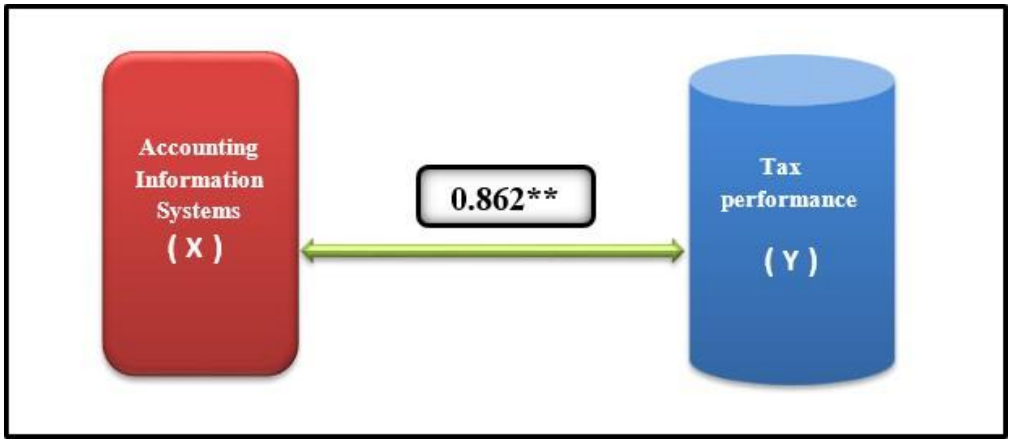

Figure (3) The correlation between the requirements of accounting information systems with tax performance

2 - Regression Analysis Hypothesis For Simple And Multiple

Table (8) and Figure (4) The computed F-value (472.722) is greater than the tabled F-value (6.79) at the 0.01 level of significance. While the significant level of this study is at (0.000) with the degrees of freedom (1,163) indicates that the result of accounting information systems (X) statistically significantly affect tax performance variable (Y) on the research object sample. The coefficient of determination (R^2) is 0.744, which implies that accounting information systems account for 74.4% of the variability of tax performance with the remainder, in the amount of 25.6%, being attributable to factors outside the regression model. This result validates the second main research hypothesis, namely that accounting information systems significantly affect tax performance. The marginal slope value (b = 1.041) is also statistically significant. The computed t- statistic (21.742) is greater than the tabulated t-statistic (2.35) at 0.01 significance level with 163 degrees of freedom. These findings strongly support the conclusion that accounting information systems significantly and materially influence tax performance.

Table (8) shows the impact of accounting information systems on tax performance

The dependent variable / The variable exploited	Tax performance							
	Fixed limit a	Calculated t value	Modern slope b	Calculated t value	Coefficient of determination R2	Calculated F value	Morale	decision
Accounting Information Systems	**0.262**	**1.514**	**1.041**	**21.742**	**0.744**	**472.722**	**0.000**	There is an effect

(* Tabular value (F) at a significance level of 0.05, two degrees of freedom (1.163) = (3.90) - ** Tabular value (F) at a level of significance 0.01, two degrees of freedom (1.163) = (6.79) - * Tabular value (t) at a level of significance 0.05 and two degrees of freedom (163) = (1.65) - ** Tabular value (t) at a level of significance 0.01 and two degrees of freedom (163) = (2.35).

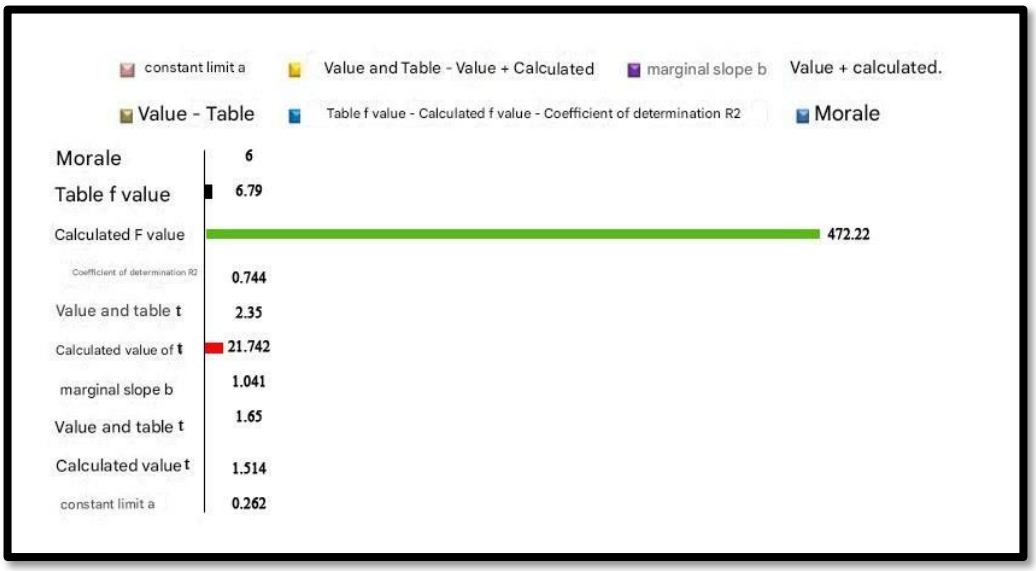

Figure (4) shows the impact of accounting information systems on tax performance

Assessment of the Multiple Impact Theory From Table(9) we can see that calculated F(96.076) is higher than tabulated F(2.92) at the level of 0.01. Furthermore, the significance is at (0.000) at the 0.01 level with df (6,158). Indicating that there is a statistically significant effect of the independent variable (X: total accounting information systems) on the dependent variable (Y: tax performance) in the study sample. This means that the accounting information systems explain 78.5% variance of the tax performance, while other6factors outside of the regression model account for 21.5% of the remaining variance in tax performance as well with the coefficient of determination (R^2) being 0.785 (n = 211). This has accepted the third main hypothesis, which has the significant multiple effect of accounting information systems on tax performance. In addition, from Table (1), the fixed term (a = 0.331) is significant at 0.05 level of significance degree of freedom (158), which further increases the overall reliability. Thus, calculating the obtained t-value (1.675) exceeding the tabled t-value (1.65), accordingly, the results are statistically significant. The finding of this research indicate that the Accounting Information Systems significantly affect the Organizations Tax Performance.

Table (9) Multiple Impact Total variables (X) Accounting information systems on tax performance Y

Accounting Information Systems	Tax performance						
	Regression coefficients	T calculated	Morale	Coefficient of determination R2	F calculated	Morale	decision
Fixed limit	0.331	1.675	0.096	0.785	96.076	0.000	There is an effect

1. At the 0.05 significance level, the F-table of degree of freedom (6,158) is 2.16.
2. Table F-value = 2.92 (0.01 significance level, df = 6,158)
3. The t-value on the table at the significance level of 0.05 and degrees of freedom (158) is 1.65.
4. The table t-value at 0.01 significance level (df: 158) is 2.35

Section Four

Conclusions and Recommendations

4-1: Conclusions: -

1. Accounting information system has a significant positive (direct) correlation with tax performance. This is due to the importance of these systems in organizing and developing the administrative and financial work that will enhance the Authority's performance.
2. Analysis results emphasized the importance and development of the general tax authority's performance by improving operational efficiency through the existence of accounting information systems.
3. Taxpayers benefit from the positive and significant impact of accounting information systems on tax performance. The study shows that the
4. Authority's functions are polarized with respect to their various characteristics and components.
5. Improper tax performance based on low consideration of accounting information systems in the planning and decision-making processes of the Authority.
6. With these, accounting records can be automated thus avoiding human errors and bringing about proper tax report preparation.
7. These systems speed up the tax filing process, allowing accountants to save time and focus on other valuable tasks.
8. Accounting information systems provide accurate analysis and realistic data that help management make informed tax decisions, such as savings plans.

9. Accounting information systems help improve the level of transparency of financial services, which enhances trust between companies and tax authorities, as well as providing accurate auditing of financial performance, which helps uncover tax opportunities and challenges

4-2: Recommendations: -

1. Continuous development and updating of accounting information systems and work to enhance them in the tax field.
2. Work on mutual coordination and communication to make knowledge flow dynamically through interactive meetings.
3. Employ knowledge in developing future tax services and in improving workflow and

administrative skills. Rotate employees in the Authority to gain the greatest possible knowledge, and set standards for accounting information systems at all levels from time to time according to various, approved standards to detect deviations and errors and address them immediately.

3. The tax administration is advised to invest in advanced accounting systems that use technologies such as human intelligence and data analytics to improve the accuracy and efficiency of tax reporting.
4. It is necessary to update accounting information systems periodically to keep pace with changes in tax legislation and new technologies.
5. Regular training programs should be provided to accountants and relevant employees to use accounting information systems effectively to ensure maximum benefit from these systems.

References

1. Al-Jadri, Adnan Hussein, and Abu Halo, Yaqoub Abdullah, (2009), "Methodological Foundations and Statistical Uses in Educational and Human Sciences Research", First Edition, Ithraa Publishing and Distribution, Amman - Jordan.
2. Sunarta, I. N., & Astuti, P. D. (2023). Accounting information system quality and organizational performance: the mediating role of accounting information quality. International Journal of Professional Business Review, 8(3).
3. Islam, M. (2023). Impact of Accounting Information Systems (AIS) On Internal Auditors: A Comparative Study between Bangladesh and Turkey. Valley International Journal Digital Library, 5182-5200.
4. Ngo, D. T. (2023). Factors Influencing Accounting Information Systems in Small and Medium Enterprises: The Case in Hanoi, Vietnam. International Journal of Professional Business Review, 8(6), e02411-e02411.
5. Khan, M. A., & Mayes, S. (2019). Enhanced business workflows through accounting information systems: Case studies of Asian firms. Asian Journal of Accounting Research, 4 (1), 104-117.
6. Bird, R. M. (2013). Assessing tax performance in developing countries: a critical review of the literature. Taxation and Economic Development (Routledge Revivals), 33-61
7. Agarwal N. & Sonia "Value Balanced Scorecard-A Tool of Performance Appraisal" University Of Rajasthan Jaipur. web: https: //www. cai. rg/resource_file/1127p417. df.2003.
8. Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. Educational and psychological measurement, 30(3), 607-610.
9. Mohammed, K. S., Saleh, A. A. Q., Salman, A. A., & Ahmed, M. A. THE ROLE OF ARTIFICIAL INTELLIGENCE TECHNIQUES IN SIMPLIFYING TAX ACCOUNTING PROCEDURES.
10. Syafitri, L., Eka, A. P. B., Bakri, A. A., Aslichah, A., & Kusnadi, I. H. (2023). Improving Financial Control: The Contribution of Accounting Information Systems to Small Business Performance. Jurnal Ekonomi, 12(3), 1459-1465.
11. Ria, R. (2023). The Effect of Payment Accounting Information System on the Effectiveness of Internal Control. Al Qalam: Jurnal Ilmiah Keagamaan Dan Kemasyarakatan, 17(4), 2291-2300.
12. Al-Frijat, Y. S. (2014). The impact of accounting information systems used in the income tax department on the effectiveness of tax audits and collections in Jordan. Journal of Emerging Trends in Economics and Management Sciences, 5(1), 19-25.
13. Faisal, Y., Yulivianti, A. R., & Rindiani, S. D. (2023). The Effect of Internal Control Systems and Accounting Information Systems on the Quality of Financial Statements PT. Gudang Garam, Tbk and PT. Wilmar Group. Jurnal Ilmiah Akuntansi dan Finansial Indonesia, 6(2), 35-50.
14. Qatawneh, A. M. (2023). The role of organizational culture in supporting better accounting information systems outcomes. Cogent Economics & Finance, 11(1), 2164669.
15. Balicka, H. (2023). Digital technologies in the accounting information system support decision-making processes. Zeszyty Naukowe. Organizacja i Zarządzanie/Politechnika Śląska.
16. Oyedele, P. (2018). Technology integration in finance and accounting: Impact on tax compliance in multinational corporations. *International Journal of Accounting Information Systems, 29, 44-58.