
USING INTEGRATED REPORTS TO INCREASE THE RELIABILITY OF FINANCIAL STATEMENTS AND THEIR ROLE IN ENHANCING TAX EXAMINATION PROCEDURES

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Abstract

Integrated reports aim to disclose the company's vision and mission and display data on environmental, social, governance and economic performance. Financial reports are based on unifying the various reports and presenting them to stakeholders in an understandable way. They enhance and confirm what is stated in the detailed reports and have an important role that increases the reliability of the financial reports. They are useful in the tax examination process to determine taxable income, as the study aimed to demonstrate the importance of integrated reports in enhancing tax examination procedures. The most important finding of the study is that the development in the preparation of reports requires development in the work of the tax examiner and the development of tax examination procedures because the integrated reports provide an accurate presentation of information and increased confidence in them, which leads to reducing the effort on the tax examiner and enabling him to trust the information contained in these reports. The most important recommendations are that the research sample agreed that there is a moral effect of integrated reports in enhancing tax examination procedures. Therefore, we recommend the necessity of relying on the information contained in the integrated reports and increasing confidence in the reports submitted by companies, as they are submitted to different parties and always seek to provide information in a way that increases the value of the company.

Keywords: integrated reports, financial reports, tax examination.

Introduction

Integrated reports are one of the effective tools for displaying the necessary information about the company, as it always seeks to raise its institutional value. It is constantly working on the continuous development of these reports, and this helps the tax examiner increase confidence in the financial reports and the possibility of relying on what is contained in the financial statements, as it helps in shortening and reducing the Tax examination procedures. The theoretical aspect of the research variables, which are integrated reports and tax examination, and the importance of integrated reports in developing tax examination procedures, was reviewed. In addition, the answers of the research sample members were analyzed using statistical tools. The most important finding of the study is that the development in the preparation of reports requires development in the work of the tax

examiner and the development of tax examination procedures because the integrated reports provide an accurate presentation of information. The most important recommendations are the necessity of relying on the information contained in the integrated reports and increasing confidence in the reports submitted by companies, as they are submitted to various parties and always strive to provide information in a way that increases the company's value

1. Research methodology and some previous studies

A. Research problem : In determining taxable income, the tax administration relies on the tax returns submitted by companies, but it remains concerned about the reliability of the financial reports based on the reality of activities and the profits that companies achieve during the fiscal year. The lack of confidence in the financial statements prompts many tax administrations not to. Therefore, the lack of confidence in the financial statements leads to following precise procedures for their tax examination

B. Research objective: The research aims to:

- Explain the concept of integrated reporting.
- Explaining the importance of adopting financial statements in determining taxable income.
- Explaining the importance of integrated reports in enhancing tax examination procedures.

C. Research importance: The importance of the research is highlighted through :

- Determine the importance of using integrated reports for the purposes of determining taxable income.
- Determine the importance of adopting financial statements in the tax accounting process.
- Explain how reports can be used to enhance tax examination procedures.

D. Research hypothesis : The research is based on a set of hypotheses, which are :

The first hypothesis “**There is acceptance of integrated reports in the study sample**”

The second hypothesis “**There is acceptance of tax examination in the study sample**”

The third hypothesis: “**There is a significant relationship of influence “Because of the importance of integrated reports in enhancing tax examination procedures in the study sample”**”

E. Research sample : Data collection for research is based on two aspects

The first aspect: The theoretical aspect, as the theoretical aspect relied on the concepts contained in the scientific sources of researchers and writers in scientific literature and research.

The applied aspect: where reliance was placed on the analysis of the results of the questionnaire distributed to the research sample, where examiners and auditors were selected in the field of tax accounting, as the research sample amounted to (50) individuals working in the field of taxes, including a tax examiner and a tax auditor who work in the General Authority for Taxes and its branches in Baghdad Governorate, as they are responsible for

determining the accuracy of the information contained in the financial reports of taxable companies. Statistical tools were used normal distribution, Cronbach's alpha , arithmetic mean, standard deviation, and(one-samplet- test) .

F. previous studies:

- **Mustafa's study (2022) entitled (Integrated reports and reducing the level of accounting information asymmetry in the Egyptian stock market, a theoretical study).** This study aimed to determine the extent to which information in integrated reports contributes to reducing the asymmetry of accounting information in the Egyptian stock market. The study concluded that information in integrated reports can contribute to reducing the information gap between investors and improving the levels of qualitative characteristics of accounting information. In addition, achieving a better balance between these .characteristics and thus reducing the asymmetry in accounting information in the market
- **A study by Ismail and Majeed (2022) entitled (The effect of the availability of tax assessor skills on developing the tax examination process, applied research in the General Tax Authority).** The study aimed to reveal the effect of the availability of tax assessor skills when completing and developing the tax examination process. The ,researchers concluded that professional and technical competence, as well as cognitiv communication skills, self-management, and the skill of dealing with others are available in the research sample. The researchers also recommended increasing the number of examiners .working in the appraisal units in the Authority's branches in proportion to the workload

2. Literature review: The development taking place in the field of business and the need for institutions and companies to improve and activate their communication process with other parties and to enter into international relations to carry out the economic activities that it entails leads to the necessity of providing additional and detailed information about the company's non-financial activities. All of these matters helped in moving towards integrated reports as a method of reporting information regarding its strategy, as it includes horizons,goals, future plans, governance systems in place, and performance efficiency

2.1 Definition of integrated reports : Integrated reports are the process of collecting and unifying the independent sub-reports issued by the institution separately, the most important of which are the financial reports, the institution's governance report, as well as the social responsibility report, as well as the environmental performance report, and issuing them in a unified manner (1), as it was known according to theKing III report. (In South Africa, it represents, in an integrated and comprehensive way, the nature of the company's activity and performance in terms of financing and sustainability, as the goal of integrated reports is to help relevant parties, or what they are expressed as stakeholders, evaluate the company in .terms of its ability to create and maintain value in the short, long, and medium term Preparing integrated reports is the way in which companies are responsible towards the

.global economy and the relevant parties, namely shareholders, the environment and society (2)

defined as the report that links the organization's followed environmental , governance , and social policies and its business performance in the past, future, and current periods especially if it includes disclosure related to performance. Strategic The institution, its reputation and the risks it faces (4).

2.2 Objectives of integrated reports :

Integrated reports aim to develop the presentation of financial and non-financial information in a way that is useful to stakeholders and beneficiaries to make appropriate decisions. These objectives include (5)

- 1- Improving the quality of presenting and disclosing useful parameters to shareholders to . achieve greater efficiency, effectiveness and productivity
- 2- Adopting an effective approach to preparing reports by adopting the necessary standards .and giving a clear picture of the basic factors that help create value for the company
- 3- Supporting integrated thinking, decision-making and actions that help focus on creating .value in the short, medium and long term
- 4- Strengthening the process of accountability and supervision of the management of financial, human, intellectual and social assets and the way to understand the relationship .and interconnection between them

2.3 Benefits of preparing integrated reports : Disclosure of indicators and non-financial information is considered in addition to financial statements prepared according to traditional methods in the form of integrated reports, which in turn provides benefits to many users of corporate information, which can be mentioned below: (6)

1- Benefits of external parties : Integrated reports provide external users with higher levels of disclosure and transparency, which enable them to conduct an appropriate and clear assessment of the company's performance, indicate the extent of its ability to continue practicing and expanding its activities, and determine the company's ability to maximize :value through the following

- Providing information on the extent to which the company can interact in the external .environment as well as the local community
- Providing information about the company's ability to exploit available opportunities and .its procedures for confronting challenges and risks
- Evaluate the company's response speed in fulfilling its environmental and social .responsibility obligations
- ,Statement of the strengths and weaknesses in the performance of the economic unit knowledge of the risks and threats as well as the opportunities it faces that help in its ability to expand, and providing a clear picture of the company's performance through certain metrics that give a clear picture of the company's activity, achievements and risks that it faces in the long, medium and short term, and this This increases the company's ability to .face challenges and enhance its ability to compete and exploit opportunities

- Lack of integrated thinking that increases understanding of the relationship between financial and non-financial performance information and improves communication with .multiple stakeholders
- Increase in the efficiency of capital allocation to support value creation in the short long .and medium term

2- Benefits of internal parties: These benefits are achieved by providing several different indicators that show the performance within the economic unit, which contribute to the continuous improvement of the company’s performance , by identifying the strengths and weaknesses as well as the challenges and risks facing the company’s activity, as well as continuous communication between the company’s activity centers. And stakeholders. In addition, it provides quantitative performance measures that show the degree of integration between dimensions of performance, which helps in increasing the degree of awareness and improves employee satisfaction, thus granting a degree of job stability and encouraging them to be creative and innovative. These indicators and factors help improve and develop the company's performance from a strategic perspective.

2.4 The difference between integrated reports and traditional financial reports :

Financial reports aim to provide information that explains the financial performance of ,companies, which is related to the accrual basis. This information is important to its users as it helps them evaluate the company’s performance in the past and the present because it contains information related to the revenues generated and the expenses incurred by the company during a certain period, as it helps the users of this information to Understanding the return resulting from the company's economic resources.

In the table below we can show the differences between integrated reports and traditional financial reports (7)

Table No. (1) Differences between integrated reporting and traditional financial reporting

Traditional financial reports	Integrated reports	Properties
Providing capital to specific users (investors and shareholders))	Providing financial capital to ,users (investors, shareholders others)	In terms of purpose
Mandatory	Optional except South Africa	In terms of choice and coercion
,Local and international laws generally accepted accounting principles, and international standards(IAS, IFRS)	International Integrated Reporting Council(IIRC)	In terms of the organizing body
be high	be low	In terms of comparability
be high	be low	In terms of level of confirmation
The company's financial reporting unit	Be broader than the financial reporting unit	In terms of scope

The focus is primarily on collecting financial information	The focus is on all financial and non-financial information	In terms of information
Traditional financial reports	Integrated reports	Properties
Providing capital to specific users (investors and shareholders))	Providing financial capital to ,users (investors, shareholders others)	In terms of purpose
Mandatory	Optional except South Africa	In terms of choice and coercion
,Local and international laws generally accepted accounting principles, and international standards(IAS, IFRS)	International Integrated Reporting Council(IIRC)	In terms of the organizing body
be high	be low	In terms of comparability
be high	be low	In terms of level of confirmation
The company's financial reporting unit	Be broader than the financial reporting unit	In terms of scope
The focus is primarily on collecting financial information	The focus is on all financial and non-financial information	In terms of information

2.5 Tax examination : Taxable income is determined by companies submitting their tax return. The return displays the revenues achieved by the company during the fiscal year and the expenses it incurs for the same period. For the difference between accounting profit and tax profit, the expenses recognized and specified under the tax laws are deducted to arrive at Taxable income: These procedures carried out by the tax examiner or tax assessor are called the tax examination process, and many have defined the tax examination process several definitions, as it is defined as “examining the internal control systems, financial statements, accounts, and records relevant to the company under examination, as well as carrying out systematic analysis and identification operations.” Taxable income in accordance with tax laws and determining the amount of tax due on the economic unit.”(8) It has also been defined as one of the methods used by the tax examiner, which requires effort by implementing comprehensive or specific audit procedures for the purpose of identifying a specific part of the company’s activity for examination in order to reach specific ,results targeted by the tax examiner. The tax examination aims, as a means and not an end to direct tax reform towards enhancing electronic flexibility and increasing its ability to collect the largest possible amount of tax revenue. (9)

2.6 Objectives of the tax examination : The tax examination generally aims to verify the accuracy of the data provided for the purposes of determining the taxable income and the amount of tax due in accordance with laws, regulations and instructions. Completing the tax .examination process with high quality achieves the goals sought by the tax examination There are two types of goals: (10)

Main objectives: The main objectives focus on the general concept of tax examination, which focuses on verifying the accuracy of the information provided and detecting errors. The objectives can be organized according to the following paragraphs

- Verifying that records and documents are prepared in accordance with generally accepted accounting rules, as well as laws, regulations and instructions
- Verifying the accuracy of the financial information and evidence recorded in the statements, records and accounting documents and ensuring their accuracy
- Ensure that the actual activities of the economic unit are recorded and organized in the accounting records and documents under examination
- Discovering errors, forgery, or manipulations that change the results of the economic unit's work
- Verifying the information and data included in the tax return submitted by the economic unit

Secondary objectives: The secondary objectives of the tax examination are concerned with measuring the effectiveness and efficiency of the General Tax Authority by measuring the results of the tax examination process. The secondary objectives can be mentioned according to the following paragraphs:

- Reducing cases of tax evasion by following precise examination procedures.
- Preserving public money by accurately determining the tax base and the amount of tax owed by the company.
- Obliging companies to maintain organized accounting records and document financial transactions using sufficient documents and evidence.
- It provides important evidence and clues to the tax administration in the event that the taxpayer or the company objects to the estimate of taxable income.
- Obliging the auditor to exercise the necessary professional care and adhere to the rules of professional conduct when completing the process of auditing the company's accounts and expressing an impartial technical opinion
- Reducing cases of administrative corruption and improving the level of tax compliance by taxpayers or economic units

2.7 The importance of integrated reports in enhancing the tax examination process :

Integrated reports provide a lot of information that helps stakeholders read them clearly and helps them make decisions. Preparing these reports helps raise the level of transparency of the economic unit. The information provided by integrated reports helps enhance the tax examination process, so its importance will be presented in the form of paragraphs:

1. Giving a clear picture of the company's activity: (11)

Integrated reports help the tax examiner identify the nature of the company's activity through reports prepared in a unified manner that include financial and non-financial information such as sustainability reports, environmental reports, and governance reports. They also clarify the company's financial performance for the past, current, and future periods, and

this in turn helps financial analysts, investors, and users of these reports, including The tax examiner is able to predict stock prices and assess their ability to continue.

2.Increasing confidence in the financial statements :

The tax examiner faces many doubts about the veracity of the financial information included in the financial statements of companies, because the tax is deducted from their profits. Therefore, some companies seek to maximize the tax-recognized expenses in order to reduce the amount of tax imposed on them. This does not include all companies, but the nature of the tax examiner's work is to ensure the validity and honesty of financial information. Therefore, integrated reports help in addressing the crisis of confidence in the financial statements and support the information contained therein. Integrated reports mainly aim to improve the performance of companies and indicate the indicators that show the extent of their ability to exploit opportunities and how to manage risks, as well as managing resources with high efficiency and greater productivity. . (12). In addition, integrated reports help increase objectivity and credibility and enhance confidence in the financial statements. They also work to prevent the publication of misleading or incorrect information, as well as increasing the possibility of discovering errors and fundamental deletions of information (14)

3.Improving the quality of information :

Integrated reports help raise the level of disclosure and transparency of the financial statements that the tax examiner needs to complete the tax examination process by linking financial information to non-financial information. It is also based on reducing the costs of processing information for companies that deal with an operational environment and the presence of complex information.(13)

Integrated reports help reduce regulatory risks by providing the necessary information regarding the types of capital in the company. They help stakeholders understand the companies' strategy at different levels (economic, social, environmental, as well as governance) (15)

The researcher believes that the extent of consistency between the integrated reports and the financial reports gives the tax examiner the possibility of organizing the examination process procedures, reducing these procedures, and adopting what is contained in the financial statements and integrated reports, since these reports, as we mentioned, give a clear picture of the optimal exploitation of financial resources and give a clear picture of the nature of the activity. The company thus discloses all important information that helps the tax examiner in completing his work

4.Development in the field of reporting :

Integrated reports are a modern method for disclosing and unifying financial and non-financial information, as they help stakeholders understand the nature of the relationship between financial performance and sustainability performance and understand strategic plans. This method represents a development in the preparation of reports at the global level and this development requires keeping pace with developments in the field of external

auditing. And increasing confidence in the auditing profession. (16) On this basis, the development in the preparation of reports requires development in the work of the tax examiner and the development of tax examination procedures because the integrated reports provide an accurate presentation of the information and increased confidence in them. This leads to reducing the effort on the tax examiner and enabling him to trust the information contained in These reports

3. Statistical analysis and testing of research hypotheses:

3.1 normal distribution and scale stability for the research variables :

was performed (integrated reports) After the normal distribution of the variables x Tax)(examination y The importance of integrated reports in enhancing tax examination),(procedures(z The values of the coefficient of flatness and skewness shown in Table (2) .() are all within the acceptable limits of the normal distribution, which ranges between ± 1.96 and this indicates that the data of the current research Suitable for conducting ,(.statistical tests

To determine the validity of the questionnaire for the current research, its suitability, and its measurement of the variables of the current research, the research used the Cronbach’s alpha fairly high reliability for the items of the coefficient, as in Table (3). The results showed a integrated reports) study scale for the variablesx examination Tax),(y The importance) ,(of integrated reports in enhancing tax examination proceduresz ,as the results were (0.74) ,(and compared to what is known, the value of the Cron-Nbach alpha ,(0.74) ,(0.81) .coefficient should be greater than (0.70)

Table (2) Normal distribution of research variables (N= 50)

Kurtosis	Skewness	Item	Kurtosis	Skewness	Item	Kurtosis	Skewness	Item
1.900	1.390	z1	0.875	0.760	y1	1.331	-1.841-	x1
1.404	- 1.204-	z2	1.220	- 1.920-	y2	1.124	-0.721-	x2
1.084	1.490	z3	0.980	0.880	y3	0.331	-0.980-	x3
0.764	- 0.119-	z4	0.324	1.054	y4	.	.	x4
0.100	0.442	z5	0.781	1.445	y5	1.294	-0.321-	x5
0.980	- 0.992-	z6	1.321	1.090	y6	1.453	-0.193-	x6
0.441	1.098	z7	1.931	1.434	y7	1.876	-0.821-	x7
.	.	z8	0.430	- 1.883-	y8	0.780	-1.071-	x8
0.782	- 1.090-	z9	0.679	- 1.874-	y9	.	.	x9
.	.	z10	0.324	0.435	y10	.	.	x10
.	.	z11	0.543	0.780	y11	0.534	-1.323-	x11
			0.589	1.778	y12	0.654	-1.679-	x12
			0.765	1.780	y13	0.220	-0-564-	x13
			0.430	1.890	y14	0.329	-1.334-	x14
			0.984	- 1.432-	y15	0.546	-1.921-	x15
						0.953	-0.641-	x16
						1.124	-0.821-	x17

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

Table (3) Reliability of the scale for the research variables (N= 50)

Cronbach's alpha value	Variables
0.74	X
0.81	Y
0.78	Z

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

3.2 Descriptive analysis of the research variables and testing of research hypotheses

3.2.1 Descriptive analysis of the independent variable (integrated reports)

show the level of (integrated reports) In the current research sample, from the point of (4) view of the respondents, the general mean for this variable is 4.81 and the general ,() standard deviation was 0.051 and this indicator shows the presence of consistency and ,(homogeneity in the answers from the point of view of the research sample, and since it was the mean The year is higher than the hypothesized average of (3). This indicates that this variable is considered available according to the views of the respondents, and it is also .considered an indication that their opinions give priority to the variable (integrated reports) There was a fair amount of attention, which is of course a somewhat positive reflection of their answers, and the highest average among the paragraphs is (5), which was the share of) more than one paragraph, and they are x5 10 ,x 11 ,x) In our study, we took paragraph .(x5 adopting an effective approach in preparing reports by adopting the) which states ,(necessary standards and giving a clear picture of the basic factors that help in creating value and the lowest average between the paragraphs is (4.09), and Which was ,(for the company) part of paragraph x1 Integrated reports are the process of compiling and “ :which states ,(unifying the independent sub-reports issued separately by the institution. ”

Table (4) Descriptive analysis of the variable (integrated reports) (N=50)

Ranking	Relative importance	standard deviation	SMA	Variables
Fifteenth	81.8	0.339	4.09	x1
VI	98.4	0.197	4.92	x2
the fourth	99	0.239	4.95	x3
VIII	97.8	0.158	4.89	x4
the first	100	0.000	5	x5
The tenth	95.2	0.431	4.76	x6
Seventh	98	0.274	4.9	x7
Ninth	96.6	0.541	4.83	x8
the second	99.6	0.141	4.98	x9
The first is repeated	100	0.000	5	x10
The first is repeated	100	0.000	5	x11
twelveth	93.4	0.330	4.67	x12
eleventh	94	0.780	4.7	x13
Thirteenth	92.8	0.412	4.64	x14
fourteenth	90.8	0.228	4.54	x15
Fifth	98.8	0.209	4.94	x16
the third	99.2	0.103	4.96	x17
		0.051	4.81	X

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

Table (5) shows the results of calculating the one-samplet- test for the variable (integrated :reports), as shown below

Table (5)t - test results for integrated reports

(p)	(t)Tabular value	(t) Calculated value	variable
0.000	2.390	679.978	Integrated reports

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

After conducting a one- samplet -test for the variable The results (**Integrated Reports**) appeared in Table (5) that the value ofp.value is equal to (0.000) and therefore it is less () than the level of significance (0.05), and also that the value of the calculatedt test is (,as it was It is greater than the table at a significance level of less than (0.05) ,(679.978) which had a value of (2.390), which indicates that there is acceptance of integrated reports in the study sample, and thus acceptance of the hypothesis that there is acceptance of .integrated reports in the study sample

3.2.2 Descriptive analysis of the variable (tax examination)

The results of Table (6) show the level of (tax examination) in the current research sample ,from the point of view of the respondents, as the general average for this variable is (4.60)) and the general standard deviation is0.068 and this indicator shows consistency in The ,(answers and their homogeneity from the point of view of the research sample, and since the general average was higher than the hypothesized average of (3), this indicates that this variable is considered available according to the views of the respondents, and it is also an indication that their opinions give priority to the variable (tax examination).) received a fair amount of attention, which is of course a somewhat positive reflection of their answers, and) the highest average between the paragraphs is (4.97), which was the share of paragraphy5 which states (one of the goals of the tax examination is to verify that the records The ,(documents are prepared in accordance with generally accepted accounting rules, as well as ,laws, regulations, and instructions . The lowest average among the paragraphs is (3.84)) which was the share of paragraphy7 ensure that the actual activities) which stipulates ,(of the economic unit are recorded and organized in the records. Accounting and documents (under examination.

Table (6) Descriptive analysis of the variable (tax examination) (N= 50)

Ranking	Relative importance	standard deviation	SMA	Variables
the second	99.2	0.236	4.96	y1
Seventh	96	0.187	4.8	y2
VIII	93.2	0.130	4.66	y3
fourteenth	81.6	0.160	4.08	y4

the first	99.4	0.798	4.97	y5
the fourth	98.2	0.098	4.91	y6
Fifteenth	76.8	0.118	3.84	y7
VI	96.8	0.099	4.84	y8
Ninth	92.8	0.231	4.64	y9
the third	98.8	0.765	4.94	y10
The tenth	92	0.192	4.6	y11
Fifth	97.4	0.761	4.87	y12
twelveth	86.2	0.874	4.31	y13
Thirteenth	84.2	0.870	4.21	y14
eleventh	88.8	0.208	4.44	y15
		.068 0	4.60	Y

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

Table (7) shows the results of calculating the t- test for one sample of the variable (tax :examination), as shown below

Table (7): Results of the t test for tax examination-

(p)	(t)Tabular value	(t) Calculated value	variable
0.000	2.390	511.633	Tax examination

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

After conducting a one- sample t -test for the variable (Tax examination) The results) appeared in Table (7) that the value of p.value is equal to (0.000) and therefore it is less () than the level of significance (0.05), and also that the value of the calculated t test is (,as it was It is greater than the table at a significance level of less than (0.05) ,(511.633) which had a value of (2.390), which indicates the presence of acceptance of tax examination in the study sample, and thus acceptance of the hypothesis that there is acceptance of tax .examination in the study sample

3.2.3 Descriptive analysis of the variable (the importance of integrated reports in enhancing tax examination procedures)

The results of Table (8) show the level of (importance of integrated reports in enhancing tax examination procedures) of the current research sample from the point of view of the) respondents, as the general average for this variable is 4.481 and the general standard ,() deviation was 0.598 and this indicator appears There is consistency and homogeneity in ,(the answers from the point of view of the research sample, and since the general average was higher than the hypothesized average of (3), this indicates that this variable is considered available according to the views of the respondents, and it is also an indication that their opinions give priority to the variable. (The importance of integrated reports in enhancing tax examination procedures) received a fair amount of attention, which is of course a

somewhat positive reflection of their answers, and the most average among the paragraphs is (5), which was the share of more than one paragraph and the paragraph was chosen (8z which states (Financial reports help the tax examiner understand the company’s strategy ,(and the lowest average among the paragraphs is (4.11), which was the share of paragraph ,()z4 which states (Integrated reports prevent the publication of misleading information or ,((incorrect.

Table (8) Descriptive analysis of the variable (the importance of integrated reports) (in enhancing tax examination proceduresN= 50 (

Ranking	Relative importance	standard deviation	SMA	Variables
Fifth	98	.274	4.9	z1
the second	99.6	.14 6	4.98	z2
the third	99.2	.19 9	4.96	z3
Ninth	82.2	.1 21	4.11	z4
VIII	88.4	.14 4	4.42	z5
the fourth	98.8	.23 0	4.94	z6
Seventh	91	.1 19	4.55	z7
the first	100	.000	5	z8
VI	93	.1 02	4.65	z9
The first is repeated	100	.000	5	z10
The first is repeated	100	.000	5	z11
		.049	4.77	Z

Source: Prepared by the researcher based on the outputs of the 7 SPSS v.2 program

Table (9) shows the results of calculating the one-sample t- test for the variable (due to the importance of integrated reports in enhancing tax :examination procedures), as shown below

Table(9) test results for the importance of integrated reports in enhancing tax - examination procedures

(p)	(t)Tabular value	(t) Calculated value	variable
0.000	2.390	711.027	Z

Source: Prepared by the researcher based on the outputs of the 7SPSS v.2 program

After conducting a one-sample t -test for the variable on the importance of integrated reports in enhancing tax examination procedures, the results appeared in Table (9) that the p- value is equal to (0.000) and therefore is less than the level of significance (0.05), and) also that The value of the calculatedt test is (711.027), as it was greater than the tabulated (value at a significance level less than (0.05), which had a value of (2.390), which indicates the presence of a significant effect of the importance of integrated reports in enhancing tax examination procedures in the study sample. Therefore, accepting the hypothesis that there

is a significant effect of the importance of integrated reports in enhancing tax examination procedures in the study sample

4. Conclusions and recommendations

4.1 Conclusions : Through the previous presentation, the following conclusions were reached:

- Integrated reports are the process of collecting and unifying the independent sub-reports issued by the institution separately, the most important of which are the financial reports, the institution's governance report, as well as the social responsibility report, as well as the environmental performance report, and issuing them unified.
- Integrated reports provide external users with higher levels of disclosure and transparency, which enable them to conduct an appropriate and clear assessment of the company's performance, indicate the extent of its ability to continue and expand its activities, and determine the company's ability to maximize value.
- ,The tax examination represents an examination of the internal control systems financial data, accounts and records of the company under examination, as well as carrying out systematic analysis operations, determining the taxable income in accordance with the tax laws, and determining the amount of tax due on the economic unit.
- The development in the preparation of reports requires development in the work of the tax examiner and the development of tax examination procedures because the integrated ,reports provide accurate presentation of information and increased confidence in them which leads to reducing the effort on the tax examiner and enabling him to trust the information contained in these reports.
- Through statistical analysis of the responses of members of the research sample, it was revealed that there is a significant effect of integrated reports in enhancing tax examination procedures.

4.2 Recommendations : The researcher recommends a set of recommendations, the most important of which are:

- Integrated reports are considered one of the most important elements of development in presenting information to companies. Therefore, it is necessary for companies to adopt integrated reports to disclose information that increases its value.
- Integrated reports provide important information to external users, so it is very important that these reports are approved by them because of the important information they provide.
- The tax examiner audits the data contained in the financial reports and records and ensures their accuracy. Therefore, it is very necessary for him to have the experience and skill to complete his work with accuracy and high efficiency.
- It is very necessary that tax examination procedures be developed as a result of the development occurring in the presentation of financial reports and the development in the preparation of integrated reports, which provide important information that helps in approving companies' financial reports for the purposes of tax accounting.
- The research sample agreed that there is a moral effect of integrated reports in enhancing tax examination procedures. Therefore, we recommend the necessity of relying on the

information contained in the integrated reports and increasing confidence in the reports submitted by companies, as they are submitted to different parties and always seek to provide information in a way that increases the company's value.

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