

# **The Impact of Taxation and Accounting Audit on the Tax Collections at the Income and Sales Tax Department in Jordan**

**BY**

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## **Abstract**

This study aimed at investigating the effect of accounting and tax audit on tax collection at the Income and Sales Tax Department in Jordan . Achieving the objectives of the study and testing its hypotheses ,the researcher used the descriptive analytical approach using the questionnaire , which was distributed to the study population .However, the sample of the study consisted of the tax auditors certified by the Jordanian Income and Sales Tax Department of the following directorates; the directorate of the large taxpayers, the directorate of the industrial activity , the directorate of the commercial activity | , the directorate of the commercial activity || , and the directorate of service activity . (150)questionnaire were distributed, of which (140) were recovered and (131) were found valid for statistical analysis . SPSS statistical analysis program was used along with the appropriate statistical methods . Accordingly the study revealed that there is a statistically significant effect of the tax audit and the accounting audit on the tax collection at the Income and Sales Tax Department .Hence , the most important recommended by the researcher the importance of having legal provisions talking about tax revenues through a taxable income statement in more detail , activate the application of e-government and e-payment , enhancing the tax culture and awareness of both the tax auditor and the taxpayer .