

1 Documentation of Testing Procedures of Tax from the
2 Perspective of Total Quality Management Requirements to the
3 Income Tax Department and Sales in the Ministry of Finance in
4 Jordan (Case Study)

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8 **Abstract**

9 This study aimed to introduce the statement procedures of tax from the perspective of the
10 requirements of total quality management on income and sales in the Ministry of Finance in
11 Jordan, and the interest of management of the Service to provide the necessary information
12 and related management of tax and contribution documented procedures for the examination
13 of tax in Jordan and that of its desire to improve the image in front of the public
14 administration By seeking to increase attainment and achievement and who is at the expense
15 of the state treasury, and it requires control over the management in each directorate by the
16 public administration to make sure the work efficiency.

19 **Index terms**— Ministry of Finance in Jordan, and the interest of management

20 **1 Introduction**

21 The tax in all ages of the most important issues that occupied researchers because of their close contact with
22 the conditions of peoples and that in terms of political, economic and social Valdharaú is the link material that
23 binds the individual government, one of the most important tools used by governments in the formulation of
24 fiscal policy, economic and social terms of use tax revenue first in the financing of public expenditure programs,
25 which are increasing at the moment.

26 Taxes are working to raise the economic efficiencies and channel these resources to best uses and to achieve
27 social justice in the distribution of income and achieve economic stability, which is no longer to achieve social
28 justice, but it also has become a vital requirement in achieving the national security community as well.

29 Which saw the third world countries many changes in its economic policy in order to improve the level of
30 growth and the financing of public treasury of this State and on its way to growth, and try to reach up with
31 advanced countries, there is no doubt Nha affected by these changes especially the current ones, which is the
32 entry to a market economy, which requires the reconsideration of its economic reforms and mandatory national
33 ayguesad according to international standards.

34 Customs and resources that are also characterized by a decline in the proportions with solutions to the market
35 economy to encourage investment.

36 The tax an important resource to finance the expenses of the State, especially in recent times, and to enter
37 Jordan in a market economy has become necessary to react the tax system with the requirements of the free
38 market and economic globalization, especially after it became clear that customs resources of instability must
39 be of optimal control in the tax, and to encourage some activities or reducing others, considering the state of
40 Jordan in the search for the necessary financial resources to cover overheads To achieve this, it must consider the
41 advancement of other sectors and to attract investments, whether domestic Odolah in order to achieve Ibradat
42 tax.

9 RESEARCH METHODOLOGY

43 After studying the quality system by the researcher shows his interest in administrative services provided by
44 the department to taxpayers, and was put quality assurance procedures that led to a qualitative change in it.
45 The technical measures relating to tax examination have not been addressed in the system despite the fact that
46 screening is a core of taxation and the most important link. Attribute the researcher negligence system for this
47 side because he needs the know-how and high technical professionalism and long experience, which is governed
48 by standards and principles and mechanisms it is difficult for anyone extremism have, if we know that all those
49 involved in the application of quality management in the department have never practice of examination of tax,
50 so We will try in the context of this research to address the following points:

51 The concept of quality and stages of development. Identify procedures for inspection of tax. Results and
52 recommendations resulting from the research.

53 2 II.

54 3 Research Problem

55 By reading the reality of the work system and total quality management in the Income Tax Department and
56 Sales can determine the nature of the research problem as follows:

57 Do not include total quality management system requirements are the most important procedures for testing
58 has emerged as the parameters of the tax system similar to the procedures developed for administrative support
59 services in the department and that led to raising the efficiency and effectiveness of its work. Do not take
60 advantage of the tax system from the many advantages for the successful implementation of total quality
61 management in a manner optimized due to lack of interest in the tax examination and identification procedures.
62 The inability of the overall situation of the quality system to address the current shortcomings that existed in
63 the tax system by Cuiaba in institutional work, and the space of diligence in assessing the taxable profit, and
64 non-representation in the degree of performance, and prevented the increase of tax evasion.

65 4 III.

66 5 The Importance of Research

67 Derives Find important topic addressed, vtgdid examination procedures taxation and documentation of the most
68 important requirements of the perfidious overall quality, which overlooked the system in place in the circle of
69 income in Jordan, the quest is the first attempt in which the study of this system and show neglect to examine
70 the tax and trying to develop a methodological framework for the examination procedures of tax.

71 IV.

72 6 Research Objectives

73 Identify the deficiencies in the application of the comprehensive management system and its requirements in the
74 Income Tax Department in Jordan. Shed light on the technical side of scientific in the tax system of examination
75 and highlight the role of taxation in achieving the general objectives of the income tax. Determine the definition
76 of the benefits of the tax examination procedures and documentation. Demonstrate the importance of a tax
77 examination procedures of total quality management.

78 V.

79 7 Hypotheses

80 Given that the Income Tax Department and Sales in Jordan's first department in the Middle East and Arab world
81 apply the quality management system overall, so I did not get the researcher to previous studies on this subject
82 came hypothesis stems from the study of the reality of the tax system prevailing, and a reflection of the failure
83 to extend the quality system on the most important requirements relating to procedures for tax examination,
84 and was the formulation of hypotheses based on the literature of total quality management and the advantages
85 of their application as follows:

86 The application of total quality management system are properly integrated and lead to increased effectiveness
87 and efficiency in the application of total quality management. Failure to extend the quality system requirements
88 for the examination procedures of the tax reduces the tax system to take advantage of the benefits of implementing
89 Total Quality Management.

90 8 VI.

91 9 Research Methodology

92 Supports research on the method descriptive desktop in order to collect data and previous studies of relevant
93 research to create theory enough about Total Quality Management and Alolob descriptive based on the study of
94 the reality of the application of total quality management, in order to shed light on the reality of the examination
95 of tax with the perception of systematic procedures for the examination of tax investigation to the requirements
96 of Total Quality.

97 10 VII.

98 11 Previous Studies

99 Study sayel Ramadan and others in 1990 entitled "The problems faced by the Income Tax Assessors":

100 This study aimed to identify problems faced by the amount of income tax in Jordan when you select the entry
101 and assigned study showed that the most important problems facing the estimated:

102 The low level of education for some taxpayers. To assist audit firms to taxpayers in tax evasion. Lack of
103 commitment by the assigned dates to be determined with the estimated. Summed up this study are several
104 ways to address the problem: Stiffening punishments for income tax evaders. Hold training sessions for Kdran.
105 Raising the efficiency of information system in the circuit. Commitment charge of maintenance of accounts of
106 fundamentalism.

107 It has been used in the descriptive analytical study to reach conclusions and recommendations.

108 Study Qawasmi and Zaghloul in 1991 entitled "Assab tax evasion from the perspective of the estimated":

109 This study aims to identify the main causes of the phenomenon of tax evasion in Jordan and methods of
110 treatment, because the phenomenon of tax evasion is the most important reasons for the main to the lack
111 of outcome which prevents performance of social and economic purposes different and adopted in this study a
112 systematic description of analytical study to the most important causes of tax evasion arranged by decreasing the
113 degree of importance are: Lack of national sentiment. Dissatisfaction with the charge on government spending.
114 Sanctions evasion is allocated a deterrent. Weal Ashkh study in 1993 entitled "different tax declared and modified
115 audit the accounts of businesses Dhar apian Jordan"

116 The purpose of this letter to the cause of the unkept tax declared and amended on businesses through the
117 study of irregularities committed by businesses classified to the offenses relating to accounts and breaches of
118 other factors from the viewpoint of the estimated and auditors involved as experts by the ruling authorities in
119 cases of income tax, with a descriptive approach to reach the results and recommendations are summarized in
120 this study is to effective treatment methods for those offenses, namely: Prosecution severe. Raising the efficiency
121 of information system in the circuit. The work of awareness-raising campaigns taxation.

122 This study has recommended raising interest sources Almalomatian taxpayers and accuracy obtained.

123 Affine study in 2002 entitled "Factors influencing the decision of the Income Tax Assessors in the case of
124 accounting for fundamentalism in Jordan"

125 This study aimed to identify the factors affecting the decision is destined income tax in the case of accounting
126 for fundamentalism in Jordan as well as identify the actions carried out by the estimated income tax in the case
127 of keeping the accounts of fundamentalism for the purposes of coordinating Vmrdja Academy, was adopted by
128 the researcher on the analytical descriptive method to get the results and achieve the objectives of the study.

129 12 VIII.

130 The Nature of Quality Quality can be defined (Solomon Daradkeh safe, total quality management and customer
131 service / first edition / 2008). As a set of qualities and characteristics that distinguish the product or service,
132 which lead to meet the needs of consumers and customers in terms of both product design or manufacture or ability
133 to perform in order to reach to satisfy these customers and make them very happy, quality and workmanship
134 principle of Islamic God said ((making God, who perfected everything)) Al-ant verse 88, The Messenger of Allah
135 peace be upon him ((God loves work if one of you to do it well)).

136 13 IX. The Concept of Quality

137 There were many aspects of quality but it can be identified in the following views Kemp brought by David Griffin
138 (David Graven):

139 Quality means the best performance of the product or service. Quality is based on conformity to standards
140 and specifications, and are produced commodity or service correctly the first time. look at quality as a change
141 subject to the exact measurement.

142 14 Developing the concept of quality:

143 Can trace the evolution of the concept of quality through four basic stages are (Ahmed, Ziad Jamal Ibrahim,
144 2003) Sampling or inspection (Inspection): Focus on the product. Quality Control (Quality Control): focus on
145 the process.

146 Confirm or Quality Assurance (Quality Assurance): focus on the system. TQM (Total Quality Management):
147 focus on individuals and processes.

148 X.

149 15 The Concept of Total Quality Management

150 Is the involvement of both management and individuals and their commitment to the activities of facilities that
151 are designed to meet the needs of the client, wishes or exceeded consistently ??Shabrawi, Adel, 1995).

152 As a result, the Commission issued global standardization systems to international standards known systems
153 (ISO) 9000 and the word Aloiser (ISO) is derived from the first three letters in English (Samman, Samir), the
154 International Organization for Standardization "International Standardization Organization".

155 16 XI. Requirements of the Application of Total Quality Management

156 The most important requirements of the application of total quality management as follows ??Zaher, Bassam,
157 2006) Senior management commitment and conviction of the importance of the entrance of Total Quality
158 Management. The existence of specific objectives and clear the company seeks to achieve. Orientation targets the
159 needs of customers and Brgbathm. The need to be organized based on a quality assurance systems including ISO
160 9001, which provides the foundation for total quality management program by focusing on three main aspects:

161 The effective application of quality control. The effective application of quality assurance. Document
162 procedures and processes that affect multiple quality of the product or service, and our starting point in addressing
163 this topic to research and study.

164 The benefits of quality management system: Achieve the highest efficiency in performance in production, which
165 meet the requirements of customers and achieve high profitability of the hand in question. Increase the possibility
166 of developing the activities of the concerned party and add a new actuals and planning for the future correctly,
167 leading to expansion of its business and thereby increase profits. Achieve a well-documented for all papers and
168 correspondence and thus can easily refer to any document or correspondence. Documents controlling achieve a
169 respectable reputation at home and abroad. And talk about "quality management system" must lead us to talk
170 about the "ISO", and it must be stressed to talk here that the goal of every point of economic, commercial or
171 service is to get the "ISO" in order to confirm the preference and differentiate in the market competition, and this
172 does not only come about through the development of management system faces effective and Nigh and applied
173 effectively, and here we must emphasize an important point is that the system ISO thing and a certificate of ISO
174 nothing else, ISO (the International Organization for Standardization, the global consortium based in Geneva, was
175 founded in 1946, with a membership of more of ninety-T and national, working in the field of standardization of
176 systems standardization world for various goods, products and services through a series of standards and quality
177 standards Walt cover Chtly economic activities, the Organization issued ISO since its inception until 1997,
178 more than 10,900 specification in the following areas: engineering mechanical, basic chemicals, non-metallic
179 materials, metals and minerals, information processing, imaging, agriculture, construction, technologies, health
180 and medicine, environment, packaging and distribution.

181 Then issued two series of standards are ISO 9000 issued in 1987 and was developed in 2000, took its current
182 form has a series of specifications related to quality management system and the second ISO 14000 is a competent
183 systems of environmental management and significance of a series of ISO 9000 in that it has become a means to
184 achieve total quality, which is the language of the age The key to success and obsessed with all concerned parties
185 that seek to obtain a certificate of quality.

186 The ISO 9000 series consists of four parts: 9001.9002, 9003.9004, all of which is a set of consistent measures
187 of quality assurance.

189 17 XII.

190 18 Tax and Tax Evasion

191 The emergence and development tax I have known the tax since ancient times as a deduction Mali mandatory
192 and a means to fund the state treasury, which in turn are spending it in the process of economic and social
193 development and service is the tax an important source of financing the state budget and a tool for economic
194 development in order to create the required balance between the various activities and achieve the kind of justice
195 between the community through the redistribution of national income.

196 Did not go only for centuries until it was the imposition of taxes imposed mandatory for citizens and wealth,
197 which is taken the tax of every person regardless of his wealth and abilities, then took the money and wealth in
198 kind or in cash and applied the Pharaohs tax on wealth and real estate as well as tax, customs and inheritance.

199 And after the development needs of the State for money with the expansion of its services after the tax is
200 voluntary Caleb at and business free, Ought impose imposed without regard to the benefits of the individual to
201 become a duty carried out by individual payment service to the public interest and the country has become in
202 modern times depend on the taxes as the basis of the financial system of the state ??Jomaa, 2005).

203 Taxes in the modern era represents a prominent role in achieving the goals of economic, social and political
204 after the tax is just a financial instrument designed to cover the overhead "Taxes in the modern era is one of the
205 most important resources of the state, and can not be deducted without raising the implications or consequences
206 on consumption and savings and production , and this effect varies of course depending on the configuration
207 of political, social and economic state in addition to the stages of growth that has been reached, of course
208 depending on the configuration of political and social and economic development of countries and the stages of
209 growth that has been reached, thus becoming the tax is based on the mind of a financial means that enable the

210 State to intervene in the activities economic and social phenomenon such as treatment of inflation and recession,
211 unemployment, and directing these activities in the right direction and control ??Khatib & Chamie, 2003).

212 Such a balance can not be created only apply the policy Jbaúh effective and politically acceptable, socially,
213 and before this is not necessary to specify a clear concept of the tax and there are a number of dating, known
214 by them: Aldharab is the duty of monetary borne by taxpayers in its final charge is a financial instrument will
215 turn the state to achieve its objectives (Mays and Khatib, 1997).

216 Passed the first law of income tax in Jordan in the first of April in 1933, but before that was the tax system
217 in force in the east of Jordan derives its origins from the Ottoman period.

218 **19 XIII.**

219 Types of Taxes a) First, direct taxes: Are cut directly from the income or capital charge, "and focus directly on
220 the same wealth." Characterized by relatively steady revenues, lower expenses levied, and the notice of individuals
221 financial duty to pay it in a sensible and achieve justice in the distribution of financial burdens.

222 The most famous types of taxes on income and taxes on capital ??Shawabka, 2002).

223 **20 b) Second, indirect taxes:**

224 Which is cut off, indirectly, of the income or capital charge, and focused on the use of wealth as the indirect taxes
225 does not focus on having money, but on the track uses this tax wealth in the movements and stages of use?

226 And indirect taxes occupies a prominent place in the tax systems of the abundance of revenues collected by
227 adding to the ease, as they suited distaste with the idea of tax justice.

228 Examples of indirect taxes: taxes on spending, taxes on trade, taxes on production and customs duties
229 ??Shawabka, 2002).

230 The advantage of the tax including the following: That the tax imposed and get critically At present, most
231 countries are imposed and collected taxes in cash as opposed to what was prevalent in some earlier eras where
232 they get produced than the worker or to deal with him. That the entity authorized to impose the tax is a state
233 or official bodies and it does not impose a tax only in accordance with law or legislation. That the tax imposed
234 in algebraic terms this means that the tax just approved by the competent authorities, the taxpayer who deserve
235 it be forced performed. That the tax be collected from a final charge and designed so that the amount of tax
236 owed and conductor of the charge is not returned as in the case of loans and bonds. Do not get charged a fee
237 to pay the tax when it means that you get him in charge of the tax return, do not get the services or benefits
238 directly, but offered to citizens in general. One who main objective the State seeks to achieve by imposing the
239 tax is a financial target ??Abu Nasser, 1996).

240 Through tariffs which preceded the note that got a set of goals that have sought to impose upon the States to
241 tax, and these objectives:

242 The financial goals of the tax:

243 The main objectives and mission of any tax Ensuring revenue permanently from internal sources to the state
244 treasury is one of the goals of government authorities, hence the base and the availability of the tax proceeds of
245 any breadth of Mutt rah tax to be inclusive of all natural and legal persons with the economy -as much as possible
246 -at the expenses of collection, where the taxable income up This is what we observe in developed countries, with
247 high proportion of tax revenue to GDP It is linked to the reality level of economic development (Chamie, 1997).

248 Social objectives of the tax:

249 Social objectives of the tax are many and varied, especially after the emergence of the concept of social justice
250 and the emergence of new trends for a fair distribution of income and reducing the exploitation of the working
251 classes in addition to the emergence of concepts of distribution of tax burden in the community by income level.

252 Taxes are the modern way to redistribute income and wealth tax and play an important social role and
253 influential classes of society in different countries and I have tried in our current use taxation as an important
254 tool in achieving a set of social goals and most important of these goals include:

255 Prevention of farm wealth in the hands of a few members of the community. Directing the policy of birth
256 control in the country as desired by the propagation of the population, or vice versa. Addressing the housing
257 crisis exemption of capital invested in the housing sector from taxes. Redistribution of income and wealth and
258 the prevention of farm wealth, however, a few of the community, through the imposition of taxes on wealth.

259 Economic objectives of the tax: Is the economic objective of the tax of the most important objectives in the
260 present era Taxes can not be raised without repercussions on consumption, production, savings and investment
261 and will come to these parties mentioned only briefly, namely?

262 The use of the tax to encourage some productive activities such as exemption of any sector in the State
263 wishes to encourage investment. Use tax to address the economic recession. The use of the tax to prevent the
264 concentration of economic projects (such as mergers). The use of the tax to encourage investment and savings
265 (Chamie and Khatib, 1997).

266 * About the tax in Jordan: Tax has been defined by many authors, and those definitions:

267 Tax: This is a cash payment imposed by State or local bodies where Jabra is collected from the charge once
268 and for all and free of charge, according to the law or specific legislation and the goal of the tax to contribute to
269 cover the expenses of various state and to achieve some economic and social objectives which the State seeks to

21 CONCEPTS ASSOCIATED WITH THE PHENOMENON OF TAX EVASION

270 access it (Abu ??assar, 1996). As defined by (Karajeh and Abadi, 2000) as one of the branches of accounting,
271 which is linked to the bases and accounting rules and tax law instruction set tax issued by the Income Tax
272 Department.

273 The known (Chamie and ??hatib, 1993) as a deduction imposed by the monetary authority to individuals in a
274 final and free of charge with a view to cover the public burdens. The known) as a duty imposed by the monetary
275 authority in charge of the final and free of charge as a tool to achieve its goals of economic, financial and social.

276 * The most important characteristics of the tax system in Jordan: 1. Regional tax, which means that we
277 take the principle of verification of income or income that has been made in the Kingdom. 2. Annual consistent
278 with the accounting principles on the grounds that income achieved during the financial period and this period
279 is twelve months and knew the law of 1/1 until 31/12. 3. Personal: that takes into account personal and family
280 situation of the taxpayer to pay tax. 4. Bottom: one of the features of the income tax provided for in the
281 Jordanian Constitution imposed on natural persons (Rifai et al 2009). 5. Tax Evasion: The phenomenon of tax
282 evasion from the hazardous effects that are harmful to the treasury as reduce tax revenues, leading to reduction
283 of services provided by the state and lead this phenomenon to the distribution of the unfair burden the public as
284 the charge committed to the performance of the tax bear ultimately burdens that enable others to evade them.

285 The evasion is one of the reasons that lead to the inability of the state treasury, prompting the state to impose
286 new taxes or raise existing tax rates (Amour, 2007).

287 And tax evasion is one of the important topics for discussion at the very literature and the economy (such
288 as Malkawi 2008) it is considered a major problem T topped the list of practices of corruption in third world
289 countries and countries in the Middle East also affects the practices of corruption a way that reduces tax revenues,
290 according to Transparency International Corruption Perceptions Index in 2006 that Jordan is ranked 40th in
291 the world out of 163 countries, where the problem of tax evasion in Jordan makes the government is unable
292 to achieve its objectives (Malkawi 2008) and one of the weaknesses of the Jordanian economy in the main is
293 the dependence on external grants to finance its fiscal deficit and inefficiency in the system of direct taxation
294 (European Neighbourhood and Partnership, 2007).

295 According to former Prime Minister of Jordan, Dr. Fayed Tarawneh, that tax evasion has amounted to about
296 six hundred million Jordanian dinars per year, this problem has a negative impact on the Jordanian economy
297 a way that the government is not able to gather sources of income, this gives an indication of the size of the
298 problem of evasion tax in Jordan.

299 Definition of tax evasion: is the non-payment of tax due on the taxpayer in whole or in part is to evade the
300 payment period before the start of or during the use of certain means illegal.

301 Tax evasion: tax evasion is intended that the charge of some work and illegal acts that would reduce the
302 amount of tax due from him (Abu ??assar, 1996).

303 21 Concepts associated with the phenomenon of tax evasion

304 Means of tax evasion, the so-called "fraud tax", where depends funded Bastkhadd and stia fraudulent illegal and
305 fraud of the breach of disposed non-project of the tax, for example, try the taxpayer Hide imported goods so as
306 not to pay her duty or declaration of the value of the goods for less than the values their real, or create two types
307 of books is one of the financial position of the real facility and deliberately funded hide-interest and only provide
308 books, other do not represent the financial position of the real plant and causes of tax evasion to a breach of the
309 principle of tax equity and in the proceeds of the state from taxes, which negatively affects economic and social
310 plans by ?? Helmy, 2007).

311 Among the topics related to tax evasion (planning or avoidance of tax) that the avoidance of tax is usually
312 to avoid the incident Almnih to tax such as the imposition of additional tax on some consumer goods so as to
313 prevent the consumer of the incident establishing the tax by avoiding the purchase does not have any violation
314 of the law.

315 And tax avoidance can be defined as an attempt to reduce the amount of tax charged and payable in accordance
316 with the law, taking advantage of legal loopholes and which offered tax laws and regulations in the areas of n
317 which is different from one country to another ??Imam, 2006).

318 There is another definition for tax planning which is the establishment in charge of organizing sources of
319 income are it is not subject to tax or in reducing the amount of tax required of him and Images tax planning
320 omission charged for acts and deeds which obliges charge to pay the tax or the trend towards activities that
321 subject him to a lower percentage (Abunasar, and others 1998).

322 There are two factors that provide a possible explanation for the evasion of tax on income by the Jordanians:
323 flaws in the law of current income tax, and external factors to the current law, Khaddmo the large gaps in income
324 tax law to the complexity of the tax system, over the past years, there were 13 of the amendments made to the
325 Income Tax Act, including the seven essential amendments (Abunasar, et al 2003) In addition, there are many
326 other tax systems, and tax tables, and instructions of the government, and Oamrosaria and Conditions.

327 Is written to the income tax law in general language broad susceptible to varying interpretations, for example,
328 it is still not to clear whether the income is income derived in Jordan are subject to tax even if the contract is
329 signed which led to the income abroad, where companies are subject varying rates in order to encourage certain
330 activities such as industry and export.

331 Rate differentiation between companies is difficult to manage Shahu are mergers and take various economic

332 activities (Abdel-Rahman, 2001), in addition to that, there are a large number of tax exemptions and discounts,
333 such as bad debts and the expenses of previous years, which makes it difficult to understand any discount allowed
334 to the taxpayer can claim.

335 To avoid a variety of reasons, including: Lack of team spirit and loyalty to the social. A sense of the tax
336 burden, especially in light of the harsh economic conditions and when there is an economic crisis. A sense of
337 injustice in the distribution of tax burden, which affects the psychology of the individual and paid to evasion.
338 Excessive taxes, leading to weakening of the ability to pay the tax. Lack of clarity in drafting tax legislation
339 and the existence of some of the gaps thus creating problems for the financial management and to provide the
340 possibility of evasion. Difficult to estimate the tax base which may be a lump more or less than the actual value,
341 which affects significantly the taxpayer has paid to evasion.

342 **22 Forms and methods of tax evasion:**

343 Take several forms of tax evasion, we can put them in the following main items:

344 Concealment of activity so that the whole does not reach him any information and the confidence of financial
345 circles and therefore does not pay tax at all.

346 Show what can be hidden from the turnover in the collection of data Maclfa tax real profits and that happens
347 in the internal activities that do not fall where the state party. Increased expenses and costs in a manner where
348 the fake is increased costs of materials and supplies of goods and administrative expenses and profits with a view
349 to reducing the phenomenon.

350 Reduce the selling price and the goods and services as possible "to reduce revenue" and ease of billing fraud
351 to facilitate the process urged resort to this method importers of goods.

352 The type of evasion of the project: is in charge of the exploitation of some legal loopholes Back Tone not to
353 check the tax it properly and not to pay any commitment that the person be able to get rid of the obligation to
354 pay without putting himself in the legal status violator.

355 The type of project is to avoid non-violation of legal provisions by means of fraud.

356 **23 XIV. Means of Combating Tax Evasion**

357 The officials' tatabha evasion and lies on the financial and project financial anagement is also located on the same
358 charge and different means of combating tax evasion according to the financial system in each state also vary
359 from one tax to another one in the financial system.

360 The nature of the tax examination and its importance:

361 The nature of the tax examination:

362 Researcher tries to define idiomatic to examine the tax Farah as "the process of examining internal control
363 systems and data, accounts and ledgers for the activity documentary, technical, and analytical critical regulator,
364 and the reports of the accounts, net income of the actual in accordance with the Income Tax Act, intended to
365 issue a decision a tax for establishing the tax base, price and value".

366 **24 The importance of examination of tax:**

367 The importance of screening tax as a means not an end THD to service tax administration in determining the tax
368 base in a practical organizer preserves the rights of taxpayers and the state side by side in addition to increasing
369 the level of commitment to tightly tax legislation, compliance with and reduce the incidence of tax evasion and
370 its forms, the increase in the tax , all support the tax system to achieve its objectives in the financial, economic,
371 social, and through the above can access to the taxable profit in one of two ways (Aekhh, Wail, 2004):

372 The first method: the direct method:

373 Is the starting account balance profits or losses of the current year of the entity you want to check their
374 accounts, and then accepted items are added to the tax net profit or loss and put the items not subject to tax
375 and the result is the overall profit or loss are subject to tax.

376 The second way: the indirect method:

377 Where the reconstruction of a statement of comprehensive income is not included so new the only items of
378 income subject to tax and expenditure and shall be acceptable balance is the profit or loss is subject to tax.

379 However, the direct method is adopted to determine the taxable profit for the ease and consistency with the
380 qualitative characteristics of accounting information.

381 Was the definition of taxable income under the Income Tax Act No. temporary Jordanian (28) for the year
382 2009 as follows: (the remainder of the gross income after deducting expenses accepted and retained loss from
383 previous tax periods, exemptions and personal donations, respectively).

384 Basis of measurement and inspection for commercial activity tax for the purposes of income tax:

385 No less important than the trade sector of industry and banks, but an important part of economic activity
386 and that any expansion in the trade sector is reflected in the revitalization of other sectors, and the following
387 table shows the relative importance of the commercial sector to the sum of the other sectors in the economy.

388 The keenness of the project accounting to regulate matters of accounting and corporate companies Act No. (22)
389 for the year 1997, as amended in the door talking about the contribution of public and in particular Article No.
390 (184 / a) which states:

25 B. OBJECTIVES OF THE OBJECTIVE, INCLUDING:

391 "Result in public shareholding company organize its accounts and record-keeping and its books in accordance
392 with Accounting Standards and International Auditing approved" On this side also stressed the Jordanian project
393 on the importance of this aspect Law Income temporary number (28) for the year 2009 stated in Article No. (23
394 / a) "is committed to responsible organization of records and documents to achieve the amount of tax due to
395 be prepared, provided that in accordance with international accounting standards and auditor and certified by a
396 chartered accountant "

397 As well as the Law Amending the Law of the General Sales Tax Provisional No. (29) For the year 2009
398 as stated in Article No. (38 / a) "Is committed in charge of organizing the records and documents necessary
399 to determine the amount of tax due from it provided that they are prepared in accordance with international
400 accounting standards and auditor and certified by Chartered Accountant" First stages of the examination of tax:

401 This phase includes the income tax as follows:

402 1) Examination of the file the tax charge.

403 Means available to escort a group in the file and to extract the necessary basic data on the taxpayer to
404 take advantage of them, and identify the most important attachments to be in the file the following: Date of
405 commencement of the activity to make sure the accounting costs at that date. The quality of activity and the
406 legal entity in charge of her in that they: A -B individual enterprises -a partnership c -d Company Limited -a
407 limited liability company e -company limited by shares and -g a public company -a private joint stock company.
408 Lecturer of auditing and checking accounts. Working papers, if any.

409 Resolution is estimated in the previous year.

410 2) Data collection for the taxpayer and which come from the following agencies:

411 A. Various government agencies such as the Customs Department, Ministry of Industry, Ministry of Commerce
412 and the Greater Amman Municipality and the Central Bank and the Department of Statistics. B. Private sector
413 companies and institutions where each of them gives information on the other, either by increasing the amount of
414 the competent department of income for those companies and institutions, or by filling out a form that is given
415 by the Department for them.

416 And all this information, whether received from government agencies or private reserved on a computer, the
417 request by providing an application form for the Computer Department, who shall provide the employee is
418 estimated by the computer.

419 Lays the importance of the preliminary stage in achieving the following objectives:

420 A. Formal objectives, including: Determine the nature of the activity, size, and thus is formed with an initial
421 estimated camera with him. Determine the legal status of the taxpayer that determines which estimated the size
422 of the sample. Identify sources of income in charge of the different accountant.

423 25 B. Objectives of the objective, including:

424 Study the rate of profit and compared to previous years in order to identify the causes of change from year to
425 year. Study the financial developments of appreciation from previous years. Identify the weaknesses of accounts
426 to identify files on the reality of the previous years of the taxpayer. Identify the causes of the different taxable
427 profit from accounting profit for previous years. Study the most important items that have boiled modified
428 accounting profit.

429 Identify items that have not taken the previous year estimated in the account in his decision, and study and
430 make use of it. Identify the points of difference between the estimated and assigned in the previous year, if any.
431 Make sure that the Notes check for previous years.

432 Second, the stage of checking accounts:

433 The core issue that distinguishes the tax examination in the audit is to adopt a tax examiner on the science
434 of an additional tax such as accounting and tax legislation to be the outcome of the main supports are:

435 1. Sociology of accounting different branches. 2. Sociology branches audit cost. 3. Aware of the international
436 accounting standards IFRS and International Standards on Auditing.

437 From the above it is clear that accounting and auditing assets and international standards, and the lack of
438 assets and international standards for testing tax Hence the importance of the study will try to fill part of
439 this gap and the gap through the identification of the screening procedures of tax after reviewing the reality
440 of the examination of tax in Jordan, Vulvas tax based on his work on the financial statements a statement of
441 comprehensive income and statement of financial position and cash flow statement, statement of changes in equity
442 financial statements consist of the following items:

443 Statement of financial position: assets and the rights of owners in the facility at a given moment.

444 Statement of comprehensive income: income and expenses and other comprehensive income.

445 Statement of cash flows: cash receipts and cash payments during a certain period.

446 Statement of changes in shareholders' equity: Total comprehensive income for the period and the effects of
447 retroactive application or re-supply retroactively recognized according to international accounting standards,
448 settlement amounts and items contained within the property rights between the value recorded at the beginning
449 and end of the period.

450 Notes: Includes a summary of accounting policies and explanatory notes relating to items of financial
451 statements and disclosures required by the standards of other international financial reporting. Examine the

452 statement of comprehensive income: First, as sales: Include cash sales, sales returns and futures sales: A
453 computational examination:
454 1. Check invoices using the samples (random, stratified, and systematic) of the sales and verify the calculation
455 and input.
456 2. Review a sample of the deportations of the Journal of the sales above to the account of customers and cash.
457 3. Matching the total monthly sales with books sales analysis and with the general ledger. 4. Test groups book
458 sales returns and make sure it is correct and the deportation of operations to the general ledger. 5. Study the
459 size of sales returns and ratios of total sales, if the rate is very Mnkhvza no more than 5%. Not been studied, but
460 if they are more than that to stop a lot and then Baltvsa auditing and verification of the reasons for its reply. 6.
461 Verify that the value of net sales identical to the difference between total sales and sales returns. 7. Horizontal
462 analysis of sales among more than a year, and try to identify the causes of decline and identified either decrease
463 prices or quantity or other.

464 **26 B) Screening the documentary:**

465 Includes two types of inspections:

466 1. Formal examination (legal):

467 Sure of the completion of legal formalities that must be met in the bill of sale, the basic principle is that the
468 bill carries a serial number to adjust the number of invoices issued, with the necessity of having more than one
469 copy of the invoice and the researcher finds that the number is Printed manually or write to invalidate it as a
470 very Merman researcher during the practical application, in addition to the said agency that issued it and the
471 type and quantity of the goods, said the value of the invoice and tax number.

472 Optional Agraemrajah to certain restrictions recorded daily sales books futures and cash, and match them with
473 images of bills of sale and Altakdimm health. Images conformity bills of sale with the card product to make sure
474 Klsnf Bmkdarfatourh reduces the amount of the sale. Study of the canceled billing address where fundamentalist
475 cancellation Kontekon original invoice exists, and to study the size and number of canceled invoices and value.
476 If the value is and the number is large then a lot must stop sometimes be an indication of the existence of a tax
477 indicator. Ensure that all sales invoices issued in registered book sales analysis.

478 **27 C) Examination of the sales tax:**

479 Researcher finds that the tax is the examination subject to the following:

480 1. Althakqmn the existence of export sales to the exclusion of the net profits in accordance with the following
481 equation: Export earnings are exempt from income tax = (Safimbiat Export / Total net sales) net profit from a
482 source of income, which attaches its exports.

483 In the event made a loss of export, the exclusion of that loss of tax base and the reality is in order pursuant
484 to Article No. (8 / d) of the Income Tax Act the interim (28) year 2009, which states that "is not permitted to
485 download the loss of or recycled by the hands. If a profit to the subject to tax in accordance with the provisions
486 of this law. "

487 Kman diligence to download income exempt from export its share of the expenses and the exclusion of expenses
488 Kmaho to download the solution for the exempted income and expenses of non-acceptance is to be diligent in
489 Mahlhemenugeh Nzerabgases The reason is that the exemption for export earnings came from net income and
490 expenses that are already excluded.

491 **28 Check export sales data Mnoaqa full compliance**

492 with customs and export sales and the value contained in the records of the taxpayer and its books. 3. Verify that
493 the export sales of exports within Oalistfree protocols. 4. Ensure the existence of related parties Ataamlmaha
494 charge, and the end of the Manna dealing with these parties are less Mnalesouk could be a deal conducive to tax
495 evasion as if those parties are:

496 Exempt from tax. Check the losses in their accounts and thus Manmahakguet of the profits will not be
497 achieved by the tax.

498 Companies solidarity is the distribution of income between the partners and thus breaks up of income.

499 **29 5.**

500 Ensure that all sales related to years of appreciation by making sure of the date of Fouataralambaat years and
501 to identify the pieces and the reason for the charge transfer some of their sales to a future year for the purposes
502 of Altherbmn tax if the age at which it turned the loss of sales achieved. 6. What is identical to the Chamber
503 for information with the corresponding charge in their accounts? 7. Try to check on the statement of financial
504 position and statement of comprehensive income through attention to phenomena and observations, and personal
505 notes based on the insight examiner tax during the audit, it was noted that the company attaches a certificate
506 on the wall belong to a particular agency and in charge did not announce that the agent of this company,
507 Ooanicon company's training center did not announce his Kamallbagases during its scrutiny of a company to note
508 the existence of a closed room Talbfathha transpired Onhagrfah training did not announce its earnings in their
509 accounts.

32 C. PROCUREMENT OF IMPORTED:

510 Second: Procurement: we can distinguish two sources of purchases either from the foreign market (import)
511 and in both cases is the manipulation of Mnahmusaúl purchases of taxable profit, which requires the attention of
512 the tax examiner professionally and in order Caffeine, and as both domestic and imported purchases supporting
513 documents so that the researcher is studying each source separately, as follows:

514 A. local purchases futures and cash returns and purchases.

515 1. Examination arithmetic:

516 Check billing system using samples (random, stratified, and systematic) and verify the calculation and input.

517 Ensure that all contributions to purchases made under bills Mzzh and acceptable tax.

518 30 Documentary screening:

519 A. Formal examination (legal): Make sure that invoices contain the name of the person purchasing the seller so
520 as not to be purchasing a fake designed to increase the cost or hide the vendor of the tax evader to hide or require
521 non-state legal name of the seller. Make sure that the bill include the date of purchase and item quantity, value
522 and quality. Make sure that the tax number found on the invoice.

523 31 B. The substantive examination:

524 Make sure that the bills on behalf of the charge (the project) to be Fajs calculations. Be sure to make the original
525 purchase invoices, not a picture so as not to have been manipulating its contents. Make sure that the goods
526 purchased were recorded in card product quantity and specifications are correct.

527 Link the procurement decisions of purchase invoices and files the tender, if any.

528 32 C. Procurement of imported:

529 Similar purchases in the domestic and imported examined mean and differ in the documentary and objective
530 examination where imports take into account when examining the following: Matching the invoice value of the
531 facility and its contents with the value of the customs declaration and its contents and verify the product was
532 introduced to the card.

533 Note the presence of discounts on bills and that the facility is found to make sure they have been taken into
534 consideration when registering. Checking the validity of the cost of the goods:

535 The cost of imported goods = established value of the bill in local currency + all expenses spent on the goods
536 until they reached the buyer and the shops that are consistent with the requirement of delivery Validate the
537 registration value of the goods equivalent in local currency date of payment in the form of reference or record of
538 credit.

539 Ensure completion of all conditions to be met in the bills of expenses form and substance as over us. Make
540 sure the arithmetic of the total bills for each bill of expenses. Make sure that the expenses related to the goods
541 purchased and the same charge, which does not belong to more than one project (expensive) if the buyer in
542 conjunction with the more expensive to transport the goods with a particular person and download the cost
543 estimate is to reduce its profits. The purchase method through open adoption, the commission was paid to the
544 bank with the Bank other banking expenses to rely JD 600 dinars. Total expenses and shipping warehouse 600
545 dinars was paid by credit rates bank rate of exchange on the basis of enlightened 0.79 / USD and based on the
546 above:

547 Value of the goods in dinars dinar = price of the goods + the expenses spent on them. = 31,600 +1200 =
548 32,800 dinars = Cost of the U.S. dollar cost of the goods in dinars / dollar value of the goods = 32,800 JD /
549 40,000 = 0.82 dinars / dollars. The cost of items in dinars as follows: The cost of product (X) = 2 \$ * 0.82 =
550 1.64 dinars. The cost of product (r) = 15 \$ * 0.82 = 12.300 dinars.

551 After assigning classifications, as stated above are compatible with the card type and duration of the last
552 goods items.

553 Verify the input quantities on the inventory card bill from the reality of the facility.

554 Movements linked to procurement account, which includes the other party with proof of purchases under such
555 cash account and the movement of external audit in the event of purchasing cash.

556 And calculate the accounts payable in the event of forward purchase, the calculation of the tax examination
557 for purchases in both its domestic and Almsnord:

558 1. Into account that the recorded value of the goods to the value of Hfaqa bill established and not according
559 to the customs declaration and the reason that some importers are trying to reduce the value of the goods and
560 invoice the facility to hide and record the goods by the customs declaration. 2. Subject to the provisions of
561 Article (20 / e) of the Income Tax Law temporary number (28) for the year 2009 and the related transactions
562 during the disposition of interest in a deal with the related parties. 3. In the case of purchases and returns a
563 high percentage must be given great importance during the scan, you can designate that the registration of some
564 of the purchases and sales Kmrdodat therefore the exclusion of part of the income so you should make sure that
565 the returns are recorded at cost, not the rate of sale. 4. Match all those affected by the process response Kalzmm
566 purchases and credit card purchases and expense category.

567 Third, the expenses of work:

568 Expenses is the work of the important elements that distinguish between accounting profit and taxable profit,
569 so the examiner attaches special attention and study of the work dealing with the expenses of two phases:

570 Phase I: Determine the expenses of the work are acceptable and this tax is the tax during the scan.

571 Second stage: the need of some labor costs to address the tax through the science of accounting, tax and this is
572 done while writing the resolution of tax and therefore the researcher will focus on the mechanism of examination
573 of expenditures to determine expenses unacceptable tax in the test phase the tax focus of this research will
574 address the research to the tax treatment of expenditure because this topic has filled the research and study.

575 **33 Examination of tax expenditures for work:**

576 Mathematically because the health maintenance and accounting and the documentary does not mean acceptance
577 of a tax and that the difference between accounting profit and tax is the tax aspect is dealt with labor costs are
578 two-way:

579 A. Acceptable to tax expenses. Expenses of unacceptable tax Accepted tax expenses: 1. Definition of
580 expenditure acceptable tax by the Income Tax Law temporary number (28) for the year 2009 "which expenses
581 during the tax period for the purposes of producing taxable income, which may be downloaded from gross income
582 under the provisions of this law," which spent or earned wholly and exclusively as reported by the Jordanian
583 legislator set of expenditure acceptable to the tax but not limited to in Article (5) of the Income Tax Act No.
584 temporary (28) for the year 2009, which gives it great importance to the tax examiner.

585 **34 General principles to accept the tax costs and expenses:**

586 To be expenditure has been spent or earned or to be cost effective and is not possible, for example, not to accept
587 any benefits, except as stated in Article (7 / e) of the Income Tax Law temporary number (28) for the year
588 2009, before reserves, insurance companies and allocations bad debts, and did not leave the legislature accepted
589 the launch of the exception, but select to accept the provision of certain conditions so that the examiner studied
590 when deciding taxation. Be revenues made during the year any interview revenues expenses and perhaps that the
591 revenue is measured over a period of time, the year Valmusrov must be within the limits of that year to assume
592 the year had its own such expenses have excluded the Jordanian legislator some of the expenses of this basis and
593 on a small scale, such as expenses previous years which were not specific and final, and the requirement to accept
594 the maintenance of forgetfulness and error make it clear that the passage of more than four years, as stated in
595 Article (5 / p).

596 Fourth, analytical procedures:

597 The financial analysis of test instruments, both important tax analysis, horizontal and vertical, so that the
598 examiner's desk by comparing the evolution of the key elements in the income statement during the financial
599 periods in a row using horizontal analysis of these elements (7). And who the most important indicators of
600 horizontal analysis compared the proportion of the total profit (loss) between the financial periods, as well as
601 comparable by the profit of the industry or activity accepted it, and a case study fundamental difference from
602 that ratio, and determine the circumstances that led to that, especially in the case of difference of inferiority,
603 taking into account the mechanism sale and the location of the facility in the loops between the manufacturer
604 or importer and the ultimate consumer, where the different proportion of profits from the ring to the other,
605 Valmusna achieve the profit rate is different from the importer and the dealer and a half wholesale and retail,
606 merchant wholesale, for example, accept the rate of profit is low compared to sales in large quantities and thus
607 rotation high for the goods, which leads to higher sales value, on the contrary dealer retail, which sells at a
608 premium and the quantities of sale is less turnover of goods is low, and its impact on the share per unit of goods
609 from the operating expenses in the case of wholesale trade was lower than in the case of retail trade.

610 The study is one of the profits of the following ways:

611 Where profit rates are calculated using this method as follows:

612 Assuming that one of the businesses involved are only three items a, b, c were available the following data:
613 Item (a) the rate of profit = (average selling price -the average cost) / average \times 100% cost = $(16.5 - 12) / 12 \times 100\% = 37.5\%$ ^{1 2 3}

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²© 2012 Global Journals Inc. (US)

³©2012 Global Journals Inc. (US) $(0.08 \times 350000 = 28000)$ BD to become net income tax is equal to $(100000 + 28000 = 128,000$ dinars).Provide a structure suitable for the possibility of financial and administrative corruption.



Figure 1:

1

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2

and Business Research Volume XII
Issue XXIII Version I

Global Journal of Management	2001 number of capital	2000 number of capital	Number of capital	1999 number of capital	Number of capital	Year / Activity
	70.6	3070	2912	69.1	2716	Businesses
	193.5	4943	145.5	4351	138.6	3755
	36%	62%	55%	67%	69%	Total Number of companies per sector
					72%	Proportion to the total business firms

* Central Bank of Jordan -Annual Report 2004

Figure 2: Table 1

2

2001 number of capital	2000 Number of capital	1999 Number of capital	Year / Activity Number
94.6	2986 75.7	2434 33.1	2283 Businesses
399.5	6532 69.0	5080 128.4	4717 Total Number of companies per sector
32%	45% 44 %	47% 26%	48% Proportion to the total business firms

Central Bank of Jordan -Annual Report 2005

Figure 3: Table 2

Company (a) import of goods from the United States valued at \$ 40,000 and was purchased items from the reality of Bill established as follows:

Value	Quantity	Unit	Item
10000 \$	5000	Unit	Price
30000 \$	2000	Unit	15 \$
40000 \$	7000	Unit	X Y Total unit

Figure 4:

34 GENERAL PRINCIPLES TO ACCEPT THE TAX COSTS AND EXPENSES:

615 **.1 Year**

616 Note that the average ratio of gross profit to be about 43%, and shame on this method is given the same
617 importance of the three items but the reality indicates to the contrary, where occupies Item (b) more important
618 than other goods in terms of sales. To remedy the bias in the overall percentage to profit product radical can
619 extract the arithmetic mean is likely. sold: Advantages of this method are that it gives each class the importance
620 ratio of sales to the fact that the ratio of gross profit and realistic to a large extent and this average is calculated
621 as follows: This column was calculated by dividing the sales of each item on the total sales for example, Item
622 (a) = $33000/132500 = 25\%$ Using this method, the average gross profit percentage of 48.1% in terms of volume
623 this method the effect of item (c) participation in the sales volume. Having extracted the examiner percentage of
624 profits to a range of items, if the facility deal you large, provided that such items sampled a greater percentage
625 of its sales so that the rate of profit calculated close to reality and the measurement by comparing the rate of
626 profit this rate of profit declared in the accounts of the taxpayer.

627 If the rate of profit declared less than the rate of profit is estimated to address the difference in the decision
628 to refund the difference to net income any increase net income by the percentage that was a response of the
629 cost Missal of this: Suppose that the sales facility is reached (500,000) Dinars and the cost of sales amounted
630 to (350,000) Dinars and the total income amounted to (150000) dinars, and the rate of profit declared 42%, and
631 net income was 100,000 dinars, and total profit calculated by the estimated using the arithmetic mean weighted
632 value of sales accounted for 50% shall be the difference between the two rates of 8% and therefore the examiner
633 response of the cost by However, the examiner does not refund the proportion of the difference in full and as
634 in the example, but less of them, and determined by the experience and the number of items that have been
635 studied, and the extent of the representation varieties of the value of total sales, and the method of calculating
636 the rate of profit as the best way and close to reality is the way the arithmetic average weighted value of sales.

637 **.2 XV.**

638 **.3 Results**

639 What is the tax examination is still traditionally as it was four decades ago, every tax examiner strive according
640 to his ability and self motivation to work, leading to: Lack of institutional work because you do not specify a
641 minimum examination procedure of tax due on each estimated compliance. The space of diligence in assessing
642 the taxable profit leads to the vulnerability of public money or interest charge (the taxpayer) for Heather and
643 misconduct. Increase in cases of tax evasion. Lack of accountability-based players on the basis of quality.

644 Asymmetry in the degree of performance led to a decline of professional care by some of the estimated. Lack
645 of standards of scientific quality in determining the estimated efficiency and discrimination between them and
646 rely on quantitative measures. Lack of deviate and document the procedures for tax examination and the lack
647 of standards makes the examination of a tax system of total quality management applied in the Income Tax
648 Department is unable to achieve its objectives and its advantages in the tax system to increase the efficiency
649 and effectiveness. Neglect of the great examination of the tax by the tax administration, and focus on support
650 services only, and is reinforced by the following: Establish procedures for each service provided by the Department
651 to obtain a patent, such as edema, resulting from the installment amounts Almklfa, get a tax number ... etc..
652 The introduction of e-government to all support services, and most workers in the total quality management
653 system are non-practicing administrators to examine the tax are not able to do because he needs a high degree
654 of professional and scientific expertise and practical. The lack of adequate and dissuasive sanctions in the law
655 of income tax is the cause of the causes of tax evasion. There is the impact of the income tax law changes on
656 taxpayers.

657 **.4 XVI.**

658 **.5 Recommendations**

659 Promote uniformity in the degree of performance by specifying the procedures for tax examination and
660 documentation and the development of technical standards has lead to: Raising the efficiency and effectiveness
661 and increase the motivation and professional care at the estimated. Reduce the incidence of tax evasion. Increase
662 volunteer at the self-assigned (taxpayers) in the declaration for entering the real being knows that there is an
663 institution in the work will Tansvh like. Get the desired results of accountability or a bonus based on scientific
664 grounds the quality produced by the above-mentioned degree of symmetry. The less diligent in working tax less
665 financial and administrative corruption to less Misty possible. Review of the quality management system and
666 the overall charge of it, through the promotion of interest in the main activity in the Income Tax Department
667 represented by the tax inspection, and Tighter control of Chartered Accountants and to activate this sector to
668 be the assistant to the Tax Department not to be helpful for tax evasion. Work to increase the trust between
669 taxpayers and the state made aspects of exchange expenses of taxes to reassure taxpayers that the money they
670 pay in the public interest. Work to coordinate between the Income Tax Department and charged with Tabiein
671 and legal persons, and the development of e-tax system to facilitate the handling and collection of tax.

34 GENERAL PRINCIPLES TO ACCEPT THE TAX COSTS AND EXPENSES:

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