



Administrative Control Effective and their Relationship in Evaluating the Performance of Employees of Government Units (Applied Research in the General Tax Authority)

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Abstract:

The researcher dealt with the importance of applying administrative control procedures in the General Tax Authority, which plays an important role in evaluating the performance of employees of non-profit government units, where the employees of the Company Department in the General Tax Authority were selected by setting goals and standards on the basis of which its work is carried out. After that, the results are evaluated according to the appropriate solutions set for them, and the theoretical side of the research dealt with the research problem, which involves the importance of the tax administration to implement administrative control measures because of its importance in strengthening the job performance of workers in the General Tax Authority, and the extent of commitment to the application of the tax legislation and laws currently in force, and raising the level of job performance to reach the main objective of the tax, which is the tax outcome according to what is planned. The research aims to identify the administrative control procedures in force and to reveal the effectiveness of the procedures used, as well as to identify the obstacles to the application of administrative control procedures.

The researcher reached a set of results, the most important of which is the lack of accurate statistics on the number of registered and homogeneous companies in the Companies Department, the small number of auditors in the department and the lack of an increase in their number during the evaluation years compared to the number of appraisers.

As for the most important recommendations reached by the researcher, it is necessary to work on providing accurate statistics on the number of registered and homogeneous companies, and to increase the number of auditors in proportion to the number of appraisers for the purpose of completing the work with the required accuracy and speed.

Keywords: Accounting, Administration, Economic, Evaluation, Management, Tax, Financial.

Introduction

Management scholars have been interested in studying many administrative problems and issues in government units with the aim of raising productivity on their various activities, and in order to set a goal that requires setting a plan or standard for achieving it clarifying work procedures, working methods, programs and policies that will be followed in order to achieve this goal, as well as identifying deviations and errors when they occur and develop appropriate solutions to them. Administrative control and its procedures are among the most important functions undertaken by the administration in order to evaluate the performance of its employees.

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Administrative control is important in government units such as the General Tax Authority / Companies Department, and is necessary in order to eliminate errors and deviations that impede the interests of citizens. Based on the foregoing, and within the framework of the research problem and according to its goal, and in light of its limits and methodology, this research was divided into four topics. The first topic: deals with the introductory framework for the research and contains a methodology for research, and the second topic has reviewed the basic concepts of administrative control procedures and performance evaluation, while the topic The third included the practical aspect and the reality of the work of the employees of the corporate department in the General Tax Authority for the years (2020-2021-2022), and the fourth topic, which included the most important conclusions and recommendations reached by the researcher.

1-Research Methodology

1-1 Research Problem

The research problem lies in the tax administration's failure to apply administrative control procedures, due to their importance in evaluating the performance of employees, and raising their performance to reach the planned goals.

1-2 Research Importance

It is recognized that the application of administrative control procedures in the economic unit, especially in an important economic unit such as the General Tax Authority, which is responsible for implementing the laws and instructions for imposing and collecting taxes on the groups covered by it correctly leads to reaching the planned goals by raising the level of performance of workers Achieving the planned goals.

1-3 Research Objectives

The aims of the research are:

1. The extent to which administrative control measures are applied by the tax administration.
2. Familiarize with the applicable administrative control procedures.
3. Detecting the effectiveness of the procedures used.
4. Identifying obstacles to the application of administrative control procedures.

1-4 Research Hypotheses

The application of administrative control procedures aims to raise the efficiency of tax administration employees and achieve tax revenue as planned.

1-5 Research Limitation

Spatial limits: General Authority for Taxes in Iraq (Companies Division).

Time limits: The reality of the work of the companies department for the years 2020 - 2021 – 2022

2-The basic concepts of administrative control procedures and performance evaluation

2-1 Control concept

The researchers differed in the definition of control, and therefore its definitions have varied, and control can be defined linguistically as “preservation and waiting, so the controller means the preserver and the expectant.” Likewise, Sharia jurists used control in its linguistic meaning, which in their view is preservation.

Administrative controlling is defined as:

1. A set of systems and methods that help in examining and evaluating all activities with the aim of diagnosing administrative problems, knowing their causes, and suggesting appropriate solutions to overcome them (Al-Hadithi, 2019).
2. Conducting a comprehensive examination and evaluation of the organization from the highest level to the lowest level, for the purpose of verifying the integrity of the administration, and thus finding an effective type of relations between the organization and external parties on the one hand, and the efficiency of internal performance on the other hand (Al-Najar, 2016).
3. Control its management by striving to anticipate accidents in advance, to confront them later, and to adapt to the emergence of the situation (Malo and Mathe, 2019).
4. It is the process of measuring the achievement of the set goals and comparing it with what actually happened with what was expected to happen (Al-Nimr *et al.*, 2007).

2-2 The objectives and importance of administrative control:

Control is an administrative function of great benefit because it controls things and pushes them towards balance and achieving their goals easily and at an appropriate cost (Al-Rahahla and Khudor, 2022).

There are several objectives of administrative control, which are (Abbas, 2011):

1. Subjecting institutions to systems, regulations and laws that regulate the work of individuals.
2. Monitoring the job performance of the director and department heads in directing and supervising individuals, and the mechanism through which decisions are made regarding the disbursement of funds, and follow-up to the extent of compliance with specifications in terms of (quantity and quality) that must be available in the commodity or service produced by the institution.
3. Verify the method used to manage the material and human resources, and whether they are used in an optimal way and not wasted free of charge.
4. Control is concerned with raising the efficiency of individuals, machines, and raw materials, and ensuring that they are used in accordance with the standards set for them.
5. It helps to discover managers and creative individuals in their field of work and reward them.
6. It works to reduce the recurrence of problems resulting from negative deviations.
7. It helps to discover the extent of loyalty and satisfaction of employees, workers and their superiors to the facility in which they work.
8. Help to establish good means of communication between the various administrative levels.
9. Helping to standardize the actions necessary to implement the plans.
10. Assistance in preparing plans, and re-planning.
11. It reduces the risk of errors when preparing plans.
12. Determining the stages of implementing the drawn plans, and following up on their implementation.
13. It helps in achieving the best cooperation between the units and departments that contribute to the implementation of the plans.

2-3 Types of management control:

There are many types of administrative control, which can be identified in terms of the standard used to classify them, for example (the standard of time, quantity, quality, cost, comprehensiveness), and we will review some of these types of standards:

I-Control in terms of timing (Abbas, 2011):

On the basis of this time criterion, control can be divided into three types:

1. Preventive control: This type of control is based on predicting or anticipating the occurrence of the error and the possibility of detecting it before it occurs. from the occurrence of the error or deviation, but the manager must strive himself to discover the error before it occurs, that is, he must perform his duty in terms of supervision and follow-up to the progress of work.
2. Simultaneous control: This type of control is intended to monitor the work procedures on a continuous basis, that is, from the first steps to the last step. We measure the current performance and evaluate it by comparing it with the standards set to discover the deviation or error at the moment of its occurrence and work to correct it immediately to prevent its harmful effect from worsening and to stop the aggravation of the size of the loss.
3. Subsequent control: The control does not stop once the work is completed, as this general actual achievement is compared with the standards in advance in a moment, and the purpose of this procedure is to monitor deviations and report them to treat them and prevent their recurrence in the future.

II-Control in terms of its administrative levels:

This type of administrative control works to evaluate the performance of working individuals and to know their level of efficiency at work and their behavior, by comparing their performance with the relevant standards, including:

1. Control at the level of the administrative unit: The main objective of this type of control is to evaluate and measure the achievement of the administrative unit or one of its sections, for the purpose of knowing the efficiency of the performance of the tasks assigned to it, and the extent to which the planned goals are achieved.
2. Control at the level of the company as a whole: This type of control is considered the third level of control in institutions and companies, and its goal is a comprehensive evaluation of performance and knowledge of the management's efficiency in achieving the planned goals, such as measuring the percentage of profits achieved at the end of the year, or measuring the company's share in Markets and their ability to compete.
3. Control at the individual level: This type of administrative control aims at evaluating the performance of working people and knowing their level of work efficiency and behavior by comparing their performance with the relevant standards.

III-Control according to its source:

The control can be classified according to this criterion into internal and external control:

1. Internal control: It is the control that is carried out within the facility and at all administrative levels, and employees of different tasks and positions in the organization, whether they are heads or subordinates, and in some large and medium-sized companies there is an administrative unit specialized in this work.
2. External control: This type of control is carried out by external parties, and it is carried out by specialized supervisory bodies, and they are mostly subordinate to the state, for example, the civil service bureau monitors the recruitment process and determines job

grades, promotions and termination of service.... etc. The central bank monitors the work of commercial banks, the audit bureau monitor the work of the ministries in terms of the aspects of money disbursement and collection, as well as the supervision and inspection bureau....etc.

IV-Control in terms of its organization:

This type of control can be classified into three types of criteria:

1. Sudden control: It is a type of administrative control, which is carried out suddenly and without prior warning for the purpose of monitoring work.
2. Periodic monitoring: This type of monitoring is implemented during a certain period of time, and through a regular schedule, where it is determined daily or more every week, or every month, and a schedule is set on the basis of every three, four months or semi-annual.
3. Continuous monitoring: Implementation is carried out through continuous follow-up, supervision and evaluation, and it is carried out through follow-up, supervision and evaluation of work performance.

2-4 Administrative control implementation procedures:

The mechanism of the administrative control process is based on four basic pillars, which are as follows (Al-Rahahla and Khudor, 2022).

1. Specifying control standards:

It is necessary in the first stage to adopt the appropriate standards that are compatible with the objective of the required control process, and in what helps in the speed and accuracy of measuring job performance so that the control objectives can be achieved more adequately, as we find that some use planning tools as a main criterion for carrying out the process Regulatory standards, and then performance is measured based on what was planned and deviations from the plan are identified and the reasons are known, and this type is called planning control standards, and given the difference and variation of the various activities within the institutions, we find that these standards must take into account all internal and external influences on a project in the case of the implementation of the control process, and from here we find that the goal is one of the criteria for important planning.

2. Measuring the actual level of performance and analyzing the causes of deviations:

In this step, the causes of the deviations are analyzed by comparing the actual performance with the planned performance in light of the pre-established criteria, meaning whether these deviations are appropriate or inappropriate for the institution, and then the type and nature of the deviations and the difference between them are determined (Abu Kahaf,).

3. Results evaluation:

The next step is to evaluate the results, and this can be done periodically or during a certain period of time. In all cases, the evaluation must show the points of agreement or difference in performance from the results achieved, and that the evaluation process needs a lot of information that takes different forms. This information is in the form of numerical tables or in the form of graphs or mathematical curves etc. In all cases, the information must be characterized and presented in a way that reflects the result of the comparison, and the evaluation works to determine the causes of deviation, whether positive or negative, positive or negative deviation, both of them It is considered an undesirable deviation, because the positive deviation may be the result of inefficiency of plans or standards set, therefore, the performance could have been better than it is under the current standard, and also, the negative deviation may be the result of wrong performance or as a result of unsound standards or as a result of both, and this should focus on the importance of

objectivity in the evaluation process, so that it is evaluation of each of the activity and the means of performing this activity, as well as the objectivity of the monitoring individuals so that they are not affected by personal factors in their relationship to the business.

4. Performing corrective actions:

If the evaluation result is positive or negative deviations, then the next step is to carry out corrective actions. The cause of the deviation may be the employee himself due to his incompetence, or because he is still under training, or because he suffers from physical or mental stress, and the reason for this may be the means by which The work (machine, for example) performs it as if part of it is consumed, due to its increased use or any other reason, and the deviation may be due to the lack of materials in the required quantity or type, and if it appears from the control that the error is from the machine, then in this case, maintenance of the machine must be prepared for the purpose of rehabilitation. However, if the materials are the cause of the problem, in this case, the specifications of the materials must be changed or another supplier must be dealt with, but if the reason is that the materials are running out, then this may be due to the failure to send the requests in a timely manner or the failure of the supplier to deliver the materials on the specified dates. For the wrong worker, he may be punished with a transfer penalty to a less professional job, taking into account giving full opportunity to overcome the difficulties encountered by training, and the punishment may sometimes reach dismissal. The penalties for the procurement department depend on the severity of the financial errors arising from its negligence, and if the administration finds, through conducting the necessary analyzes, that the quantitative criterion is unreasonable, then in this case, adjustments must be made so that the criterion becomes reasonable, so that the average factor can achieve it, so that it is not too high or too low, and if the quantitative criterion is too low, the average factor can easily achieve it, but will the decrease in the standard lead to the worker reducing his speed until it reaches the point where it is equal to the standard, and what is the impact of the low standard on the fast worker? It is agreed that quantitative standards should not be modified unless substantial modifications are made in the means, machines and materials.

3-Basic concepts of job performance appraisal

3-1 Performance appraisal concept

Performance evaluation can be defined as "a set of studies that aim to identify the extent of the efficiency and ability of the economic unit to manage its activity in terms of administrative, productivity, technical, marketing and planning, during a specific specified period of time, and the extent of its ability to transform inputs or resources into outputs of quality, quantity and planned quality, and an indication of the extent of its ability to develop its efficiency year after year, in addition to improving its degree of success over similar industries by overcoming the difficulties it encounters and inventing the most productive and advanced methods in its field of work (Al-Karkhi, 2020).

There is another definition of performance appraisal as "measuring the productivity of the individual during a certain period, and indicating the extent of his contribution to achieving the goals of the administrative unit in which he works." (Assaf, 2008).

3-2 Objectives and importance of performance appraisal

The performance evaluation process aims to achieve the following (Al-Karkhi, 2020):

1. Standing at the level of achievement of the economic unit compared to the goals set in the production plans, and continuing to discover the shortcomings and weaknesses in the activity of the economic unit, carrying out a comprehensive analysis of them and stating their causes, with the aim of developing the necessary solutions for them and correcting them, and guiding the implementers to ways to avoid them in the future.
2. Determining the responsibility of each center or department in the economic unit for the

shortcomings and weaknesses in the activity it undertakes, by measuring the productivity of each section of the production process, and determining its achievements, negatively or positively, which would create competition between the departments in the direction of raising the level of performance of the unit.

3. Knowing the efficiency of using the available resources in a correct manner that achieves a larger output at lower costs and with good quality.
4. Facilitating the achievement of a comprehensive performance evaluation at the level of the national economy, based on the results of the performance evaluation for each project.
5. Amending planning budgets and placing their indicators on the right track so as to balance ambition and available capabilities, as the results of performance evaluation constitute a great informational benefit in formulating scientific policies and plans that are far from unrealistic moods.

3-3 Performance appraisal properties (Al-Sairafi, 2020):

There are several characteristics of performance appraisal, the most important of which are (Al-Sairafi, 2020):

1. Performance appraisal is a pre-planned administrative task.
2. It is a positive process because it does not aim only to reveal defects, but also cares about the strengths that the individual has embodied during his quest to achieve the goal.
3. It does not include the fulfillment of duties only, but also the behaviors practiced by the individual while carrying out those duties
4. Performance evaluation is a continuous process, although its final results are extracted at intervals.

3-4 Performance appraisal methods:

The performance evaluation method means those procedures that must be taken to prepare the evaluation reports, determine their periodicity and the entities to which they are submitted. These methods differ according to the different projects and objectives desired from the evaluation process , and among these methods (Al-Sairafi, 2020):

1. The general arrangement method: It is one of the oldest and simplest methods, and it depends on comparing the employee with all other employees, and the evaluator ends with a list in which the order is arranged in descending order, from best to worst.
2. Pairwise comparisons method: the evaluator, according to this method, compares each working individual with all working individuals who are also subject to evaluation in the same group, for example, if we have (5) working individuals, the first individual (A) is evaluated with the second individual (B) to find out who is the best, and then the first individual (A) is evaluated with each of (C), (D) and (e) To find out which one is better.
3. Compulsory distribution method: This method, in its measurement of performance, depends on the phenomenon of normal distribution, and the mechanism of this phenomenon is that the distribution of the level of efficiency often takes the form of a natural curve, so that the largest proportion of workers are of normal and medium efficiency, and the small percentage of them are of high efficiency or the weak.
4. Pictorial arrangement scale "Bitistic Scale": This scale is considered one of the most famous scales that are based on scientific features in the performance management process. According to this scale, a set of job-related traits is placed on a point scale, and

then the official circles the number that expresses the availability of the trait in the individual subject of the report, and the pictorial arrangement is easy to design.

5. The method of equal intervals: according to this method, it is required to create an evaluation scale by selecting a group of traits that express certain behavioral aspects, and giving each of them a quantitative value ranging between (1-10), (1-9) or (1-11), in a manner that is consistent with the importance of each From them in the performance of individuals, and the arithmetic mean of the experts' opinions is extracted for each trait, as well as the discovery of the percentage of variance among experts. If the variance ratio is large, the trait is excluded, and if the variance between experts is low, it is approved and the remaining traits are given quantitative weights represented in the arithmetic average of the values estimated by the experts for each of them.
6. Mixed scale: This type of scale works to overcome some of the problems of the pictorial arrangement scale. In order to reach the mixed scale, the evaluator must identify the performance dimensions related to the job, and then formulate several statements that reflect the good, average and poor performance for each of the dimensions. These statements are reviewed with the statements from the other dimensions on the actual scale, in order to reach final evaluation.
7. Checklists: These lists are prepared in cooperation between the human resources department and the superiors, and they are lists that explain many aspects of the behavior of subordinates at work, and the qualities that must be met by them, and are placed in the list, and the personnel management should determine the importance of each element in its impact on job performance, and are placed The value of each element or attribute in front of it according to its importance.
8. Compulsory selection method: The main objective behind the application of this method is to achieve objectivity and fairness in performance evaluation, according to which a number of phrases and elements are developed that express the worker's performance of the work with dividing them into groups comprising four sentences each, two of which represent the desired qualities, and the other two represent The undesirable qualities in the worker's performance, and the supervisor is asked to choose two sentences out of the four, with what he deems to express the reality of the worker's performance or his real behavior.

3-5 Stages of the performance appraisal process:

The performance appraisal process goes through several stages that can be summarized as follows (Al-Karkhi, 2020):

1. The stage of collecting statistical information: This stage in the performance evaluation process requires employees to provide the data, information, reports and indicators necessary to know the required ratios and criteria for measuring the activity of the facility, which can be obtained from accounts (production, profits and losses, balance sheet) and through available information on production capacity and users, the number of workers and their wages...etc, and all this information usually serves the evaluation process during a particular year.
2. Analysis and study of statistical data and information: to determine the extent of its accuracy and suitability for calculating the criteria, ratios, and indicators necessary for the performance evaluation process, as it is necessary to provide a good level of reliability and reliability in these data, and some well-known statistical methods may be used to determine the extent of reliability of these data.
3. Conducting the evaluation process: This is done through the use of appropriate standards and ratios for the activity practiced by the economic unit, provided that the evaluation process includes the general activity of the unit, i.e. all the activities of its

responsibility centers with the aim of arriving at an objective and accurate judgment that can be relied upon.

4. Taking the appropriate decision about the results of the evaluation: that the unit's implemented activity was among the planned goals and that the deviations that occurred in the activity had all been counted, and that their causes had been identified, and that the necessary solutions to address these deviations had been taken, and that plans were to move actively towards the better in the future.
5. Determining the responsibilities and following up the corrective processes for the deviations that occurred in the production plan, feeding the incentive system with the evaluation results, and providing the planning departments and the agencies responsible for follow-up with the information and data that resulted from the evaluation process to benefit from them in drawing up future plans and increasing the effectiveness of follow-up and control.

4-Practical aspect: The reality of the work of the corporate department in the General Tax Authority for the years 2020-2021-2022.

Preface

This aspect of the research (the practical aspect) aims to identify the nature of the work of the Companies Department in the General Tax Authority, for the calendar years (2022, 2021, 2020) by looking at the goals set for this section, and then verifying the implementation of these goals, as well as evaluating the performance of employees in this section, and then identifying the deviations and knowing the reasons for these deviations for the purpose of developing the appropriate treatment for them.

4-1 Department aims

The Companies Department aims to complete the assessment of the tax on joint stock and limited companies with all activities and their nationalities in accordance with the percentages mentioned in the Income Tax Law No. (113) for the year 1982 (amended), collecting tax from them and maintaining the relationship with those companies by providing these companies with a clearance and official documents they need, and assigning the Commission's work in setting the controls and indicators that are included in estimating the incomes of Iraqi, Arab and foreign companies and their various activities. Achieving and collecting tax, as the objectives of the Companies Department are part of the main objectives of the General Tax Authority, which are as follows:

1. Maximizing tax revenue.
2. Finding a relationship based on trust between the taxpayers and the commission.
3. Work continuously to reach compliance voluntarily by providing information to taxpayers and clarifying their rights and duties under the law.
4. Work to spread awareness of the importance of tax and its role in serving the economic development process, and this goal represents a major goal for the tax administration and the companies department, as much as it came to be part of his achievement.

4-2 The performance of the employees of the corporate department in the General Tax Authority for the years (2020, 2021, 2022)

1. Implementation of plans and policies and implementation results:

The plan is prepared by the Ministry of Finance, based on the revenues collected during the previous years, and the department has no role in preparing the plans, and the table below (Table-1) shows the total tax proceeds for corporate tax in the Companies Department / Baghdad during the calendar and planned years at the level of Baghdad and other governorates.

Table 1: Revenues realized against the scheme.

Year	Actual revenue / million dinars	Project/ million dinars	The difference between actual and planned	Deviation
2020	350,634,000	252,882,000	97,752,000	positive/appropriate
2021	463,278,000	310,420,000	152,858,000	positive/appropriate
2022	557,395,000	There is no project	-----	The deviation cannot be measured because there is no project

2. Evaluate the performance of the department's employees according to administrative control procedures:

1. It was found through the above table data obtained from the Companies Department for the results of its activity for the years 2120 and 2021 that there is a positive / appropriate deviation between the actual and planned revenue by comparing the total planned and actually achieved revenues, and the researcher believes that although the deviation is positive However, it is undesirable as a result of the inefficiency of defining plans or standards by which the planned revenues were prepared in the evaluation years, and accordingly it requires the companies department to reconsider the status of planned revenues and their compatibility with what is actually collected by setting clear goals and criteria that define their work.
2. The year 2022 is not possible to measure the deviation as a result of the companies department not developing planned revenues and only the actual income generated. Accordingly, the researcher believes that it is necessary to determine the reasons undeveloped planned revenues, and to put in place corrective measures for not placing it, so this is a negative indicator of the performance of the tax administration.

3. Efficient management of human resource use:

By looking at the job structure of the companies section, it was noted that there is no job description for the companies section, but there is a general job description for all employees of the General Tax Authority and Table-2 shows the number of employees in the section and shows the number of training courses for the section employees, whether inside or outside Iraq.

Table 2: Number of training courses for companies department employees during the calendar years.

Year	The number of employees in the department	Number of courses inside Iraq	The number of courses outside Iraq	Number of participants	The ratio of participants to the number of employees, %
2020	70	1	--	5	7
2021	70	2	3	57	81
2022	70	2	1	12	17

Evaluation results: From the above table, the following is clear:

The absence of a targeted plan to prepare training and development courses inside or outside Iraq, with specific percentages of the total workers in this department, as it became clear that the training is carried out randomly and without setting goals and standards through which the department's employees are included in the courses that work on developing their practical capabilities, as it turns out the following:

1. The participation rate of the department's employees in the training courses for the year (2020) was high, reaching (81%), while there was a decrease in the percentage of the

department's employees' participation in the training courses to the total number of employees, as the participation rate was (7%, 17%).) for the years (2020, 2022).

2. The employees are not involved in any course outside the country, as well as the decrease in courses inside the country, reaching one course during the year 2020.
3. The low percentage of employees' participation in training and development courses, which indicates the low level of employees' performance and their failure to keep pace with developments in tax work.
4. It requires the tax administration to work on defining the objectives through which it is possible to set up courses that work on the development of the department's employees, as well as identifying errors and working to fix them and measuring the results achieved through the application of administrative control procedures that work to raise the level of staff performance.

4. Estimated counters working in the appraisal units division:

Table 3 shows the number of appraisers, academic achievement, and the number of taxpayers within the responsibility of one appraiser

Evaluation results: From Table 3, the following is clear:

1. There is no specific criterion for the number of taxpayers distributed to the appraisers, but the distribution is made on the basis of alphabetic letters, and that the upper limit of the taxpayers of a single appraiser within the estimate unit (the first, the third) reached the numbers (2523, 2566) respectively, and that the minimum limit of the taxpayers amounted to (7) taxpayers, as part of the responsibility of the Fourth Senior Income Taxpayers Unit.
2. The total number of appraisers assigned to the tasks of the department is (20) appraisers, of whom (5) have a higher degree, (11) have a bachelor's degree, and (4) have a technical diploma.
3. Assigning some employees to the work of an appraiser, even though it does not have the title of an appraiser, as their number reached (11) employees out of a total of (20) appraisers working in the department.
4. It is evident from the above table that there are no specific criteria in distributing taxpayers to the competent tax assessor, which leads to inconsistency in the preparation of taxpayers to appraisers, which negatively affects the performance of employees (appraisers). Therefore, it requires the tax administration to identify the reasons that led to the inconsistency in distribution and development of solutions for this procedure by defining the setting of specific criteria and then identifying and treating the error and measuring the results achieved from it.

Table 3

Appraisal unit	Number of appraisers	Job title	Academic achievement				No. of taxpayers under the responsibility of one appraiser
			Higher education	Bachelor	Diploma	High school	
1st	1	Senior Accountant		1			2523
2nd		Senior appraiser		1			2226
3rd		Overseer		1			2566
4th		Assistant manager	1				1756
5th		Senior overseer			1		1781
6th		Senior overseer		1			2111
7th		Chief Data Supervisor		1			1506
8th		Head appraiser			1		1432
9th		Head appraiser		1			1900
10th		Assistant chief statistician	1				1782
11th		Senior overseer			1		1956
11th		Senior overseer			1		1956
12th		Senior appraiser		1			1650
13th		Assistant Head appraiser		1			614
14th		Assistant Head appraiser	1				1591
15th		Assistant Head appraiser		1			2049
16th		Senior Accountant		1			997
High income earners ¹		Assistant Head appraiser	1				55
High income earners ²		Senior overseer		1			130
High income earners ³		Assistant Head appraiser	1				56
High income earners ⁴		Assistant head auditing		1			7
Total			5	12	3		

5. Number of appraisers and auditors in the companies department during the evaluation years:

Table 4: The number of evaluators compared to the auditors during the calendar years.

Year	Number of appraisers	Number of auditors	Proportion of auditors to appraisers, %
2020	17	10	59
2021	19	11	58
2022	20	10	50

Evaluation results:

From the above table it is clear that:

1. The absence of specific criteria for distributing the number of auditors in relation to the number of appraisers in a manner appropriate to the number of taxpayers registered in the Companies Department, and the researcher believes that the ratio of the number of appraisers to auditors is not bad as it represents 50% of the number of appraisers for the year 2022, despite it being low compared to the years 2020 , 2021.
1. A slight increase in the number of appraisers during the years in question.
2. The ratio of auditors to appraisers decreased during the evaluation years, reaching (59%, 58%, 50%), which is negatively reflected in the completion of work with the required accuracy and speed.
3. The tax administration did not set a specific standard in distributing appraisers compared to auditors, and this is considered a deviation and error in the distribution process, which requires the tax administration to identify the causes of deviation and develop appropriate plans to achieve the results it aims at by setting a specific standard in the distribution process and then measuring the results.

4-3 A list of the number of registered and homogeneous companies during the calendar years

When inquiring from the Companies Department about the number of companies registered in the department, the department clarified that there is no accurate data and information on the number of companies registered and tax homogeneous rates with the department, but there are approximate numbers as shown in Table 5 below:

Table 5

Year	Number of registered companies (1)	Taxpayers (2)	Non-taxpayer (3)	The ratio %	
				1/2	1/3
2020	24688	5350	19338	22	78
2021	25688	5200	20488	20	80
2022	28688	5426	23262	19	81

Evaluation results: From the above table, it becomes clear that:

1. There is a development in the number of registered companies in (2021, 2022) by (4%, 11%) respectively compared to the previous year for each of them due to the improvement in the security situation and the increase in economic activity.
2. The low percentage of the number of companies accountable for taxes compared to the number of companies registered with the department, as their percentages reached (22%, 20%, 19%) respectively during the evaluation years, and the researcher believes that the reason for the low percentage of the number of companies accounting for taxes is due to their attempt to evade paying taxes owed by them.

3. The increase in the number of non-accounting companies during the evaluation years, reaching (78%, 80%, 81%).
4. By studying the above table, it is clear that the tax administration did not set a clear criterion in determining the reason why companies are not held accountable compared to the number of registered companies, which leads to a deviation in the accounting process, so it requires the tax administration to determine the reasons for the low number of accounting companies and to develop appropriate plans for the purpose of motivating companies to present its accounts in view of the importance of tax revenues in financing the state's general budget and to correct these errors through the application of administrative control procedures and measuring results in light of the standards set by the administration to raise the proportion of accountable companies, the researcher believes that the reason is due to the weakness of the measures taken against companies that are not accountable for tax, as well as the failure to develop appropriate plans for the purpose of motivating companies to submit their accounts due to the importance of tax revenues in financing the state's general budget, and to correct these errors through the application of administrative control procedures and measuring results in light of standards set by the administration to raise the proportion of accounting companies.

5. Conclusions and Recommendations

5-1 Conclusions

1. The absence of work turnover for some of the (16) appraisers during the calendar years.
2. The plans developed for the department, such as tax revenue collection, were set by the Ministry of Finance, and the department was not involved in developing the necessary plans.
3. The low number of tax-accounting companies compared to the number of companies registered during the calendar year.
4. Unavailability of accurate statistics regarding the number of registered and homogeneous companies in the department
5. The small number of courses held for the department's employees inside and outside Iraq, as it reached one course inside Iraq, and there are no courses outside Iraq for the year (2020).
6. The small number of auditors in the department, and the absence of an increase in their numbers during the evaluation years compared to the number of appraisers.
7. The high rate of change in the number of registered companies during the evaluation years.
8. The increase in the percentage of revenues achieved during the years (2021, 2022), where the percentage amounted to (32, 20) compared to the previous year for each of them.

5-2 Recommendations

1. Working to fully achieve the specific general objectives, in terms of completing the tax assessment on the profits of joint-stock and limited companies in all activities, and increasing the voluntary commitment of taxpayers to reduce cases of tax evasion.
2. Work on giving the department a role in preparing the annual plan to estimate its revenues.
3. Working on studying the reasons for the low number of taxable companies compared to the total number of registered companies.

4. Work to provide accurate statistics on the number of registered and homogeneous companies.
5. Work to increase the department's contribution to enhancing the revenues of the state's public treasury.
6. Establishing an encouraging policy for taxpayers who are accountable annually in the period specified for tax accounting, as if there is a reduction of a specific percentage of the tax as a kind of incentive to conduct tax accounting, and to reduce cases of tax evasion and in accordance with controls and instructions in this regard.
7. The necessity of involving the department's staff in development courses inside and outside Iraq in order to develop their administrative, technical and financial capabilities and skills.
8. Work to increase the number of auditors, in proportion to the number of appraisers, for the purpose of completing the work with the required accuracy and speed.
9. Work to raise the number of registered companies and the percentage of accountants from them by taking tax procedures for field surveys and incoming quotes, and coordinating with other departments, in addition to the need to spread tax awareness among members of society through all media.
10. It is necessary to work on studying the reasons for the increase in the percentage of non-homogeneous companies during the evaluation years.

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