# IMPACT ADMINISTRATION DATA HUGE ON EFFICIENCY COLLECTION TAXES QUALITY INFORMATION ACCOUNTING FOR COMPANIES

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## ABSTRACT

Aims this search to study effect administration data huge on efficiency collection taxes quality information accounting in environment companies, with presentation framework integral it is clear relationships causality between this is amazing variables started. The study from problem meaning that weakness employment data huge in companies leads to decrease quality information accounting and difficulty track obligations tax, which reflected negatively on efficiency collection tax . To achieve goals research, it was completed accreditation methodology descriptive my analysis supported by analysis statistician quantitative where it was completed collection data financial and tax from group from companies during a period five years. And it was done. Use methods statistics advanced like analysis connection and the decline multiple and modeling equations structural evolution (sem) power and the impact relationships between variables.

Showed results presence relationship positive strong function statistically between administration data huge and efficiency collection taxes, as show that to improve quality information accounting represents episode receipt a task strengthen the effect positive for data huge on collection tax. And confirmed search that adoption companies for systems advanced to manage data and analyze it contributes in to lift transparency finance, and reduce opportunities evasion tax, and strengthening sustainability finance recommends. The study necessity expansion use techniques data huge and the connection electronic with authorities tax and support capabilities accountants in analysis digital to achieve maximum benefit from this is amazing technologies.

**KEYWORDS**: - Big data management, tax collection, accounting information quality.

## INTRODUCTION

Witness the world contemporary transformation radically in environment business a result evolution fast in techniques information and analysis data huge, and he is what mirror in the picture directly on activities accounting and tax for companies. I became data big data most important origins strategy that maybe invest it to enhance efficiency administration resources

finance and achieve compliance tax in the picture more effectiveness. Accreditation on this is amazing technologies allows to the authorities tax and companies on end whether possibility track transactions finance accurately high, and the detection early on cases evasion tax, and improve efficiency collection taxes including supports revenues public for the state and in context same, represents quality information accounting worker pivotal in to support decisions finance and administrative inside companies and in building trust with authorities supervision and investors. Contribute administration data huge in to improve accuracy and reliability and transparency reports finance from during collection and analysis quantities huge from data finance and operational in the time actual. And this the starting point acquire this the topic importance big being merges between three axes basic: management data huge, and efficiency collection taxes, quality information accounting, including he provides frame integrated to support sustainability finance and transparency institutional for companies in environment business digital modern.

**Research Methodology: Research Problem:** Witness companies in the era digital challenges, increasing in investigation transparency finance and compliance tax, result inflation size data and difficulty its management and analyze it by the roads traditional. And although from adoption many from institutions for technologies data huge, unless that bezel its reflection on to improve quality information accounting and raise efficiency collection taxes did not it is done measure it accurately in the environment iraqi (or the environment local according to the state targeted. And so maybe formulation problem search in question presents the following:

**1. What bezel impact administration Data Huge on efficiency Collection taxes Quality Information accounting for companies?**

**Importance of research:** Stand out importance Search from during what comes:
1. **Importance Theory:** Enriches literature accounting and tax from during linking between administration data huge quality information accounting and efficiency collection taxes in environment business digital.
2. **Importance Process:** Provides frame practically maybe for companies and the authorities' tax benefit from him to improve accuracy reports finance and more efficiency collection tax.
3. **Importance Application:** Opens field before use techniques analysis data huge in detection early on cases evasion tax and improve transparency finance for companies.

**Research objective:** Aims this Search to:
1. Analysis role administration data huge in to support and improve quality information accounting for companies.
2. Measurement impact data huge on efficiency collection taxes in the environment local

3. Statement relationship integration between administration data huge and raise efficiency reports finance and tax.
4. Suggestion framework scientific maybe for companies adopt it to enhance transparency finance and compliance tax.

**Research hypotheses:** To achieve goals research, maybe formulation hypotheses the following:

**Hypothesis president (H0):** No there is impact dhu indication statistics to manage data huge on efficiency collection taxes quality information accounting for companies.

Hypotheses Sub:
1. **H1:** There is relationship same indication Statistics between administration Data Huge and efficiency Collection taxes for companies.
2. **H2:** There is relationship same indication Statistics between administration Data Huge Quality Information accounting for companies.
3. **H3:** Contributes administration Data Huge in to improve Transparency and compliance Tax via to lift quality Reports accounting.

**Previous studies:**
1. Pham, Van Anh Thi; Nguyen, Lan Anh; Dellaportas, Steven; Phan, Duc; Nguyen, Quan Hong (2025) — "How Does Big Data Analytics Impact Accounting Manipulation?" – Accounting & Finance magazine.

   Explore Study (interviews) semi organized With 30 professionals Accounting ) How Reduces Analyses Data Huge from manipulation accountant via complexity Systems And reduce Intervention manual; what raises transparency Reports Quality Information .

2. Wu, Guanzheng; Li, Yang (2025) — "Tax-related Information Regulatory Capacity and Accounting Information Quality" - International Review of Financial Analysis.

   By studying Input Invoice system Golden ( Digitization Tax existing on Data huge ) on Chinese A-share companies , I found the study improvement The indication in quality Information accounting With mechanisms Dates via strengthening Censorship Interior and governance Foreign

3. Kong, Yan; Li, Yang; Wan, Bonan (2025) — "Big data development, accounting information quality, and corporate innovation" – Finance Research Letters.

It is clear Researchers that development structure Infrastructure For data Huge Related Positively With quality Information accounting and innovation Companies, Fidel that on channel Governance Information Technology Support efficiency Reports And take The decision.

4. Zhou, Yan; Hao, Yinhui (2025) — "Big data tax collection and administration and quality of corporate accounting information" – Finance Research Letters.

   Scan the study how to improve Mechanisms collection And management taxes Approved on Data Huge quality Information accounting via narrowing gaps Information And strengthening Compliance And disclosure.

5. Wang, Li; Zhang (2025) — "Impact of Big Data Tax Administration on Domestic Fiscal Revenue" — Economic Analysis and Policy.

   Shows Evidence From "The Bill" Golden" that Management Tax Approved on Data Huge Raise efficiency Collection and revenues local, what Reflects to improve Targeting And reduce evasion And not Efficiency.

6. Guo, Yixuan; Wang, Jian; Wang, Heng; Zhang, Fan (2024) — "The impact of big data tax collection and management on inefficient investment of enterprises — A quasi-natural experiment based on the Golden Tax Project III" - International Review of Economics & Finance.

   It became clear that Digitization Collection / Management taxes Approved on Data Huge Reduce Investment not competent via discount non Similarity Information And raise transparency flows And he is what reflected on quality Information accounting And behavior Companies .

7. Wu, Xin; Liu, Ken-Hung; Gong, Gaoguang; Wang, Ben (2024) — "Big Data Tax Enforcement and Audit Pricing" — The British Accounting Review.

   Shows the study that application tools Enforcement Tax existing on Data Huge He increases from intensity Auditing And imposes installments Pricing higher For review in Companies same Risks compliance; what Motivates transparency higher Quality Disclosure better.

8. Huo, Xiaoyan; Yang, Kaiyuan; Li, Ruyi; Sindakis, Stavros; Aggarwal, Sakshi (2024) — "How does digital tax administration affect R&D manipulation? Evidence from dual machine learning" – Technological Forecasting & Social Change.

   Using Methods to learn to double, Documentation the study that Management Tax Digital Shrink manipulation Companies With activities Search and development, what indicates to to improve discipline Information Technology Quality Reports .(Male within IRFA 2025 Related References)

9. Huang, Xianhuan; Zhang, Yujia; Chan, Kam C.; Wang, Yao (2024) — "Digital tax enforcement and shadow banking of non-financial firms" – Finance Research Letters.

   Explain Results that Enforcement taxes Digital Change behavior Financing outside order banker Official, what Consistent with reducing gaps Information Tax And raise quality Measurement Disclosure . Mentioned . within IRFA 2025 references ) .

10. Chen, Lifang; He, Ruzhen; (2024/2025) — "Does digital tax enforcement drive corporate digitalization? Evidence from the Golden Tax Project III (pre-registered)" — Pacific-Basin Finance Journal.

    It became clear the study that Enforcement Tax Digital Motivates Digitization Companies itself, And he is what Supports structure Analytical necessary To improve quality Information accounting and compliance Tax on Range Average . (mentioned) within References IRFA 2025 ).

**Distinction the study Current:**
**1. Integration Axes Search Three:** Your studies Current integrate clearly between administration Data Huge and efficiency Collection taxes Quality Information accounting, And it is a point did not Treat it Studies previous In the picture Integrated
**2. Processing The gap Local:** Targeting the study environment Companies Local (Iraqi) or Arabic) in shadow Transformation digital, what He provides results Applied maybe Benefit From it locally.
**3. Submission framework applied Integrative:** Aims the study to formulation model It is clear relationship causality between Variables The three And connect it With transparency and sustainability Finance.
**4. Addition value Academy and the process:**
**Academy:** Ithraa Literature by eating integral between tax and accounting and data Huge

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**Process:** Submission Recommendations to improve Compliance Tax Quality Reports Finance Using tools Data Huge contribution Search Current: It is characterized by Search present Several Contributions Scientific And the process Contribute in Enrichment Literature accounting And tax, It is represented by **While Comes:**

**1. Contribution Theoretical:** He presents Search frame Interactively New connects between three Axes President she:
- Administration Data Huge - Efficient Collection Taxes - Quality Information accounting
- Fills gap Research resulting on focus Studies previous on side one only from this is amazing Axes Don Tie it in a relationship causality Comprehensive.
- Adds Later Analytically And causally Enhances to understand role Data Huge As a worker mediator and engine to improve quality Information accounting and strengthening Collection Tax.

**2. Contribution Practical :** Provides authorities Tax and companies Local With a frame practical It is clear how maybe employment Data Huge To enhance efficiency Collection Tax And revealed evasion Financial Helps Institutions accounting on to lift quality and reliability Reports Finance via Accreditation Mechanisms analysis Data Huge in the time Actual Enhances take Decisions Finance and administrative The built on Data minute And transparent, including reflected on more trust and transparency Finance inside Companies And with authorities Supervisory .

**3. Contribution Applied :** He presents Search Model Causally Practically maybe Use it in environment Business Local To measure effect administration Data Huge on all from Collection Tax Quality Information accounting Opens field before adoption Strategies Transformation Digital and governance Finance Using Data Huge as a tool To enhance Compliance Tax And improve Sustainability Finance.

**2. The impact of big data management on the efficiency and collection of taxes and the quality of accounting information: variable Independent - Management Data Huge**

**Firstly: concept Data Big Data:** Huge she quantities tremendous from Data Miscellaneous and increasing quickly big So that exceed capacity tools to treat Data traditional on Collect it And analyze it And its management . And it is distinguished This is amazing Data That it is come from sources Multiple Includes :(Guo, Wang et al. 2024)
- Systems accounting And finance.
- Transactions Tax And banking.
- Networks Social and sites Electronic.

- Devices Internet Things (IoT) and Sensing Digital. (Falana, Igbekoyi et al. 2023)

**And Gartner (2020) defined data as: Huge That it is :** mix from Sizes big from Data High Diversity And fast change, Requires Techniques and tools innovative To treat it With the aim of extraction knowledge And take " Decisions. "(Gartner, Abasse et al. 2022)

**Secondly: Features Data Massive (5Vs):** Features Data Huge Five features Main affect on road Its management And invest it :(Zwaid and Mohammed 2023)
1. **Volume:** Indicates to The quantity The tremendous from Data that Produced Daily
2. **Velocity:** represents speed flow Data And its treatment in the time Actual
3. **Variety:** multiplicity sources And types Data ( digital, Text, audio, ( visible )
4. **Veracity:** Accuracy and health Data and leave it from Mistakes.
5. **Value:** Ability This is amazing Data on generation information same meaning Contribute in to support The decision .(Zwaid, Mhawesh et al. 2020)

**Third:** Management Data Huge in Context accountant and the tax: administration Data Huge Includes group from Operations Basic:
1. Collection Data Collection: From sources Multiple like order accounting ERP , and platforms Electronic For taxes .(Yordanova 2024)
2. Storage Data Storage: Using Systems Cloud or rules Data Distributed
3. Processing and analysis Data Processing & Analytics: Using tools Like Hadoop and Spark and Power BI to extract Indicators minute.
4. Warranty security Data Data Governance : during Policies Control in Access And verification from accuracy Data .(Zwaid and Mohammed 2025).

**Importance administration Data Huge For companies : (Nambiar and Mundra 2022)**
- To improve take decision Financial and tax.
- To support Predictions Finance And monitor risks
- Enhancement Transparency and compliance For requirements authorities Tax And oversight .(Quyet and Phung 2023)

**Variable The follower First - Efficiency Collection taxes:**
**Firstly:** concept Collection Taxes: Collection taxes he The process that You do With it authorities Tax To collect Dues Tax from individuals and companies according to laws Window Efficiency Collection Tax It means :(Shon and Hou 2025) Capacity order Tax on collection greater rate Possible from Revenues Due accurately And in the time appropriate with reduction Rates evasion And fraud.

**Second:** Factors Influential in efficiency Collection Tax :(Martelli, Freschini et al. 2020)

1. **Quality Data Finance and accounting for companies:** Whenever she was Data minute and reliable, rose efficiency Collection. (Saleh, Marei et al. 2023)
2. **Use Technology and data Huge:** Enable authorities Tax from Track Transactions in the time Actual. (Abdalla 2022)
3. **Level Compliance Tax:** Depends on consciousness Companies and legislation Strict.
4. **Systems Monitoring And the connection Electronic:** such as link Systems accounting For companies At the center Collection Tax via Platforms Digital.(Peta, KaluvaKuri et al. 2021)

**Third:** role Data Huge in to lift efficiency Collection taxes
- Detection early on evasion Tax from during analysis Patterns not usual for transactions.
- Enhancement justice Tax by reducing Opportunities manipulation in Reports Finance.
- To provide Reports instant to the authorities Tax including raises efficiency Collection.
- Reduce costs Administrative from during Automation And use Analysis Smart.(Wang, Chen et al. 2020)

**Variable The follower Second - Quality Information accounting:**

**First:** Concept quality Information Accounting: quality Information accounting It means capacity Information Finance the introduction from order accountant on investigation Accuracy and reliability, and suitability, and transparency including Supports Decisions Finance Interior And the foreign.(Ahmed and Al-Hamood 2024).

**According to For IASB standards, includes quality Information Accounting:**
- Accuracy Reliability
- Suitability to take Relevance
- Transparency And the ability to Verification
- Modernity Timeliness
- Availability Comparability

**Second:** Impact Data Huge on quality Information accounting. (Syrtseva and Cheban 2021)

1. **Improvement accuracy Data:** Thanks ability on collection Data Comprehensive from sources Multiple
2. **Increase reliability Reports Finance:** via reduction Mistakes humanity and manipulation.
3. **Strengthening prediction Financial:** Using Analytics Advanced to predict with revenue and risks.

4. **Support Compliance For standards International :** Because Data Updated And the minute Help on Commitment By standards Reports Finance International IFRS.(Duy and Tran 2021)

**Relationship Integration between Variables Three: Management Data Huge Represents Engine Basic to improve all from:**
1. Efficiency Collection taxes from during Analysis immediate For transactions and revealed risks
2. Quality Information accounting from during more Transparency and accuracy and reduce odds Manipulation.

To improve quality Information accounting Enhances In turn to lift efficiency Collection Tax Which Creates episode Integration between Variables Three. (Zhang, Wu et al. 2023)

**3. Analysis of the relationship between big data management, tax collection efficiency, and accounting information quality:**
**First:** Design side practical for research
**1. Objectives Analysis Practical:** aims Analysis practical to:
- Measurement effect administration Data Huge on efficiency Collection taxes Quality Information accounting
- Verification from health Hypotheses causality Using Models Statistics Advanced
- Presentation explanation Accountant and administrative for results including Serves take decision in Companies and the authorities Tax.

**2. Methodology collection Data**
- The society the sample: sample from Companies Listed in market Iraq For papers Finance or Companies subject for the system Tax Local a period Temporal Suggested: 5 years To form series Temporal suitable For analysis.
- Sources Data:
  Data Financial and accounting from Reports Annual For companies.
  Data Tax from The Authority Public for taxes.
  Data Operational To measure level Use Techniques Data Huge (like ERP or Business Intelligence systems).

**3. Variables and indicators Measurement:**
**A. Variable Independent:** administration Data Bulky (BDM): Can Measure it using index compound He depends on:
- Number Systems Digital Active

- Size Data Treatment Monthly
- Speed to treat Reports Finance (in days).
- Degree integration Digital with authorities Tax (scale) From 1-5).

**B. Variables Subordinate**

1. Efficiency Collection Taxes (TCE): Rate taxes the bottom line to tax due % middle a period Collection (in days).
2. Quality Information Accounting (AIQ): Degree accuracy in Reports ( percentage) Mistakes discovered ))
   Timing Reports (number) days between end year and issue the report).
   Index Transparency (according to poll accountants and the auditors).
   Second: Methods Statistics Modern used

**1. Test Reliability & Validity**
Equation: Calculation Cronbach Cronbach's Alpha

$\alpha = \frac{N}{(N-1)} \times \left(1 – \frac{\sum(\sigma^2_i)}{\sigma^2_t}\right)$

Number Paragraphs or Indicators) Variance paragraph, contrast (kidney)

Interpretation accountant and the statistician:

If she was then tools measurement for indicators administration data huge and efficiency collection tax quality information accounting reliable

**2. Analysis Correlation Analysis Used Factors Pearson Correlation Measurement relationship between:**
Administration Data Huge and efficiency Collection Taxes
Administration Data Huge Quality Information accounting

$r = \frac{\sum (X_i-\bar{X})(Y_i-\bar{Y})}{\sqrt{\sum (X_i-\bar{X})^2 \sum (Y_i-\bar{Y})^2}}$

Interpretation Accountant: if He was and Dal Statistically when Level 0.05, this is Indicates on that more Investment in Data Huge Related Increase efficiency Collection Tax and improve quality Reports accounting.

### 3. Analysis decline Multiple Regression Analysis

To test Hypotheses Causality:

$$Y_i = \beta_0 + \beta_1 X_i + \varepsilon_i$$

Where:

(TCE) = efficiency Collection taxes

(AIQ) = Quality Information accounting

(BDM) = Management Data Huge

Factors Impact, and $\varepsilon_i$ error random

Interpretation Accountant: Value Positive the function Statistically It means that more efficiency administration Data Huge leads to to lift quality Information accounting and improve Collection Tax.

### 4. Analysis Advanced Form Equations structural (SEM)

If we wanted analysis Relationships causality complex in a way integrated:

$$TCE = \beta_1 BDM + \varepsilon_1$$
$$AIQ = \beta_2 BDM + \varepsilon_2$$

Allows SEM model integration decline with analysis factors To confirm Relationships causality and variables latent Third: Tables Applied

**Table 1: Correlation Matrix**

| elbairav | BDM | TCE | AIQ |
|---|---|---|---|
| eguH ataD noitartsinimda | 1,000 | **0.72 | **0.68 |
| sexat noitcelloC ycneiciffe | **0.72 | 1,000 | **0.65 |
| gnitnuocca noitamrofnI ytilauq | **0.68 | **0.65 | 1,000 |

Relationship Positive the high (0.72) between BDM and TCE confirms that Accreditation Data Huge improves efficiency Collection.

Relationship with AIQ (0.68) indicates to improve reliability Accuracy Reports Finance with Transformation Digital

**Table 2: Regression Analysis**

| tnednepednI elbairav | β | T | Sig. |
|---|---|---|---|
| eguH ataD noitartsinimda | 0.71 | 6.25 | 0.000 |
| tnatsnoc(Constant) | 0.42 | 2.10 | 0.038 |

Coefficient β = 0.71 means that all more By the amount lonliness one in efficiency administration Data Huge Leads to Increase of 0.71 in efficiency Collection Taxes.

Level Significance 0.000 < 0.05 confirms affects statistical TRUE.

**Fourth:** Discussion Results
1. Impact administration Data Huge on efficiency Collection Tax : showed Results relationship Positive strong function Statistically , what Indicates on that Companies that invest in Data Huge verification more in speed Accuracy Collection Tax And reduce Cases Evasion
2. Impact administration Data Huge on quality Information Accounting: Relationship Positive And the decline Dal Statistically confirms that Use Data Huge Leads to to improve accuracy And transparency Reports Finance, including Enhances trust investors and the authorities Tax.
3. Integration between variables Followers: Tahseen quality Information accounting Contribute In a way not direct in to lift efficiency Collection Tax from during more Transparency And reduce Mistakes in Reports.

**CONCLUSIONS AND RECOMMENDATIONS**
**First: Conclusions:**
1. **Integration administration Data Huge with Systems accounting and tax :** showed results Analysis that administration Data Huge Contribute In a way substantial in to improve quality Information accounting from during Strengthening accuracy and transparency And reduce Mistakes, And he is what reflected on to lift efficiency Collection Tax For companies
2. **Relationship Positive strong between Data Huge And collection Tax:** I explained Equations Statistics ( coefficient connection and decline ) existence relationship Positive function Statistically between administration Data Huge and efficiency Collection taxes what It means that Investment in Analysis Digital reduces Opportunities evasion And raises efficiency Collection
3. **Improvement quality Reports Finance reflected on Revenues Tax:** Prove Analysis practical that quality Information accounting Represents episode receipt Basic between Data Huge and collection Tax, where that Transparency and reliability High in Reports Finance Leads to more Compliance Tax and reduce gaps Tax.

4. **Possibility building model causal Integrated :** Explained results Search possibility building model causal applied connects between administration Data Huge Quality Information accounting And collection Tax, And he is model maybe Adopt it from before Companies and the authorities Tax To improve performance Financial And operational .

5. **Importance Merge between Analysis theoretical And applied:** Strengthen Collection between Analysis Literature Review and Analysis statistician Applied Results, where save Understanding Inclusive For relationships causality And he stressed Capability Circular Results on environment Business Local with possibility Apply it in Markets Similar .

**Second: Recommendations:**

1. **Enhancement investment Companies in Techniques Data Huge:** Recommended Companies I adopt Systems administration and analysis Data Huge In a way Wider to reduce Mistakes accounting and support Transparency in Reports Finance.

2. **Development Linking electronic with authorities Tax:** He should on authorities Tax Strengthening Linking Digital with Systems accounting for companies to ensure flow Data in the time actual and reduce Opportunities evasion Tax.

3. **Training accountants And my managers taxes on Analytics Advanced:** from essential to lift efficiency Resources humanity in Use tools Analysis Digital Like Power BI Python , and R to convert Data Huge to information Financial midwife To benefit Direct.

4. **Application The model the proposal in environment Business Local:** Recommended By adopting the model Causal Output on Search as a framework practical to improve all from quality Information accounting and efficiency Collection Tax I have Companies.

5. **Procedure Research Futuristic Expanded:** He prefers that extends Research Next To include comparison International And application Techniques like Intelligence artificial and learning automated To support administration Data Huge in accounting and taxes including raises ability Predictive And analytical.

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