THE ROLE OF INFORMATION TECHNOLOGIES IN TAX COLLECTION PROCESS MANAGEMENT: IRAQ GENERAL TAX OFFICE / BAGHDAD GOVERNORATE SECTOR CASE STUDY

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I certify that in my opinion the thesis submitted by Safaa Ibrahim Rija AL-ISAWI titled "THE ROLE OF INFORMATION TECHNOLOGIES IN TAX COLLECTION PROCESS MANAGEMENT: IRAQ GENERAL TAX OFFICE/BAGHDAD GOVERNORATE SECTOR CASE STUDY" is fully adequate in scope and in quality as a thesis for the degree of Master

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ABSTRACT

Information technology plays an important role in ensuring timely tax collection and reducing tax evasion through a number of sources. This thesis examines the current forms of collections, the implications of not paying taxes and the function of modern information technology, viewed from the point of view of workers. The goal of this research is to find out how various IT-related factors have an effect, specifically information orientation and information resources, have on the process of collecting taxes and avoiding paying taxes. The researcher prepared a questionnaire, which served as a resource for the compilation process. The questionnaire included questions about tax avoidance, information orientation, information sources and tax collection, as well as questions about demographic variables of employees.

With data analysis and hypothesis testing, it has been confirmed that all dimensions of Information Technologies positively affect Tax Collection Process Management.

Keywords: Tax Evasion, Information Orientation, Information Resources, Tax Collection.

ÖZ

Bilgi teknolojisi, bir dizi kaynak aracılığıyla vergi tahsilatının zamanında yapılabilmesinde ve vergi kaçakçılığının azaltılmasında önemli bir rol oynar. Bu tez, tahsilat işlemlerinin mevcut biçimlerini, vergi kaçakçılığının etkilerini ve bilgi teknolojisinin rolünü çalışanların bakış açısından incelemektedir. Araştırmanın amacı, bilgi teknolojisi bileşenlerinin (bilgi yönelimi ve bilgi kaynakları) vergi tahsilatı ve vergi kaçakçılığı üzerindeki etkisini belirlemektir. Araştırmacı, vergi kaçakçılığı, bilgi yönelimi, bilgi kaynakları ve vergi tahsilatı ile ilgili soruların yanı sıra çalışanların demografik değişkenlerine ilişkin sorulardan oluşan ve derleme kaynağı olarak kullanılan bir anket hazırlamıştır.

Veri analizi ve hipotez testleri ile Bilgi Teknolojilerinin tüm boyutlarının Vergi Tahsilatı Süreç Yönetimini olumlu yönde etkilediği teyit edilmiştir.

Anahtar Sözcükler: Vergi Kaçırma, Bilgi Yönelimi, Bilgi Kaynakları, Vergi Tahsilatı.

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SUBJECT OF THE RESEARCH

The Role of Information Technologies in Tax Collection Process Management: Iraq General Tax Office / Baghdad Governorate Sector Case Study.

STUDY STATEMENT

By looking at the tax collection aspect, the Iraqi state suffers from tax evasion operations in a very large way (Kadhim et al, 2020:511), which is reflected in the decrease in revenues obtained from this important resource and its impact on economic development processes The tax system in Iraq requires serious attempts at tax reform, as the current reality and the organizational, human, financial, legislative problems that the General Tax Authority suffers from, In the first place, a technique that fundamentally affects the role of the tax as a financial tool to increase the revenues of the state's general budget to cover its increasing operating expenses (Eaysh, 2018:154).

Therefore, it has become necessary to use technological information systems to reduce tax evasion operations that affect the economies and revenues of the state. Since information systems provide a great deal of information that cannot be accessed by traditional methods. This is because the technology used in information systems provides data and information to serve decision makers.

PURPOSE AND IMPORTANCE OF THE RESEARCH

Taxes are one of the most important tributaries of state revenue and through them reflect those revenues in the form of social and public services. Therefore, the subject of tax inventory is of great importance and here comes the role of information technology and the use of modern techniques for collection to increase the tax proceeds from the parties payable. The importance of research stems to show those positive effects of operations Technology in the collection process.

The research aims to achieve the following:

- To familiarize yourself with the laws, regulations, and instructions issued by the Republic of Iraq regarding the collection of taxes.

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- To learn about information technologies and how they can contribute to raising tax collection processes.
- To determine whether there is a significant relationship between the use of information technology and the tax collection process.
- To study the relationship between the use of information technology and reducing tax evasion and how it can contribute to increasing tax revenues.

The importance of the research lies in studying the importance of information technology in light of technical developments and how to take advantage of it to address the real problems related to tax collected operations, this study allows giving a clear picture of the uses of information technology and its role in improving the performance of tax collection and reducing the phenomenon of tax evasion that the economy suffers greatly.

As any defect in the inventory, process leads to a significant increase in tax evasion operations and consequently a decrease in tax returns as a result of evasion operations. In addition, how information technology contributes to returning the evaded tax bases to the taxation department.

Therefore, the purpose of this study is to determine the effect of the information technology components (information orientation and informational resources) on tax collection and tax evasion. Additionally, the purpose of this study is to explain that what is the tax and methods of tax collection, what is tax evasion, its types and causes, and what are the laws that regulate tax collection in the Iraqi environment.

The practical importance of the research is to state that information management tools should be used in tax collection processes and that the declaration is necessary in this process. The positive effects of information resources on collection and tax evasion have been shown with the results of the research.

METHOD OF THE RESEARCH

The researcher used quantitative research method for collecting data and testing hypotheses. For testing model' role, a questionnaire is used, which reflects the role of information technology in managing the tax collection process, as the questionnaire is the main tool for data collection by interrogating individuals related to the subject of the

research from the employees of the General Tax Authority (section managers and employees) as well as those who are entitled to pay taxes. The survey was used as the primary method for data collection, because it offers several benefits. A questionnaire is the easiest and most effective way to obtain data in contrast to other approaches such as telephone interviews or group interviews so members can answer the questions without disclosing their identity. Furthermore, the respondents' relaxation will answer the questionnaire. It would truly allow knowledge to be revealed, removing weaknesses that may exist due to the participants' bias.

HYPOTHESIS OF THE RESEARCH AND RESEARCH PROBLEM

Taxes represent one of the main resources for financing the general budget of the country, which is about collecting money from those charged with paying the tax to convert it later into public services for all citizens, and any weakness in the collection system negatively affects the provision of services. In this research, the concepts of tax collection and tax evasion operations will be focused on. The Iraqi environment, and accordingly, the research problem is as follows

As the main research problems are represented in the main questions:

▪ To what extent can information technology and electronicautomation be used to support inventory and tax collection processes? What are information technologies and how can they contribute to raising collection processes?

The research is based on the following hypotheses:

H1: Information orientation has an important and positive impact on tax collection processes.

H2: The information orientation has an important and positive impact on tax evasion.

H3: Information resources have an important and positive impact on tax collection and operations.

H4: Information resources have an important and positive impact on tax evasion.

POPULATION AND SAMPLE RESEARCH

The research population is the center of the General Authority for taxes, located in the Republic of Iraq-Baghdad, Number of Employees are 400. As for the research sample, it is in the departments of senior taxpayers, the company's department, the audit and tax examination department, the business and professions department, the direct deduction department, and whomever the researcher deems to have an important and useful opinion for research.Sampling was made because it was difficult for the researcher to reach the whole universe in terms of time and money. The questionnaires were applied to 200 employees who agreed to participate in the research.

SCOPE AND LIMITATION /DIFFICULTIES

This paragraph will deal with the scope of the study in addition to the temporal and spatial and who is the target group to answer the questionnaire:

Time range:

Research time for the years from 2019 to 2021.

Spatial scope:

The research will be about the General Authority for Taxes in the Republic of Iraq.

Human scope:

The employees of the General Tax Authority and a sample of tax-entitlement holders will be the research community.

1. LITERATURE REVIEW

The world has recently witnessed a massive information revolution that has opened wide horizons for the development of various public and private administrations and the renewal of their methods and working mecha4ms in order to accomplish various functions and services in a more sophisticated manner (Rafikovna, 2020:2). It is known as information technology, and in light of the increasing dependence on the use of the latest means and information technologies and their strong employment in various administrative aspects of private institutions due to the speed it provides in the completion of work and access to accurate services in the right time and form (Sator, 2019:108).

The taxes that are levied by the state represent one of the tributaries of government revenues that are obtained through what it imposes according to its laws and regulations governing this matter (Abdul Kafi,2018:177). Tax collection in light of the expansion of economic activities is ineffective due to the presence of multiple economic activities that are supposed to be set precisely to increase the tax proceeds, and thus it has become necessary to use information technology and modern technologies for this purpose to prevent tax evasion operations, which Alm (2021:19) defines as non-payment of individuals. And companies have legally or definitively owed tax obligations in a timely manner and in this regard Olatunji & Ayodele (2017:12) indicated that tax authorities in most parts of the world use electronic tax administration systems with public taxpayers in tax collection, administration and compliance settings in order to improve effectiveness and efficiency in Managing those taxes globally, previous studies on the suitability of a system IT (Information Technology) compatible taxes have the positive effect of using the automation system, the cost of tax administration, automation, and revenue collection effectiveness. In this research, it will be studied how the use of information technology can increase tax revenue and reduce tax evasion.

1.1. Information Technologies

The term information technology emerged in the early fifties, referring to the use of electronic computers in the field of government and private business alike. It includes

all information technology (techniques, computers, software and communications) used by the organization and its human elements in collecting information necessary to accomplish and implement its various activities, with the aim of raising its efficiency, effectiveness and creativity in order to achieve the organization's strategic goals, growth and development. Information technology is a strategic weapon that can help build the organization's capabilities by providing the best data and information and in a way that enhances the organization's relationship with other parties. It has been described as the technological ability to acquire, process and share data for the purpose of effective decision-making in an organization (Juma, 2018:13). Information technology is defined as the process of transforming, storing, protecting, processing, transmitting and retrieving information, and providing a good level of information and network security (AlRashidi, 2017:6). Information technology is seen according to Talibe (2018:33) as those tools that are used to build information systems that help management use information that supports its needs in making decisions and carrying out various operational processes in the organization. As Sherif & Odeh (2016:27) they define information technology as a set of technologies represented by the physical entity, software components and human resources, in addition to the procedures used in the framework of organizing the work of these parts together in order to manage data and information efficiently.

1.1.1. The Importance and Characteristics of Information Technology

Scientific and technological development has contributed to achieving the well-being of individuals, and among the developments that constantly occur are those related to information and communication technology, and its importance in terms of providing communication services of various kinds, education and education services and providing the necessary information for governments, individuals and economic units (Aseem, 2013:234). Information technology plays a major role in modernizing and developing business management and leads to the creation of new types of jobs, work areas and various activities in business environments. Administrative communication between different departments, saving time, especially for senior management, andevotingte themselves to more important duties, help reduce the size administrativetive organizations (Azaizia, 2020:9).

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Information technology works to raise the level of performance and productivity in organizations, as the application of information technology has a positive impact on the levels of performance and productivity in organizations, provided that there is a degree of compatibility between the organization's conditions and the strategies of applying information technology (Touami, 2013:10). Information technology also contributes to achieving economic development through the digital revolution, which leads to the emergence of completely new forms of social and economic interaction and the establishment of new societies, in addition to the speed in processing data electronically and the possibility of delivering it to all users in a timely manner to make appropriate and appropriate decisions (Diaf, 2014:33). Information technology is characterized by a set of additional features such as interactivity, meaning that the user of this technology can be a receiver or sender at the same time, and asynchrony, which means the possibility of receiving the message at any time that suits the user, as participants are not required to use the system at the same time. Decentralization: a feature that allows the independence of technology Information and connectivity, it means the ability to connect various communication devices (Caron, 2020:45).

1.1.2. Dimensions of Information Resources

The dimensions of information resources are the basic axis for the proper performance of this technology, as without it it cannot be more technologically effective and efficient without the forces of ambition people specialized in this field (Hamed, 2018:90).

Equipment, this dimension expresses computers and their accessories, whether devices and equipment consisting of the central processing unit, the main board and the screen, as well as the equipment and supplies used for data entry, processing, and information storage and updating (Huimin, 2017:949). And retrieval, transfer and circulation for a good investment among all beneficiaries, to be re-stored after benefiting from them, updating them and being ready for retrieval whenever the need arises (Yemen, 2016:549).

Software is considered to have a pivotal and essential role and a serious contribution to the implementation of supporting systems that include systems. Various decisions, whether decision support systems or equipped systems, as well as

management information systems, and other systems pivotal to the success of information technology tasks (Burageb, 2020:64).It is a serious, effective and efficient contribution to data collection, entry, classification, restoration, information generation, storage in databases, updating and retrieval to perform various activities, as these programs include and contain the final operating systems of a word processor and application programs for each task and specialized work (Ochieng, 2018:77).They are the visual commands that make physical computers capable of performing their tasks, because without these software they are just parts and blocks of metal and are useless unless there is software that gives efficiency to information and communication technology (Alrashide, 2019:374). They are the programs that make the computer and its related devices work and accomplish different applications, as they are instructions, rules and models that help to process data and perform specific functions designed for it very quickly (Harrawe, 2018:39).

Applications are the executive aspect of software on devices and equipment, the link is information and communication technology, it has an active and basic role in the application of various administrative processes, and through these applications this technology can achieve its basic objectives (Ojala, 2013:4). And applications are important through the role they play in solving many dilemmas or providing many solutions and providing appropriate alternatives to solve the problems facing the organization or updates and developments that take place on the activities and tasks of the organization (Tyrvainen, 2013:3). The practical aspect of information and communication technology is accomplished through the development of programs and solutions in the development of implementation and application, as it is not limited to the computer, but also includes network and communication technology and other technology used in data collection, processing, information storage, updating, retrieval and dissemination, in addition to its participation in the administrative work required in all different organizations (Hanadi, 2019:378).

Communications Telecommunications are the link that provides ICT (Information Communication Technology) services to the beneficiaries, the morethe activities and tasks of the organization First of all, there is a greater need for this dimension, whether by entering data or documenting information and delivering it to its requesters with the necessary characteristics. Communication is the most important dimension in receiving and transmitting information through various related devices

such as fax, optical fibers and the international information network (Internet) to the parties Many at the same time to anticipate time and achieve the goals of the beneficiaries of this information. Also, computers, devices and accessories surrounding it and connected to each other represent a communication system that in turn enables its users to participate in investing resources and devices connected to the network. Audio and video between the beneficiaries (Juma, 2018:13).

Human Resources, Individuals represent the vital and important part of the information technology system, and some researchers argue that it is the most complex component and the most responsible for the success or failure of the system. It is intended for individuals who are users, programmers, system analysts, and database administrators, who are users, programmers, and systems analysts who work on implementing software on Computer to accomplish the work of information technology systems in the organization (Alkanac,2016:10).

1.1.3. Features of Information Technology Systems

The researchers' interest in the information system did not come out of nowhere, but rather as a result of its important role in the data processing process, through a set of stages represented in the so-called functions of the information system, electronic information technology systems have a set of advantages, as shown below (Rashid,2014:284; Saad, 2014:41; Muhammed, 2019:381).

- It records economic events as they occur and produces up-to-date information that reflects the economic reality and allows the production of periodic information.
- The possibility of integrating more than one information system, and these are the most important characteristics and advantages of technological systems, as they allow the production of required reports easily, quickly and accurately, and what is reflected in the speed and accuracy of choosing different decisions.
- Executing high-speed arithmetic operations, albeit of a large size, with the possibility of securing fast, accurate and cheap communications inside and outside the organization.

- Storing huge amounts of information in small storage media while increasing the efficiency and productivity of people working in one place or many places.

- Options available in retrieval the options for retrieval of information are broader and better in automated systems than in traditional systems. There is high flexibility in retrieval, as more than one parameter (variable) can be used to access the most accurate information easily.

- Provide efforts. The human effort in traditional systems is greater than the effort expended in automated systems. Whether it is at the level of procedures for dealing with information and its various sources, processing and storage, or at the level of information retrieval and utilization by planners, investors, decision-makers and other beneficiaries.

- Effectively presenting information that challenges the capabilities of the human mind and organizing semi-automatic and manual work execution processes with speed of typing and making adjustments.

From the above, the information system provides a set of features necessary to perform various work and gives speed and high response than traditional systems and may be the most important of which is related to the aspect of storage and retrieval capacity for information and presenting a set of reports to enable it to respond quickly to the inquiries required of it for any kind of reports that serve the administration.

1.1.4. Functions of Information Technology

Information technology is considered as a main system that works within interconnected sub-systems, complementing some of the other systems, and its final goal is to provide the information required of it. Information technology functions are divided into:

Data collection: The first stage of information processing is the provision of data and obtaining it from various sources. This stage is always accompanied by the stage of selection or selection, because the raw data collected is not always for the desired processing (Qadri, 2018:67).

Data processing: The data does not provide much meaning, but must be transformed into images or a form that communicates knowledge or results. This process is called data processing and it is the most important functions of the information system, where the data is subjected to many transformations, arranged and sorted in a specific logical arithmetic sequence (Yaaqoub, 2013:6).

Information storage: After the data is converted into meaningful and useful information, another stage comes, which is the stage of information storage, which means recording the processed data temporarily or permanently in the working memory or on the data stores.

Information delivery (dissemination of information): It is one of the functions of information systems and it means making information available to users in the appropriate forms, quantities and desired places (Sator, 2019:44).

Information and communications technology plays an important role in developing the government's strategy related to information technology and contribution, as the development of the information technology system and its management efficiently and appropriately, and to ensure that the government unit projects have been completed and can be benefited from in other areas by defining the methods, means and processes related to information technology.

One of the important functions in use the concepts and mecha4ms of government in e-government programs to help employees identify the best practices of technological development in the field and to manage and develop technological applications (Okab, 2018:5)

We note that the functions of the information system are an integrated process that begins with collecting data related to the objectives of the process, and then subjecting it to processing for the purpose of obtaining information that benefits its users.

1.2. Tax Collection Process Management

The concept of the tax system is manifested in that it is considered a tool for expressing the relationship of the state with its citizens in the financial aspect, and its importance, whether for the state or individuals, is evident as one of the most important

tools and methods of state intervention in economic and social life in order to achieve a set of desired goals (Aissa, 2021:16). The tax administration process is related to the challenges faced by the tax collection authority and taxpayers with multiple interactions and transactions for registration, filing and payment of taxes. Challenges affecting the performance of tax authorities include disparate sources of information on taxpayers, the inability to achieve an integrated view of taxpayer obligations, and the difficulty of exchanging data in different forms in a timely manner (ADB, 2014:4).

1.2.1. Tax Collection

First, a tax is defined as "a financial service or monetary performance that the government forces people to pay for without getting a final and personal payment, in order to cover public expenditures and achieve the objectives set by the state (Bakeri, 2020:561). Tax collection It is a set of procedures aimed at receiving tax amounts from the taxpayer to the authority authorized by the government in accordance with the applicable legal and regulatory rules, and the process is either in cash or similar bank checks, postal checks or deductions (Al-Salihi, 2021:1076).

The collection process is extremely important and greatly influences the success of other tax administration operations. Despite this, collection - both administrative and coercive - has not received the attention it deserves in recent years on the international tax agenda. Collection is the process that allows taxpayers to voluntarily comply with their formal and material tax obligations. Recovery, meanwhile, is the process by which coercive claims or measures are used to secure the payment of taxes (IDB, 2016:13).

1.2.2. The Basics of The Tax System

The tax system is a set of legal, economic and technical elements that combine together to form a tax system whose organization varies from one society to another. There are three foundations of the tax system, which are as follows:

*Tax policy:*Expresses the totality of measures of a tax nature related to the regulation of tax collection with the aim of covering public expenditures on the one hand and affecting the economic and social situation according to the general directives of the economy on the other hand. The tax system is a technical expression of the community's

tax policy, as it is meant to meet the policy's goals. Where it is determined that the tax system suited for achieving the objectives of the same specific tax policy in one society may not be suitable for achieving the same objectives in another society.

Tax legislation: It is the codification of tax policy ideas and rules in the form of laws in order to achieve its goals. To prevent taxpayers from evading taxes, tax rules must be well-crafted and adaptable to the state's economic climate.

Tax administration: The tax administration is an executive instrument of the tax system because it is the technical and administrative entity responsible for implementing tax law through the imposition and collection of taxes. (Abdul Kafi, 2018:183).

The tax system is supported by the legislative department, which is responsible for issuing tax law, and the executive department, which is responsible for implementing the tax law produced by the legislative department and giving executive orders for it. ...and the judicial body responsible for resolving disputes between taxpayers and the tax administration on the assessment of taxes due by taxpayers. (Husien, 2014:18; Mecalany, 2015:33).

1.2.3. Basic Principles of a Sound Tax System

The main objective of imposing and collecting taxes is to increase the financial receipts necessary to finance public services. There is also a set of ways to reach that goal, and therefore there must be a set of widely agreed upon principles through which tax systems are evaluated and as addressed by a group of researchers as follows.These principles can be:

Simplicity: Understanding and complying with tax law should be as straightforward and uncomplicated as feasible. If taxpayers and their advisors face an overly complex tax system and are unsure of what is expected of them, both mistakes and willful rule-breaking are possible. Complexity in the tax system distorts the economy by redirecting productive resources into non-productive administration.

Certainty: Without certainty in a tax system, neither governments nor taxpayers can properly plan or budget for the future. Nevertheless, ambiguity is a part of every system, and it may even be fostered. (ACCA, 2020:5)

Adequacy: An adequate tax system generates sufficient funds to maintain the level of public services desired by citizens and policymakers. Finally, adequacy is what distinguishes successful tax systems from unsuccessful tax systems (ITEP, 2012:2).

Convenience of payment: It is important to make it easy for people to pay their taxes at a time or in a way that is most likely to work for them.

Effective tax administration: Tax collection costs should be kept to a minimum for both the government and the taxpayers.

Information Security: The administration of taxes has a responsibility to protect taxpayer data from accidental or unauthorized release.

Appropriate government revenues: In order for the government to accurately estimate the timing and volume of tax revenues, tax systems need to be consistent, predictable, and trustworthy (AICPA, 2017:3).

From what was mentioned above, we conclude that the basic principles of a sound tax system must enjoy the extent that governments can benefit from its existence financially, economically and politically. It is related to the extent of the culture possessed by the state and its individuals and the extent to which the public has confidence in their governments. In addition to having qualified employees with experience In the field of taxation and collection, collection plays an important role.

1.3. Tax Evasion

Tax evasion is a widespread issue that has an impact on both developed and developing countries. And many means are used to combat it, the most important of which is to tighten the formulation of tax laws, increase tax awareness, tighten control, and combat corruption and governance. Despite the abundance of research on the topic of tax evasion, there is still no universally accepted metric by which its prevalence can be established (Johannesen, 2019:26).

1.3.1. The Concept of Tax Evasion

Studies indicate that the volume of tax evasion in developing countries is more than twice its size in developed countries due to the high tax rates, the large size of the

informal economy, unlicensed labor, the accounting method used, and the high number of cases of evasion (Alm, 2013:12). It is known that tax evasion limits the ability of governments to provide the revenues necessary to finance the economic development process, and at the same time places an additional burden on taxpayers who are working hard to reduce the tax burden by the available mean (Al-Azzawi, 2019:7).

When a taxpayer engages in illegal behavior, such as concealing income or information from tax authorities in order to pay less tax than is needed by law, this is referred to as tax evasion. Tax fraud is another term for this practice (Philipp, 2015:5).

It is also defined as a deliberate and conscious non-compliance with laws established by a tax jurisdiction, which can include the willful concealment of facts from tax revenue-collecting authorities (CEICTM, 2011:3). The science of public finance defines tax evasion as: Taxpayers who totally or partially evade paying the correct tax without passing its burden to others, so damaging the country's share of taxes and leading it to lose its taxation rights (AMAN, 2017:2).

1.3.2. The Main Causes of Tax Evasion

As we mentioned earlier in the definition of tax evasion that tax evasion exists, whether in rich or developing countries, and governments must identify the main causes of evasion in order to develop appropriate strategies for them. We summarize what researchers referred to as reasons for evasion as follows:

Legislative reasons: tax legislation is the basis that determines the imposition of tax on taxpayers and the types of income subject to tax, as there is no tax without a text. Therefore, we find that there are many legislative reasons that can generate a state of tax evasion, or help in its expansion (Latif, 2017:213).

The absence of deterrent laws imposed and applied on evaders to serve as a lesson to others to think about not paying the taxes imposed on them (Mughal, 2017:220).

Inaccuracy in counting the taxpayers, i.e. those who are subject to tax, and fixing their names in the tax administration records. Accuracy in counting is the basis for the success of the tax administration, and that any defect in the counting process greatly increases the cases of tax evasion (Al-Halbousi, 2019:646).

Economic and social reasons, including the inefficiency of public spending, the person's sense of not obtaining the desired benefit from paying taxes, in addition to the high public level of prices, and the unreasonably high level of inequity (Kassa, 2021:14).

The lack of sufficient awareness among many taxpayers and their lack of conviction that these funds that are taken from them as taxes are spent for the benefit of society, and the lack of a spirit of solidarity among the members of society leads to the taxpayers not feeling the importance of their duties towards the government and society (Tamimi, 2016:21).

And from what was previously mentioned, addressing these negatives in tax systems plays an important role in reducing tax evasion and constantly reconsidering tax rates in line with the incomes of various professions and reviving the service aspect of the state and social making the taxpayer feel citizenship towards the country and strive to pay taxes and reduce operations evasion.

1.3.3. Types of Tax Evasion

The phenomenon of tax evasion takes many and many forms that are difficult to enumerate, Especially in light of the recent advancements in business transactions and exchanges, while the tax governmental institutions remained trapped in a legislative system that did not comply with this development.

Exploiting the loopholes and deficiencies of the tax system: This form of tax evasion is not within the reach of all taxpayers, as it must be characterized by intelligence and exploitation of opportunities, loopholes and deficiencies in the tax system, as it depends mainly on skill and fiscal intelligence. However, some taxpayers may seek the assistance of experts and specialists to discover these gaps (Bouzid, 2016:146).

*Evasion through accounting fraud:*Accounting is one of the important sources of information for the operations of the financial establishment, as local and international laws stipulate the need to keep integrated accounting records to establish all financial transactions and support them with invoices for purchase and sale, as government tax institutions depend on them to determine taxable income, as economic institutions manipulate these documents either by reducing Revenues or increased costs so that

income appears unreal through the use of accounting operations or concealment of supporting documents such as sales invoices (Hamli, 2020:15).

Tax evasion through international trade:Carrying out foreign commercial operations and practicing activities outside the country and in countries that do not impose tax on economic activities in them, which are attempts to refrain from paying taxpayers in their countries (Jarraa, 2021:18).

Failure of the taxpayer to submit declarations on the taxable activity, based on the absence of a headquarters of his activity, or intends to transfer his activity from one side to another, and this matter is achieved due to the weakness of the means by which The financial departments follow it with regard to the taxpayers, and in such a case the evasion is almost complete.

When the taxpayer hides illegally imported goods (smuggled goods) from the eyes of the financial departments, Therefore, submitting a tax declaration does not include sales and profits of these goods, or that the importer resorts to Obtaining invoices and documents from the exporting country for less than the real value of the imported goods (Al-Obaidi and Samurai, 2014:124). That the taxpayer submits an incorrect tax declaration that does not include all of his activities, or is not attached He has with him all the data and documents supporting what is registered in the tax declaration, or he attaches a declaration with incorrect data and documents, and he aims to get rid of paying the tax, or he may not include some of his income depending on the reduction of the tax value incurred by him. If the taxpayer submits his declaration correctly, then it turns out to him that the financial department, after examining this declaration, will overestimate the profits to a large degree, which leads the taxpayer upon realization of the tax and before its collection to dispose of his property by hiding it or smuggling it abroad (Boughasha, 2020:36).

Forms of tax evasion are legitimate because entrepreneurs see that taking other projects is less taxable It may have a higher financial return, and here it falls on the state to follow up the reluctance of individuals to these projects to reconsider the tax rate, as for illegal evasion, it stems from the state's leniency with evaders or the government's weak performance in detecting them and applying and imposing deterrent measures and penalties to prevent those cases that are a drain on the state's financial resources.

1.4. Information Technology Strategy

The efficient management of taxation systems is dependent on the application of information technology. Once considered a "luxury" by administrations, IT investment is now a need to cope with the management of the whole revenue system within a country and, in a growing number of instances, across international borders.

Administrations must be capable of managing the intricacy of their contacts with a growing number of taxpayers and a growing volume of data. In addition, they necessitate improved operational openness, efficiency, and responsiveness to the needs of both taxpayers and the government. These needs cannot be reached via traditional manual processes; they can only be met through the efficient application of technology. IT capacity investments increasingly account for a considerable portion of administrative budgets and must be carefully managed. The effective management of taxation systems depends on the use of information technology. The management of the entire revenue system within a country and, in an increasing number of cases, across borders now requires an efficient, comprehensive, accurate, and interactive capability, whereas administrations traditionally considered IT investment to be a "luxury" (Kinyua, 2019:37).

Administrations must be able to manage the complexity of their interactions with an increasing number of taxpayers and an increasing amount of information. They also require greater operational transparency, efficiency, and responsiveness to the needs of both taxpayers and the government.

These needs cannot be reached via traditional manual processes; they can only be met through the efficient application of technology. Technology must make it easier for taxpayers to comply with their tax obligations by increasing accessibility and the quantity of information available, expanding the range of payment options, reducing the need for taxpayers to visit the office, and shortening wait times for taxpayers who need assistance. Advanced internet choices, payment through electronic banking services, and virtual telephones have been developed to help fulfill these goals. The taxpayer must be treated as a consumer by the tax administration agency, not as someone who owes the Administration money (Gupta, 2017:7).

1.5. The Role of Information Technology in Tax Administration

Historically, processing returns and payments, as well as gathering pertinent data, have the main applications of information technology in tax administrations.

Modern IT systems' "core tax" component continues to support these operations, enabling the tax administration to move away from labor-intensive manual processing and concentrate on facilitating, monitoring, and enforcing compliance instead. Through the introduction of several interactive and electronic channels with taxpayers, IT has made voluntary compliance easier. The "etax system," a component of contemporary IT systems, may provide electronic capabilities for filing, paying taxes, disseminating information, and other tasks (LPFM, 2013:17).

In its study on Tax Administration, the OECD indicated this. Tax Administration's Digital Transformation The effectiveness and efficiency of tax administration have considerably enhanced with growing digitization, and different taxpayer segments have experienced varying degrees of burden reduction. Recent changes include:

- increased use of verified reporting by third parties (for example, the incorporation of information into administration processes from financial intermediaries, other parts of government, other taxpayers, and other tax administrations).
- The adoption of reporting systems that are more reliable (for example, digitalization of VAT invoices, online cash registers, incorporation of basic tax rules into accounting software, and so on).
- More accurate risk assessment modeling, which makes use of cutting-edge analytical methods and increasingly enormous amounts of digital data, improves the detection of probable noncompliance.
- Enhancements to taxpayer services, including e-filing, e-payment, online self-service tools, and specialized assistance like online live chats. These changes make it simpler for taxpayers to comprehend and fulfill their obligations (OECD, 2020:53).

The development taking place in the field of information and communication technology that the world is witnessing, and the interference of this development in administrative concepts in general, especially in the departments directly related to

providing public services to citizens, Most of these departments are connected to each other through computer networks, so what information systems provide to the income tax department of accurate, reliable and timely information will facilitate the tax accounting process for taxpayers in addition to limiting tax evasion.

The integration of the sub-systems in the income tax departments will lead to more effective control over the financial transactions of the taxpayers, but it will provide updated information at all administrative levels of the income tax departments with their different needs (Maydaniun, 2017:24).

1.6. The Legal Framework for the Application of Information Technology in Tax Administration

The degree and type of tools needed to implement IT solutions depend on the local legal framework, such as the regulatory strength of the tax authority and the presence of evidence of the spread of the phenomenon of manipulation of financial data electronically with sales within the country, which justifies the introduction of mandatory technological tools. These procedures should also include some additional tasks, such as legal legislation to require invoices for each transaction as well as legislation that includes the use of data logging technology and that conforms to specific standards, Where technical requirements must be fully clear so that their implementation can be verified, legislation can also specify how cash registers are used such as a prohibition on their use in training mode, which prevents transactions from being recorded or restrictions on how refunds are recorded to ensure that transactions are not reversed, such as cases where taxpayers keep the amount paid, and one of the most prominent models (Austria Tax Procedures Act, Sweden's Cash Records Act) and there is a need for consultation and cooperation with taxpayers and cash record providers, and is important when determining appropriate standards, and among the most prominent models (the establishment of industry in the Netherlands developing a set of quality marks that are indicators of reliable cash registers) (Khayri, 2018:13). In Canada, public consultations are conducted with companies to obtain input on technological solutions that prevent electronic sales manipulation. Incentives encourage businesses to voluntarily install data-logging technology and these incentives are tax deductions, subsidized costs or linking the use of cash registers One of the most prominent models

(Austria offers a special tax deduction for taxpayers who report to the tax authority, which states that they have installed the required device and finally, monitoring through the introduction of new technology. This could include requiring cash register suppliers to inform the (IRS) that their products meet specifications or requiring taxpayers to report when they install a device compatible with data logging technology that enables the IRS to keep record or database to assist in the follow-up of audits, one of the most prominent forms (in Sweden, obligating the person who owns a cash register to notify the tax authority of this) (Demerdash, 2020:36).

1.7. Taxpayer Information, Technology Knowledge and Tax Management

Technology should lead to facilitating taxpayer compliance procedures for their taxes in addition to the amount of information it provides to both parties, and its use led to the expansion and multiplicity of payment methods, which led to reducing the need for taxpayers to review tax collection centers and reduce the time spent on the collection process (Abelson et al 2015:11). To achieve these objectives, advanced internet and online banking payment options, as well as virtual phones, have been developed. The General Tax Authority must treat the taxpayer as a customer rather than as someone who owes money to the administration (Holniker,2015:7). Finally, it can be argued that tax administration costs, such as collection costs, are more likely to be positively correlated with tax compliance. However, such a relationship is heavily reliant on how compliance is maximized (Wang & Liao, 2016:9).

1.7.1. Tax Administration Activity

To increase the amount of work that goes into processing vast amounts of data in the tax administration. But technology need not be seen as the end aim; rather, it should be seen as a way to acquire expertise (Reinganum & Wilde, 2012:12).

Modern technologies, even if they have high costs, indicate that they must perform the most important purpose and provide the desired benefit, which is to reduce the time period between the time of creating the tax debt and the time of its collection from the customer / taxpayer, in addition to reducing to some extent human errors

through automating routine procedures, as well as Giving the taxpayer the opportunity to prepare the method of payment at the specified time and place (Kane et al. 2014:17; Reinganum and Wilde, 2012:14). It is simple to conclude that technology in tax administration actually refers to a full program with integrated implementation with these objectives in mind. comprehensive work flow systems that take into account each file or form in the database ; Websites that are easy to use and provide information and options for online payment and collection; The customer service network is linked to express lines. Mobility for remote service, as well as real-time process monitoring (Andarias, 2012:7).

1.7.2. Use of Technology

The application of technology in tax administration can be considered good if some basic principles are fulfilled, such as; Reducing the life of the tax debt, improving efficiency and reducing human errors in procedures, increasing the levels of multitasking for tax officials and facilitating taxpayer compliance with tax regulations (Errard, 2012:16). When reducing the life of a tax debt, appropriate technology needs to ensure that the period of time between the date a property or service becomes taxable and the payment of that tax or rate is reduced to a minimum (Andarias, 2012:12). All technological advances in automation processing, mass data processing and eliminating routine administrative difficulties fall into this category (Jiménez, Sionnaigh & Kamenov, 2013:17). Technology in tax administration should also aim to enhance efficiency and reduce errors in procedures, collect data automatically, as well as avoid duplication, store document images, and integrate digital plans with property metadata (Winter and Taylor, 2015:37). Technology needs to facilitate the process of taxpayers when complying with their tax obligations, as it contributes to speeding up access to the required information, increasing the multiplicity of payment methods, and reducing the visits of taxpayers to the offices of the General Tax Authority, and the most important aspect is reducing the time wasted in obtaining answers on their inquiries when paying taxes Jiménez, (Sionnaigh & Kamenov, 2013:7). All of these described activities are simply aimed at promoting compliance.

1.7.3. Tax Costs

The use of technology is the right start to the activity of the tax administration, as it requires processing a large set of information and data. But technology should not be considered a primary goal, on the contrary it should be considered as a means to gain efficiency as well as to reduce cost in the overall tax administration (Evans, 2013:18).

It is therefore in the interest of both the tax public body and the taxpayer that they desire efficient tax administration. For taxpayers, it comes with many benefits such as reduced paperwork, rationalization as well as simplification of additional tax obligations, elimination of corporate tax audits, accelerated tax administration-controlled procedures, and increased competitive advantage through reduced tax evasion (Winter & Taylor, 2015:9). Jenkins (2014:3) also claims that a tax system cannot function better than a tax administration, but even the best tax administration will fail to transform a bad tax system into a good one. He also warned that ineffective tax administration had stymied many ambitious tax reforms. It is impossible to expect the successful implementation of tax reforms in the absence of a permanent reorganization of the tax administration and almost daily improvements in its administration methods (Quintana, 2016:47). As a result, successful tax policy and effective tax administration are inextricably linked in tax reforms. In other words, good tax policy cannot exist without effective tax administration (Jenkins, 2014:29).

1.7.4. Tax Compliance

In terms of tax compliance, this responsibility necessitates taxpayers taking a systematic approach to managing tax compliance risks, with the goal of ensuring that these risks are correctly identified, assessed, prioritized, and addressed (Webley, 2014:9). Utilizing technology is one method of achieving cost effectiveness in tax administration (Bird & Casangera, 2012:14). The use of technology in tax administration, as well as e-government and e-services, has a long history, evolving from simpler earlier levels to the more sophisticated levels available today (Webley, 2014:21). According to Reinganum and Wilde (2012:16), Even though automated processes and 24/7 access to tax services are benefits of enhanced technology in tax administration, it is not wholly good on its own. Other benefits include lower service charges and a lighter

workload for tax officials. High expenditures, managing extra communication channels, expertise requirements, and the demand for rules and strategies are, nevertheless, the key negatives Jiménez, (Sionnaigh & Kamenov, 2013:10). According to Erard (2012:9), Planning for predicted expenses in tax administration is frequently restricted to equipment purchases, with many parties failing to take into account expenditures for taxpayers and tax authorities equally, IT maintenance and modernization, and user education costs. Additional personnel are needed for IT management and upkeep (or outsourcing costs).

1.7.5. Tax Automation System

Enhances revenue collection This is due to the fact that it is built on an electronic payment system using applications like a parking system, automatic fare collecting, a bus revenue system, and toll revenue collection (Gil- García & Pardo, 2015:11). Additionally, service providers have a superior audit trail when revenue collection is automated because all recorded transactions can be broken down by when, who, and where (Sani, 2016:19). Considering that every motion is electronically recorded, this eliminates income loss due to breaches. Large-scale transactions made possible by automation also need to be managed effectively. According to Sany (2016:20), Since there will always be a trade-off between control and operational requirements, automation of revenue collection is essential, especially within revenue collection agencies. This calls for quick and efficient output. (Holniker, 2015:17) says that the system's use has significantly reduced the amount of time it takes to collect money from taxpayers. The national agenda for social welfare, poverty reduction, and the economic development of nations and their populations all link to revenue mobilization as one of the major key drivers of economic development. Revenue collection, according to Gil-García and Pardo (2015:15) is a necessary component of moving commodities across borders, and the methods used to handle these goods have a big impact on how national industry performs in global trade and how much it contributes to a country's economy. The effectiveness and efficiency of tax collecting operations have a significant impact on the growth of international trade, the development of the global market, and the economic competitiveness of nations (Holniker, 2015:20). As government entities that regulate revenue generation, they are in a very unique position to contribute to social

and economic growth through revenue collection and trade facilitation and to give 24 enhanced security to the global supply chain (Errard, 2012:15).

1.8. The Tax System in The Iraqi Environment

The tax system is considered the financial backbone of any nation. The tax system is comprised of all applicable tax laws and regulations, and these laws are frequently influenced by the economic philosophy pursued by the state or the social system that prevails in the state, resulting in tax systems that vary from state to state.

These factors together have an impact on the tax system from one system to another. Compared to other nations in the region, Iraq saw the emergence of tax laws earlier than others, with the country's first income tax law being released in 1952 and having the number (52), which is considered one of the first laws issued in the region, and it was carrying an economic thought influenced by the economic view of the ruling elite, bearing principles and ideas that showed General features of the Iraqi tax system (Injad, 2010:15). The Model Income Tax Law created by Britain in 1922 with the intention of implementing it throughout its colonies from 1927 until the enactment of the current Income Tax Law No. 113 of 1982 had a significant influence on Law No. 52, there was no development or update mentioned in the tax legislation, and Law No. 113 did not witness any Important amendments, except for a few specific laws that did not have that clear impact on the tax system in general (Raime, 2015:15).

Some of its provisions, which expose the application of the tax policy process to confusion and ambiguity, despite the fact that Iraq is one of the oldest countries in the world in issuing tax laws and legislation, and the different interpretations in the legal legislation established make it vulnerable to the spread of administrative and financial corruption, as well as the failure to keep pace with the enormous technological and electronic development in administrative work (Kadim &Muhammed, 2019:240).

The Iraqi legislator did not work to organize direct taxes in one law, but rather organized them in different laws, namely Income Tax Law No. 113 of 1982, Real Estate Tax Law No. 162 of 1959, Arsat Tax Law No. 26 of 1962, and Sales Tax Resolution No. 36 of 1997. This would reflect the image, not good about the tax system in Iraq, and it is an indication of poor organization and arrangement, as well as a violation of the rule

of clarity or tax certainty, which in turn leads to weakness of the tax culture of the taxpayer and the tax administration (AL-Timime, 2016:20).

In order to address this plurality of laws, those laws must be organized in a unified law under the name (General Tax Law) and reformulated in a manner consistent with the nature of the economic and financial system and the philosophy of the future state, so that it combines with its folds all direct and indirect taxes imposed on income and capital when obtained or When spending and circulating it, and this is not impossible even if the provisions are different, it can divide the code into two or three parts, and it is called within different chapters, each of which relates to a specific tax base with the provision of common provisions that apply to all types of taxes in a special chapter or a separate part, and the matter requires Only good reflection in the use of legal drafting arts (Ahmad, 2018:17).

1.9.   Types of Taxes According to Iraqi Laws

Despite the ease of differentiating between direct and indirect taxes, most of the jurists tried to set a distinct criterion for differentiating between these two taxes, in an attempt not to confuse them from a financial and legal point of view, and to show their economic and political effects (Najad, 2020:10).

Taxes are divided into direct, which are taxes on income, which consist of income tax, which is the broadest type of tax and is imposed on the largest segment of taxpayers who engage in various economic activities and that generate annual revenue for them, and they are progressive taxes in their entirety, with the exception of specific instances in which they are These taxes are relative.

The Iraqi Income Tax Law No. (113 of 1982), and as one of the direct taxes, is the real estate tax, which is imposed on the taxpayer's total annual income from real estate income other than his residential house, Real Estate Tax Law No (162 of 1956).

In addition to capital taxes, it was divided into corporate tax, inheritance tax, which is the tax that is imposed on all that the deceased leaves from his movable or immovable property for the benefit of the heirs. Inheritance Tax Law (No. 64 of 1985).

Finally, the Al-Arasat tax, which is a tax imposed on the lands that fall within the limits of the Municipality of the capital or the municipalities of the provincial

centers, districts, and districts, if they are not economically exploited, Law of Arsat Tax No. (26 of 1962).

Regarding indirect taxes, there are many different kinds of them, with taxes on consumption possibly being the most significant. These taxes include customs duties, which are regarded as indirect taxes and are levied on anything connected to the transfer of goods and services from one state to another across the border.

Direct, as the state collects significant sums of money, and the majority of developing nations depend on it due to its ease of collection and plenty of resources. The Customs Tariff Law of Iraq (No. 77 of 1957) was revised. The aforementioned statute was suspended and the customs tax was replaced by the Iraq rebuilding tax imposed under the aforementioned law.

The Coalition Provisional Authority Order (No. 28 of 2003) imposes a 5% tax on all imports, excluding food and medicine, in addition to production taxes, which are levied on certain locally produced items; exemptions from this tax are common, particularly in countries.

Developing nations impose this tax in order to support domestic industries and counteract import competition. Tax Law No. 17 of 1973, Cigarette Tax Law No. 46 of 1966, and Oil Production Tax Law No. 9 of 1939.

Among the indirect taxes are taxes on circulation, which are defined as cash amounts in exchange for a state-provided service for the taxpayer, such as stamp tax. All legal actions and actions are subject to this tax. It is imposed at the moment of the legal act and not after it, as is the case with other taxes, and their prices are very low as they are related to the enforcement of work Legal for the benefit of the taxpayer, and it is noted that they are collected by financial stamps affixed to a paper related to legal action or work, and can be collected in cash by receipts, Stamp Fee Law No. (76 of 2012).

Finally, the registration tax, which is called in Iraq the registration fee, is paid when registering or documenting the legal actions that transfer ownership and one example is the registration tax.

Registration costs for vehicles and real estate. This tax is notable for being inexpensive because it doesn't cost more than 2% of the transaction's basis. Judicial Fees Law No. (114) of 1981 and Real Estate Registration Law No. (43) of 1971.

2. STUDY METHODOLOGY AND FINDINGS

This chapter includes study design, population and sampling, data collection methods, data collection analysis, study tool and validity and reliability test.

2.1. Study Methodology

The research represents an analytical study focused on the role of information technologies and information orientation and its impact on tax collection and tax evasion by studying the field of application of the research on the General Tax Authority in Iraq. And based on the answers of the members of the research sample from the employees and managers of the departments of the General Tax Authority.

Statistical analysis was used through the statistical program (SPSS) to determine the relationship between the research variables on the basis of the specific hypothesis and to indicate whether there is a relationship with a positive effect between the variables.

2.1.2. Purpose of the Study

The objective of research is identifying the effect of the information technology components (information orientation and informational resources) on tax collection and tax evasion.

The research aims to identify the research variables, information orientation and information resources, in addition to identifying tax in general, tax collection, what is tax evasion and what are its causes. Then get acquainted with the most important tax laws enacted in Iraq.

2.1.3. Model of the Research

2.1.4. Hypothesis and Research Questions Development

There is a group of different scientific research that dealt with the study variables consisting of information technology, tax collection and tax evasion,

Including (Al-Sous, 2018:287), as she studied the relationship between accounting information systems and tax evasion. Its study aimed to show whether the accounting information system used has the characteristics that enable it to reduce tax evasion and how those systems are able to maintain revenues by reducing tax evasion operations.On the same side, the study of Obaid (2019:46) aimed to identify how the principles of tax governance are applied in tax departments and to identify the availability of information systems in those tax departments and how they can limit tax evasion operations.

The influence of information technology use on the efficient management of tax disputes was covered by Al Thawadi (2018). The study sought to familiarize participants with information technology, including its prerequisites and current relevance. In light of the current state of technical and technological development, especially with regard to public administrations and tax administration in particular, and in light of the significant role that data and data have in tax administration.

The study produced a number of findings, the most significant of which is perhaps the complete affirmation of the usage of technology By speeding up and improving the accuracy of the process outputs, the information significantly improves the quality of the tax dispute resolution process, resulting in a sense of satisfaction for both taxpayers and tax justice.

According to Mohadi and Oualhi's (2019:197) case study of a collection of institutions, the application of information technology has an effect on the efficiency of fiscal management. The purpose of this study was to demonstrate how information technology utilization affects how effectively a financial institution manages its finances. To conclude the research with a set of findings and recommendations, the researchers arrived at a number of conclusions, the most significant of which is the existence of a favorable and statistically significant relationship between the impact of information technology on the effectiveness of the institution's fiscal management.

Information Orientation, Smart Supply Chain Practice, and Firm Performance: An Empirical Study, Wang & Guo, 2021:3. The purpose of this essay is to determine the connection between information orientation, intelligent supply chain practice, and firm performance. We choose the annual reports of manufacturing enterprises listed on the Shanghai and Shenzhen stock exchanges and use content analysis to measure the level of

information orientation and smart supply chain practice. The finding indicates that both information orientation and intelligent supply chain practices have a good effect on the performance of a company.

Based on the foregoing, the current study was similar to previous studies with regard to the theoretical aspect, in that it differed in the statement of the impact of the research dimensions with tax collection and tax evasion, in addition to that it dealt with the legal organization of taxes in the Iraqi environment and determining whether they take into account the technological techniques in Collection and determining whether it requires reviewing those legislations and infrastructure for the General Tax Authority to work optimally to increase tax revenues. Based on these studies, the research question and hypotheses were developed as follows:

As the main research problems are represented in the main questions:

- To what extent can information technology and electronic automation be used to support inventory and tax collection processes? What are information technologies and how can they contribute to raising collection processes?

The research is based on the following hypotheses:

H1: Information orientation has an important and positive impact on tax collection processes.

H2: The information orientation has an important and positive impact on tax evasion.

H3: Information resources have an important and positive impact on tax collection processes.

H4: Information resources have an important and positive impact on tax evasion.
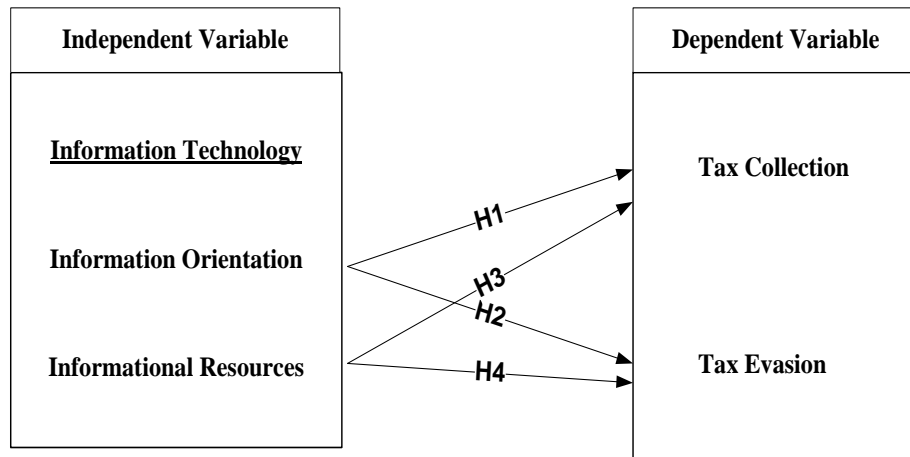
Figure 1. Research Model

2.1.5. Target Population and Sampling

A brief overview of the establishment of the General Authority for Taxes

It can be said that the Iraqi tax institution is one of the oldest tax institutions in the Arab world, and perhaps in the entire region. Iraq has enacted the first income tax law after the establishment of the national government, as the Income Tax Law No. 52 was issued in 1927.

As for the tax laws in the rest of the Arab countries, they were issued at later dates. Before that, the Ottoman tax legislation remained prevalent in Iraq for several centuries, which leads us to say that Iraq has a legislative history in the field of tax that extends for centuries.

Law of the establishment of the General Authority for Taxes

The General Authority for Taxes was established on February 27, 1982 based on the Ministry of Finance Law No. 92 of 1981, and the authority remained one of the formations of the Ministry of Finance, which was established as a result of merging the General Income Directorate, which was applying the income tax law with the Directorate of General Revenues, which was applying the real estate tax law And the Law of Arsat Tax, and it was named the General Authority for Taxes, as it replaced the two directorates above.

The main objectives of the General Tax Authority that it seeks to achieve

It is the realization of revenues that contribute to financing the state budget, commitment to the best application of tax laws in collecting the generated amounts, finding new sources of income, expanding the base of the tax base to reduce tax evasion, and achieving economic balance in light of the application of the principle of tax justice for all taxpayers and achieving equality in tax assignments. Deepening the culture of the voluntary commitment of the taxpayers, and putting in place all the capabilities and advanced methods of work to serve the citizens.

The research population is the center of the General Authority for Taxes, located in the Republic of Iraq-Baghdad, Number of Employees are 400 in central area. As for the research sample, it is in the departments of senior taxpayers, the company's department, the audit and tax examination department, the business and professions department, the direct deduction department, and whomever the researcher deems to have an important and useful opinion for research.

2.1.5.1. Sample Method

This study employs non-random sampling strategies based on convenience. In all types of research, using the entire population would be optimal, but in the majority of cases, The population cap is so low that this is impractical. For this reason, the vast majority of researchers use convenience sampling and other sample methodologies. Convenience sampling, also known as accidental sampling or haphazard sampling, involves including in a study only those members of the target population who meet certain practical criteria, such as proximity to the study location, availability during the study's data collection period, and willingness to participate (Etikan, Musa & Alkassim, 2015:2).

The reasons for selecting the appropriate samples are due to the fact that they are carried out by employees within the research environment and they have extensive knowledge in it.

2.1.5.2. Sample Size

If you don't know how many people to sample, you can estimate proportions with a certain level of precision by finding the minimal sample size needed for that purpose, taking into account the standard normal deviation set at a confidence level of 95% (1.96), the percentage selecting a response or option (50% = 0.5), and the confidence interval (0.05 = 5). The equation is

Where:

$$Sample\ Size = \frac{\frac{z^2 \times p(1-p)}{e^2}}{1+(\frac{z^2 \times p(1-p)}{e^2 N})}$$

z = standard normal deviation set at 95% confidence level

p = percentage picking a choice or response

c = confidence interval (I.Mensah,2015:15)

Based on this formula for sample size has been taken200 samples from 400 Employees. Therefore, the data obtained in this study represent the general populationat95% confidence level (1.96) (Sekaran, 2003:294).

2.1.6. Description of Questionnaire

In this study, data were gathered by use of a questionnaire. The questionnaire is divided into three parts. The first section covers standard employee information on the organization's workforce, including gender, age, and educational background. The second section asks questions about information technology use in the management of the tax collection process. Questions were asked directly to people's faces.

Because it provides, the survey was the main tool utilized to gather data. There are various advantages. A questionnaire is the easiest and most effective approach to gather data as opposed to other methods like telephone interviews or group interviews because participants can answer the questions without having to expose their names.

Additionally, the respondents will have readily answered the questionnaire while they were at ease. By removing any potential shortcomings brought on by participant bias, it would genuinely allow information to be revealed.

Use of a five-point Likert scale, a form of psychometric response scale, allows respondents to express their level of agreement with a statement in terms of five points:

(1) Strongly disagree; (2) Disagree; (3) Neither agree nor disagree; (4) Agree; (5) Strongly agree).

To measure The Role of Information Technologies in Tax Collection Process Management: Iraq General Tax Office/Baghdad Governorate Sector Through the four search variables Information orientation, Information resources, tax collection and tax evasion compiledfrom scales of Al Baaj,et al (2018), Harrawe (2018), Satore (2019).

2.1.7. Scales Validity and Reliability

The matrix of rotated elements for Information Technologies, as shown in Table 1. Principally, the evaluation of the 17 objects was based on their factor components (Varimax with Kaiser Normalization).

Table 1. Varimax with Kaiser Normalization FOR Information Technologies

Rotated Component Matrix	Component	
	1	2
Information_orientation1	0.721	
Information_orientation2	0.633	
Information_orientation3	0.692	
Information_orientation4	0.695	
Information_orientation5	0.686	
Information_orientation6	0.596	
Information_orientation7	0.544	
Information_orientation8	0.506	
Information_resources2		0.593
Information_resources3		0.649
Information_resources4		0.636
Information_resources5		0.611
Information_resources7		0.766
Information_resources8		0.701

(Any item less than 0.5. has been removed) The findings were strong, and the factor analysis' conclusion was approved (Hair et al., 2005).

The Kaiser-Meyer-Olkin scale (KMO) has provided the reassurance that the sample size is sufficient for analysis = 0,910. The matrix for associations is substantially

linked with at least some of the variables when the Bartlett sphericity test is applied to look for links between them, $x2$ (136) = 1178.122, p<0.001.

Each element in the results underwent independent analysis to determine its own value. Because of cross-loading or an inadequate load factor, three items—information resources 1, 6, and 9—have been eliminated. the factors in a mixture of 58,318% explained the variance.

The information orientation is the first factor, followed by the information resources.

Table 1. depicts variation and factor loads following rotation, with each factor being plainly visible. Results show that the measure is valid.

Table 2. KMO and Bartlett's Test FOR Information Technologies

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.910
Bartlett's Test of Sphericity	Approx. Chi-Square	1.178.122
	Df	136
	Sig.	0.000

Cronbach's alpha is a statistical measure of internal consistency, so its use in assessing a research instrument's reliability relies on the researcher's ability to maintain a high level of consistency in his or her own performance from one paragraph to the next; it also provides information about the degree of cohesion and correlation between the scale's individual items.

Table 3. Reliability Statistics of Information Technologies Scale.

Reliability Statistics		
Cronbach's Alpha (Information orientation)	Cronbach's Alpha Based on Standardized Items	N of Items
0.837	0.836	8
Reliability Statistics		
Cronbach's Alpha (Information resources)	Cronbach's Alpha Based on Standardized Items	N of Items
0.832	0.833	9

Table (3) displays the Scale for Analyzing the Dependability of IT Systems. Overall, the scale's dependability was adequate, Cronbach's α = 0,832. Overall dependability was found to be between 0,832 to 0,837. Cronbach's Alpha values for the

scale and subscales are satisfactory. Results suggest that the scale and sub-scales can be utilized to measure the specified variable.

2.1.8. Tax Collection Process Management

The rotated elements matrix of Tax Collection Process Management, Figured out in Table 4 below. Evaluation of the 19 items was conducted mostly using factor analysis (Varimax with Kaiser Normalization).

Table 4. Varimax with Kaiser Normalization for Tax Collection Process Management

Rotated Component Matrix[a]		
	Component	
	1	2
Evasion_tax1	0.687	
Evasion_tax2	0.572	
Evasion_tax3	0.680	
Evasion_tax4	0.684	
Evasion_tax5	0.598	
Evasion_tax6	0.549	
Evasion_tax7	0.555	
Evasion_tax8	0.598	
Evasion_tax9	0.510	
Evasion_tax10	0.608	
Evasion_tax11	0.500	
Evasion_tax12	0.608	
tax_collection1		0.593
tax_collection2		0.645
tax_collection3		0.581
tax_collection4		0.705
tax_collection5		0.705
tax_collection6		0.688
tax_collection7		0.758

(Any item less than 0.5. has been removed) Factor analysis's conclusion was accepted as a result of the results' apparent significance (Hair et al., 2005).

According to the criteria established by Kaiser, Meyer, and Olkin, the sample size is sufficient for analysis KMO=0.888. The matrix of correlations is highly associated with at least some of the variables, as determined using the Bartlett sphericity test for examining relationships between variables, $x2$ (171) = 1113.053, p<0.001.

Each variable in the outcomes was independently analyzed to determine its own values. Insufficient load factor or cross-loading has necessitated the removal of (3 items). The explanations for the differences were a combination of 52.37%.

The first component is Tax Evasion, followed by Tax Collection. Table 4 presents variation and factor loads following rotation for each factor in a transparent manner. Validity of the measurement is supported by the findings.

Table 5. KMO and Bartlett's Test ForTax Collection Process Management

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.888
Bartlett's Test of Sphericity	Approx. Chi-Square	1.113.053
	Df	171
	Sig.	0.000

Table 6. Reliability Statistics of for Information Technologies Scale

Reliability Statistics		
Cronbach's Alpha (Tax Evasion)	Cronbach's Alpha Based on Standardized Items	N of Items
0.839	0.844	12
Reliability Statistics		
Cronbach's Alpha (tax collection)	Cronbach's Alpha Based on Standardized Items	N of Items
0.775	0.779	7

The reliability analysis for the tax collection process management scale is displayed in table (6).

Consistent results were obtained using the scale, indicating its reliability, Cronbach's α =0.839. Sub-scales reliability ranged from 0.775 to 0.839. The Cronbach's Alpha for the full scale and all of its subscales is adequate. According to the findings, the scale and its sub-scales are suitable for measuring the specified variable.

2.2. Data Analysis and Findings

The findings from the data analysis are presented in this chapter's three subsections. The method for assessing and evaluating distinct notions is outlined initially.

First, give a rundown of the sample's descriptive statistics. Then, in the second section, you can go into detail on the demographics of the respondents, in Section 3, we discuss the procedure for measuring and validating constructs, and in Section 4, we present the findings from the Path Analysis and the Testing of Hypotheses.

2.2.1. Statistical Analysis

2.2.1.1. Descriptive Statistics

In terms of research instrument measurement and validation, The descriptive statistics of the sample data must be described and understood before analyzing the psychometric qualities of the various constructs (Hair et al., 2019a). Examining data entry precision, measuring response variability, and illuminating data point spread across distribution sides are all tasks performed by descriptive statistics. Acquiring a firm grasp of descriptive statistics is helpful for both analyzing and extrapolating research results. (Binz-Astrachan, C.B., Patel, V.K. and Wanzenried, G. (2014).

Checking (cleaning data) entails locating and rectifying flaws and inconsistencies in data for the purpose of enhancing data quality. Additionally addressing Due to respondents' lack of focus and/or misunderstanding, as well as data entry errors, it is always possible that some information will be omitted from a dataset. There are a number of problems that can arise as a result of missing data (Chapman, 2005).

2.2.1.2. Descriptive Statistics of Demographic Variables

In Table 7, we may see summary information about various demographic groups. There were questionnaires filled out by it is in the departments of senior taxpayers, the company's department, the audit and tax examination department, the business and professions department, the direct deduction department, and whoever the researcher deems to have an important and useful opinion for research.

Table 7. Descriptive Statistics of Gender

Gender	Frequency	Percent
Male	120	60.0
Female	80	40.0
Total	200	100.0

Through the data in the above table, it is clear that the highest percentage of males was 60%, while the percentage of females was 40%, and the following figure illustrates that.
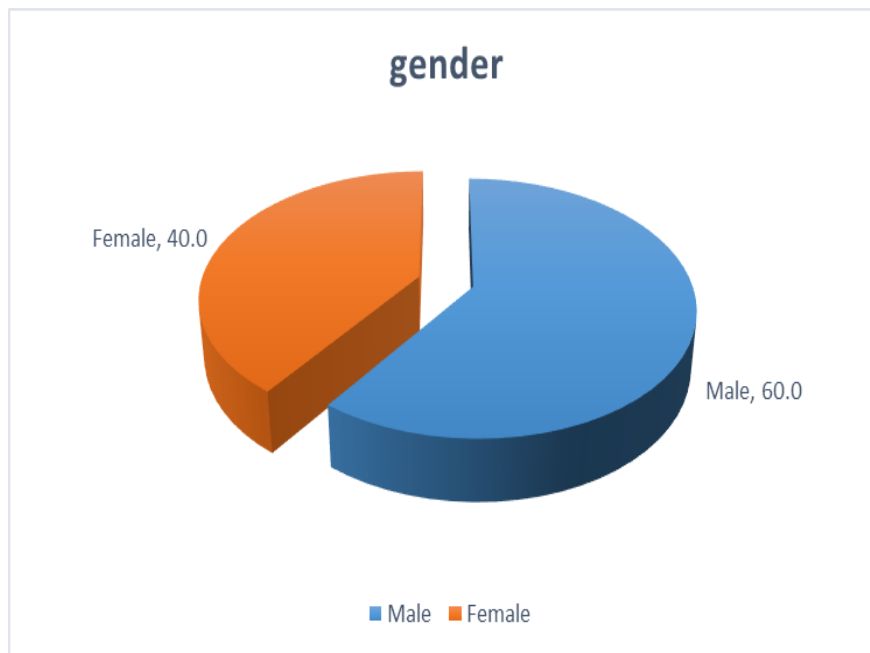
Figure 2. Gender

Through the data in the above table, it is clear that the highest percentage of ages was 30% from 26 to 33 years, while the lowest percentage was for ages from 18 to 25 years equal to 12%, as shown in the following figure.

Table 8. Descriptive statistics of Age

		Frequency	Percent
	18 to 25	24	12.0
	26 to 33	60	30.0
Age	34 to 41	47	23.5
	42 to 49	42	21.0
	50 and above	27	13.5
	Total	200	100.0
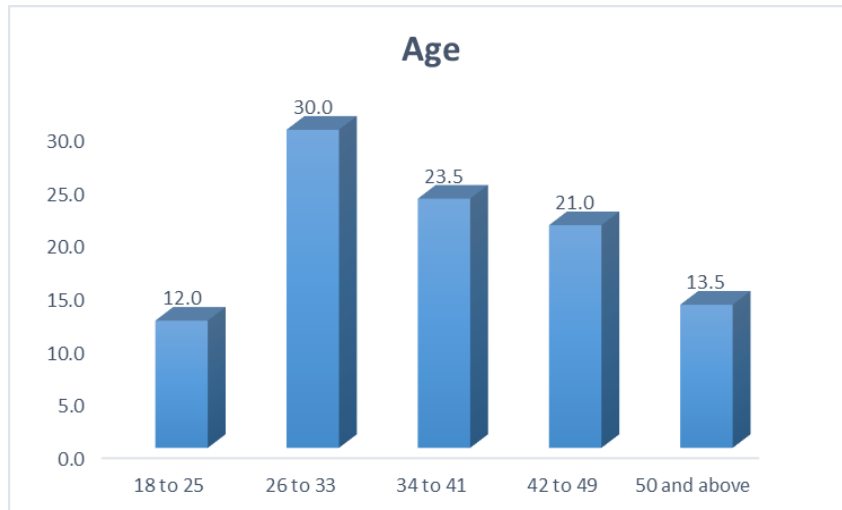
Figure 3. Age

It is clear from the data in the above table that the highest percentage of the educational level of the study sample was for graduate studies, where it was 30%, while the lowest percentage was for diploma, which was equal to 19%, as shown in the following figure.

Table 9. Descriptive Statistics of Education

		Frequency	Percent
	Certificate	52	26.0
	Diploma	38	19.0
Education	bachelor's degree	49	24.5
	postgraduate degree	60	30.0
	Total	199	99.5
	Missing Value	1	0.5
Total		200	100.0
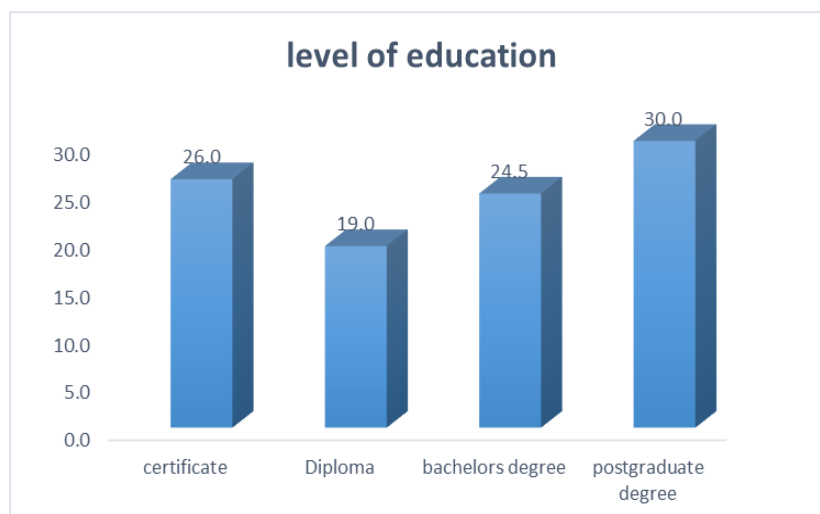
Figure 4. Education

It is clear from the data in the above table that the highest percentage of experience level for the study sample was from 6 to 10 years was 32.5%, while the lowest percentage was for the level of experience was equal to 5.5% for experience from 16 to 20 years as shown in the following figure.

Table 10. Descriptive Statistics of Organization

Organization		Frequency	Percent
Valid	1-5	47	23.5
	6-10	65	32.5
	11-15	53	26.5
	16-20	11	5.5
	21- 25	20	10.0
	Total	196	98.0
	Missing Value	4	2.0
Total		200	100.0

Figure 5. Organization

2.2.1.3. Descriptive Statistics of Scales, Subscales and Items

Information Technology: a Descriptive Analysis (Scales and Items) Table 11. shows descriptive Statistics of Information Technologies Scales and items through two dimensions (information orientation and information resources).

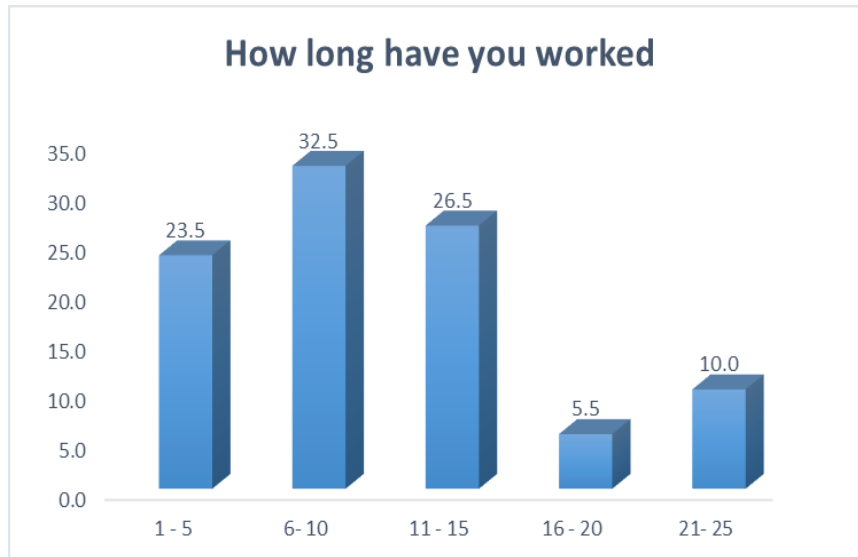**Table 11.** Descriptive Statistics of Information Technologies Scales and Items

Descriptive Statistics			
	N	Mean	Std. Deviation
Information_orientation1	200	4.24	0.750
Information_orientation2	200	4.16	0.815
Information_orientation3	200	4.22	0.758
Information_orientation4	200	4.28	0.756
Information_orientation5	200	4.20	0.825
Information_orientation6	200	4.20	0.833
Information_orientation7	200	4.30	0.730
Information_orientation8	200	4.33	0.729
Information_resources1	200	4.28	0.722
Information_resources2	200	4.14	0.855
Information_resources3	200	4.17	0.769
Information_resources4	200	4.16	0.726
Information_resources5	200	4.19	0.764
Information_resources6	200	4.32	0.675
Information_resources7	200	4.27	0.740
Information_resources8	200	4.27	0.678
Information_resources9	200	4.42	0.804
Descriptive Statistics			
	N	Mean	Std. Deviation
Information orientation	200	4.23	0.529
Information resources	200	4.24	0.490

The results of the descriptive statistics presented in the table (4.2)Information resources has the highest mean score (M= 4.24, SD= 0.49) in a five points scale, followed by Information orientation (M= 4.23, SD=.529).All these values are graphed below.
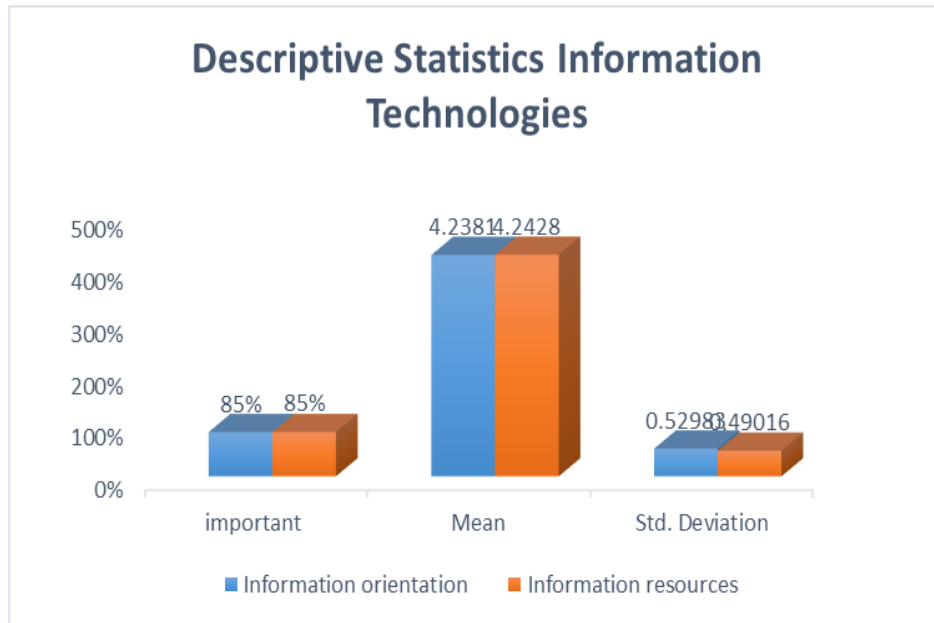
Figure 6. Descriptive Statistics of Information Technologies

The results of the descriptive statistics presented in the table Tax evasionhas the highest mean score (M= 4.29, SD= 0.458) in a five points scale, followed by taxcollection (M= 4.25, SD=.50) all these values are listed below.

Table 12. Descriptive Statistics of Tax Collection Process Management Scale and Items

| Descriptive Statistics			
	N	Mean	Std. Deviation
Evasion_tax1	200	4.18	0.890
Evasion_tax2	200	4.33	0.703
Evasion_tax3	200	4.30	0.734
Evasion_tax4	200	4.40	0.716
Evasion_tax5	200	4.33	0.820
Evasion_tax6	200	4.25	0.830
Evasion_tax7	200	4.35	0.721
Evasion_tax8	200	4.20	0.800
Evasion_tax9	200	4.25	0.714
Evasion_tax10	200	4.33	0.715
Evasion_tax11	200	4.29	0.761
Evasion_tax12	200	4.31	0.719
tax_collection1	200	4.31	0.752
tax_collection2	200	4.30	0.657
tax_collection3	200	4.13	0.904
tax_collection4	200	4.27	0.848
tax_collection5	200	4.21	0.812
tax_collection6	200	4.30	0.700
tax_collection7	200	4.30	0.709
Descriptive Statistics			
	N	Mean	Std. Deviation
Evasion_tax	200	42.913	0.45832
tax_collection	200	42.579	0.50466
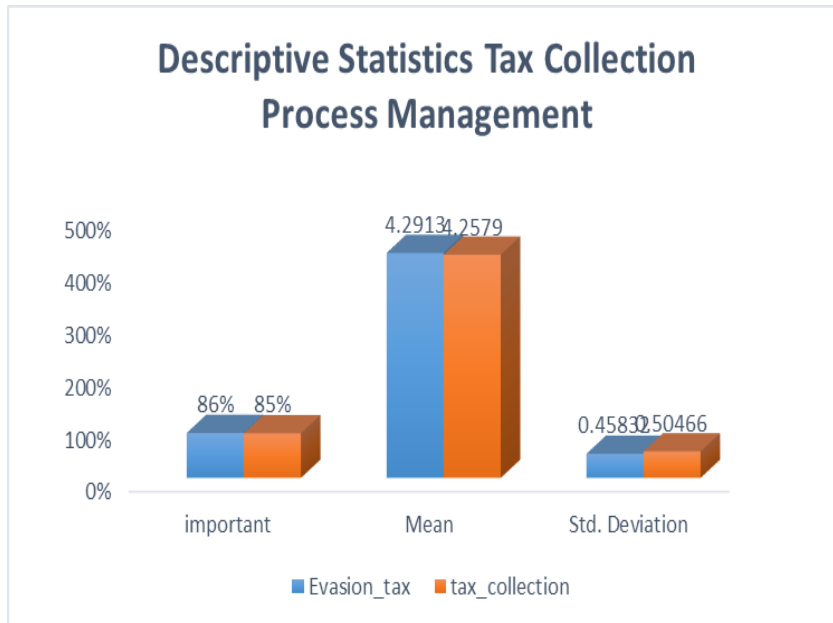
Figure 7. Tax Collection Process Management

2.2.2. Hypotheses Testing

2.2.2.1. Correlation Analysis

The intercorrelation between the variables' results are shown in Table 4.4. The correlation analysis was carried out to obtain a preliminary understanding of the interactions between the study's variables. Correlation analysis is important to discover any potential issues related to multicollinearity as a result (Sekaran, 2000). Table 4.14 presents the correlation matrix for the operationalized constructs in this study. These bivariate correlations enable early analysis and provide details about proposed links. Additionally, information on the occurrence of multicollinearity is provided by the correlation matrix. The fact that no correlations close to 1.0 (or even close to 0.8 or 0.9) were found in the table suggests that multicollinearity is not a major issue in this specific data set. Therefore, the value of correlation coefficient (r)is between (+1) and (-1):

- Values of (r) near to (+1) or (-1) represent a significant linear correlation.
- A value of (r) near to (0) indicates that the linear correlation is very weak or not significant.
- However, it could be that there is no correlation between the predict and outcome variables at all, or the correlation is non-linear.

<div align="center">**Table 13.** Correlation Analysis</div>

Correlations					
		Information orientation	Information resources	Evasion tax	Tax collection
Information orientation	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	200			
Information resources	Pearson Correlation	0.694**	1		
	Sig. (2-tailed)	0.000			
	N	200	200		
Evasion tax	Pearson Correlation	0.685**	0.680**	1	
	Sig. (2-tailed)	0.000	0.000		
	N	200	200	200	
Tax collection	Pearson Correlation	0.739**	0.756**	0.586**	1
	Sig. (2-tailed)	0.000	0.000	0.000	
	N	200	200	200	200
**. Correlation is significant at the 0.01 level (2-tailed).					

Results presented strongest relationships with Information Technologies and Tax Collection Process Management. The value of R (0.694**, 0.685** and 0.739**) respectively, significant at the p-values (0.000, 0.000, and 0.000).

2.2.2.2. Regression Analysis

Regression analysis is an examination technique that calculates the estimated relational effect between predictor variables and one or more outcome variables. We checked the model hypotheses with regression analysis, mainly relational effects between selected variables and predicted values based on the model. The regression analysis results are the calculation that represents the best estimate of the dependent variables from several independent or predictor variables. As a result, regression analysis is used when the dependent variable is significantly related to the independent variable ; independent variables can be either stationary or categorical.

H1: Information orientation has an important and positive impact on tax collection processes.

To assess the impact of information orientation and tax collection processes, regression analysis has been employed and a measurement model of these constructs has been assessed.

Table 14. Regression Analysis Between Information Orientation and Tax Collection Processes

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.739ª	0.547	0.544	0.34061	0.547	238.858	1	198	0.000
a. Predictors: (Constant), Information orientation									

As shown in Table 14, the results showed that the value of the R-squared statistic was 0.547, indicating that Information Technologies (Information orientation) was the outlier variable because of the change in the random variable represented by tax collection processes and its size.

As a result, information orientation accounts for 64.8% of the processes involved in the collection of taxes at the Iraq General Tax Office in the Baghdad Governorate. Additionally, the results demonstrated an F-test significance where F (23.858), df (df1:1, df 2:198) significance at p-value (p0.00<0.05), that is suitable for the research model. These results show how crucial the research model is to the study.

Table 15. Regression Analysis Between Information Orientation and Tax Collection Processes

Coefficientsa										
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	1.273	.195		6.540	0.0					
Information orientation	00.704	00.046	00.739	15.455	0.0	00.739	0.739	0.739	10.000	10.000
a. Dependent Variable: tax_collection										

H2: The information orientation has an important and positive impact on tax evasion.

To assess the impact of information orientation and the reduction of tax evasion operations, regression analysis has been employed and a measurement model of these constructs has been assessed.

Table 16. Model Summary information orientation and tax collection processes

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.685[a]	0.469	0.466	0.33483	0.469	174.863	1	198	0.000
a. Predictors: (Constant), Information_orientation									

As summarized in Tab. 16, the findings revealed the value of the R-squared coefficient (0.469), indicating the outcome variable Information Technologies (Information orientation) as a result of the change in predicted variables caused by the decrease in tax evasion activities and its dimensions.

As a result, Information Orientation is responsible for 65.5% of the decrease in tax evasion activities at the Iraq General Tax Office in the Baghdad Governorate. Furthermore, the results presented an f-test significance where F (174.863), df (1, 198) significance at p-value (p0.00<0.05), which is appropriate for the study model. Thus, these results are clarified that the study model is significant.

Table 17. Reduction of Tax Evasion Operations

Coefficients[a]										
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	1.781	0.191		9.306	.000					
Information_ orientation	0.592	0.045	0.685	13.224	.000	0.685	0.685	0.685	1.000	1.000
a. Dependent Variable: Evasion_tax										

H3- Informationresources have an important and positive impact on tax collection and operations.

To assess the impact of **between information resources and tax collection processes**, **regression analysis** has been employed and a measurement model of these constructs has been assessed.

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.756ᵃ	0.571	0.569	0.33122	0.571	263.969	1	198	0.000

As summarized in Table 4.9, the results showed the value of R Square's coefficient (0.571), indicating the outcome variable Information Technologies (Information **resources**) due to the change in predicted variables embodied by **tax collection processes**and its dimensions.

Therefore, Information **resources** assume 75.6% of the **tax collection processes** at Iraq General Tax Office / Baghdad Governorate. Furthermore, the results presented an f-test significance where F (263.969), df (1, 198) significance at p-value (p0.00<0.05), which is appropriate for the study model. Thus, these results are clarified that the study model is significant.

Table 19. Tax Collection Processes

Coefficientsᵃ										
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	0.956	0.205		4.672	0.000					
Information_ resources	0.778	0.048	0.756	16.247	0.000	0.756	0.756	0.756	1.000	1.000
a. Dependent Variable: tax_collection										

H4: Informationresources have an important and positive impact on tax evasion.

To assess the impact of **between information resources and the reduction of tax evasion operations**, **regression analysis** has been employed and a measurement model of these constructs has been assessed.

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	0.680ᵃ	0.463	0.460	0.33674	0.463	170.645	1	198	0.000
a. Predictors: (Constant), Information_resources									

As summarized in Table 4.11, the results showed the value of R Square's coefficient (0.463), indicating the outcome variable Information Technologies (Information **resources**) due to the change in predicted variables embodied by **reduction of tax evasion operations** and its dimensions.

Therefore, Information **resources** assume 68.0% of the **reduction of tax evasion operations** at Iraq General Tax Office / Baghdad Governorate. Furthermore, the results presented an f-test significance where F (170.645), df (1, 198) significance at p-value (p0.00<0.05), which is appropriate for the study model. Thus, these results are clarified that the study model is significant.

Table 21. Coefficients^a ForTax Evasion Operations

Coefficients^a										
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	1.592	.208		7.655	.000					
Information_ resources	.636	0.049	0.680	13.063	.000	0.680	0.680	0.680	1.000	1.000
a. Dependent Variable: Evasion_tax										

2.2.2.3. Accepting/Rejecting the Hypotheses

The outcomes reviewed the tested hypotheses related to The Role ofInformation Technologies in Tax Collection Process Management: Iraq General Tax Office / Baghdad Governorate Sector Case Study; after the empirical data analysis, all the proposed hypotheses were accepted.

Table 22. Hypotheses

	Hypotheses	**Path coefficient and p- value**	**Results**
H1	information orientation has an important and positive impact on tax collection processes.	Beta = 0.704, p=0.000 Significant	Accepted
H2	The information orientation has an important and positive impact on reducing tax evasion.	Beta = 0.592, p=0.000 Significant	Accepted
H3	Information sources have an important and positive impact on tax collection and operations.	Beta = 0.778, p=0.000 Significant	Accepted
H4	Information sources have an important and positive impact on reducing tax evasion.	Beta = 0.636, p=0.000 Significant	Accepted

CONCLUSIONS AND RECOMMENDATIONS

The fourth chapter included a quick summary of the statistical data received from the employee survey. The mathematical results must be discussed in greater detail. In this chapter, the survey's findings and results are discussed. It also provides direction for future research in this related area.

Main result (Hypotheses testing)

- Information orientation has an important and positive impact on tax collection processes.
- The information orientation has an important and positive impact on reducing tax evasion.
- Information sources have an important and positive impact on tax collection and operations.
- Information sources have an important and positive impact on reducing tax evasion.

Conclusion of the Research

Through data analysis and hypothesis testing, it was confirmed that all dimensions of The Information Technologies positively affect on Tax Collection Process Management at Iraq General Tax Office / Baghdad Governorate Sector Case Study.

Based on the successful outcomes, we may draw the following conclusion: The use of information technology in the registration of eligible and prospective taxpayers shows effectiveness in tax planning and its implementation, which in turn ensures straightforward tax return collection.

We find that some previous (Al-Sous,2018:287), as she studied the relationship between accounting information systems and tax evasion. Its study aimed to show whether the accounting information system used has the characteristics that enable it to reduce tax evasion and how those systems are able to maintain revenues by reducing tax evasion operations.

On the same side, the study of (Obaid.2019:46) aimed to identify how the principles of tax governance are applied in tax departments and to identify the availability of information systems in those tax departments and how they can limit tax evasion operations.

On the same side, (Olabisi,2012:18) who investigated tax administration and its effectiveness in Lagos State. In carrying out this investigation, the study explored the use of survey research design, making use of self-structured questionnaire administered to some selected respondents.

Similarly, the study of (Asaolu et al. 2015:100) on the effect Information Technologies in Tax Collection Process Management: Iraq General Tax Office/Baghdad Governorate, found a long run relationship between Information orientation and Information resources on Tax Collection Process Management.

We find that some previous studies like (Asaolu et al. 2015:110) and (Theobald,2018:190) had some similarities with the findings of this study. Both studies were found to be consistent with the result obtained in the analysis of the effect of information technology on Tax Collection Process Management.

Through the results that were reached, as well as through the results of previous studies that reached the same results, it becomes clear thatInformation Technologies in Tax Collection Process Management. It has a strong and positive effect and this is in complete agreement with what the scientists have mentioned in this regard.

Recommendations

It is recommended that the Governorate of Baghdad give the fundamental facilities of enabling tax laws and simplify certain ambiguities and complexities in some of Baghdad's existing tax regulations.

It should provide an enabling regulatory and legal framework to reduce tax evasion, issue tax identification numbers to all taxpayers, and ensure the provision of appropriate information technology to allow taxpayers and tax administrators to comply with digital tax processing and prepare for the new digital age.

Recommendation for Future Researches

We recommend using a qualitative approach for future study, as this would allow the researcher to understand more about information resources and tax collection processes. also, by taking advantage of electronic payment programs,

- Promising Information Technologies for Tax Purposes
- Usage and adoption of online tax filing and payment system in tax management.

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LIST OF TABLES

LIST OF FIGURES

APPENDIX

Master's thesis questionnaire
The Role of Information Technologies in Tax Collection Process
Management: Iraq General Tax Office / Baghdad Governorate Sector Case Study

Dear Participants,

For the requirements of research completion to obtain a master's degree in management from the Turkish University of Karabuk, please kindly fill out the attached questionnaire. Where we inform you that all the information provided will be used objectively, frankly and completely in the scientific aspect and only, and we also guarantee to you that the individual privacy of all participants in the survey is preserved.

Your participation represents a valuable contribution to scientific research and your valuable time provided is greatly appreciated and respected.

Thank you in advanc*e* for your kind and good cooperation.

Researcher	supervisor
Safaa Ibrahim Rija AL-ISAWI	Dr. Halime GÖKTAŞ KULUALP

Section A: Socio – Demographic Information

1- What is your gender?

Male ◯

Female ◯

2- How old are you?

a- 18 – 25 ◯

b- 26 – 33 ◯

c- 34 –41 ◯

d- 42 – 50 ◯

e- 50 and above ◯

3- What is your highest level of education?

Certificate ◯
Diploma ◯
Bachelor's degree ◯
Postgraduate degree ◯

4- How long have you worked for this organization

1 – 5 ◯

6 – 10 ◯

11 – 15 ◯

16 – 20 ◯

21 – 25 ◯

26 – and above ◯

Section B

		Stronglydisagree(1)	donot agree(2)	Neutral(3)	Iagree(4)	Istrongly agree(5)	Reference
A	**Evasion tax**						
1	The procedure used in the review process and the evaluation of tax collection and the use of the traditional tax accounting system contribute to the widening of the phenomenon of tax evasion.						Al Baaj,et al 2018
2	Gaps in the traditional taxation system contribute to tax evasion rates for taxpayers.						Al Baaj,et al 2018
3	Calculating taxable income in the traditional tax system encourages taxpayers to evade tax.						Al Baaj,et al 2018
4	Neglecting the general economic conditions of the country encourages taxpayers to evade taxes.						Al Baaj,et al 2018
5	The traditional taxation system helps to provide sufficient revenue to the state budget due to tax evasion.						Al Baaj,et al 2018
6	Weak control and a lack of trust in tax fairness encourage taxpayers to evade taxes.						Al Baaj,et al 2018
7	The use of modern electronic systems in the application of tax deductions and tax collection can increase tax revenues.						Al Baaj,et al 2018
8	The use of electronic taxation systems removes taxes from calculation effects and reduces the possibility of tax evasion.						Al Baaj,et al 2018
9	Electronic Taxation systems make the revenue from tax collection more efficient when preparing the state budget.						Al Baaj,et al 2018

10	The abundance of electronic systems in tax collection is an important tool in reducing tax evasion methods, which have become a phenomenon affecting the Iraqi economy.		Al Baaj,et al 2018
11	The tax office uses internet technologies in the process of collecting the tax amounts due at the time of taxation of the taxpayers.		Al Baaj,et al 2018
12	The taxation practice that adopts electronic systems reduces personal judgment and tax base.		Al Baaj,et al 2018
B	**Information orientation**		
1	There are strategic plans to shift from the traditional tax system to the tax system based on information technology.		harrawe,2018,
2	The tax administration translates its information vision by issuing new legislation that supports the application of information technology systems		harrawe,2018,
3	There is a conviction that information technology applications contribute to reducing financial and administrative corruption.		harrawe,2018,
4	Informational awareness of the tax administration contributes to creating behaviors of satisfaction and acceptance of the electronic examination and collection system.		harrawe,2018,
5	The tax administration realizes the importance of information technology in tax work in a way that limits tax evasion.		harrawe,2018,
6	The tax administration has an informational culture of the importance of using technology in assessing tax risks		harrawe,2018,
7	The tax administration is keen to establish training and continuing education programs to develop information technology capabilities		harrawe,2018,
8	The tax administration is aware of the importance of developing the current tax system to meet the requirements of electronic tax examination		harrawe,2018,

C	Information resources		
1	The tax administration has advanced technological devices and equipment that meet the application of the electronic examination system.		harrawe,2018,
2	The tax administration is keen to provide a spatial work structure and appropriate equipment for the electronic examination system		harrawe,2018,
3	The tax administration has the ability to provide the latest systems and programs necessary to implement the electronic examination system		harrawe,2018,
4	The tax administration has a service technology for communications and networking with the relevant authorities.		harrawe,2018,
5	The employees of the electronic tax examination system shall have the standards and rules of professional conduct, integrity and honesty		harrawe,2018,
6	The tax administration employees have the expertise and skills to deal with electronic systems.		harrawe,2018,
7	The tax administration has an integrated database that mainly represents the operation of electronic systems based on information technology.		harrawe,2018,
8	The electronic forms and documents necessary for the application of information technology systems for tax collection and inventory are available.		harrawe,2018,
9	The tax administration is keen to train the examination officers on how to check the taxpayer's systems electronically.		harrawe,2018,
D	tax collection		
1	One of the objectives of tax collection is to transfer tax dues from taxpayers to the public treasury (General Tax Authority)		Satore,2019
2	The General Tax Authority aims in the future to collect taxes of all kinds from a distance		Satore,2019

3	Taxpayers pay their dues in cash or by check according to the amount of the tax		Satore,2019
4	Electronic payment is accepted in tax collection as credit cards		Satore,2019
5	Responsibility for compulsory collection rests with the General Authority for Taxes		Satore,2019
6	The General Authority for Taxes follows up on the taxpayer in case he fails to pay his tax debt		Satore,2019
7	The facilities in the tax collection procedures aim to increase the tax proceeds		Satore,2019

CURRICULUM VITAE

Safaa Ibrahim Rija AL-ISAWI finished his elementary education in Iraq. He graduated from university of Fallujah, department of public administration in the academic year 2015 - 2016. Then he started his Masters' degree in business administration at Karabuk university.