

The impact of accounting information systems on tax evasion
A field study from the point of view of tax department auditors in Jordan

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Abstract

This study aimed to investigate the impact of accounting information systems on reducing tax evasion from the perspective of auditors at the Jordan Income and Sales Tax Department. The study serves as an example of a field approach that examines how accounting information systems affect the likelihood of reducing tax evasion, linking the accounting information system to the national invoicing system. The descriptive-analytical approach was employed in this study, aiming to accurately describe and analyze a specific phenomenon. The study identified variables influencing the use and effectiveness of accounting information systems in preventing tax evasion using a questionnaire tool and direct data from tax auditors in Jordan.

The study was conducted at the Income and Sales Tax Department in December 2023, with the study's population and sample comprising all employees in income tax across all provinces of the kingdom, in addition to the center. An electronic questionnaire was distributed using Google Forms and analyzed using the statistical analysis program SPSS. The study yielded several results, notably the necessity of defining and implementing effective internal controls to limit tax evasion. The researcher concludes by recommending the importance of entities enhancing their accounting systems and information technology for increased efficiency and suitability.

Keywords: Tax evasion, Tax auditor, Accounting information system.