



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

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### ABSTRACT

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 staff of the Office of Provincial tax Kohgiluyeh and Boyerahmad of the total number of 264 people. Due to the limited size of the population and is characterized Morgan table was used to determine sample size. 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. Descriptive statistics department data using mean, standard deviation, variance and inferential statistics data using linear regression analysis is located. 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

Taxes and tax revenues in most countries today consider three criteria: income to finance public services, means or instruments in order to move towards equity and social justice, and important economic policy instrument. Since the taxpayer as fundamental to the implementation of tax systems remain, Any action that the knowledge and consent of most of the economic agents to cause Will help to implement efficient tax system. Payers satisfy tax compliance is a challenge for all tax systems Policies and reforming the tax system to achieve optimum results should be considered. Certainly between service quality, satisfaction with the performance of Payers and strong relationship open tax ruling. Resorting to various methods to improve notification service-oriented, realizing like texting, email, Advertising and media outlets like newspapers and radio and television can help more satisfied taxpayers from the administration. Lack of awareness of taxpayers towards their legal obligations to provide taxpayer dissatisfaction and delay the process of tax collection (Sedghiet al., 2010). As well as tax payments as the final stage taxes, good infrastructure is needed to be accomplished with greater ease And various facilities before oriented, realizing it. Providing various facilities and diversifying payment methods And the possibility of contactless payments through methods such as telephone banking, ATMs and payment terminals and the Internet can To facilitate the payment process and save time and thereby helped oriented, realizing most of them associated with satisfaction (Aziziroshan, 2015). ... Therefore, this study aims to examine the impact of electronic tax accounting system of the State Tax Administration of agility Kohgiluyeh and Boyer-Ahmad is.

Competitive environment governing business demand, coupled with advances in technology and knowledge, more than ever, managers need access to data, information related to interagency efforts And industrial and hidden knowledge they have. Information and knowledge that can enable the appropriate decisions for managers as well as decision support them used. Managers can use this information to control how effectively the organization's decisions and activities And in comparison with established performance targets on their organization, planning and timely decisions, Add your organization's competitive ability in competition with other competitors. In fact, one of the most important in the organization is visible today, The frequency and volume of data and information that are generated in organizations. The large amounts of data and information while organizations with issues in relation to how it is stored, Collection and classification of data faced the knowledge that lies within a learning organization And intelligent it as an opportunity to improve their own capabilities. How to use this amount of data and information so that the highest efficiency and productivity to be followed, Is another question that must be answered (Fadaieet al., 2012: 89-108). The importance of the mass media on the status of the media in people's lives. 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 communities of real environment rather than engaging himself 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 information-communication network (Rezaie and Ahmedi, 2009). Electronic tax benefits for large organizations and taxpayers which can provide cost and time savings. On the other hand with an agile system of electronic tax accounting can play a key role in gaining competitive advantage.

In the field of electronic declaration of non-use of electronic payments, lack of strong data processing centers to receive and Processing electronic returns across the country as well as the low band width allocated to the central server taxation, Other signs of weakness, technical and communication infrastructure related to electronic declaration. So the main subject of this research are:

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

The objectives of this study

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

Determine the impact of strategic factors agile system of electronic tax accounting and tax departments Kohgiluyeh Boyer Ahmad

Determine the impact of human factors agile system of electronic tax accounting and tax departments Kohgiluyeh Boyer Ahmad

## 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 population size is unknown Morgan will be used to determine the sample size from table to table Morgan sample size of 154 individuals. As well as cluster sampling method available will be used.

At this stage, the researcher collected data and intelligence through the library and field method And then combining the classified information and analysis to evaluate their assumptions and Finally, judgment and response to their reliance on the research problem. The instruments with which to measure the variables of interest have been discussed is research questionnaire. To ensure high reliability of the first 10 questionnaires were distributed among selected samples And the opinion of the variables measured. In this case, after ensuring the reliability of the distribution of questionnaires And then collected has been analyzed and questions based on the whole five-item Likert been planned.

Whether it is the purpose of the narrative features and feature measurement tool can measure the tool is designed for it or not? It is important that the issue of the validity of measurements can be inadequate and unfair worthless makes any scientific research (Khaki, 2009 p. 244). The concept of validity answer the question that gauges the extent to measure features. that's mean ,When the hope of a concept set of questions (or a measuring tool) to discuss how we can ensure that they are really" To measure the same concept to have paid or anything else we've measured? Therefore, in this study, after consultation with those who are experts in the field of financial and management And with the help of consultants and supervisors of this study is to confirm the validity of our data collection. Reliability implies that lives on the same terms gauges how much gives the same results. In order to establish the reliability and gauges there are also various ways One of which is a measure of internal consistency (conca et al, 2004, 683-697). The internal consistency with Cronbach's alpha coefficient measuring devices can be

measured (cronbach, 1951, 297-334). This is a method used in most studies (Peterson, 1994, 381-391) Although the minimum acceptable value for this ratio should be 70% But the values 0.6 percent and even 55 percent is acceptable (vandeven & ferry, 1979) (nunnally, 1978). To ensure high reliability of the questionnaire, 10 questionnaires were tested among the population ago And then collected and calculated Cronbach's alpha values equal to 90.2% percent, respectively, indicating high reliability of these questionnaires is Finally, after ensuring the high reliability of the questionnaires were distributed In this section, the research hypotheses. At this stage, to test hypotheses, multiple linear regression was used.

**3. Findings**

**3.1 Normality tests**

The results of the KS test indicates that all variables are normal Why is that significant value obtained for the individual variables are more than 0.05 So one can say with 95% confidence all the variables are normal.

Table 1 normality test

	Human Factors	Strategic Factors	organizational factors	technological factors	Electronic Tax
Kolmogorov-Smirnov Z	.801	.806	.516	.780	.959
Asymp. Sig. (2-tailed)	.423	.534	.220	.404	.621

3-2-The main hypothesis: electronic tax accounting system of the State Tax Administration of agility Kohgiluyeh and Boyer-Ahmad impact

Table 2. The results of the third hypothesis testing

**Model Summary<sup>b</sup>**

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

**Coefficients<sup>a</sup>**

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 hypothesis H0 can not be rejected; That is, 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 significant levels it can be

concluded Our hypothesis is confirmed because a significant amount of surface area smaller than 0.05 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.

**3-3-third hypothesis:**

Electronic Tax on strategic factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Table 3. The results of the third hypothesis testing

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.103 <sup>a</sup>	.011	.004	.84353	1.909

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.171	.252		12.592	.000
Electronic Tax	.095	.075	.103	1.266	.207

a. Dependent Variable: rr

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 model shows Statistic Durbin - Watson obtained for the model is equal to 909/1. Durbin-Watson statistic if between 5/1 to 5/2 is, Suppose 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 Beta coefficients as well as significant levels it can be concluded Our 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 3.10 per cent to strategic factors Agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

**3-4-fourth hypothesis:** Electronic Tax on human factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

Table (4) the results of testing the third hypothesis

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.495 <sup>a</sup>	.245	.240	.980	1.745

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.559	.293		5.327	.000
	ff	.612	.088	.495	6.994	.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 model shows .marh Durbin - Watson obtained for is equal to 745/1. 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.

communication tools And information is formed. The major consequence of this situation, the dependence of the network of communication information.

Incentives to encourage electronic rather than manual payments to pay for government is clear The error rate for income tax return electronically for less than 1 percent, This paper reports the number to 20 percent. 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 Kohgiluyeh and Boyer impact. The results obtained from testing the third hypothesis suggests that variable electronic tax at a rate of 3/10 per cent of the perky strategic factors agile accounting system State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact. Fast allocation of resources and animating basic functionality can play an important role On the other hand, the feisty play of the accounting system Accordance with the change and change management also could play a role of strategic agility State Tax Administration of Kohgiluyeh and Boyer accounting system be considered.

According to Beta coefficients obtained as well as the significant level. We can say that the hypothesis is confirmed because the value obtained significant level is smaller than 05/0. In other words we can say that variable electronic tax at a rate of 5/49 per cent on Human Factors Agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact.

The fourth hypothesis test results indicate that variable electronic tax at a rate of 5/49 per cent Human factors agile accounting system of the State Tax Administration of Kohgiluyeh and Boyer-Ahmad impact. Human factors requirements and accounting system is the most important factor for agility. The term human factors, As the principal foundation of intellectual capital have attracted considerable

**4. Conclusion**

The results of testing the main hypothesis suggests 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 with interpersonal communication has caused loss Many people's information needs, their emotional entertainment through the media supply. In other words, in developed and developing societies People rather than engaging in real space itself willingly or unwillingly placed in the virtual space where the mind of the network of

attention. Human Factors hidden resources (intangible) organization Traditional accounting is not shown in the reports are not fully human capital And not the other components of intellectual capital accounting system traditionally not visible. Estimates show On average, 60 to 75 percent of the value of intangible assets constitute the organization. Human capital (including the skills, knowledge and abilities of persons), social capital (including valuable connections between people) And organizational capital (including processes and routines organization), constitute intellectual capital. Human factors including factors such as employee knowledge, skills, abilities and attitudes to them. As a result of these factors, employees are encouraged to performance, That consumers are willing to pay for it. Customer capital and structural capital both are dependent on human capital. In fact, human factors of intellectual capital operating the other two sectors (the customer) is. The human factor is the most important asset of an organization and a source of creativity and innovation. Human factors including individual capabilities, talents, knowledge and experience of staff and principals, such as competence, Capabilities, communications and employee value. Human capital is the sum of employees' professional knowledge, leadership skills, risk-taking and problem-solving capabilities.

##### 5) practical suggestions

- It is recommended that administrators flexible organizational structure for civic employees and their delegation for their employees.
- It is recommended that administrators delivery speed and doing missions as well as trust and confidence boost staff as much as possible.
- It is recommended to managers of operational efficiency and effectiveness, as well as strategic planning for the tax electronics.
- It is recommended to infrastructure managers to strengthen And the essential information needed to transparently share.
- It is recommended to managers in the Human Factors flexible scheduling for staff and And also formed teams to do.

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