



The effect of the accounting system of electronic tax agility (the study of tax departments Kohgiluyeh and Boyer Ahmad)

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ABSTRACT

The main objective of this study was to evaluate the impact of electronic tax accounting system of the State Tax Administration of agility Kohgiluyeh and Boyer-Ahmad is. This research has purpose and method of research type is descriptive correlational study to test the hypothesis subjected The descriptions the status quo in terms of relationships based on predicted using linear regression test deals. Since the results of which will be used by the tax affairs can be said is applied. The population of the research tax office employees and Boyer-Ahmad Province Kohgiluyeh that the total number of 264 people. So, according to Morgan table sample size is 154, and the available cluster sampling method was used. The instruments with which to measure variables to be explored is made questionnaire. To analyze the data spss software in two parts: descriptive and inferential statistics were used. The results of the research indicate that electronic tax agility accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Keyword:

Electronic Tax,
building agile,
disciplined accounting,
VAT

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INTRODUCTION

Taxation Affairs Organization in recent years, with the implementation of plans and programs, a new, efficient, agile and flexible tax system will put on its agenda. Government within the framework of the Fifth Development Plan has been obliged to take effective steps towards independence and economic prosperity of the country. In this regard, this year saw major initiatives that are unprecedented in taxation. Digital signature from June this year, officially entered the state tax system and the tax payers have been able to receive digital signature, to see the electronic declaration and payment of their taxes electronically. The role and functions of diverse, complex and specialized public relations in the e-mail is no secret. Public Relations electronics, enjoying communication and information, new areas to serve the audience, including timely information and fast, needs assessment and public and receive feedback from the target audience has experienced better service to citizens and effective in other words, the most ideal form of interactive communications and two-way action to draw the valley. integrated virtual common cause and of course in the form of borderless and without physical characteristics of the place adds to the feeling. Along with rapid development of information technology transformation and specialization of public relations processes that are intimately linked generally with web space, a new form of PR electronics has created a media functions (Mecca, 1394). Electronic payment systems refers to systems that allows you to pay for goods and services provided through electronic means. Due to the diverse requirements for electronic payments, various methods have been proposed to provide electronic payment services. In categories based on payment options, electronic payments are divided into two categories: conventional and distance payments - payments in person: the person's presence in payments the buyer in person pays amount product or service, such as credit card payments in shops - contactless payments: payments in absentia independent of the location of the buyer and the buyer in the supply of goods or services is present. In absentia payments, the buyer via electronic communication channels that you want to pay the price of goods or services, such as purchasing goods through online payment gateways (Brown, 1390). Achieve the goals of improving income distribution, protection of vulnerable groups, public services and improving infrastructure for private sector rather than the government through taxes is possible. Typically, the tax compliance by taxpayers and the tax law of non-compliance with the tax gap measure. Tax minus the tax gap consists of a tax that was obtainable if full compliance (Rezai et al., 1389)

. In the field of electronic declaration of non-use of electronic payments, the lack of robust data centers to get Processing electronic returns across the country as well as the low band width allocated to the central server the tax affairs, other signs of weakness, technical infrastructure and communication related to electronic declaration.

Include:

Is electronic tax accounting system of the State Tax Administration of agility Kohgiluyeh and Boyer-Ahmad impact?

2) Methodology

The main objective of this study was to evaluate the impact of electronic tax accounting system of the State Tax Administration of agility Kohgiluyeh and Boyer-Ahmad is. This research has the purpose and method of research is descriptive correlational study. Because in addition to describing the current situation in terms of relations to test hypotheses using regression-based forecasting pays. Since the results of which will be used by the tax affairs can be said is applied.

The population of the research tax office workers Kohgiluyeh and Boyer-Ahmad is the total number of 264 people. Due to the limited size of the population and is characterized Morgan will be used to determine the sample size. Morgan table 154 is equal to the sample size and sampling methods available will be used. Researchers have determined this to your research problem and determine the research method, Set the perfect tool for collecting data and using them went through it will be the turn now. The data collected was analyzed to decide the hypothesis that certain statements were not possible. Specify. To analyze the collected data and convert it into information that enable them to test hypotheses. Have a set of rules to follow and techniques chosen statistical data. Researcher to achieve this question answered through hypothesis testing data into sections and parts breaks down. But analysis of the data by itself does not provide answered questions and interpretation of data is necessary. Interpretation means of explaining and making sense of the data. Explaining the raw data difficult or impossible. One must first analyze the data and then interpret them. Analysis of means to classify, organize, process, manipulate and summarize the data to find answers to the research questions. The purpose of the analysis, understood and interpreted in the form of data reduction. So that could be related to the study of different variables studied (khaki, 1387, p. 325). Average data analysis software spss in two sections of this report will be used descriptive and inferential statistics. Descriptive statistics department data using mean, standard deviation, variance and inferential statistics data using linear regression analysis will be.

3) inferential statistics

In this section, the research hypotheses. At this stage, to test hypotheses, multiple linear regression was used.

3.4) test hypotheses

The study measured the distance scale is also used to assess the effect of test variables must be measured so that the impact of the bivariate linear regression was used to test the statistical hypothesis testing.

1.3 The main hypothesis: electronic tax agility accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Table (1) The results of the third hypothesis testing
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.471 ^a	.222	.217	.974	1.782

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.634	.291		5.619	.000
	ff	.570	.087	.471	6.560	.000

To test the lack of correlation between the errors of the Durbin-Watson statistic model is used. The last column of Table Model Summary, Durbin-Watson test statistic shows the model. Statistic Durbin - Watson obtained for the model is equal to 782/1. Durbin-Watson statistic if between 5/1 to 5/2, the assumption that H0 can not be rejected, ie, assuming no correlation between the model errors are acceptable. So in this case, the lack of correlation between the errors of the model is confirmed.

According to the coefficient of determination obtained as well as achieved significant level We can say that the

hypothesis is confirmed because a significant amount of surface area smaller than 05/0 is obtained. In other words we can say that variable electronic tax at a rate of 1/47 per cent of the perky accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

2.3 First hypothesis: electronic tax on technological factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Table 2. Results of testing the first hypothesis
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.567 ^a	.321	.317	.78900	1.598

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.784	.236		7.572	.000
	Electronic Tax	.596	.070	.567	8.458	.000

To test the lack of correlation between the errors of the Durbin-Watson statistic model is used. The last column of Table Model Summary, Durbin-Watson test statistic for the model Dhd.marh Durbin - Watson obtained for the model is equal to 598/1. Durbin-Watson statistic if between 5/1 to 5/2, the assumption that H0 can not be rejected, ie, assuming no correlation between the model errors are acceptable. So in this case, the lack of correlation between the errors of the

model is confirmed. In other words we can say that variable electronic tax at a rate of 7/56 per cent Factors technological agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer impact.

3.3 The second hypothesis: electronic tax on organizational factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Table 3. The results of the second hypothesis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.329 ^a	.109	.103	.79933	1.999

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.584	.239		10.811	.000
	Electronic Tax	.305	.071	.329	4.274	.000

To test the lack of correlation between the errors of the Durbin-Watson statistic model is used. The last column of Table Model Summary, Durbin-Watson test statistic shows

the model. Statistic Durbin - Watson obtained for the model is equal to 999/1. Durbin-Watson statistic if between 5/1 to 5/2, the assumption that H0 can not be rejected, ie, assuming

no correlation between the model errors are acceptable. So in this case, the lack of correlation between the errors of the model is confirmed. In other words we can say that variable electronic tax at a rate of 9/32 per cent on organizational factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

4) Conclusion

Thus the main hypothesis

The results of testing the main hypothesis suggests that variable electronic tax at a rate of 1/47 per cent of the perky accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact. Open Virtual communication in the framework of the development of mass media, interpersonal communication has caused many people with reduced information requirements, through the media provide their emotional entertainment. In other words, in developed and developing societies people rather than engaging in real space itself willingly or unwillingly placed in virtual space where the people's minds has formed a network of communication and information tools. The major consequence of this situation, the dependence of the network of communication information. Therefore, electronic payment of taxes to the IRS as a condition for re-engineering process sees them. So we can say that the use of electronic tax accounting system of the State Tax Administration of agility and Boyer-Ahmad Province Kohgiluyeh impact.

As a result, the first hypothesis

The results of testing the first hypothesis suggests that variable electronic tax at a rate of 56/7 per cent per cent of the perky technological factors accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact. Access to information and knowledge and agile IT infrastructure can play a decisive role in the accounting system of technological factors play. And the other hand with adaptation and adoption of new technologies can be a major contribution to building agile accounting system. Sharing information also can be somewhat transparent in the agility of the major role that must be given to these factors.

As a result, the second hypothesis

The second hypothesis test results indicate that variable electronic tax at a rate of 32/9 per cent Organizational factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact. In addition to the deployment of information systems of the organization are considered a virtual Azarki need to have another element The integration between all elements of the organization and realization. Undoubtedly, this Element except for the use of cross-functional employees with multiple skills will be the main task analysis and design of enterprise systems with the agility of their approach.

6. Suggestions for future research

1-The relationship between institutional strategies, and agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad

(2) examine the effect of environmental factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad

3. better in future research, as well as other provinces in order to generalize the results of this research.

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