

A Study on the Effects of ICT on Efficient Tax Management

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Abstract: *This study focused particularly on the relationship between tax implementation and tax planning and the impact of information technology on tax productivity. In this review, an illustrative exploration approach was embraced, with a poll being utilized to gather information, which was then examined utilizing different relapse and Pearson item second connection. The discoveries of the review uncovered that data innovation (online duty recording, online expense enrollment and online assessment settlement) decidedly affects proficient assessment the executives.*

Keywords: E-filing, IT, Tax Management, Accounting Management, and Taxation are the key words

I. INTRODUCTION

Duty specialists, as an organization of government, are progressively going to e-government drove arrangements, for example, electronic expense recording (e-documenting) because it works on the conveyance of public administrations and monetary productivity (Hamza et al. 2021). Sabir and co. "a process in which tax documents or taxes returns are submitted through the internet, usually without the need to submit any paper returns" was the definition of e-taxation in 2021. According to the (Aziz et al.), e-taxation includes the use of the World Wide Web and software for a wide range of tax administration and compliance purposes. 2021). The expression "electronic duty documenting" was created in the US, where the Inward Income Administration (IRS) started empowering assessment form e-petitioning for charge discounts just in 2003, laying out the point of reference (Sorguli et al. 2021). One out of every five individual taxpayers now files their tax returns online, which is a trend that has never been seen before. In point of fact, a variety of software enhancements and additions made this possible over time, as shown in the following (Ahmed et al.) table. 2021). Other industrialized nations, like Australia, Canada, and Italy, have now taken on electronic documenting as a standard practice (Ismael et al. 2021). The Assembled Realm, Chile, Ireland, Germany, France, the Netherlands, Finland, Sweden, Switzerland, Norway, Singapore, Brazil, Mexico, India, China, Thailand, Malaysia, and Turkey are among the nations partaking in the opposition .

II. LITERATURE REVIEW

In information technology (IT), tools, equipment, and resources are used to interact with one another, as well as with other people, and to produce, manage, and share information (Anwar & Climis, 2017). E-filing of tax returns is also popular in Kurdistan and other emerging nations. According to Anwar & Louis (2017), "information technology" refers to a collection of technologies that include networks like the Internet and wireless communications as well as software like computer programs and mobile phone applications.

They are principally worried about the assortment, handling, putting away, and communicating significant data to help the administration tasks of any association, including government organizations, and are contained equipment like PCs and modems, as well as programming like cell phone applications (Anwar, 2015). People who are related with establishments or government frameworks can profit from a framework that gives precise history data, current status data, and anticipated data, which is all precisely expressed (Anwar and Shukur, 2015). Information technology is advantageous in the area of decision making, according to Anwar & AbdZebari (2015), because it can independently monitor and diagnose system disturbances, determine a course of action, and take action to bring the system back into balance. According to Anwar & Surarchith (2015), the construction of information technology for future planning

includes the following elements: individuals, information handling, information transmission, data framework and recovery, and framework arranging (Anwar, 2017). According to Anwar & Louis (2017), the tax system is a potent and possibly financially stabilizing tool that nations' governments can use to set development goals while also maintaining fiscal stability in their nations.

According to Anwar (2015), the primary objective of tax administration worldwide is to generate revenue for the purpose of financing government expenditures on social welfare, such as defense, law and order, health care services, and educational opportunities for residents. Tax revenue may also be used to fund consumer spending, which includes the creation of social and economic infrastructure that will enhance people's quality of life (Hameed & Anwar, 2018), in addition to funding capital projects, which are also referred to as consumer spending. Taxation can also be used as a crucial tool in any nation's economy to encourage investment through tax breaks, incentives, or other attractive tax exemptions that attract domestic and foreign investors in industries like consumer product manufacturing processing exports, and producing petroleum and natural gas. Taxation is also commonly used to discourage particular kinds of antisocial behavior in the community. Utilization of liquor, smoking, and pool wagering are cases of against social lead that can be diminished by the burden of higher duties on the assembling of these products in any case (Anwar and Balcioglu, 2016). To be effective, a sound tax system must be based on the following ideas, according to Anwar (2016): The capacity of a tax system to promote the ethical principles of professionalism, openness, accountability for actions, probity, and efficiency in the collection of taxes is what determines its effectiveness in ensuring that taxpayers comply with tax laws and that tax administrators operate effectively. Straightforwardness (Anwar, 2017): Both the tax code and a straightforward, adaptable, and flexible tax system ought to guarantee that taxpayers abide by the law and that tax administrators function effectively; neutrality, which hints that a good tax system shouldn't be influenced in any way; economy, implying that a successful tax system ought to improve rather than deteriorate the economic situation (Anwar & Ghafoor, 2017); furthermore, reasonableness, which suggests that a decent duty framework ought to be without a predisposition. also means that a good tax system doesn't have any bias, which means that a good tax system shouldn't have any favoritism (Anwar & Qadir, 2017). It isn't allowed to affect the monetary commitment of the taxpaying populace (Anwar, 2015).

It is fundamental, specifically, that both the consistence expenses to citizens and the managerial costs to government have no adverse impact on the aggregate sum of assessments gathered at the public level (Hamza et al. 2021). A sustainable tax system cannot be arbitrary, and neither should the amount owed be influenced by prejudice or personal feelings. This idea indicates that the hour of installment, the way of installment, and the sum to be paid should be obvious to the citizen as well as the burdening specialists (Sabir et al. 2021); However, a good tax system must be able to provide a means of subsistence for taxpayers in order to be convenient (Aziz et al.) 2021). To find success in executing electronic documenting and installment frameworks, Sorguli et al. (2021), the following requirements must be met: a public that is technologically savvy, cooperative financial institutions, reliable and accessible internet service, and sufficient funding to set up the necessary infrastructure in tax offices (Ahmed et al.) 2021). According to Ismael et al., e-filing and e-payment systems must be incorporated into a comprehensive plan for the design, development, and implementation of information technology. (2021) for it to be successful. As Ali and others (2021) noted that the following requirements must be met for e-filing to be successful: a favorable business environment, dependable IT infrastructure, and skilled personnel (Gardi, 2021). The first step in creating a strategic business plan for electronic tax systems is to write down ideas, actions, desired outcomes, and timetables for each part. This is done while considering the tax administration's strengths and weaknesses, as well as environmental opportunities and threats A description of the implementation strategy, which ought to include the method for putting it into action, should also be included in the plan.

III. RESULTS

The researcher conducted a reliability analysis, which can be seen in table 1. The values of Cronbach's Alpha for online tax registration as an independent factor were found to be $.829 > .6$ This indicates that the items used to measure online tax registration were reliable for the current study; the values of Cronbach's Alpha for online tax filing as an independent factor were found to be $.770 > .6$ This indicates that the items used to measure online tax filing factor were reliable for the current study; and the values The value of B for online tax remittance was found to be $.674 > .001$ and P-

value =.000, indicating that there is a positive relationship between online tax remittance and efficient tax management. In addition, the value of B for personal influence was found to be.584 >.001 and P-value =.000, indicating that there is a positive relationship between online tax registration and efficient tax management. In addition, the value of B for online tax remit .

IV. CONCLUSION

As an agency of the government, tax authorities are increasingly turning to e-government-led solutions like electronic tax filing because they make it easier to provide public services and save money. In order to increase the effectiveness and efficiency of tax administration and collection, a number of tax authorities around the world are implementing electronic tax administration systems to interact with the taxpaying public in tax collection, administration, and compliance settings. It turns out that the best way to plan for revenue collection is with a system that has both spatial and attribute data management capabilities, like geographic information systems. Scammers and hackers of internet facilities can take advantage of the public's ignorance or the system's lack of security, so the use of information and communications technology (ICT) can be disastrous for both taxpayers and tax administrators. The tax collection framework is a strong and perhaps monetarily settling apparatus that legislatures of countries might use to build improvement objectives while likewise keeping up with monetary soundness in their nations. Around the world, the primary goal of tax administration is to raise money to pay for social welfare programs like defense, law and order, health care, and educational opportunities for residents. Tax revenue may also be used to fund consumer spending, which includes the creation of social and economic infrastructure that will enhance people's quality of life, in addition to funding capital projects, which are also referred to as consumer spending. Taxation can also be used as a crucial tool in any nation's economy to encourage investment through tax breaks, incentives, or other attractive tax exemptions that attract domestic and foreign investors in industries like petroleum and natural gas production, export processing, and consumer product manufacturing. Taxation is also commonly used to discourage particular kinds of antisocial behavior in the community. The use of alcohol, smoking, and betting on pool are all examples of anti-social behavior that can be stopped with higher. taxes imposed on the production of these goods in the first place.

The first step in creating a strategic business plan for electronic tax systems is to record ideas, actions, desired outcomes, and timetables for each part. This is done while taking into account the advantages and disadvantages of the tax administration, as well as the advantages and disadvantages of the environment. A description of the implementation strategy, which should include the method for putting it into action, should also be included in the plan. Numerous nations have picked an arranged way to deal with the presentation of discretionary electronic documenting and installment for specific fragments of the citizen base, like people or organizations, as a feature of a staged arrangement to consider live testing of the framework in the beginning phases. After the testing is over, taxpayers with particular characteristics, like businesses, are required to file returns. The specialist used different relapse examination to find the best and appropriate variables expanding level of effective assessment the board in privately owned businesses in Kurdistan. The value of B for online tax remittance was found to be.674 >.001 and P-value =.000, indicating that there is a positive relationship between online tax remittance and efficient tax management. In addition, the value of B for personal influence was found to be.584 >.001 and P-value =.000, indicating that there is a positive relationship between online tax registration and efficient tax management. In addition, the value of B for online tax remit

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