

A proposed Model for taxation for corporate profits in the General Tax Authority: a Practical Study

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Abstract

Tax accounting is one of the methods adopted in the tax screening process in the countries of the world to determine the income of companies and measure income tax, the research aims to propose a model of tax accounting in the General Authority of Taxation in Iraq as a method of accounting for the activities of the taxpayers and follow up the results of their work according to an audit program prepared for this purpose subject to a select sample of tax examiners over the course of a financial year to determine taxable income based on the financial statements of the company approved by the auditors in order to enhance confidence between the financial authority Taxpayers and auditors by using the self-assessment method of tax calculation. These samples are determined annually over a period of time estimated by the tax administration according to the statistical methods of a community of companies. To reach the researcher's conclusions and the most important recommendations in achieving the research hypothesis.

Keywords: Tax accounting, tax, corporate profits, revenue.

Introduction

The importance of taxes in all countries of the world lies in their main and basic asset sought to finance the state budget to cover all associated expenses, and taxes are a means of regulating the state's fiscal policy (Olsson et al, 2020). Based on this importance, countries strive in all ways and means to activate this financial source on a permanent basis, i.e. employ them in full and proper form to achieve all the desired goals associated with the state and society alike from financial, economic, social and political objectives (Elder & Paul, 2019). In other words, taxes are an essential and effective element that we cannot do without supporting the state budget and economic development processes (Kombat & Wätzold, 2019). The problem of tax evasion is one of the challenges that governments face in their efforts to maintain this financing source, where tax evasion causes state revenues to decline significantly, resulting in the loss of large amounts of revenue that could have effectively contributed to the elimination of many problems (Twinomugisha, 2019). Tax screening is one of the main pillars of the various revenue interests in maintaining state treasury entitlements and increasing the voluntary commitment of financiers, thus enhancing the screening process is a "major" challenge for tax administration, particularly in developing countries (Araki, S., & Nakabayashi, 2018). Most opinions and studies have suggested that a good well-designed tax screening programme is a critical element in reducing fraud and tax evasion (Owusu, 2019). The purpose of the tax examination is to determine the tax base, where the examiner ensures that the financier has prepared an examination for the purpose of tax in accordance with the provisions of the tax law, and that he did not omit or add any of the items of income or expenses that were to be added or deleted by examining the accounts to ensure the regularity and honesty of the books and that it includes all the activity of the establishment (Hamutumwa, 2019). The real profits of the facility include

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during one or two years of examination as well as the processing of revenues and expenses according to the tax point of view (Basri et al, 2019).

literature Review

Several studies dealt with self-assessment and tax accounting, as a study (Situmorang, 2019) was conducted in Bologna in 2019, aimed at identifying the impact of tax scrutiny, tax penalties, tax understanding and tax amnesty on the compliance of taxpayers in Bologna, representing the study community in 50 respondents, and the researcher relied on his research on the questionnaire and used the Social Science SPSS program to analyze the correct questionnaires, and the study found that both tax audit, tax understanding and amnesty, and the study was based on the study community in 50 respondents. Taxation has a positive impact on taxpayer compliance. The study (Belnap et al, 2019) aims to identify the real impacts on small companies to be exposed to tax scrutiny through the use of administrative data from both random and non-random tax audits, and the study found a negative retaliation on future revenues, as well as that tax audit has side effects and we find that in certain cases tax audits helped companies to learn and make important changes. As for the Martinez et al, 2020 study conducted in Spain, which aims to identify the effects of income tax returns on taxpayers and the behavior of tax returns, the researchers relied on the questionnaire form, statistical analysis (SPSS) was used in the analysis of correct questionnaires, and found that there was a relationship between any changes to the predetermined tax model" and the morale of Spanish taxpayers, in addition to their perceptions of tax creativity behavior. The Ngatikoh study, 2018, aims to identify individuals' conduct in tax compliance in order to achieve the tax objective, as well as identifying factors that can affect the behavior of taxpayers to comply, the researcher relied in his study on existing empirical data, and used some appropriate tools supported by interview data, and the study found a common behavioral factor among individuals for the taxpayer to comply with taxes. The study (Wadesango et al, 2018) aims to study the tax compliance of Small and Medium Enterprises in developing countries, as well as to identify the main factors affecting SMEs to comply through the self-assessment system, the study has reached multiple conclusions, the most important of which is that the self-assessment system needs many factors that cause non-compliance other than tax knowledge, and that the relationship between taxpayers and taxpayers is influenced by economic and psychological factors. The Lazar & Istrate study, 2018, aims to identify the impact of the company's overall tax mix on the performance of listed companies in Romania during the period 2000-2011, We mean the total tax mix, is all the public financing obligations borne by the company, and therefore does not include only taxes on profits, and the study found that any increase in the overall rate of taxes of the company leads to a decrease in return on assets. The Bangun et al, 2017 study conducted in Indonesia, which aims to determine the potential of ethics, tax auditing and tax penalties in improving the compliance of individual taxpayers, as well as identifying factors that can affect the compliance of individual taxpayers, particularly taxpayers registered in the Samarinda City Tax Office, represent the study community in 100 respondents, the researchers relied on the questionnaire form, and the Social Science SPSS Program was used to analyze the correct questionnaires, and the study found that tax audits had an impact on individual taxpayer compliance, that ethics and tax penalties did not affect the compliance of individual taxpayers, and that this study provides important implications for policymakers in addressing individual compliance with tax payments. While the Olaoye & Ogundipe study, conducted in Nigeria, aims to find out how important it is to apply tax audits and tax investigation in the fight against tax evasion in Nigeria, the researchers relied on the questionnaire form in the verification of the objectives of the study, and the statistical analysis program (SPSS) was relied on in the analysis of questionnaires, and the study found that tax audit is a very effective tool in reducing tax evasion, while the tax and field investigation does not affect the control of tax fraud in the form of tax evasion. Jaradat, 2015 aims to determine the extent to which income tax collectors comply voluntarily with tax returns to increase and speed up the collection of these taxes, as well as to know the impact of the existence

of records and documents, technical examination, accounting examination, and documentary examination on income tax service collections, The study found that the taxpayer's possession of the correct records and documents leads to the improvement of the collections of the Income Tax Department, because the taxpayer will pay the taxes due to him as soon as they are announced in the self-assessment statement. The Hauptman et al, 2014 study aimed at examining corporate tax compliance factors and the extent of measures taken by tax authorities, was also "compared" tax rate levels and the burden of compliance with tax regulations in EU countries, and this study was based on an analysis of the experiences of Slovenian companies and found that a better understanding of the behaviour of individuals taxpayers facilitates the implementation of tax policy more efficiently and effectively.

Theoretical framework

Tax concept

The concept of tax passed through several different stages, and the concept was variable according to the change in economic, social and political conditions, as its concept also differed according to the role of the state in society, and considers the tax the link and the link that connects the state to members of society, as well as the tax is considered the subject that governments have become interested in in the modern era, in terms of the way of its imposition, calculation and its merit, where it has not become an important tool in the hands of the state to achieve economic, social and political objectives and thus become occupied An important site of policy tools (Hiorth & Osmundsen, 2020). Taxes are one of the most important tools that the state has in its fiscal policy to achieve the objectives it hopes, whether economic, social or development, and taxes are supposed to be the main provider of the state budget, taxes, whether direct or indirect, are an important tool of the financial policy of any country (Schreurs, 2019), described by Adam Smith that share of the money that members of society contribute to the burden of government expenditures. The tax is defined as a financial obligation that is levied by the financial authority in a mandatory manner from the taxpayers without a specific fee, and transferred to the state budget, on the basis of objective criteria and predetermined foundations" to achieve the state's economic, social and political objectives in accordance with the philosophy and policy of the state (Njenga, 2019), According to (Nwonyuku, 2020) the tax is a monetary obligation obtained by the state through its subsidiary bodies and in accordance with "mandatory and definitive rules" of the persons charged with it, with the aim of covering public expenditures and achieving economic and social well-being without being paid with a specific obligation.

Tsindeliani et al, 2019, defined the tax as a compulsory and final financial deduction free of charge in accordance with the "legal rules" required by the state of individuals' funds according to their cost capacity in order to cover the burdens of the state and local communities. Alstadsæter et al, 2019, defined the tax as a monetary contribution imposed on its taxpayers according to their capacities, which, through the authority, transfers the collected funds, once and for all, without specific charge, To achieve the goals set by the public authority. According to Obiora, 2020, the tax is a monetary amount imposed by the state or a local authority in which it is forced, and is collected from the taxpayer once and for all, according to a specific law, and the purpose of the tax is to cover the expenses of the various state and achieve some of the economic and social objectives that it seeks to reach. Gaertner, 2018 indicates that the tax is an obligation and final financial deduction determined by the state and free of charge for the purpose of achieving.

General objectives

Elements of the tax system:

The tax system in almost all countries is based on fundamental pillars that affect the extent to which it succeeds in achieving its objectives, the most important of which are: (Bezrukova, 2017)

A- Legislative Administration:

It is the one who has the right to issue regulations and decisions that determine the tax collectors, the tax pot, its price and the methods of collection, including the procedures for filing, examining and estimating the results of that examination, as well as the assessment procedure in the absence of books accepted by the tax administration and the tax returns prepared in general, the laws issued by this administration cover all the regular and technical procedures related to taxes. (Qiao & Li , 2017)

Executive Management:

It is the administration that implements the regulations issued by the legislative administration and issues explanatory instructions and regulations in case of unclear tax regulations and decisions in the form of circulars, publications and publications that can be applied in practice. The size and organization of executive departments vary from country to country and there is no appropriate system of regulation for all countries, as this is influenced by geographical factors, the applicable tax structure and the administrative efficiency available to each country (Roshchupkina, 2019).

Judiciary:

It is the department that adjudicates disputes that may arise between the taxpayers and the executive administration with regard to the implementation of taxes payable to the taxpayers. (Tandon , 2020)

The concept of tax screening

Tax inspection is a basic and technical stage of the work of the tax administration, and the tax examination is one of the most important types of examination of accounts for special purposes, and this examination is carried out not only by the tax examiner but by the accountant (guess) or the auditor (tax) as an expert in tax affairs in preparation for the adoption of the company's tax return (Austin & Wilson, 2017). It is clear that the process of tax examination of books and documents is no longer the first stage before the tax administration, but it went out of it to the fact that it starts from the taxpayer who prepares his books and accounts, the accountant who examines them and extracts the result of the company's work, the tax administration as a supervisory area to confirm the validity of this declaration (Inger et al, 2018). This method of examination has made the taxpayer and accountant partners in the examination process, hence we can confirm that the tax examination is only a study, analysis and evaluation of the financial lists and records, books and accounts of the company under examination based on the rules established in the tax legislation and in accordance with the rules, assets, principles and accounting policies familiar and professionally accepted in order to ensure the validity of the net profit with the tax return prepared by the taxpayer and approved by the accountant of the integrity of the taxes associated in accordance with the declarations and to ascertain the validity of the filings of the taxpayer or To determine the objective, fair and accurate income of the profit or taxable income in preparation for linking the tax owed by the taxpayer or the company under examination, all during a certain period (Roberts, 2016) (McGregor & Crittall, 2017).

(Masari & Suartana, 2019) indicates that the tax examination ensures that the accounts of taxpayers and companies are examined in order to determine the tax pot due, as the examiner ensures that the advantage reflects the real financial position of the company, and that the final accounts show the reality of the result of the activity, and contains the results of all operations that were carried out of different types during the period and that all of this was done in accordance with the tax legislation. Stephenson, 2017 described the tax check as examining tax reports submitted by taxpayers and enhanced by financial lists, critically examined in the light of the information and additional data concerning them for the purpose of accessing income taxed income in a certain period of time, usually in accordance with the accounting principles. (Belnap et al, 2019)

Methodology:

Through this study we try to use an audit program in the tax accounting of the activities of the financial authority as a method of tax examination to determine the tax base of companies whose profits are subject to income tax, and therefore the problem of study can be formulated through the following question:

The availability of the proposed tax audit program in the General Tax Authority can be relied upon as a method of determining tax income?

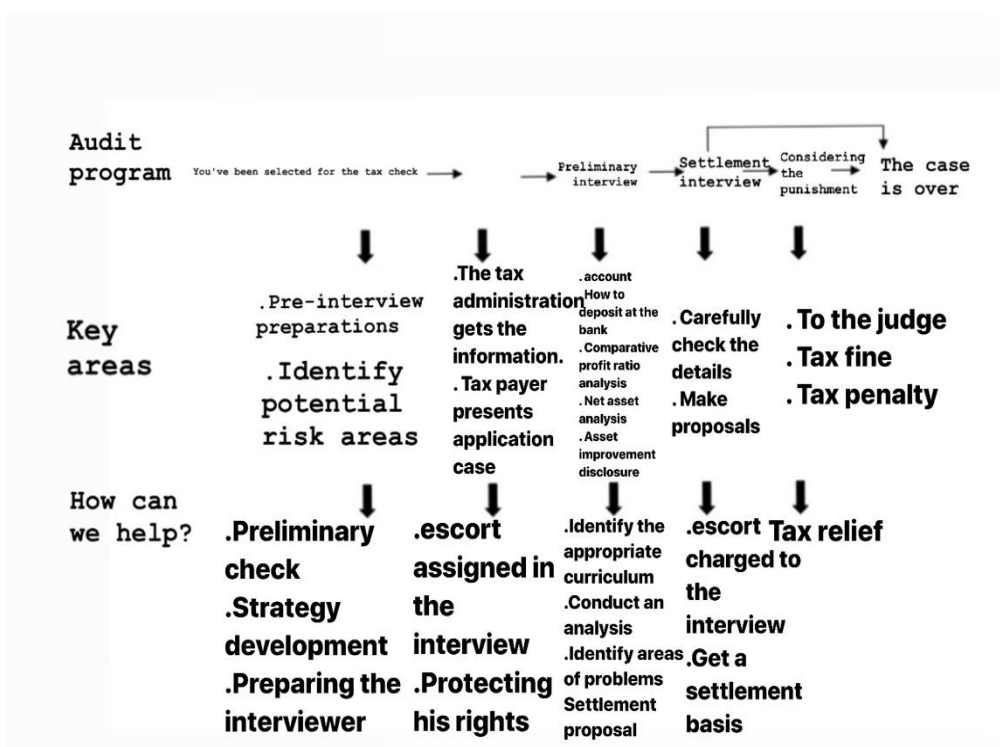
To answer this question and to address the problem of the study accurately, the following hypothesis has been formulated:

H1: A proposed audit program for tax accounting can be adopted as a tax check method for corporate taxpayers in the General Tax Authority.

The study community and sample consists of all employees in the departments of the General Authority for Taxation in Iraq: audit ing and internal control, companies in the General Tax Authority, employees in financial units and auditing companies, auditors in the public and private sector, academics from university professors in the faculties of management and economics, colleges and technical institutes administrative, and the period of study was selected in the fiscal years (2018 - 2019).

Study model: Proposed tax audit model

In light of the researcher's review of some of the life cycle plans of tax audit in some countries and the identification of the procedures of those courses, the researcher reached the following chart (1) which he considers possible to adopt and the extent to which it agrees with the elements of the tax examination with the intention of reaching the possibility of using it by the General Tax Authority in the accounting of the taxpayers of companies subject to income tax



Form (1) The proposed tax audit program

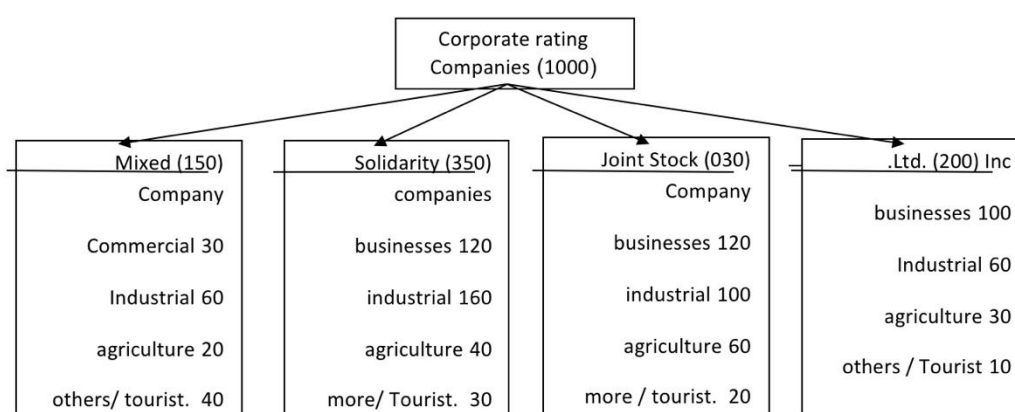
An explanation can be given to the main outlines of my agencies:

1. The audit platform: a pre-planned plan is drawn up on how to take the steps to be taken so that the person in charge of that plan is sure and what is required of him to provide what is requested from the tax examiner, and to clarify how that plan will end the obligation or tax compliance or not.
2. The main areas are the due readiness of the person and the areas of risk in the information, as well as the accounting and technical aspects used and then the process of auditing and submitting proposals and prosecutions that may be exposed to the costly.
3. How can we help: through preliminary audit in accordance with the formulation of a strategy to protect his rights and get the initial approval of the costly and then determine the appropriate curriculum and identify the problem and areas of settlement, to obtain the approval of the taxpayer, and get the settlement to achieve the goal of that course is to comply with the tax of the taxpayer through his commitment to law and tax system on the one hand and to preserve his rights in determining the tax pot that reflects the honesty and fairness of the financial statements contained in his accounting and statistical records and what is mentioned in his approved financial lists in order to reflect the real activity to him, far from the arbitrary or indirect estimates adopted by the tax administration procedures.

In order to apply this scheme for the audit cycle, it is necessary to determine the appropriate period of time in the commission to cover all the necessary tax examination suppallins according to the following hypotheses:

1. A five-year period is set to start implementing the proposed audit cycle.
2. By imposing the division of companies in accordance with the division contained in the companies law number (21) of the year 1998 in force or who replaces it, or classifying companies according to activities and according to the commission's need for them within its tax system or any classification it deems appropriate. The example in table (1) shows how companies can be classified, by imposing the existence of (1000) companies whose accounts and activities are subject to the tax audit program determined in the light of the data available in the Authority:

Table (1) Corporate Classification of Research Sample



3. The sample is determined for the total number of companies for each of the five years of the five-agency cycle:

$$\text{Number of sample companies annual} 100 / 5 = 200$$

4. The ratio of each rating of the 200 companies is determined for each of the years of my agency cycle: $n1 = N1 / N*n$

$$\text{Number of sample companies limited annual } 0200 * 20\% = 4$$

$$\text{Number of sample companies annually } 200 * 30\% = 60$$

$$\text{Number of annual solidarity sample companies } 0200 * 35\% = 7$$

Number of mixed sample companies annual $200 * 15\% = 30$

5. After the number of companies is extracted according to their commercial, industrial, agricultural and other activities according to the below, the imposition of solidarity companies with an annual sample of 70 companies:

$$n1 = N1 / N * n$$

$$n1 = 120 / 350 * 70 = 24 \text{ commercial}$$

$$n2 = 160 / 350 * 70 = 32 \text{ industrial}$$

$$n3 = 40 / 350 * 70 = 8 \text{ agricultural}$$

$$n4 = 30 / 350 * 70 = 6 \text{ other}$$

6. In order to determine the name and trade address of the companies that will be selected in the preparation of paragraph 5 above for the first, second and third year until the end of the time period of the course, one of the methods of determining the following random sample can be adopted:

A. Simple random sample

B. Class random sample

C. Regular random sample

7. Thus for the second, third, fourth and fifth (last) years, the total number of companies subject to tax checks according to the tax audit cycle (200) companies / per annum, and also the sample of the category of companies is chosen according to the above paragraph (2).

8. In the light of this statistical classification, the companies subject to the tax check for the first year are determined in the light of the audit cycle proposed above. As for non-subject companies, self-assessment is based on tax ation in accordance with the financial statements provided by them and approved by their account watchers.

9. In the second year, the sample for that year will be taken and subjected to tax check sought in accordance with the proposed tax audit cycle until the end of the fifth year to cover all the companies of the community of the taxpayers concerned.

10. The officials who establish their companies during the sample period, as well as those who secrete their companies in the tax screening process, are taken into account.

11. The instructions and timings provided by the tax system are applied in accordance with the implementation of the tax audit cycle in order to achieve the best performance of the Authority, corresponding to the achievement of justice for the taxpayer by preserving his rights according to the financial statements submitted by him in the company of his annual tax report.

Analysis of search resolution and testresults:

In order to strengthen the proposed model of tax accounting according to the tax audit program, the researcher decided to prepare a questionnaire and distribute it to the specialists and related to the accounting and tax examination in order to achieve the research hypothesis, as the human limits of the sample of respondents to whom the questionnaire sought to be numbered (125) and recovered (113) forms and excluded (13) of them for not meeting the analysis for errors. My table (2) machines explains the boundary categories:

Table (2) search sample categories

Number	Category	No.
24	charged	1
24	Corporate Accountants	2

12	Tax examiner	3
12	Guessers	4
16	Computer monitors	5
12	Academics	6
100	Total	7

1. Resolution paragraphs:

The questionnaire paragraphs were designed in the light of the elements of the tax examination to be provided to show the possibility of adopting the tax audit cycle for the life of the companies of the taxpayers whose profits are subject to income tax, as well as promoting research and its goal for the opinions of the sample randomly selected, and adopted the measure of the five-year Legart in the answers, as it included the questionnaire (26) question for the characteristics of the elements of the tax examination.

3-4: Analyze and discuss the results and achieve the research hypothesis:

For the purpose of achieving the research hypothesis, the answers to the questionnaires were analyzed according to the Statistical SPSS program to obtain the results and analyze them scientifically and according to the following:

1. Table (3) shows the answer rates for the search sample for the 26 question paragraphs as follows:

Table (3) Search sample answer rates

Odds coefficient	Standard deviation	Average	Answer
%89.776	2.617	2.974	Highly agreed
%49.392	6.345	12.846	Agreed
%118.983	1.053	.885	Neutral

It turns out that the average of the answers (agreed) was the best value followed (highly agreed) and the weakest (neutral), and this was reinforced by the coefficient of difference, which took into account the standard and average deviation as one of the measures of relative dispersion, as the lower the value, where the less value appeared to him when the answer to (agreed) followed (highly agreed) and the last (neutral).

1. In order to know the severity of the discrepancy between the answers of the six categories of research sample (costly, corporate accountants, guessers, tax examiners, auditors, academics) the two assumptions have been formulated:

Zero hypothesis: There is no moral difference between the six sample categories.

Alternative hypothesis: There is a moral difference in at least one of the six sample categories.

2. In order to know the severity of the discrepancy between the answers of the six categories of research sample (costly, corporate accountants, guessers, tax examiners, auditors, academics) the two assumptions have been formulated:

Zero hypothesis: There is no moral difference between the six sample categories.

Alternative hypothesis: There is a moral difference in at least one of the six sample categories.

When applying the data for the sample according to the SPSS system, the following was obtained as shown in the tables (4, 5, 6):

- A. Highly agreed:

Table 4, the intensity of the contrast for the answers

Ranks				test statistics ^{a,b}	
	class	N	Mean Rank		Fullgroupaccept
Fullgroupaccept	1.00	26	56.94	Chi- Square	15.388
	2.00	26	72.96	df	5
	3.00	26	92.37	Asymp.Sig	.009
	4.00	26	99.29		
	5.00	26	76.37		
	6.00	26	73.08		
	Total	156		a . Kruskal Wallis Test b . Grouping Variable : class	

It is clear from the results of the table for the average grades of (highly agreed) for each of the six categories that the average grades for the category of guessers are equal to (99). 29) The highest rank followed by the category of tax examiner, then auditors, academics and accountants of companies, the latest category of taxpayers, while the k-box test schedule where the value of Kay (15.388) and the moral level (0.009) is much smaller than the level of moral adopted (0.05), which confirms the rejection of the zero hypothesis and acceptance of the alternative hypothesis that indicates the existence of statistically significant differences between the categories of the research sample.

A. Agreed:

Table (5) Contrast intensity for agreed answers

Ranks				test statistics ^{a,b}	
	Class	N	Mean Rank		Fullgroupaccept
Fullgroupaccept	1.00	26	129.04	Chi- Square	111.065
	2.00	26	126.37	df	5
	3.00	26	42.65	Asymp.Sig	.000
	4.00	26	37.92		
	5.00	26	85.56		
	6.00	26	49.46		
	Total	156		a . Kruskal Wallis Test b . Grouping Variable : class	

It is clear from the results of the table for the average grades of (agreed) for each of the six categories that the average grades for the category of taxpayers equal (129.04) the highest rank followed by the category of corporate accountants, then auditors, academics and guessers, the latest of which is the tax examiner category, The K-box test table, which has a q (111.065) and a moral level (0.000), is the best level, which confirms the rejection of the zero hypothesis and the acceptance of the alternative hypothesis, which indicates that there are statistically significant differences between the categories of the research sample.

A: Neutral

Table (6) Contrast intensity for neutral answers to the search sample

Ranks	test statistics ^{a,b}
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	Class	N	Mean Rank		Fullgroupaccept
Fullgroupaccept	1.00	26	78.88	Chi- Square	.675
	2.00	26	76.67	df	5
	3.00	26	79.21	Asymp.Sig	.984
	4.00	26	83.96	a . Kruskal Wallis Test b . Grouping Variable : class	
	5.00	26	75.40		
	6.00	26	76.87		
	Total	156			

It is clear from the results of the table for the average grades of (neutral) for each of the six categories that the average grades for the category of tax examiners equal (83.96) the highest rank followed by the category of guessers and then the taxpayers, academics and accountants of companies and the latest category of auditors, but the test table square Kai, the value of Kay (0.675) and the moral level (0.984) which is smaller than the approved moral level (0.05), which confirms the rejection of the zero hypothesis and the acceptance of the alternative hypothesis, which indicates that there are statistically significant differences between the categories of the research sample.

1. For the purpose of analyzing and interpreting the results of the ingredients tests, these elements were divided in the light of their characteristics vis-à-vis their own questions as table (7) as follows:

Table (7) Elements of the research sample

Question paragraphs						Elements
-	-	4	3	2	1	Tax examiner
-	-	8	7	6	5	Tax Authority System
-	-	12	11	10	9	Information technology
-	-	16	15	14	13	System of charge (company)
22	21	20	19	18	17	8 8
-	-	26	25	24	23	Rules

For the purpose of analyzing and testing the data of the components, the zero hypothesis and the alternative hypothesis were formulated as follows:

Zero hypothesis: there is no difference in the impact of the ingredients on the proposed cycle model

Alternative hypothesis: there is a difference in the impact of the components on the proposed cycle model.

When applying the data for the sample according to the SPSS system, the following was obtained as shown in the tables (8, 9, 10):

A. Highly agreed :

Table (8) the intensity of the contrast for the answers is strongly ok for the ingredients

Ranks			test statistics ^{a,b}
class	N	Mean Rank	Fullgroupaccept

Fullgroupaccept	1.00	4	11.13	Chi- Square	2.129
	2.00	4	12.88	df	5
	3.00	4	16.00	Asymp.Sig	.831
	4.00	4	16.00	a . Kruskal Wallis Test b . Grouping Variable : class	
	5.00	6	11.00		
	6.00	4	15.25		
	Total	26			

It is clear from the results of the table for the average grades of (highly agreed) for each of the six components that the average grades of the two components of information technology and the system of charge equal (16) the highest rank followed by the status of the laws, then the system of the tax authority and the tax examiner, the most recent of which is the status of cultural awareness, while the schedule of the test square Kai where the value of Kay (2.129) and the moral level (0.831) which is greater than the level of moral approved (0.05) confirms the acceptance of the zero hypothesis that indicates the importance of all these elements.

A. Agreed:

Table (9) the intensity of the contrast for answers that agreed with the elements

Ranks				test statistics ^{a,b}	
	Class	N	Mean Rank		Fullgroupaccept
Fullgroupaccept	1.00	4	17.38	Chi- Square	3.956
	2.00	4	14.88	df	5
	3.00	4	11.75	Asymp.Sig	556.
	4.00	4	7.88	a . Kruskal Wallis Test b . Grouping Variable : class	
	5.00	6	15.42		
	6.00	4	12.75		
	Total	26			

It is clear from the results of the table for the average grades of (agreed) for each of the six components that the average grades of the status of the tax examiner equal (17.38) the highest rank followed by the status of cultural awareness followed by the system of the Tax Authority, laws and information technology, the most recent of which is the status of the system of the taxpayer, and the schedule of testing the square k, where the value of Kay (3.956) and the moral level (0.556) which is greater than the level of moral adopted (0.05) confirms the acceptance of the zero hypothesis, which confirmed the importance of all these elements.

B. Neutral:

Table (10) intensity of variation for neutral answers with the elements

Ranks				test statistics ^{a,b}	
	Class	N	Mean Rank		Fullgroupaccept
Fullgroupaccept	1.00	4	10.50	Chi- Square	7.754
	2.00	4	13.13	df	5
				Asymp.Sig	.170

3.00	4	10.75	a . Kruskal Wallis Test b . Grouping Variable : class
4.00	4	22.25	
5.00	6	14.25	
6.00	4	9.75	
Total	26		

It is clear from the results of the table for the average grades of (neutral) for each of the six components that the average grades of the status of the system of the taxpayer equal (22.25) the highest rank followed by the status of cultural awareness and the system of the tax authority and information technology and the tax examiner, the most recent of which is the status of laws, while the test schedule of the Square Kai, where the value of Kay (7.745) and the moral level (0.170) which is greater than the level of moral approved (0.05) confirms the acceptance of the zero hypothesis which indicates the importance of all these elements.

1. Table (11) which shows the answer rates, standard deviation, deviation, and c.v. For each of the component axes, the rate of answers tends to be ok, followed by strong approval and neutral. While the coefficient of difference for all the components showed the best value for an ok answer except for the evaluators, the value of the coefficient of difference for a strongly agreeable answer is the best, following the values of the coefficient of difference for a strongly agreeable answer except the evaluators, and the last of them is a neutral answer

Table (11) answer rates, standard deviation, deviation, and c.v. for search

Difference factor	Std. Deviation	Mean	Elements
% 40.11	5.31507	13.2500	highly agreed /Tax examiner
11.09 %	9.28709	83.7500	agreed / Tax examiner
%141.42	4.24264	3.0000	neutral /Tax examiner
64.20 %	10.11187	15.7500	highly agreed / Tax Authority System
17.17 %	13.73560	80.0000	agreed / Tax Authority System
104.12 %	4.42531	4.2500	neutral / Tax Authority System
%104.67	31.40064	30.0000	highly agreed /Information technology
44.04 %	29.28595	66.5000	agreed / Information technolog
115.47 %	4.04145	3.5000	neutral / Information technolog
5.72 %	.95743	16.7500	Highly agreed / System of taxpayers
8.29 %	5.90903	71.2500	Agreed / System of taxpayers
45.64 %	5.47723	12.0000	neutral / System of taxpayers
57.18 %	7.90991	13.8333	Highly agreed /Cultural awareness
13.05 %	10.50238	80.5000	Agreed /Cultural awareness
100.24 %	5.68038	5.6667	neutra / Cultural awarenes
65.68 %	12.97112	19.7500	Highly agreed/ Rules
16.37 %	12.68858	77.5000	Agreed / Rules
125.10 %	3.40343	2.7500	neutral / Rules

5. In order to find the accumulated rates of answers, standard deviation and the coefficient of difference for the paragraphs of the 26 questions, the tests showed the following results as in the table (12)

Table (12) accumulated rates of answers to the paragraphs of the questions

Difference factor	Std. Deviation	Mean	Answer rate
78.90	14.11192	17.8846	Highly agreed
19.12	14.70055	76.8846	Agreed
100.62	5.26352	5.2308	Neutral

The test proved that the answer was agreed and the highest rate followed by highly agree and then neutral, and when extracting the deviation coefficient strengthened the value of the best agreed between the answers followed by highly agree and then neutral.

Through the analysis and discussion of the results and tests conducted on them, it is clear that the answers of the sample of the research in general with their answers as well as the compatibility of the elements of the trends of the sample, which aims to achieve the objectives of the research, as well as the realization of the research hypothesis that:

A proposed audit program for tax accounting can be adopted as a method of tax screening for corporate taxpayers in the General Tax Authority.

Conclusions:

Through the results of the proposed model, it can be said that the General Tax Authority does not have the method of tax audit ing program for tax accounting by including corporate taxpayers for tax screening according to timeliness. The authority's failure to rely on the financial statements provided by the corporate officials for the purposes of tax accounting and thus to hold them accountable in an indirect assessment way gives a negative indicator of the financial authority's confidence in the accounts of companies and their financial lists approved by the auditor. The results of the analysis of the questionnaire were also shown by the compatibility of the research sample on the proposed model of the tax audit program, which constituted the highest answer to an approved one, followed by a strongly approved, while a neutral answer was less valuable, which was reinforced by the coefficient of difference for analysis. Although the research sample agrees on the proposed model, there are moral differences between the six categories of the sample through the analysis of the grade test and the k-box test for both strongly agreeing, ok, and neutral, and this is due to the difference in the views of the research sample for the questionnaire scans for the elements of the tax examination. While the factor of the difference for all the components showed the best value of the answer ok except the evaluators the value of the coefficient of the answer was strongly ok is the best, this indicator does not affect the results negatively but gives a positive indicator. The results have shown that there are elements of the tax examination, the General Tax Authority can use the proposed model in the tax accounting of the tax audit program by relying on those components.

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