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| **مدى كفاية التقارير المالية لمتطلبات التحاسب الضريبـي**  **بحث تطبيقي فى مديرية ضريبة دخل ــ اربيل** | | | | Thesis Title |
| **2011** | | | | Year |
| **The activation of the relationship between accounting, auditing and tax authority is a significant technique through which the tax base could be accessed. This relationship shall be realized in a way that results in positive outcomes through the efforts of several parties specialized in accounting and tax in government,vocational and academic organizations.**  **Since tax is of high importance in the state's economy, and is deemed as a main source of the budget and achieves social aims, it has become essential to provide the means that help in the success of tax task. Financial reports are considered as the basic means for the financial notification on the outcomes of the economic units' activity and their financial position.**  **Tax authorities are one of the beneficiaries from the tax report assuming that defining the tax base grounded on the outcomes of the financial reports is the most appropriate way to achieve tax integrity as it reflects the financial outcomes the economic unit achieves.**  **The study seeks to find appropriate solutions to the issue of tax authority's non reliance on financial reports provided by those charged with them via studying the main obstacles and reasons that often make the authority not to consider those reports but instead rely on administrative or random assessments when counting the tax base. This study falls into four chapters. Chapter one involves the study methodology and previous studies. The second chapter, which is the theoretical part of the study, tackles financial reports and accounting control profession. It includes three sections: the first deals with the concept of reports and their types, aims, basic components, qualitative characteristics of accounting data, and the basic concepts of income measurement. The second section discusses the responsibility of the accounting controller to express his/her opinion about the financial lists. The last section is concerned with the tax concept in terms of definition, characteristics, basic rules of income tax, and way of assessing the tax base, accounting income and tax income.**  **Chapter Three, which represents the study's practical part, is intended to examine how to calculate tax, ensure to what extent the submitted financial reports are reliable, and what are the reasons behind rejection. This is done in three sections the first of which provides a brief account on the General Directorate of taxation in Iraq and formations of the Income General Directorate in the Region, Section Two investigates as case studies a number of financial reports submitted to the Directorate of income tax in Erbil and the mechanism of tax calculation in the economic units,Section three is dedicated to analyze the results of the questionnaires of the study's subjects.**  **Finally, chapter Four discusses the conclusions and recommendations in two sections; the first is for the conclusions have been reached and extracted in accordance with the study's data, and the second involves the necessary recommendations made by the researcher.**  **The Researcher** | | | | Abstract |