IJARSCT



International Journal of Advanced Research in Science, Communication and Technology (IJARSCT)

International Open-Access, Double-Blind, Peer-Reviewed, Refereed, Multidisciplinary Online Journal

Volume 2, Issue 3, December 2022

Study on the Impact of E-Commerce on Tax and Accounting Activities

Mrs. Gayatree Anand Karmarkar and Thakkar Heena Mahesh

Department of BMS

Hirwal Education Trust's College of Computer Science and Information Technology, Mahad-Raigad, India gayatreeojale09@gmail.com

Abstract: The non-stop growth of electronic commerce in the final years and the truth that the internet hasbecomean vital device in regular existence, constructing a quick and clean connection for business, prompted us to research the results of e-commerce. This paper objectives to examine the impact of tax and e-commerce accounting operations inside the context of faster development of internet transactions. The need for this study is determined by using the present day context, where social networks are used increasingly more successful as platforms forelectronic enterprise advertising. The paper additionally goals to focus on the need for establishing an international taxation machine of income / income since presently it does now not exist. To assist this technique we presented two scenarios of change in digital and traditional conditions wherein opportunities of e-trade are highlighted and it's far shown the incredible hassle of determining the source of income.

Keywords: electronic commerce

REFERENCES

- [1]. Economic Letters, 34(4), 1990, pp. 357–361, Agell, J., and M. Persson, Tax arbitrage and the re-distributive features of progressive income taxation. Special Issue of the International Journal of Pure and Applied Mathematics
- [2]. The economics of 'tagging' as applied to the best income taxation, welfare initiatives, and workforce planning, pp. 8–19 in American Economic Review, 68(1), 1978.
- [3]. Income tax evasion: a study by Allingham, M.G., and A. Sandmo Journal of Public Economics, 1(3–4), 1972, theoretical analysis pages 323–338.
- [4]. Alm, J., Tax evasion and compliance costs: An analysis pp. 31–66 in Public Finance Quarterly, 16(1), 1988.
- [5]. Alm, J., Administration and compliance with taxes, in: W. Bartley Handbook on Taxation, Hildreth and James A. Richardson, eds. (New York: Marcel Dekker), 1999, pp. 741–768).
- [6]. Benjamini, Y., and S. Maital, "Optimal tax evasion and optimal tax policy," in The Economics of the Shadow Economy (Springer, Berlin), 1985, pp. 245-264, with W. Gartner and A. Wenig, eds.
- [7]. Beron, K.J., Tauchen, H.V., and A.D. Witte, Audit impact Considering the influence of socioeconomic factors on compliance, in Joel Slemrod Reasons for Tax Payment, ed. (University of Michigan Press, 67–89 (AnnArbor), 1992.
- [8]. Income tax evasion: an intersectoral analysis, J.R. Kesselman 1989, pp. 137–182, Journal of Public Economics, 38(2).
- [9]. J.R. Kesselman, Evasion effects of restructuring the tax structure, The Economic Record, 1993, pp. 131–148, 69(205).

