



مجلة دراسات محاسبية ومالية المجلد العاشر – العدد 30 الفصل الأول – 2015  
Impact of Self-Assessment on Income and Sales Tax Collection'  
From the Point View of Income Tax Auditors in Jordan

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### المستخلص

هدفت هذه الدراسة إلى تعزيز الوعي لدى المكلفين بأهمية نظام التقدير الذاتي وزيادة الإمتثال الطوعي لمكلفي ضريبة الدخل بتقديم الإقرارات الضريبية والتي بدورها تؤدي إلى زيادة سرعة تحصيل هذه الضرائب بالإضافة إلى زيادة ثقة مكلف ضريبة الدخل بالدائرة ، وقد سعت الدراسة إلى معرفة أثر وجود كل من : السجلات والمستندات ، الفحص الفني ، والفحص الحسابي ، والفحص المستندي على تحصيلات دائرة ضريبة الدخل في الاردن من وجهة نظر مدققي ضريبة الدخل . وقد خلصت الدراسة الى وجود علاقة قوية بين تلك المتغيرات وتحصيلات ضريبة الدخل.

### Abstract:

This study aimed to show the extent of compliance with the income taxpayer to provide tax returns and increase the speed of collection of these taxes in addition to increasing confidence in Income Tax department and reduce the number of cases transferred to the courts and promote taxpayer awareness in charge of the importance of self-assessment system, and study sought to investigate the effect of the existence of records documents, technical audit, and computational audit and documentary audit on income tax collections in Jordan, from the point of view of Jordanian income tax auditors ,results shows there's a strong relation between these variables and Income Tax collections.

### **1- The methodical framework of the study:-**

#### **Introduction:-**

The income tax is considered as one of the financial support of the general budget in Jordan, so as to get the needed funds to use it in public expenditure and to fulfill the welfare of the society, the fact that the income tax is imposed and gotten through a number of ways, the researcher concerned with one of the most important of these methods which called the self-assessment. By this way of tax payer provides an account to the income tax and sales Department including the value of the tax base and the payable tax. This method is considered as one of the fastest and best way of assessment. In this account, the required validity of the provided account is available from all respects .In this study the researcher spoke about the self-assessment and its effect on the tax collection from the income tax auditor's point view in Jordan. The researcher also depended on several variables; the existence of records and



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documents, the technical examination, accountable and documentary examination. Moreover, to know the differences between the auditor's points of view about the tax collection referring to the demographic factors (the experience, the gender, the career level and the qualification).

### **The problem of the study:-**

The problem of the study lies in the weakness of the income taxpayers in providing the tax returns. That leads the income tax department to use the administrative assessments methods to end the payer's issues. These methods increase the number of issues converted to the courts which lead to lose a high proportion from the collections of the department and retard the payable taxes.

### **The important of the study:-**

The importance of the study comes from the effective contribution of the income tax department's collections to the public budget of the country. As a result the need for activating the role of self-assessment arises as well as stimulating the payers to provide the tax account, Introduction to build a trust between the department and the payers in finishing the income tax issues in order to accelerate and increase the tax's collection.

### **Objectives of the study:-**

This study aims to:

1. Show the extent of voluntary compliance of the taxpayer in providing the tax account on the speed and increase in taxes collections.
2. Increase the trust of taxes payers in the department which reduce the proportion of the delayed taxes.
3. Decrease the number of issues that transforms to the courts to reduce the period of time needed to collect the taxes.
4. Promote the awareness in the taxpayers of the importance of the self-assessment system.

### **The model of the study:-**

### **Hypotheses:-**

This study depends on selecting these hypotheses:-

- 1- There is no statistic significant relation between the existence of the record and documents and the income tax collections.
- 2- There is no statistic significant relation between the documentary examination and the income tax collections.
- 3- There is no statistic significant relation between the technical examination and the income tax collections.



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- 4- There is no statistic significant relation between accountable examination and the income tax collections.
- 5- There is no statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to the demographic changes; like (experience, gender, career level, qualification).

**The procedure of the study:-**

The researcher used these ways in the procedure of the study.

- 1- Descriptive analytical method regarding the nature of the study.
- 2- Back to the studies, periodicals, scientific references, laws and instructions which is related to this study.
- 3- Format (plan) a questionnaire directed to the income tax auditors in all income tax and sales departments.
- 4- Appropriate statistical method for analyzing and selecting the hypotheses of the study in addition to using the (SPSS).

**Restrictions of the study:-**

- 1- The determinant of the previous studies in this field.
- 2- This study is limited on auditors of the income-tax in Hashemite Kingdome of Jordan.

**The Ambit of the study:-**

- 1- This study was applied on all income and sales tax departments in Hashemite kingdom of Jordan.
- 2- This study was applied on the income and sales tax auditors in Hashemite kingdom of Jordan.

**The previous studies:-**

- 1- (Sarker,2003) under the title "Improving Tax Compliance in Developing Countries via Self-Assessment Systems "This study aimed to shed tax estimator and make recommendations on the ways enable the application of the self-assessment system successfully through explaining the lessons learned from the Japanese experience .The study also focused on the advantage of the application of the self-assessment system as one of the ways used by many countries in developing their administrative system .The finding in the tax laws .In addition to providing an extensive consulting services to tax payers especially during the peak tax period .
- 2- (Kwaiandwong, 2011) study under the title "A Study on Self-Assessment Tax System Awareness in Malaysia "This study seeks to explore and identify the key dimensions that determine the service quality of the Inland Revenue Board, Malaysia (IRBM) under the new Self-Assessment tax system. The scope of this study is based on the perceptions of individual taxpayers (comprising governmentemployees, private sector employees and self-employed



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businessmen) and tax agents. First, this study aims to investigate if Malaysian petty traders understand the mechanism of self-assessment tax system, and secondly, to solicit the problem faced by Malaysian petty traders in tax compliance and tax auditing the era of Self-Assessment tax system (SAS). The empirical study was undertaken by conducting questionnaire survey based on convenient sampling of 310 respondents, that is, 193 male petty traders and 117 female petty traders from 12 states in Malaysia. Findings from this study reviewed that the Self-Assessment tax system places an onerous responsibility on petty traders to comprehend the new system and to comply with the tax administration aspects as to the computations, payment of taxes, and record keepings. It is suggested that the IRBM to impose penalty discretionary, to take into account of the educational background, financial position, the amount of tax understated, the frequency of tax defaults of the petty traders. This study provides an important insight that the Malaysian tax policy makers and the IRBM ought to seriously consider a simpler and pragmatic tax assessment system, tailor make for petty traders to achieve tax administrative compliance efficiency, particularly on the taxpayers' awareness and the services needs have some implications for tax planners and policymakers.

3- Al-shwabkah, 2005) study. It's presented under the title "The commitment of the taxpayer in submitting a correct account if his self-assessment in the Jordanian income tax law. The aim of this study was to focus on the side effect that the taxpayer get as a result of the commitment in submitting the report of the self-assessment on time with correct information. This study concluded that series of shortcomings and defects in the maintenance of the Jordanian project when adopting this commitment either in defining its feathers or the sanctions arising from its beach.

4- (Abu naba'a ,2002 ) It's presented under this title "The impact of the assessment warden's decision at the objection stage on tax collection in the income tax department in the west bank "It aimed to know the importance of the warden's decision on the objection time and its reflection on tax collection and the attempt to reach the planned tax collection in the general budget and how to achieve the growing goals of the state. This study include the effect of warden's decision and their awareness in fastening an finishing the objectionable files without using injustice way with dealing with the tax payer At the same time preserving the right of the state in its financial benefits .It also shows the importance of other effecting variables in ending objects. And there was a great role for the tax payers and their consciousness and desire in ending the files .So as there was an effective role for the experience of the audit committees in accelerating the tax collection in addition to the encouraging incentives that provided by the tax department .

5- (Zaitoon,2003)study, its presented under this title "The effect of activating the self-assessment and the auditors responsibility in enhancing the trust of the tax payers and reducing the tax evasion in Jordan " It aimed to know the helpful elements in activation the self-assessment and the role of the auditors in reducing the tax evasion phenomenon . As to show the difficulties and

6- Problems facing the estimators in their attempt to reduce this phenomenon. The finding of this study is that activating assessment process help in reducing the tax evasion phenomenon





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form the auditor and estimator's point of view .As well as it help in activating the role of the auditor in accepting the financial statement in reducing the tax evasion.

7- (Al-hajj, 2003) study under the title “(The effect of the new Jordanian income tax law on collecting taxes in Jordan) . “Itaimed to know the effect of the new Jordanian income tax law number 14 of the year (1995) which is applied from 1/1/1996 and amended the law number (4) of the year (1992) on collecting the income tax in Jordan .The researcher concluded that there is no positive effect for the new law on income tax collection in Jordan .He recommended to rethink about the points of the new law to serve the tax collection.

### **What distinguishes this study from previous studies?**

This studydistinguish from previous studies that this study discussed the impact of self-assessment on income tax collections through the use of various methods of checking accounts, such as: record and documents and technical examination, and thus know the effect of different methods of screening on income tax collections, unlike previous studies, which focused on increasing compliance voluntary systems through the use of self-esteem, and a commitment to providing revealed self-esteem and reduce the phenomenon of tax evasion.

### **2- Tax system in Jordan, the general objectives of the Income Tax law and its elements:**

#### **Tax definition:**

Tax define as:” amount of money imposed by government on the taxpayers by force contribution to cover the public expenditure , paid permanently without bringing any benefit because they are solidarity members in the society, and have imposed associated with ability to pay to achieve the financial ,economic and social objectives of the government ( khasawneh,2010,82).

#### **Income tax definition:**

Income tax is one of direct tax that imposed on earned income for the taxpayers form all taxable income resources like services, commerce, job, rent, construction, exchange and any taxable income.

#### **The historical evolution of the income tax in Jordan.**

The Income Tax Department and The General Sales tax Department were merged in one Department on 16/8/2004 under the name Income and Sales Tax Department by the amended law of each of the Income Tax Law and the Sales Tax Law, published in Official Gazette No. 4672 Date 16/8/2004.

Historically, The Income Tax Department was established in 1951. It has exercised its work under the Law No. (50) For the year 1950 and since then tax legislation came through several amendments for the purposes of developing legislations, keeping abreast of economic and social changes and fill the gaps arising as a result of application. The latest amendments were in the year 2003 under the Amendment Law (No. 39) for the year 2003 amending the Income Tax Law No. 57 of 1985.



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The sales tax has begun as excise tax in 1926 and concluded to the current format of the sales tax which came into force on 1/1/2001 under the law No. (36) For the year 2000. It is tantamount to a system of value added tax applied internationally, as the legislation passed in many stages of development before reaching the current format, the department works with two separate laws; one for income tax and the other for sales tax. (<http://www.jordan.gov.jo/wps/portal/!ut/p/>)

### **Income tax objectives in Jordan**

The tax system in any country should have its objectives and effects that cause to achievement the community, economic, social and political objectives, tax policy in Jordan is seeking to achieve the goals and objectives that serve all segments of the society, these objectives are: (d. Noor and others, 2008.19-20)

A - Reducing income inequality between individuals by imposing a progressive tax on income, the more income per capita increased tax payable to the state add to that that the owners of low-income enjoy exemptions may include income college.

B - The achievement of financial resources of the state where taxes are imposed on income and not on the import, export and transfer of ownership and the other leading to increased tax revenue and abundance, and this leads to an increase in the state's ability to deliver services and achieve the goals of public welfare, stability and development.

C - Achieving economic goals such as the protection of local industries or to limit consumption of certain goods.

D - Encourage investments in the industrial and agricultural projects by issuing tax exemptions on equipment and supplies such projects imported and exempted some industries from profits tax for a certain period.

E – Applying appropriate rule by selecting the appropriate tax base and the tax rate and the method of collection.

### **3- Empirical Analysis and Results:**

#### **Tax assessment methods:**

To calculate the income tax payable on any taxpayer we must be determine tax base in line with the interests of the state , society's and the taxpayer interest, and to determine the amount of this tax there are two main ways: -

#### **First way: self- assessment**

According to this method taxpayers provide a statement with the results of his work as shown on its books and supporting documents, while the data provided by taxpayers are not



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final, income tax authority has the right to make necessary adjustment to get to the real profit. (Khatib and Shamieh, 2010.191).

Article (17-A) stated that “A taxpayer is required to file a tax declaration according to the accredited form by the department before the end of the fourth month after the end of the tax period, and such declaration shall include details related to the taxpayer’s income, expenses, deductions and the due tax”. (Temporary Income Tax Act for the year 2009)

When the taxpayer providing self-assessment he have the following rights and duties:

A- Pay the balance of the tax due before the end of the fourth month of the period following the tax period.

B- The tax declaration shall be filed by the taxpayer personally or by whoever represents him or by any of the following approved means by the department according to the procedures and conditions established by the instructions

-Registered mail

-Banks

-Any company licensed to act as a public or private mail operator provided that it is approved by the Council of Ministers upon a request of the Minister

-Electronic means

C- The dates of filing the tax declaration shall be considered the date of receiving it by the department or the date of the postal seal or the date of the deposit receipt from the bank or the private company, whichever is earlier, and in case of sending it electronically the Executive Instructions shall define this date.

D- A taxpayer may amend the tax declaration if he finds that there is a mistake in it, in this case the taxpayer is required to pay the tax and due late fines resulting from that amendment and in this case the taxpayer is not considered to have committed a violation or a crime unless the department already found this mistake before him or the auditor has issued a notice of audit about this declaration.

E- An auditor may not audit a tax declaration after 4 years of it being filed.

F- Undergoing according to standards and measures of taxable returns.

G- Sing not approving the result of the decision, and refusing to sign or not showing up shall be considered as not approving the results.



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### **Second way: administrative assessment:**

Article 30 stated that “If a taxpayer fails to file a tax declaration within the specified period in this law, the department shall issue a preliminary assessment decision specifying the estimated tax value on the taxpayer for the related tax period(s) and any fine and other due amounts, and the taxpayer shall be notified in writing with the result of this decision. (Temporary Income Tax Act for the year 2009).

The amounts claimed shall be considered collectible after 30 days of the date of notifying the taxpayer and any collected amounts shall be considered as advanced payments on the account of the final due tax, and this decision shall not be considered final for the purposes of objection or juridical appeal.

After 30 days from the notification in writing of the result of the preliminary assessment the auditor may issue an administrative assessment and the taxpayer shall be notified in writing with the result of the administrative assessment decision and this decision may be challenged before the committee

### **Study population:**

Study population consisted all auditors of income tax and sales in all departments of income tax and sales in the central region and consists of (475) tax auditors.

### **Study sample:**

Sample consists (150) of income & sales tax auditors, supervisors & Auditors directors, they were selected in a manner stratified random sample, tables (5, 4, 3, 2, 1) showing the distribution of the study sample by variables.

**Table number (1)**

**Table number (2)**

**Table number (3)**

**Table number (4)**

**Table number (5)**

We note from the study of the characteristics of the study sample that (83.3%) of the income and sales tax auditors are male because the work of the income tax auditors need a double effort and also requires exit to the premises of taxpayers, this work is hard done by females, also notes that (32.7 %) of the income tax auditors have experiences exceeded (15) years, and the minimum for a job tax auditor is the bachelor's degree and note that (23%) of the staff of the income and sales tax are holding advanced degrees (master's and doctoral), and (90%) of the income and sales tax auditors are the specialty of accounting.





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### **Study tool:**

Researcher was able to develop a questionnaire that runs from the reality of his personal experiences to income tax employee and from previous studies on the subject of the study.

### **Validity tool:**

Validity tool confirmed through presentation the questioner to a number of experienced arbitrators in this field, we have been making modifications made by the arbitrators in their remarks.

### **Tool stability:**

The researcher use (Chronbach's Alpha) equation to calculate the reliability coefficient of this study, table 6 shows the reliability coefficients for each area of study.

**Table number (6)**

### **Hypotheses Test of the study:**

#### **The first hypothesis:**

The first hypothesis states that "There is no statistic significant relation between the existence of the record and documents and the income tax collections".

To analyze this hypothesis we extracted averages and standard deviations, researcher prepare a scale consists the following levels for all questionnaire Paragraphs:

Table (7) shows the level of measurement according to the Likert scale Quintet

**Table number (7)**

Table (8) shows the results for the first hypothesis:

**Table number (8)**

table (8) shows that there is a relationship between existence of the record and documents and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.42) , (0.661) respectively.

#### **The second hypothesis:**

The second hypothesis states that "There is no statistic significant relation between the documentary examination and the income tax collections".

Table (9) shows the results for the second hypothesis.



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**Table number (9)**

Table (9) shows that there is a relationship between existence of the record and the documentary examination and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.74), (0.382) respectively.

**The third hypothesis:**

The third hypothesis states that “There is no statistic significant relation between the technical examination and the income tax collections”.

Table (10) shows the results for the third hypothesis.

**Table number (10)**

Table (10) shows that there is a relationship between the technical examination and the income tax collections for all the paragraphs, the average and standard deviation for all paragraphs is (4.09) , (0.444) respectively

**The fourth hypothesis:**

The fourth hypothesis states that “There is no statistic significant relation between accountable examination and the income tax collections”.

Table (11) shows the results for the fourth hypothesis.

Table (11) shows that there is a relationship between accountable examination and the income tax collections for all the paragraphs , the average and standard deviation for all paragraphs is (3.74) , (0.633) respectively.

**Table number (11)**

**The fifth hypothesis:**

The fifth hypothesis states that there is no statistic significant relation between the differences of the auditor’s point of view about the income tax collections referring to the demographic changes; like (experience, gender, career level, qualification)”.

Table (12) shows the results for the fourth hypothesis.

**Table number (12)**

Table (12) shows that there is no statistic significant relation between the differences of the auditor’s point of view about the income tax collections referring to the demographic changes experience , gender and career level while there’s relationship between the differences of the auditor’s point of view about the income tax collections referring to qualification , the F value



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and the statistical significance is (8.880)(0.003) respectively , this difference due to accumulation of scientific and practical experiences for the higher qualification.

### **Results Discussion:**

To examine the hypotheses, the researcher used (T.Test) for single samples, as shown in the table (13).

#### **Table number (13)**

##### **- first hypothesis discussion:**

The first hypothesis states that “There is no statistic significant relation between the existence of the record and documents and the income tax collections”.

Through the above table we note that the calculated value of (T) (7.727), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the existence of the record and documents and the income tax collections”.

##### **- Second hypothesis discussion:**

The second hypothesis states that “There is no statistic significant relation between the documentary examination and the income tax collections.

Through the above table we note that the calculated value of (T) (23.676), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic Significant relation between the documentary examination and the income tax collections .

##### **- Third hypothesis discussion:**

The third hypothesis states that “There is no statistic significant relation between the technical examination and the income tax collections”.

Through the above table we note that the calculated value of (T) (30.179), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the technical examination and the income tax collections”.

##### **- Fourth hypothesis discussion:**

The fourth hypothesis states that “There is no statistic significant relation between accountable examination and the income tax collections”

Through the above table we note that the calculated value of (T) (14.319), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of



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statistical significance (0.05) (0.000), therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between accountable examination and the income tax collections".

**- Fifth hypothesis discussion:**

The fifth hypothesis states that "There is no statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to the demographic changes; like (experience, gender, career level, qualification)"

Through the above table we note that the calculated value of (T) (8.489), which is greater than the value of spreadsheet at the same level, as well as The value of (sig.) at the level of statistical significance (0.05) (0.000) ,therefore we reject the null hypothesis and accept the alternative hypothesis, which states that "there is statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to the demographic changes ; like (experience , gender , career level , qualification)", We note there is a difference between the auditor's point of view about the income tax collections referring to qualification as the value of "F" (8.880) and statistical significance (0.003) and therefore accept the null hypothesis, which states that ' there is no statistic significant relation between the differences of the auditor's point of view about the income tax collections referring to qualification.

We Noted from the discussion of the results of the study there's a strong relationship between the variables of the study and of (records and documents, the technical examination, the documentary examination, accountable examination ) and income tax collections, the researcher believes that the reason for this relationship dating back to the commitment form income tax auditors for procedures and not leave any decision before audited and approved by the auditor supervisor and ensure the safety of the application procedures.

**Conclusions:**

- 1- Existence of the records and documents leads to improved collections of the income tax department.
- 2- High technical skills for auditing accounts leading to increased collections of the Income Tax Department.
- 3- Accountable examination, documents and records leads to increased collections of the income tax department.
- 4- There is a relationship between the different point view of auditor's income tax on the income tax collections attributable to demographic factors (experience, sex, position).
- 5- There is no relationship between the different point views of auditor's income tax on the income tax collections attributable to qualification.





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### Recommendations:

The researcher recommends the following:

- 1- Increase voluntary compliance of tax payers by providing free consulting services to tax payers.
- 2- Increase incentives for tax payers who are committed to providing the proper detection of self-assessment.
- 3- Found a strict regimen of sanctions for non-compliance with assigned commensurate with the charge of the financial situation and the level of winning in the amount of tax.
- 4- The need to conduct a field survey and continuously to see non-tax payers.
- 5- Work to connect all government ministries and departments unified information network for all tax payer

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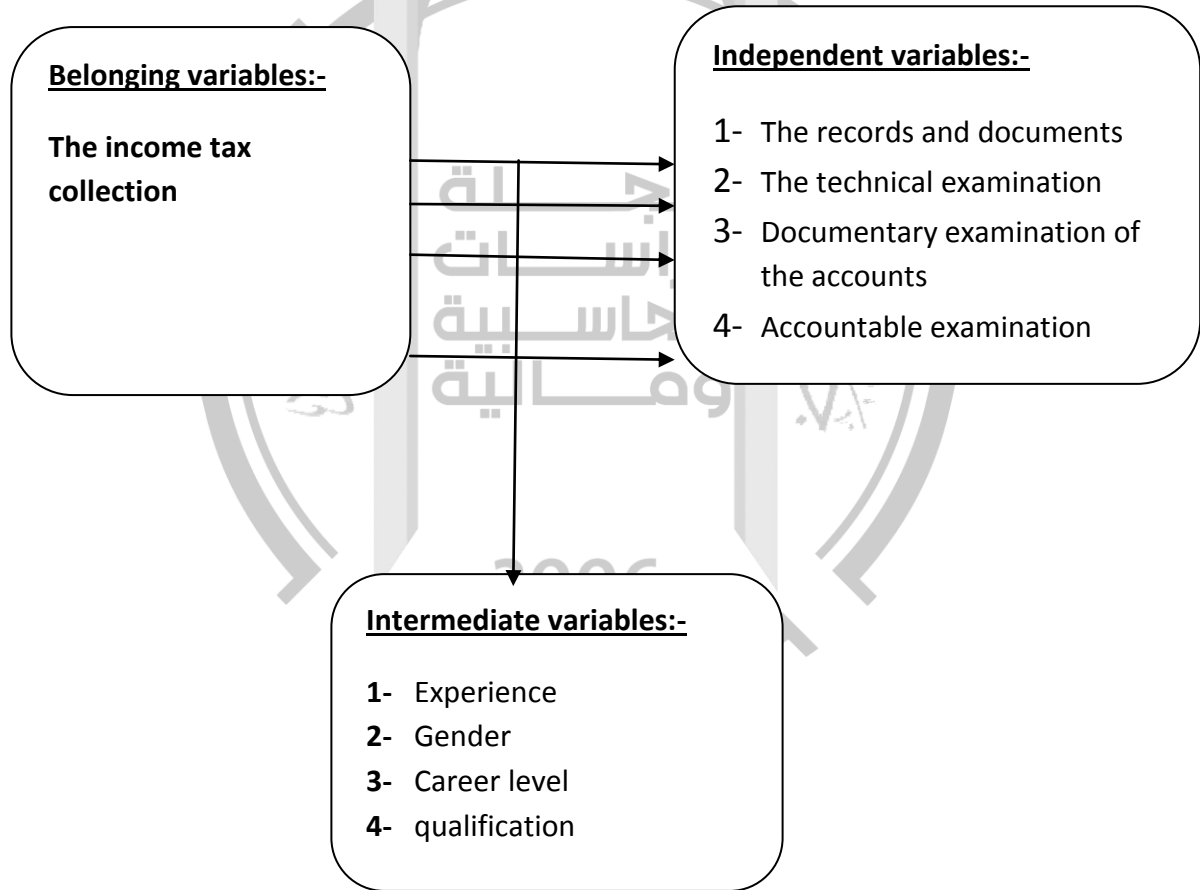
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Table (1)

This table shows the distribution of the study sample by gender variable

Sex	Repetition	Rate
Male	125	83.3%
Female	25	16.7%
Total	150	100%

Table (2)

This table shows the distribution of the study sample by experience variable

Experience	Repetition	Rate
1 year -less than 5 years	35	%23.3
5 years-less than 10 years	33	%22
5 years-less than 15 years	33	%22
15 years-less than 10 years	49	%32.7
Over 15 years	150	%100

Table (3)

This table shows the distribution of the study sample by qualification variable

Qualification	Repetition	Rate
Bachelor	127	%84.7
Graduate	23	%15.3
Total	150	%100

Table (4)

This table shows the distribution of the study sample by major variable

Major	Repetition	Rate
Accounting	135	%90
Law	8	%5.3
Other	7	%4.7
Total	150	%100



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Table (5)

this table shows the distribution of the study sample by Career level Variable

Career level	Repetition	Rate
Tax auditor	121	%80.7
Supervisor	24	%16
Manger	5	%3.3
Total	150	%100

Table (6)

This table shows the reliability coefficients for the study areas

Study area	Coefficient factor
Existence of the record and documents.	%76
Documentary examination	%75
Technical examination	%77
Accountable examination	%85
Income tax collections.	%73
Total	%88

Table (7)

This table shows the level of measurement according to the Likert scale quintet

Weight	measurement according to the Likert scale quintet
1	Strongly disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly agree





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Table (8)

This table shows the means and standard deviations for the existence of the record and documents in the case of self-assessments and its impact on the income tax collections.

Ser.	Figure	Mean	Standard deviation
1	The availability of audited financial statements leads to speed the collection of the tax due.	3.97	0.732
2	When financial statements caught by the taxpayer, Tax adjustments are limited to legal ratios.	3.22	0.975
3	Caught financial audited statements leads to the emergence of general and administrative expenses are real.	3.45	0.952
4	Taxpayers Declare all sources of all taxable income when keeping audited financial statements.	3.07	0.988
5	The existence of audited financial statements leads for the real cost.	3.37	0.952
the existence of the record and documents in the case of self-assessments		3.42	0.661

Table (9)

This table shows the means and standard deviations for between the documentary examination and the income tax collections in the case of self-assessments and its impact on the income tax collections.

Ser.	Figure	Mean	Standard deviation
1	tax Auditor examine the formal aspects of the documents	4.05	0.548
2	Supporting documents for operations are examined to validating the document itself	4.11	0.569
3	Tax auditor sure that the supporting documents of operations is original not copy.	4.12	0.644
4	Tax auditor sure that the accounting entry is right.	4.09	0.659
5	Tax auditor makes sure that the document is enhance for the accounting records is enough.	4.10	0.683
documentary examination and the income tax collections in the case of self-assessments		4.09	0.444



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Table (10)

This table shows the means and standard deviations for between the technical examination and the income tax collections in the case of self-assessments and its impact on the income tax collections.

Ser.	Figure	Mean	Standard deviation
1	Tax auditor focuses on abnormal large numbers.	3.88	0.768
2	The income tax auditor follow-up small Repeated figures.	3.27	0.926
3	Elements of expenses are linked with revenues.	4.10	0.642
4	Income tax auditor depends on the critical review.	3.38	0.825
5	Income tax auditor Guided prior year's financial statements.	4.06	0.570
technical examination and the income tax collections in the case of self-assessments		3.74	0.382

Table (11)

This table shows the means and standard deviations for between accountable examination and the income tax collections in the case of self-assessments and its impact on the income tax collections.

Ser.	Figure	Mean	Standard deviation
1	<b>Income tax auditor examines the transfer opening balances and compliance with the previous figures.</b>	3.87	.791
2	<b>Income tax auditor rely on the general journal to verify totals and subtotals for these books.</b>	3.53	.833
3	<b>Income tax auditor check inventories statements to verify the calculations.</b>	3.93	.860
4	<b>Customers analytical statements are Audited to sure they are correct mathematically.</b>	3.84	.803
5	<b>Income tax auditor audit the final financial statements to ensure accuracy of calculations.</b>	3.92	.710
6	<b>Accounting machines used in the project are examined.</b>	3.35	.991
Accountable examination and the income tax collections in the case of self-assessments		3.74	.633



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Table (12)

This table shows the results related to fifth hypothesis.

scope	Total squires	Degree of freedom	Main squires	F	Statistical significance
Gender	0.586	1	0.586	1.962	0.163
Experience	1.375	3	0.458	1.533	0.209
qualification	2.655	1	2.655	8.880	0.003
Career level	1.515	2	0.757	2.533	0.083

Table (13)

This table shows the means, standard deviations, and "T" test for one-sample statistics and statistical significance for each scope.

Scope	Mean	Standard deviation	T	Statistical significance
The existence of the record and documents in the case of self-assessment	3.42	0.661	7.727	0.000
the documentary examination of the record and documents in the case of self-assessment	4.09	0.444	30.179	0.000
the technical examination of the record and documents in the case of self-assessment	3.74	0.382	23.676	0.000
accountable examination of the record and documents in the case of self-assessment	3.74	0.633	14.319	0.000
Income tax collections in the case of self-assessment	3.40	0.579	8.489	0.000