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# Applying the responsibility accounting system to maximize tax revenue and its role in achieving sustainable development

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**Abstract.** This research is an attempt to demonstrate the role of using liability accounting in the General Tax Authority as an effective tool for control and performance evaluation to contribute to maximizing tax revenues as a means to achieve sustainable development. Liability accounting has a pivotal role in enhancing tax revenues by improving transparency, efficiency, and fairness in the tax system. It also contributes to channeling these revenues towards projects that support the Sustainable Development Goals, promoting long-term economic, social, and environmental growth. By adopting the principles of accountability of responsibility, it enables governments to balance increased tax revenues with sustainable development. Liability accounting is an important tool to enhance tax revenues and support the achievement of the Sustainable Development Goals (SDGs) by enhancing transparency, accountability, and efficiency in the management of public resources, they can contribute to the development of tax revenues as a major resource of the budget, and thus direct them towards sustainable development projects. The research showed that enhancing transparency in accountability would help improve the management of public resources, including tax collection and spending. This enhances citizens' confidence in the tax system and encourages voluntary compliance with tax laws and tax participation. The research further showed that accountability helps in determining responsibilities and evaluating performance, as a control tool to ensure that government entities act responsibly in managing tax revenues.

**Keywords.** corporate governance, firm performance, ROA, ROE, board size, Audit committee, meeting frequency

## 1. Methodology

### 1.1: Research Objective:

This research aims to achieve a primary objective, which is to demonstrate the role of responsibility accounting in the General Tax Authority as an effective tool for control and to assess its contribution to maximizing tax revenues, thereby contributing to maximizing state revenues and achieving sustainable development.

### 1-2: Importance of Research:

The importance of the research stems from the significance of responsibility accounting and its role in providing accurate information on deviations, planning, control, and performance

evaluation within the General Tax Authority, as well as the impact of its application on maximizing tax revenues to achieve the goal of sustainable development.

### **1-3: Research Problem:**

Accountability for responsibility and sustainable development are interrelated concepts, complementary to each other as they focus on demonstrating the role of financial institutions in balancing economic, social, and environmental goals. Responsibility accounting is an accounting system used to measure and evaluate the performance of units or departments within a financial institution, by the responsibilities entrusted to them. It tracks the financial and non-financial performance of each department or manager responsible for achieving specific goals. Therefore, this research raises the following question:

"What is the role of applying responsibility accounting in the General Tax Authority to maximize the collection of tax revenues, and its role in achieving sustainable development?"

From the above question, we can derive the following two questions:

- Is liability accounting applied in the General Tax Authority?
- Does the implementation of responsibility accounting in the General Tax Authority help maximize the revenues of the General Tax Authority?

### **1-4: Research hypothesis:**

The hypothesis of the research is represented by the following hypothesis:

"There is a significant relationship between the application of responsibility accounting and maximizing the revenues of the General Tax Authority and achieving sustainable development."

### **1-5: Research Limits:**

To achieve the objective of the research, the General Tax Authority in Babylon was chosen as a field to study the variables of the current research.

Theoretical aspect: (books and sources related to the subject, reliance on previous scientific studies and research, laws and legislations).

Practical side: The practical side data was collected based on the annex of the questionnaire, which included (20) questions distributed on three axes, and Appendix No. (1) shows a model for this questionnaire.

## **2. Literature review**

1. Study: Al-Hajouj, Iman Yassin Abdullah, entitled: Financial collection tools for municipalities, Building and Roofing Tax - Basic Tributaries in Municipalities / 2024. The study aimed to identify the financial collection tools for municipalities. Building and roofing taxes are basic tributaries in municipalities; the study dealt with the main tributaries of municipal financing, the objectives of financial collection and the challenges they face, and the importance of building and roofing tax its importance. The study reached a set of results and recommendations, as it confirmed that the tax contributes to the improvement and maintenance of State infrastructure, which contributes to improving the quality of life for citizens. The tax allows the provision of basic services such as water and electricity, public transport, and infrastructure.

2. Al-Janabi's study, Akram Hamid Dohi Mohsen entitled: The effectiveness of the tax system in achieving financial sustainability - the experiences of selected countries with a special reference to Iraq, Master's thesis / 2023, and the study aimed to analyze the structure of public taxes and the tax system in Iraq and the sample countries and analyze the variables of financial sustainability in finance and sample countries, in addition to using modern

standard models to measure the impact of the tax system on financial sustainability in Iraq, and reached the importance of the tax system in the world and its impact on the financial system. Economic stability and highlighting the role of taxes as revenue from public revenues and their impact on financial sustainability in the sample countries and Iraq, by raising the level of public services, in a way that ensures the future of generations by raising the degree of financial sustainability of variables, taxes, product development, diversifying sources of income and increasing its volume.

3. Ali, Raad Attia Ahmed: Development goals of tax reform in Iraq and the role of international financial institutions in activating them, Wasit University / College of Administration and Economics / 2020.

The study aimed to show the importance of applying tax reform and its impact on tax collection in tax departments and the most important conclusions reached by the study that there is a possibility in income tax departments and value-added tax departments in the governorates that positively affects tax collection and continued financial sustainability, making it an effective source of investment for the development of most government sectors to reduce the burden on public expenditures.

4. Qasim, Sajjad Saad, a study entitled: The role of taxes in the development of productive sectors in Iraq. Master's thesis / University of Baghdad / College of Administration and Economics, the study aimed to study and analyze the structure of taxes and productive sectors in Iraq and analyze the relationship between taxes and the growth of the output of the agricultural and industrial sectors, to enhance their contribution to the GDP, and achieve economic diversification. It concluded that it is necessary to stimulate the productive sectors by granting tax exemptions, creating a safe investment environment, and providing them with primary resources, to encourage the growth of these sectors, which in turn generates new tax rules that can contribute to raising the ratio of tax revenues to public revenues / 2024.

5.

### 3. Responsibility accounting

#### 1. The concept of liability accounting:

In light of the modern trend in management towards preferring decentralization in general over centralization, and thus delegating decision-making to different departments, and giving independence in the various departments and branches of the institution, the importance of having standards and controls for control becomes clear to ensure that these departments implement what is required of them efficiently (Abdul Hakim, 2009, p.24).

In order to increase the effectiveness of the role that accounting can play in the field of planning and control, it had to evolve to become a position where it can hold anyone accountable. Here, responsibility accounting arose as a method aimed mainly at monitoring and evaluating performance, by determining the responsibility of employees in the economic unit, at their different administrative levels, from actual performance and the resulting preferred and unfavorable results compared to planned performance (Al-Rajabi, 2004: 78 Iceberg).

Here we can list some of the concepts that liability accounting has gone through:

- Liability accounting is defined as accounting for profitability or activities and is based on the idea of dividing the organization and linking it into centers of responsibility, with linking costs and revenues to the individuals responsible for making decisions related to these centers (Benjaballah, 2014, 251).

This concept focuses on linking profitability by dividing the organization into cost and revenue centers.

- Others, Horngren and defined it as "that system that measures and compares the planned (planning budget) and the actual execution (the actual results) of each responsibility center separately.

This concept emphasized that liability accounting is a system based on the collection and analysis of financial data for each activity by comparing what is actual with what is planned.

- Garrison (2006) defined it as an administrative control system based on the principles of delegation of responsibility and its location, and the authority is delegated to the center of responsibility and accountability for the performance of this center, and under which managers are given the basket of decision-making and responsibilities for each activity that occurs in a specific area of the institution, under this system managers are made responsible for the activities of sectors in the institution.

The third concept focuses on delegating authority to activity managers and then following up on what they are doing by evaluating their performance and linking it to the outcome of the activity for which they are responsible.

- It is "an accounting management method aimed at designing the accounting system to achieve effective control over performance, by directly linking accounting reports on the one hand, and between the responsible persons on the other hand by the structure of the administrative organization of the enterprise at all administrative levels" (Mida, 2003, p. 324).

The fourth concept emphasizes that liability accounting is a special designation for administrative processes that help control and evaluate performance.

From the foregoing, we can say that liability accounting is an accounting system used to measure and evaluate the performance of units or sections within a financial institution, in light of the responsibilities entrusted to it and each department within it. Through this system, the financial and non-financial performance of each department and each manager responsible for achieving predetermined goals can be tracked and compared with the standards set for each department or activity to identify positive and negative deviations.

## **2. Objectives of Liability Accounting:**

The most important objectives of liability accounting can be formulated in the following points (Al-Fadl and Shaaban 2003).

1. Defining responsibilities: by distributing responsibilities to departments or individuals, and according to what is required of each department or individual that suits their goal.
2. Performance measurement: Evaluating performance based on the results achieved and comparing them with the pre-set criteria for each activity to reach the specified goals.
3. Enhancing accountability: Accountability helps enhance accountability by making it clear that each department or individual takes responsibility for the results of their actions.
4. Facilitate decision-making: Help facilitate decision-making and provide accurate information for officials to make effective decisions.

## **3. The importance of liability accounting:**

The importance of responsibility accounting comes by carrying out control operations on the performance of administrative units in the institution, by working on preparing special reports on the various activities and tasks of the administrative levels to take appropriate decisions to correct deviations and modify the course of tasks, as control is considered as a basic result of the application of responsibility accounting (Mubarak, 2020, p. 171).

The importance of liability accounting can be illustrated in the following points:

### **3.1 Enhancing transparency and accountability:**

3.1.1 **Transparency:** Accountability helps improve transparency in the management of public resources, including tax collection and spending. This enhances citizens' confidence in the tax system and encourages voluntary compliance with tax laws.

3.1.2: **Accountability:** By assigning responsibilities and evaluating performance, accountability can ensure that government entities act responsibly in effectively managing and spending tax revenues to achieve the SDGs.

### 3.2 **Improving the efficiency of tax collection:**

3.2.1 **Identify gaps:** Liability accounting helps identify gaps in the tax collection system, such as tax evasion or unjustified exemptions, leading to increased tax revenues.

3.2.2 **Improving tax administration:** By evaluating the performance of tax collectors, the efficiency of tax processes can be improved and waste reduced.

## 4. **Responsibility Accounting Centers:**

Responsibility centers in financial institutions are small organizational units within the organizational structure of the institution, supervised by a responsible person and accountable for the results of his actual performance compared to what is planned, and the institution's management usually measures and evaluates the performance of departments and each of the responsibility centers in the institution, and the most common types of responsibility centers in institutions are: (Garrison, 2006)

**4.1 Cost Center:** The administrative sub-unit of the organization in which the administrator of the administrative unit is responsible for the occurrence of related costs only.

**4-2: Profitability Center:** The administrative sub-unit in the institution in which the manager is responsible for balancing the elements of revenues and costs that occur in his center and administrative unit, and is subject to his control, and evaluation is carried out on this basis.

**4-3: Investment Center:** The administrative sub-unit of the institution whose manager is responsible for investments that achieve return from the activities it performs, costs, and revenues.

**4.4 Revenue Center:** The administrative sub-unit of the organization in which the director is responsible for achieving the targeted revenues from the tasks and activities he performs.

Since the accountability of responsibility here is related to the issue of maximizing the collection of tax revenues, we conclude here that it is important to focus on the revenue center, because the goal of the tax is to achieve revenues that contribute to financing the state budget, and to commit to the best application of tax laws in collecting the amounts achieved, and to find new sources of income.

## 5. **Elements and elements of liability accounting:**

To apply responsibility accounting, there is a set of basic requirements that should exist, and many specialists have identified the most important components and elements of responsibility accounting according to the goal it seeks to achieve by working with it as a system. Fatina, Abu Nassar 2099 has shown these components, namely:

**5.1 Good Budget System:** The budget estimate includes a detailed determination of the types of expenditures, in particular.

**5-2: A good and understandable structure of the institution:** it is clear the general objectives of the institution, the departments, as well as the tasks, powers, responsibilities, policies, and procedures.

**5-3: Unified chart of accounts consistent with the administrative system:** periodically returned to suit the scalable administrative system, with the need to use the appropriate coding method to give appropriate reports in the appropriate form and time.

**5-4: Appropriate reports:** It is necessary to identify appropriate reports for the needs of the beneficiaries, which means the need to carry out a full analysis of these needs, to determine the quantity and quality of this information as well as the dates of its output and determine to whom to give these reports.

We conclude from the above that there must be a good budget system based on determining the types of budget expenditures in detail for each type, as well as the structure of the institution must be clear for users or those who are entitled to see it to understand the goal on which the institution is based, and what are its powers and responsibility towards the work it does, and also there should be a unified accounting manual consistent with the administrative system of the institution, that is, the appropriate way to write instructions and orders with a specific symbol or a specific indication that is known Users instead of words to prepare appropriate reports that include all the needs of the user of this information in all the respects they need.

From the above, we see that responsibility accounting combines the identification of influential responsibility centers as well as the means of control or standards set, and sets how the efficiency of these sections can be clarified in reaching their objectives, and can be summarized in the following points:

- **Responsibility centers:** such as cost centers, revenue centers, profit centers, and investment centers.
- **Estimated budgets:** planning expected expenditures and revenues.
- **Performance reports:** Compare actual performance with planned goals.

The second topic: tax revenues

#### **1- Concept and definition of tax:**

The tax is currently considered one of the sources of revenue that the state relies on to cover its expenses, according to the sovereign authority of the state to manage funds and collect them for spending on public utilities and services in order to achieve the welfare of society.

The concept of tax linguistically: **(tax: what is imposed on the citizen to pay to the state of money in a known amount)**. The state in each period estimates expenditures for the next year, based on estimating the public revenues necessary to meet those expenses, and the tax is one of the important sources in financing the public treasury, as it is collected from individuals as a contribution from them in securing the necessary funds to cover the various aspects of expenditures.

The researchers dealt with the concept of tax in all scientific aspects, as well as being a source of funding, and others pointed out that it is a monetary consideration paid by the individual for the services provided by the state, as he bears part of the burdens of these services. We can say that the tax is a legal legislation with a financial obligation collected by the state from taxpayers and according to their financial ability to cover part of its public expenses, as it is like a contract between two parties that benefits those who are obligated to pay it, in exchange for the state's commitment to direct these revenues to achieve sustainable development of all kinds.

The taxpayer who pays the tax does not receive a specific fee from the state when he pays it, but this does not mean that he does not benefit from the services provided by public utilities, as he is a citizen like others and the amount of his use of public services is not measured by the amount of tax he pays.

#### **2- Financial impact of tax revenues:**

Taxes are one of the most important sources of public revenues for the state, and it is an important tool of fiscal policy, through which it seeks to achieve economic, social and political goals as well as the financial goal, as the state needs to collect tax revenues to carry out the duties entrusted to it. Many countries depend on tax revenues to finance public expenditures, as

they are the main source of budget resources, and their decline negatively affects Achieving the state's economic development. Tax revenues have a financial impact on financing the budget, as they contribute significantly to financing public expenditures, and the state of tax evasion hurts achieving sustainable development and weakens the state's ability to finance public expenditures.

### **3- Tax revenues and sustainable development:**

Accountability has an important role in enhancing tax revenues and supporting the achievement of the Sustainable Development Goals. By enhancing transparency, accountability, and efficiency in the management of public resources, liability accounting can contribute to increasing tax revenues and directing them towards sustainable development projects. Through the key roles played by the responsibility accounting that we mentioned earlier in enhancing transparency and accountability, and improving the efficiency of tax collection, it can also direct **revenues towards the sustainable development goals by:** (Al-Askari, published research / 2023)

**3.1 Resource Allocation: Implementing** liability accounting helps ensure that tax revenues are directed towards projects and initiatives that support the SDGs, such as education, health, infrastructure, and clean energy.

**3.2 Expenditure Monitoring:** By assessing how tax revenues are spent by government institutions, accountability can ensure that these revenues are effectively utilized to achieve desired objectives.

**3.3 Enhancing Tax Justice:** Accountability contributes to enhancing tax justice by ensuring that all individuals and businesses pay their fair share of taxes, supporting the equitable distribution of resources. As well as reducing **corruption by enhancing** transparency and accountability, it reduces the chances of corruption in the tax system, which enhances public confidence and supports sustainable development.

**3.4 Supporting financial sustainability: by sustaining revenues in the long term, as well as by analyzing data and information on how revenues are collected and spent. Through good and appropriate planning.**

**3.5 Enhancing Community Participation: Accountability By promoting transparency and accountability, and encouraging** citizen participation in monitoring public resource management, all of this reinforces a sense of collective responsibility towards achieving the Sustainable Development Goals. It generates a sense and awareness of the importance of taxes and their role in development, so that tax compliance can be increased and tax revenues supported.

### **4. Statistical analysis of research variables**

The necessary data for this research was collected by distributing a questionnaire form to individuals working in the General Tax Authority / Babylon branch, and the questionnaire consists of three axes (the first axis) the application of responsibility accounting in the General Tax Authority and includes 6 questions, (the second axis) The use of responsibility accounting in revenue control includes 8 questions, (the third axis) Performance evaluation according to liability accounting included 6 questions, 35 questionnaires were distributed and only 30 valid for analysis were retrieved.

#### **1. Descriptive analysis of the axis of applying liability accounting in the General Tax Authority:**

It is clear from the results of Table (1), and through the analysis of paragraphs (1 to 6) that the arithmetic mean of this axis has reached (4.24) with a standard deviation of (0.09) with a coefficient of difference (2.12) and it was found that the arithmetic mean is greater than the

hypothetical mean of (3) This indicates that there is a clear application of liability accounting in the General Tax Authority and that the highest arithmetic mean was within the first paragraph of (4.43), which states (there are approved and written instructions for the application of liability accounting), with a standard deviation equal to (0.67) and the coefficient of variation reached (15.06), which means that the department adopts written and clear instructions. For the application of the liability accounting system, as the fifth and special paragraph (there is written evidence between the centers of responsibility in the Authority) obtained the lowest average of (3.90) and a standard deviation equal to (0.87) and a coefficient of difference (22.3), which indicates the lack of awareness of the Authority for this paragraph, which may affect performance negatively, and the rest of the paragraphs ranged between these two levels.

**Table (1): Opinions of individuals working on the phrases that make up the axis of applying responsibility accounting in the General Tax Authority**

Order	coefficient Difference	Standard deviation	Arithmetic mean	First Axis Phrases	Number of paragraphs
1	15.06	0.67	4.43	There are approved and written instructions for the application of the liability accounting system	1
5	16.21	0.68	4.13	There is interest in the application of liability accounting within the General Tax Authority	2
3	13.76	0.60	4.33	There is a chart showing the responsibilities of each administrative level in the authority, to account for the responsibility	3
2	13.90	0.61	4.40	There is a clear functional organizational structure for the authority	4
6	22.3	0.87	3.90	There is a written guide between the responsibility centers in the authority	5
4	14.74	0.63	4.27	There is a sequential description of work procedures in different responsibility centers	6
-	2.12	0.09	4.24	The result of the first axis	-

**Source: Prepared by researchers based on the outputs of the electronic calculator**

**2. Descriptive analysis of the use of liability accounting in revenue control:**

It is clear from the results of Table (2), and through the analysis of paragraphs from (1 to 8) that the arithmetic mean of this axis has reached (4.05) with a standard deviation of (0.162) with a coefficient of difference (3.996) and it was found that the arithmetic mean is greater than the hypothetical mean of (3) and this indicates that there is a clear use of liability accounting. In the control of revenues, the highest arithmetic mean was within the seventh paragraph of (4.33), which states (control over the collection of revenues and the collection of cash through the control of the revenue center), and a standard deviation equal to (0.75) and the coefficient of variation (17.3), which means that there is a clear interest in this area by the sample members because the department Control is adopted in the collection and collection of revenues and cash through the revenue center for the purpose of maximizing it, which is the subject of the research, as the second and special paragraph (the planning budget for each center can be separated from the total budget) received the lowest average of (3.57) and a standard deviation equal to (1.20) with a coefficient of difference of (33.7) This indicates the lack of awareness of the Commission of this paragraph, which may affect performance negatively, and the rest of the paragraphs ranged between these two levels.

**Table (2): Opinions of individuals working on the phrases that make up the axis of using liability accounting in revenue control**

Order	coefficient Difference	Standard deviation	Arithmetic mean	Second Axis Phrases (Use of liability accounting in revenue control)	Number of paragraphs
4	18.2	0.75	4.10	Planning budgets are linked to supervision and responsibility centers in tax departments	1
7	33.7	1.20	3.57	The planning budget of each responsibility center can be separated from the total budget	2
3	18.8	0.80	4.20	All managers in the centers of responsibility contribute to the preparation of the planning budget of their center	3
2	21.5	0.90	4.17	Planning and budgeting are used as a basis for evaluating the actual performance of tax departments	4
5	23.6	0.93	3.93	Revenues are classified according to the possibility of control by the head of the responsibility center in the tax departments	5
2	16.1	0.69	4.30	The amount of revenue is linked to the performance of the responsibility centers	6

1	17.3	0.75	4.33	Revenue collection and cash collection are monitored through .revenue center control	7
6	25.8	0.98	3.80	Deviations are analyzed for each responsibility center separately	8
-	3.996	0.162	4.05	The result of the second axis	-

Source: Prepared by researchers based on the outputs of the electronic calculator

### 3. Descriptive analysis of the performance appraisal axis according to responsibility accounting

It is clear from the results of Table (3), and through the analysis of paragraphs (1 to 6) that the arithmetic mean of this axis has reached (3.62) with a standard deviation of (0.08) and a coefficient of difference (2.28) and this indicates that there is an evaluation of performance according to the responsibility accounting in the General Tax Authority and that the highest arithmetic mean was within the fourth paragraph of (4.00).), which states (there is ease in referring to the records of the performance of work to evaluate performance), and a standard deviation equal to (0.68) and the coefficient of variation (17.1), which means that the surveyed department is keen to refer to the records in the performance evaluation as was the fifth paragraph and the special (there is a written guide between the centers of responsibility in the authority) obtained the lowest average of (3.30) and a standard deviation equal to (0.73) and a difference rate of (22.4), which indicates the lack of awareness of the authority for this paragraph, which may affect performance negatively, and the rest of the paragraphs ranged between these two levels.

Table (3): Opinions of individuals working on the constituent phrases of the axis of achieving sustainable development according to responsibility accounting for monitoring performance evaluation

Order	coefficient Difference	Standard deviation	Arithmetic mean	Third Theme Phrases Performance evaluation according to liability accounting)	Number of paragraphs
3	18.7	0.67	3.57	There is high efficiency in measuring the actual performance of responsibility centers	1
5	22.2	0.67	3.43	The sequence of lines of authority and responsibility shall be taken into account in the preparation of performance reports, and they .periodically	2
2	19	0.76	3.90	The performance report in each center is a responsibility to show the revenues achieved for each center	3

1	17.1	0.68	4.00	There is ease in referring to the records of the performance of the work to evaluate the performance according to what is planned and completed	4
6	22.4	0.73	3.30	There is high efficiency in explaining the reason for the deviation between the actual and planned performance of each responsibility center	5
4	26.5	0.92	3.47	Actual performance usually corresponds to planned performance when evaluating	6
-	2.28	0.08	3.62	The result of the third axis	-

Source: Prepared by researchers based on the outputs of the electronic calculator

#### 4. Testing research hypotheses

##### 1. Correlation hypothesis

It is clear from Table (4) that the correlation coefficient between the independent variables (the application of responsibility accounting in the General Tax Authority and performance evaluation according to responsibility accounting) and the dependent variable (the use of liability accounting in revenue control) was a statistical function only at a significant level of (0.01) only when applying responsibility accounting in the General Tax Authority, where the result was (0.57).) indicates a positive and strong correlation between the dependent variable (the use of liability accounting in revenue control) and the independent variable (the application of liability accounting in the General Tax Authority).

**Table (4) Correlation matrix between study variables**

**(Application of responsibility accounting in the General Tax Authority and performance evaluation according to accounting)**

Factors affecting the use of liability accounting in revenue control		The use of liability accounting in revenue control	
Performance evaluation according to accounting	to Implementing Liability Accounting in the General Tax Authority		
0.07	1	0.57	Implementing Liability Accounting in the General Tax Authority
1	0.77	0.201	Performance evaluation

			<b>according to</b>
			<b>accounting</b>

## 2. Impact hypothesis

After we calculated the correlation coefficients between the independent variables and the dependent variable, then tested the quality of the relationship model using F, then calculated the percentage that each independent variable explains in the change in the degree of use of responsibility accounting in revenue control as a dependent variable using R Square and then ascertained the significance of the impact of these independent variables on the use of liability accounting in revenue control using T-test.

Table 5 shows the correlation coefficients between the independent variables and the dependent variable, the model quality test, the impact test, and the simple relationships model between the independent variables and the dependent variable.

**Table (5) Correlation coefficients between independent variables and dependent variable Model Quality Test- Test the impact of the model for each independent variable**

prototype	T-test	Coefficient of determination R	F-test model quality test	The use of responsibility accounting in controlling revenues and its participation in achieving sustainable development	Independent variables
Degree of influence in the use of liability accounting in revenue control = $0.57+0.819X$	3.73	0.33	13.92	0.57	Implementing Liability Accounting in the General Tax Authority
	1.08	0.04	1.18	0.201	Performance evaluation according to accounting

## **5. Conclusions**

1. The application of the concept of liability accounting in the General Tax Authority promotes increasing the process of transparency and accountability and improving tax performance.
2. The risks of the dependence of the state's public revenues on one source, which is oil, and relying on it as a primary source of financing the general budget, led to a decline in the relative importance of the contribution of other revenues in maximizing those revenues and thus their impact on achieving sustainable development.
3. Responsibility accounting contributes to enhancing the level of financial and accounting discipline and enhancing communication and cooperation between the different departments in the General Tax Authority. This can be achieved through workshops to exchange knowledge and experiences.
4. The contribution of tax revenues to the formation of GDP is very low due to the method of management within tax administrations in particular, which affects the process of collecting taxes due to the state, as well as the lack of control over border crossings, which deprives Iraq of large revenues.
5. The application of the principles of liability accounting in the General Tax Authority leads to an increase in tax revenues that contribute to achieving sustainable development.

## **6. Recommendations**

1. Develop real and binding procedures that raise the efficiency of tax systems and the scope of taxation, according to modern mechanisms that take into account the achievement of social justice when imposing it. By subjecting high-income earners to the payment of taxes, as well as increasing taxes and customs duties on types of luxury and recreational consumption.
2. Finding effective means to address the phenomenon of tax evasion and informal economic activities that do not oppose the goals of economic growth.
3. Work to impose the application of the responsibility accounting system and require each administrative level to commit to achieving the objectives of the system and activate the means of control to evaluate performance according to the goals set in advance.
4. Work to educate taxpayers through the media and available means to commit to paying the tax, as it contributes to achieving social welfare and thus achieving sustainable development of the country.
5. And the existence of a significant correlation between the application of responsibility accounting, tax, and sustainable development, meaning that there is an important role for direct and indirect control in activating this relationship to reach the goals required of it?
6. The need to strengthen the feature of disclosure and transparency in the work of the General Tax Authority, because of its impact on encouraging taxpayers to pay tax and thus increase revenues that help achieve sustainable development.

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