

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

Dr. Saeed Mikhled Ahmad Al-Naimat¹

¹ Al-Balqaa Applied Sciences University Amman a Jordan.

Received: 14 February 2012 Accepted: 2 March 2012 Published: 15 March 2012

Abstract

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

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

1 Introduction

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

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

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

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

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

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

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

II.

3 Research Problem

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

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

III.

5 The Importance of Research

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

IV.

6 Research Objectives

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

V.

7 Hypotheses

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

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

VI.

9 Research Methodology

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

10 VII.

11 Previous Studies

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

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

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

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

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

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

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

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

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

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

12 VIII.

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

13 IX. The Concept of Quality

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

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

14 Developing the concept of quality:

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

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

X.

15 The Concept of Total Quality Management

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

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

XI. Requirements of the Application of Total Quality Management

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

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

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

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

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

XII.

18 Tax and Tax Evasion

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

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

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

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

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

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

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

19 XIII.

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

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

20 b) Second, indirect taxes:

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

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

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

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

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

The financial goals of the tax:

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

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

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

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

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

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

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

Tax: This is a cash payment imposed by State or local bodies where Jabra is collected from the charge once and for all and free of charge, according to the law or specific legislation and the goal of the tax to contribute to 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

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

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

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

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

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

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

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

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

21 Concepts associated with the phenomenon of tax evasion

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

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

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

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

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

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

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

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

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

22 Forms and methods of tax evasion:

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

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

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

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

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

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

23 XIV. Means of Combating Tax Evasion

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

The nature of the tax examination and its importance:

The nature of the tax examination:

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

24 The importance of examination of tax:

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

The first method: the direct method:

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

The second way: the indirect method:

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

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

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

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

No less important than the trade sector of industry and banks, but an important part of economic activity and that any expansion in the trade sector is reflected in the revitalization of other sectors, and the following table shows the relative importance of the commercial sector to the sum of the other sectors in the economy. The keenness of the project accounting to regulate matters of accounting and corporate companies Act No. (22) for the year 1997, as amended in the door talking about the contribution of public and in particular Article No. (184 / a) which states:

25 B. OBJECTIVES OF THE OBJECTIVE, INCLUDING:

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

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

This phase includes the income tax as follows:

1) Examination of the file the tax charge.

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

Resolution is estimated in the previous year.

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

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

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

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

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

25 B. Objectives of the objective, including:

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

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

Second, the stage of checking accounts:

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

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

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

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

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

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

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

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

statement of comprehensive income: First, as sales: Include cash sales, sales returns and futures sales: A computational examination:

1. Check invoices using the samples (random, stratified, and systematic) of the sales and verify the calculation and input.

2. Review a sample of the deportations of the Journal of the sales above to the account of customers and cash.

3. Matching the total monthly sales with books sales analysis and with the general ledger. 4. Test groups book sales returns and make sure it is correct and the deportation of operations to the general ledger. 5. Study the size of sales returns and ratios of total sales, if the rate is very Mnhvza no more than 5%. Not been studied, but if they are more than that to stop a lot and then Baltvsa auditing and verification of the reasons for its reply. 6. Verify that the value of net sales identical to the difference between total sales and sales returns. 7. Horizontal analysis of sales among more than a year, and try to identify the causes of decline and identified either decrease prices or quantity or other.

26 B) Screening the documentary:

Includes two types of inspections:

1. Formal examination (legal):

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

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

27 C) Examination of the sales tax:

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

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

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

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

28 Check export sales data Mnoaqa full compliance

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

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

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

29 5.

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

32 C. PROCUREMENT OF IMPORTED:

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

A. local purchases futures and cash returns and purchases.

1. Examination arithmetic:

Check billing system using samples (random, stratified, and systematic) and verify the calculation and input. Ensure that all contributions to purchases made under bills Mzzh and acceptable tax.

30 Documentary screening:

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

31 B. The substantive examination:

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

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

32 C. Procurement of imported:

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

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

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

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

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

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

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

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

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

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

Third, the expenses of work:

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

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

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

33 Examination of tax expenditures for work:

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

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

34 General principles to accept the tax costs and expenses:

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

Fourth, analytical procedures:

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

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

Where profit rates are calculated using this method as follows:

Assuming that one of the businesses involved are only three items a, b, c were available the following data: 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}

¹©2012 Global Journals Inc. (US)

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

2012
ear Y
2

and Business Re-
search Volume XII
Issue XXIII Ver-
sion I

| Global Journal of Management | 2001 number of capital 70.6 | Number 2000 3070 | Number 2000 number of capital 80.3 | Number 2912 | 1999 number of capital 69.1 | Number 2716 | Year / Businesses | Activity |
|------------------------------|-----------------------------|------------------|------------------------------------|-------------|-----------------------------|-------------|--|----------|
| | 193.5 | 4943 | 145.5 | 4351 | 138.6 | 3755 | Total Number of companies per sector | |
| | 36% | 62% | 55% | 67% | 69% | 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 |
| 399.5 | 6532 | 69.0 | 5080 |
| | | | 128.4 |
| | | | 2283 |
| | | | 4717 |
| | | | Businesses |
| | | | Total Number of compa- |
| | | | nies |
| | | | per sector |
| | | | 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 Price | Item |
|----------|-----------|---------------|------|
| 10000 \$ | 5000 Unit | 2 \$ | X |
| 30000 \$ | 2000 Unit | 15 \$ | Y |
| 40000 \$ | 7000Unit | Total unit | |

Figure 4:

**34 GENERAL PRINCIPLES TO ACCEPT THE TAX COSTS AND
EXPENSES:**

.1 Year

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

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

.2 XV.

.3 Results

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

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

.4 XVI.

.5 Recommendations

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

.6 Global

- [Noor et al.] , Abdul Noor , Al Nasser , Olayan . Amman: Dar al-soft for Publishing. (tax and accounting)
- [Khatib and Zuhair ()] , Khaled Khatib , Ahmed Zuhair , Ah . 1997. Amman: Dar al-Zahra Publishing.
- [Nassar et al. ()] , Abu Nassar , Mhaalh , Mahfouz , Shahwan , Amman Firas . 1998. Department of the National Library
- [Aekhh ()] , Wail Aekhh . 2004. Jordan, PhD. p. 47. Amman Arab University
- [Alfrejat and Saleh ()] , Yasser Alfrejat , Saleh . *Yasser Saleh Alfrejat* 2008. Dar al-Curriculum. (tax accounting)
- [Haddad ()] , D. Emotions Ibrahim Haddad . 2009. (total quality management, comprehensive edition, the first edition 0)
- [Zibeline ()] , Zibeline . *Journal of Business Research* Issue January 1, 1995, p 25. University of Zagazig (comprehensive quality ISO)
- [Awareness of the magazine Tax, Income Tax Department and Sales, No. VIII, the third year of 0.2995] *Awareness of the magazine Tax, Income Tax Department and Sales, No. VIII, the third year of 0.2995*, p. 1.
- [Ahmed and Ibrahim ()] *Factors affecting the quality of the audit from the viewpoint of environment-related categories audit*, Ziad Jamal Ahmed , Ibrahim . 2003. p. 25. University of Al al-Bayt (Master Thesis)
- [Karajeh and Karajeh ()] *Haitham al-Abadi, tax accounting*, Abadi Karajeh , Abdul Halim Karajeh . 2000. Amman: Dar al-Safa for Publishing and Distribution.
- [Hijjawi and Ali ()] Hassam Abu Hijjawi , Ali . *the scientific and practical assets in tax accounting and its applications in Jordan*, (Amman) 2004. Author.
- [Hijjawi and Ali ()] Hussam Abu Hijjawi , Ali . *the scientific and practical assets in tax accounting and its applications in Jordan*, the author, 2004.
- [Zaher] 'improve the quality of transport services from the perspective of the internal entrance of total quality management'. Bassam Zaher . *Syria, the Journal of October for studies and scientific research*, p. 41. (Almld 1.2006)
- [Quail et al. ()] *Journal of the modern economy*, Quail , Samer , Standards . 1999. II p. 63.
- [Mohamed Mahmud study Theeb Hoos / tax audit for tax purposes ()] *Mohamed Mahmud study Theeb Hoos / tax audit for tax purposes*, 2005. An-Najah University
- [Haddad ()] *Mourning, Khaled, the entrance to the study of law*, Muhannad Haddad . 2008. Oman: Foundation Paper.
- [Shawabka and Mohammed ()] *public finance and tax legislation*, Salem Shawabka , Mohammed . 2000. Salem Mohammed Shawabka, Karak: Rand House for Publishing and Distribution.
- [References Références Referencias] *References Références Referencias*,
- [Shabrawi, just, total quality management, the Arab Company for Media beam Cairo ()] 'Shabrawi, just, total quality management, the Arab Company for Media beam'. *Cairo* 1995. p. 74.
- [site of income tax and sales Jordanian-mail] *site of income tax and sales Jordanian-mail*, <http://www.istd.gov.jo/>
- [Temporary Income Tax Law No. (28) For the year 2009] *Temporary Income Tax Law No. (28) For the year 2009*,
- [Haddad ()] *Total Quality Management, the first edition 0*, D. Emotions Ibrahim Haddad . 2009. 2005. p. 16. (Dahmash Naim et al, Principles of Accounting. second edition)