

## THE IMPORTANCE OF E-GOVERNANCE IN IMPROVING THE QUALITY OF SERVICE OF TAXPAYERS APPLIED STUDY IN THE GENERAL TAX AUTHORITY

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### ABSTRACT

The research problem arises due to the technological development in the field of business, trade exchange, electronic commercial transactions and electronic cash circulation. At an international level, the use of traditional systems in the tax accounting process affects the quality and quality of services provided to taxpayers. One of the most important recommendations recommended by researchers is that the tax system depends heavily on tax accounting and that its success requires a close relationship between the General Tax Authority and taxpayers, and this is achieved by improving the reality of the services provided to taxpayers and increasing their satisfaction with them. One of the most important recommendations recommended by the researchers is the need to implement e-governance, which contributes significantly to the development and improvement of services provided to taxpayers by providing a comprehensive information system for all taxpayers' data that achieves accuracy and speed in completing the tax accounting process.

**Keywords:** e-governance, tax service, tax system

### INTRODUCTION

E-governance is one of the important factors that can help improve the performance of the General Authority for Taxes, which provides its services to taxpayers for the purpose of collecting tax from them. The research problem arises through the use of traditional systems in the tax accounting process, which affects the quality of services provided to taxpayers and thus affects the commitment of taxpayers to tax accounting timing. One of the most important recommendations recommended by researchers is that the tax system depends heavily on tax accounting and that its success requires a close relationship between the General Tax Authority and taxpayers, and this is achieved by improving the reality of the services provided to taxpayers and increasing their satisfaction with them. One of the most important recommendations recommended by the researchers is the need to implement e-governance, which contributes significantly to the development and improvement of services provided to

taxpayers by providing a comprehensive information system for all taxpayers' data that achieves accuracy and speed in completing the tax accounting process.

### 1. Research Methodology and some previous studies

**A. Research problem:** Tax non-compliance leads to a decrease in tax revenues, and as a result of the development in the field of technology for various sectors, including the business sector, it has become difficult for tax administrations to complete the tax accounting process under the use of traditional systems and procedures for tax accounting. The services provided to taxpayers must be appropriate and achieve satisfaction for them, which encourages them to abide by the tax payment dates.

**B. Research objectives:** The research is based on the following objectives:

- Demonstrate the concept of e-governance and how to use it in the field of the tax system.
- Learn how to improve the quality of services provided to taxpayers.
- Explain the importance of coordination between taxpayers and the General Tax Authority to achieve an effective and transparent tax system.

**C. Research Importance:** The importance of research can be determined through:

- Explain the importance of e-governance in the field of taxation.
- Statement of the requirements for the application of e-governance in the tax accounting process
- Explain the importance of improving the services provided by the General Tax Authority to taxpayers.

**D. Research hypotheses:** The research is based on the basic premise that "there is a relationship with a positive impact through the importance of e-governance in improving the quality of service of taxpayers"

**F. Previous Studies:**

- **Noi study (2021):** Through its reforms, the tax administration sought to restructure its own interests by introducing new models and structures, the most important of which were the tax centers, which are an important gain for the tax administration, as it adopted strategies aimed at getting closer to the taxpayers for the purpose of gaining their trust, by providing them with the best service and simplifying the procedures for collecting the tax, thus making it easier for them to pay it easily.
- **Khudair study (2022):** This study aimed to indicate the importance of the quality of service in its dimensions (tangible, reliable, safe, responsive, empathetic) in achieving compliance in paying the tax. A sample of taxpayers was taken in the branches of the General Tax Authority in Baghdad Governorate and a questionnaire was distributed to them to find out their opinion on the quality of the services provided by the General Tax Authority and discuss the results of this questionnaire.

**2.Literature review:** the concept of e-governance in improving the quality of service of taxpayers

**2.1 E-governance:** E-governance represents an advanced stage to achieve e-government and its implementation needs to prepare various aspects such as the technical aspect, the political aspect, the economic aspect and other aspects. E-government represents a one-way communication. As for e-governance, it is a program that includes a two-way communication that seeks to achieve the acceptance and satisfaction of both parties for the services it provides. Many definitions of e-governance have been received, defined as "the effective, efficient and more transparent use of resources to provide the best electronic services to citizens and government departments by optimally controlling the resources of the economic unit." (1)

It is also defined as "the use of information technology for the administrative work of the economic unit, including the accuracy of the data entered and the accuracy of the information produced on an organized and accurate basis to process inputs in government institutions." (2)

It has also been defined as " a pattern that uses all electronic activities to regulate the relations between the regulatory bodies within the governmental and non-governmental unit in a way that supports the policy of these units and how to implement them to achieve justice, protect rights, maintain the independence of citizens and raise the level of efficiency of electronic services provided in a way that contributes to achieving sustainable development.(3)

## 2.2 Objectives of e-governance :

E-governance works to achieve strategic objectives that help organize the affairs of economic units. Among these objectives (4) .

- 1- Transparency : To achieve a successful e-governance strategy requires clarity and accuracy in dealing with citizens and clarifying all decisions taken as well as transparency in all administrative transactions.
- 2- Participation : It is the right of citizens to participate in expressing their opinion (public opinion) in order to allow them to benefit from the information and services provided to them through media programs and other technological means of communication such as phones, the Internet, satellite channels, etc.
- 3- Effectiveness : Effectiveness in the functions of government units that provide services to citizens reduces costs and achieves quality in the services provided according to the needs of citizens.
- 4- Competitiveness : Competitive e-governance is achieved for government units because it helps in the development and modernization of activities, which leads to the formation of a more active government by accelerating administrative transactions procedures.
- 5- Knowledge : E-governance is concerned with raising the level of knowledge of the procedures and processes for achieving the objectives of the economic unit and disseminating it to citizens through various technological means of communication as well as information and educational boards.

### 2.3 Benefits of e-governance :

The adoption of e-governance helps to expand the fields for citizens and businessmen in order to participate in a new knowledge-based economy, in order to increase the transparency and effectiveness of the state administration through continuous and integrated e-services. The benefits of e-governance are : (5)

- A. Transition from a closed organization to an open, high-performing organization.
- B. Increase communication between the organization and the community .
- C. Ability to provide information with more credibility.
- D. More effective use of the institution's resources.
- E. Efficiency in reducing and rationalizing the institution's spending.
- F. Gaining time and effort by providing services automatically as well as good workflow and spreading transparency .
- G. Participation of the customer or citizen in the decision-making process within the institution .

### 2.4 Requirements for the success of e-governance :

There are many factors that help in the application of e-governance, the most important of which are : (6)

- Administrative support: The importance of applying information technology and planning to achieve it by the senior management of the government and government units is one of the factors that help in the success of the application of e-governance .
- Communications and Information Technology Resources Infrastructure: It requires the government to prepare infrastructure for the technology necessary to implement e-governance by preparing buildings, electronic devices and means of communication .
- Legislation and laws: Requires government units to work to achieve e-governance to issue special legislation and laws that enable these units to work on them, exchange information, implement the procedures followed, and focus on the security and privacy of information .
- Human resources: One of the requirements for achieving e-governance is the availability of working and qualified individuals to work on e-governance programs.
- The behavior of working individuals: The acceptance of programs and applications by individuals working in the government unit, whether they are employees or managers, and their awareness of the benefits obtained from these applications reflects their readiness and readiness to use them. The presence of individuals working on them has a significant positive impact on their adoption and thus achieving better e-governance.
- Privacy and information security: Security means the set of technical standards and procedures used for the purpose of not allowing unauthorized individuals to enter the system of the government unit and access the information available in it or destroy, change or steal this information. Privacy is the preservation of information stored in

the e-governance applications of the government unit and individuals , as it is very necessary to preserve this information from damage, loss or leakage to other parties.

### 2.5 Quality of Tax Service:

The concept of service quality is directly related to the beneficiary of this service (the taxpayer ) by meeting his needs to complete transactions and what he expects permanently (7). It is defined as measuring the real level of the service provided while making the necessary efforts to modify the level of this service based on the results of measuring the level of this service (8). It is also defined as a system approved by the units that includes important elements of modern technologies, working individuals and other requirements that meet the requirements of taxpayers and contribute to addressing gaps and problems, allowing the provision of the service at the right time and place (9) .It can also be defined as the impression of the taxpayer towards the tax administration about its relative lack.(10)Thus, we can know the quality of the service is the impression of the taxpayer towards the tax administration services provided to him and the extent to which his needs are met and his transactions are completed.

**2.6 Quality standards of services :** The most important criteria that determine the quality of services can be indicated: ( 11)

- A. Response : It means the extent of the employees' desire and readiness to provide services in a manner that meets the desires of the individuals in charge and to address problems or obstacles quickly.
- B. Reliability : Reliability represents the provision of services accurately and the attempt to avoid error, as this standard emerges through the service provided to the taxpayer consistently, well, effectively and in record time.
- C. Credibility : It is to provide services with care, honesty and transparency and not to expose the taxpayer to any kind of damage, whether material or moral, and this in turn achieves mutual trust between taxpayers and the General Authority for Taxes and encourages taxpayers to adhere to the timing of tax payment.
- D. Understanding the customer : It means understanding the needs of the taxpayer and how to complete his own transaction and communicate with him and the coordination required to complete the transaction and this achieves satisfaction and acceptance with the taxpayers .
- E. Ease of service delivery: It means providing services in an easy and simple way at the right time and in the right place through direct communication with taxpayers to enable the tax administration to provide its services to taxpayers .
- F. Efficiency : This criterion means the availability of highly skilled staff and personnel to complete transactions and address obstacles or problems as well as their desire to provide the best services efficiently and effectively.
- G. Security and confidentiality : It is very necessary to preserve the information of taxpayers and protect them from loss, loss, damage or access to their information by unauthorized individuals.

## 2.7 Improving the quality of services provided to taxpayers through the use of e-governance :

The adoption of e-governance contributes significantly to improving the quality of services provided to taxpayers , through :(12)

A. Legislation, laws and regulations related to taxation : For the purpose of implementing e-governance, legislation and laws in the field of taxation must be available to allow and allow the transition from traditional procedures to electronic procedures that contribute to achieving efficiency and effectiveness in tax work and strengthen the relationship of taxpayers with the General Authority for Taxation .(13)

B. Information system: As a result of the continuous and accelerated progress in the field of information technologies and technology, it has become very necessary to adopt a strategy in the General Tax Authority aimed at adopting technology in the tax accounting process by providing an advanced tax information system that provides tax services in tax collection and achieves creativity and innovation commensurate with the size of developments in the field of technology. (14)

C. Efficiency of individuals working in the General Tax Authority: The adoption of e-governance programs in the General Tax Authority requires the availability of working individuals who have specialized expertise and skills in the field of computers and information systems to be able to work accurately and quickly in the completion , as well as to achieve objectivity and credibility in the completion of business and thus achieve tax justice among taxpayers .(15)

D. Modern communication technology: Direct communication with taxpayers contributes significantly to the completion of tax transactions accurately and quickly , as the more modern communication programs are available between taxpayers and the General Authority for Taxes, this helps to reduce the burden on taxpayers and encourages them to provide basic information in the tax accounting process and increase their satisfaction with the services provided to them .(16)

## 3. Results of statistical analysis and testing of research hypotheses:

For the purpose of indicating the validity of the research hypothesis or denying it, the questionnaire was distributed to a group of academics specialized in the field of e-governance and specialists in the field of taxation, where (40) questionnaire forms were distributed to study and discuss the results of the questionnaire .

### 3.1 The respondents' answers about e-governance in the organization, the research sample

A. Through the arithmetic media, the standard deviation and the response rate, and through the general rate of the variable, it became clear that there was agreement by the respondents on the presence of this variable in the studied organization, as the variable (e-governance ) obtained a general arithmetic mean (4.85), which is greater than the hypothetical arithmetic mean of (3). This means that this variable exists in the organization with a standard deviation of (0.39), which is less than the correct one. This means that the answers are dispersed from their arithmetic mean with a response rate of (97). This can be explained according to the paragraphs below .

B. E-governance represents an advanced stage for achieving e-government. This question obtained an arithmetic mean (4.83), which is greater than the hypothetical mean with a standard deviation of 0.44 and a response rate of 97%. This means that the organization relies on e-governance in preparation for e-government .

C. Its application needs to prepare different aspects such as the technical aspect, the political aspect, the economic aspect and other aspects. This question occupied an arithmetic mean of 4.80, a standard deviation of 0.40 and a response rate of 96. This means that the organization is working to meet the requirements of e-governance .

D. It considers the effective, economically efficient and more transparent use of resources to provide the best electronic services to citizens and government departments. This question obtained an arithmetic mean of (4.83), which is greater than the hypothetical mean. It also obtained a standard deviation of (0.44) and a response rate of 97%, which means that the organization uses its resources effectively for electronic services.

E. Paragraph No. (5,6) has obtained the same and higher arithmetic circles compared to other circles and with little dispersion. This explains that governance seeks to achieve justice, protect rights and preserve the independence of the citizen.

F. The general arithmetic mean of the variable was (4.85) with a standard deviation (0.39) and a response rate of 97%, which means that this dimension is available in the study sample organization.

**Table No. (1) Descriptive Measures of the E-Governance Variant**

Questions	Recall		
	Arithmetic Mean	Standard Deviation	Response rate 13%
X1 :	4.83	0.44	97%
X2	4.80	0.40	96%
x3	4.83	0.44	97%
X4	4.88	0.40	98%
X5	4.93	0.26	99%
X6	4.93	0.33	99%
X7 :	4.85	0.42	97%
X8 :	4.85	0.36	97%
X9	4.90	0.30	98%
X10	4.88	0.33	98%
x11	4.80	0.50	96%
x12	4.83	0.54	97%
X13	4.85	0.42	97%
X14	4.83	0.38	97%
Public level	4.85	0.39	97%

Source : Numbers of researchers based on computer results

## 3.2: Description of tax services at the level of the organization Study sample

Table No. (2) of the descriptive measures of the tax services variable

		Recall		
	Questions	Arithmetic Mean	Standard Deviation	Response rate 13%
	Y1	4.83	0.54	97%
	Y2	4.85	0.27	97%
	Y3	4.83	0.44	97%
	Y4	4.83	0.44	97%
	Y5	4.85	0.44	97%
	Y6	4.83	0.50	97%
	Y7	4.90	0.49	98%
	Y8	4.75	0.49	95%
	Y9	4.85	0.36	97%
	Y10	4.88	0.33	98%
	Overall Average	4.84	0.43	97%

Source : Numbers of researchers based on computer results

The data in Table No. (2) showed that there is general agreement among the respondents on this dimension, as the response rate was (97%), with an arithmetic mean of (4.84) and a standard deviation of (0.43). This indicates that the research sample organization has good tax services and can be detailed as follows .

A. The concept of quality of service is directly related to the beneficiary of this service (the taxpayer ) by meeting his needs to complete transactions and what he expects permanently. This paragraph was occupied by an arithmetic mean of(4.83), a standard deviation of (0.54), and a response rate of 97%. This indicates that these respondents see the quality of the service provided by the organization as directly related to the beneficiary .

B. Responsiveness means the extent to which employees are willing and ready to provide services in a way that meets the desires of the individuals in charge and to address problems or obstacles quickly. This question was based on an arithmetic mean (4.85), which is higher than the hypothetical mean of 3 with a standard deviation of 0.44 and a response rate of 97%. This indicates that the service provided by the taxpayer meets the desires of individuals.

C. Understanding the needs of the taxpayer and how to complete his own transaction and communicate with him and the coordination required to complete the transaction. This achieves satisfaction and acceptance among taxpayers. This paragraph has a mean value of 4.90, which is higher than the mean compared to other media. It also has a standard deviation of 0.49. This indicates a lack of dispersion between the answers and indicates an understanding of the needs of the taxpayer in the way he completes the transaction. This is reflected in the satisfaction of the taxpayers .



**Table No. (3) Descriptive Standards for the Requirements of the Application of Electronic Governance**

		Recall		
	Questions	Arithmetic Mean	Standard Deviation	Response rate 13%
	X1 :	3.93	0.82	78%
	X2	3.90	.803	78%
	x3	4.03	0.71	80%
	X4	4.07	0.74	81%
	X5	4.03	0.71	81%
	X6	4.10	0.84	82%
	X7 :	3.83	0.83	76%
	<b>Public level</b>	<b>3.98</b>	<b>0.77</b>	<b>79%</b>

Source : Numbers of researchers based on computer results

The data in Table No. (3) showed that there is general agreement among the respondents on this dimension, as the response rate was (79%), with an arithmetic mean of (3.98) and a standard deviation of (0.77). This indicates that the research sample organization meets the requirements of e-governance and can be detailed as follows:

A. For the purpose of implementing e-governance, legislation and laws in the field of taxation must be available to allow and allow the transition from traditional procedures to electronic procedures. This paragraph obtained an arithmetic mean of 3.93 with a standard deviation of 0.82 and a response rate of 78%. This means that there are special laws, regulations and legislations in the tax work that support the transformation of electronic procedures.

B. Whenever modern communication programs are available between taxpayers and the General Authority for Taxes, this helps to reduce the burden on taxpayers. This paragraph obtained an arithmetic mean of (4.10), which is the highest arithmetic mean between the average and a standard deviation of 0.84 with a response rate of 82%. This explains that the abundance of communication programs helps to reduce the burden on taxpayers .

C. The communication between taxpayers and the General Tax Authority also contributes to clarifying the procedures for the accounting process and answering the taxpayer's inquiries. This paragraph obtained an arithmetic mean of (3.83) which is higher than the hypothetical mean. This indicates the existence of a communication between taxpayers and the General Tax Authority, which contributes to clarifying the procedures for tax accounting.

**3.3 Correlation and impact analysis between the two research variables**

Table (5) The impact of e-governance on the quality of service of taxpayers

The independent variable	e-governance							
The dependent variable	R <sup>2</sup>	R	F		B0	B	T	
			Calculated	tabular			Calculated	activities.
Quality of service of taxpayers	0.65	0.45	120	4.19	1.08	0.70	7.42	1.70

**A. Analyze the nature of the relationships between e-governance (combined )and the quality of taxpayers' work (combined ):**

"The content of this analysis indicates the testing of the main hypothesis, which stipulated the importance of e-governance in improving the quality of service of taxpayers, and by following the data of Table(4), it is clear that there is a statistically significant correlation between them in terms of the value of the correlation coefficient between them (0.45) and at a significant level (0.05).Through the results of the correlation relationship, it indicates the acceptance of the hypothesis that there is an importance of e-governance on the quality of the work of taxpayers. "

**B. Analyze the nature of influence relationships between the two research variables**

This axis aims to test the significance of the relations of influence between the two main research variables (e-governance , taxpayers' quality of service) depending on the simple regression coefficient. The content of this relationship expresses the test of the hypothesis that "stipulates the importance of e-governance in improving the quality of taxpayers' service". Table No. (5) shows that there is a significant impact of e-governance on the quality of taxpayers' service,as the value of the level of significance is (0.000), which is less than the level of significance (0.05). These elements, in terms of the coefficient of determination(R<sup>2</sup>), explained (0.65) of the total differences in the quality of service variable in the organization, the study sample, and supports the significance of the value of (F) calculated (120.63), which is greater than its tabular value of (4.19)At a degree of freedom (1.29) and a significant level (0.05) and that the remaining percentage is due to other variables that can not be controlled or not included in the research scheme and the regression coefficient (Beta) reached (0.70) and is a significant value in terms of (t) calculated (7.42), which is greater than its tabular value (1.70) at a significant level of 0.05, which indicates that the change in electronic governance and a combined intention by one unit will lead to a change (0.70) of the quality of service provided by the tax administration to the taxpayers combined in the sample researched and the results indicate the acceptance of the main hypothesis, which states the existence of importance of e-governance in improving the quality of service of taxpayers. "

#### 4. Conclusions and recommendations:

##### 4.1 Conclusions:

Among the most important conclusions reached :

- E-governance is an important and necessary aspect in the progress and development of tax work as government institutions seek to provide accuracy in work and speed in completion .
- The tax system depends heavily on tax accounting, and its success requires a close relationship between the General Tax Authority and taxpayers , and this is achieved by improving the reality of the services provided to taxpayers and increasing their satisfaction with them .
- The application of e-governance requires legislation and laws that allow the adoption of advanced electronic systems adopted by the General Tax Authority in the tax accounting process instead of accounting for taxpayers, estimating and paying the amount of tax and objecting to its estimation by traditional methods.
- The application of e-governance requires the availability of efficiency and effectiveness among individuals working in the General Tax Authority with the possession of expertise and high skills to work on information technology as well as their willingness and desire to develop the work and shift from traditional paper work to electronic work.
- The development of means of communication between taxpayers and employees of the General Tax Authority increases the confidence and understanding of taxpayers of the nature of work and increases their desire to pay the tax due on them .

##### 4.2 Recommendations:

Based on the above, the two researchers recommend the following :

- The need to implement e-governance, which contributes significantly to the development and improvement of services provided to taxpayers by providing a comprehensive information system for all taxpayers' data that achieves accuracy and speed in completing the tax accounting process.
- The need to legislate a law that allows government units, including the General Tax Authority, to adopt modern electronic systems that help them complete work .
- Work to develop the skill and competence of individuals working in the General Tax Authority by involving them in courses and seminars that increase their experience and skill in the application of e-governance .
- Expanding and developing means of communication between taxpayers and employees of the General Tax Authority in a way that enhances their confidence and desire to perform their tax duties.

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