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The relationship between digital transformation and tax accounting in achieving sustainable development
A field study in the General Commission of Taxes

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Abstract:
The purpose of the research is to identify the relationship and impact between the research variables represented by digital transformation as an independent variable with its dimensions (issuance of secure tax cards, unified tax procedures platform, smart business reports for tax inspection and assessment, collection and payment machine (electronic payment), electronic tax invoice, electronic tax returns, electronic operations tracking system) and the dimensions of tax assessment (tax inventory, tax estimation, tax collection) as an independent variable, and the dependent variable is sustainable development with its dimensions (economic, environmental, social). The research population at the General Authority of Taxation consists of individuals and companies subject to tax assessment. A sample of 158 accountants was taken, the questionnaire was distributed as the research instrument, and the data were analyzed using the statistical software SPSS V27 to describe and diagnose the respondents' personal information, as well as using confirmatory factor analysis and hypothesis testing related to correlation and impact with the statistical software AMOS V.24. The most important finding was the existence of a significant correlation between the independent variables—digital transformation and tax assessment—and the dependent variable, sustainable development, as well as a significant effect relationship between those independent variables and sustainable development. The importance of the research stems from the fact that digital transformation enhances and encourages innovation in the provision of tax services, which contributes to quality of life and saves a great deal of time and effort in completing tax transactions for both the assessor and the taxpayer, using modern technology to improve revenues more accurately in order to achieve the Sustainable Development Goals.

العلاقة بين التحول الرقمي والتحاسب الضريبي لتحقيق التنمية المستدامة
دراسة ميدانية في الهيئة العامة للضرائب

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المستخلص

هدف البحث إلى التعرف على العلاقة والأثر بين متغيرات البحث والمتمثلة بتحول الرقمي بمثابة متغير مستقل بأبعاده(إصدار البطاقات الضريبية (المؤمنة)،منصة الإجراءات الضريبية الموحدة، تقارير الأعمال الذكية للفحص والتحاسب الضريبي، ماكنة التحصيل والسداد (الدفع الالكتروني)، الفاتورة الضريبية الالكترونية، الإقرارات الضريبية الالكترونية، نظام متابعة العمليات الالكترونية) وأن أبعاد تحاسب الضريبي (الحصر الضريبي، التقدير الضريبي، تحصيل الضريبي) متغير مستقل، والمتغير التابع هو التنمية المستدامة بأبعادها (الاقتصادي، البيئي، الاجتماعي)، تمثل مجتمع البحث بالهيئة العامة للضرائب أفراد وشركات من المكلفين بتحاسب الضريبي وتم اخذ عينات يبلغ عددها (158) محاسبا حيث تم توزيع الاستبانة كأداة للبحث وتم تحليلها باستخدام البرنامج الإحصائي(SPSSV27) لوصف وتشخيص المعلومات الشخصية للأفراد المستجيبين،و حيث التحليل العاملي التوكيدي واختبار الفرضيات المتعلقة بالارتباط والأثر استخدام البرنامج الإحصائي (AMOS V.24). كانت أهما هي وجود علاقة ارتباط بين المتغيرات المستقلة وهما التحول الرقمي والتحاسب الضريبي والمتغير التابع وهو التنمية المستدامة كما وجده اثر علاقة معنوية بين المتغيرات المستقلة وهما التحول الرقمي والتحاسب الضريبي وبين المتغير التابع وهو التنمية المستدامة ، أهمية البحث تأتي من كون التحول الرقمي يعزز ويشجع على الابتكار في تقديم الخدمات الضريبية الذي تساهم في جودة الحياة. و توفير لكثير من الوقت والجهد لإتمام المعاملات الضريبية لكل من المخمن والمكلف، باستخدام التقنية الحديثة لتحسين الإيرادات بشكل أكثر دقة لتحقيق أهداف التنمية المستدامة.

الكلمات المفتاحية: التحول الرقمي، التحاسب الضريبي، التنمية المستدامة، كفاءة النظام الضريبي الإيرادات الضريبية.

Introduction:

The contemporary world is witnessing an unprecedented digital revolution whose effects have reverberated across all economic and financial sectors, with tax systems bearing the greatest share of these changes. Digital transformation has become a strategic choice adopted by governments to enhance the efficiency of their financial and tax administration, relying on modern technologies such as artificial intelligence, integrated databases, and electronic systems for recording transactions and monitoring tax obligations. Digital tax assessment is one of the most prominent outcomes of this transformation, as it aims to simplify compliance procedures, curb tax evasion and fraud, and achieve higher levels of transparency and credibility

in the relationship between tax authorities and taxpayers. The success of this process is not limited to boosting public revenues alone; it also forms a fundamental pillar for financing sustainable development plans. Increasing revenues and directing them efficiently toward investment in infrastructure, improving educational and health services, and supporting social and environmental projects contributes to creating a stable economic environment capable of meeting the needs of present and future generations. Thus, the relationship between digital transformation and digital tax assessment constitutes a pivotal complementary nexus: digital transformation provides the tools needed to develop the tax system, while digital tax assessment translates these tools into practical results that promote tax fairness and achieve sustainable development goals. Accordingly, this applied research aims to examine the dimensions of this relationship in practical terms, focusing on the mechanisms of implementing digital tax assessment and its impact on improving tax collection efficiency and enhancing the role of taxation in achieving sustainable development.

Problem:

Tax revenues are the primary source and supporter for achieving sustainable development goals. The research problem derives from the role of digital transformation (electronic programs and modern technology) in facilitating the tax assessment process with accuracy and speed, keeping pace to achieve sustainable development goals. This leads us to a number of questions, as follows:

1- To what extent does digital transformation contribute to strengthening its implementation mechanism and its effectiveness in tax assessment?.
2- What is the role of digital transformation in developing tax accounting with modern technology and its impact on sustainable development?.
3- What is the extent of integration and influence between digital transformation and tax accounting in achieving the Sustainable Development Goals?.

Research Objectives:

The research aims to demonstrate the role of digital transformation using and the contribution of modern electronic programs in facilitating the task of tax assessment for the assessor and the taxpayer, whether a natural person (individuals) or a legal person (companies), to increase tax revenues that achieve sustainable development goals in order to provide services to all sectors of societ.

Mportance of the Research:

The importance of the study stems from several factors, as follows:

1- The importance of tax revenues in funding the state's general treasury in order to provide services to society in all sectors and life facilities.
2- Keeping pace with development by using modern technology to improve revenues more accurately to achieve the goals of sustainable development.
3- The digital transformation process saves a lot of time and effort to complete tax transactions for both the assessor and the taxpayer.
4- Digital transformation enhances and encourages innovation in providing tax services, which contributes to the quality of life.

Research Hypothesis Based on:

the previously raised questions in the research problem, the research hypotheses are as follows:

1. There is a significant correlation between the digital transformation variable and the sustainable development variable.
2. There is a significant correlation between the tax accounting variable and the sustainable development variable.
3. There is a direct, significant, and statistically relevant impact of the digital transformation variable on the sustainable development variable.
4. There is a direct, significant, and statistically relevant impact of the tax accounting variable on the sustainable development variable.

Below is a hypothetical research model of the relationship between digital transformation, tax accounting, and sustainable development.
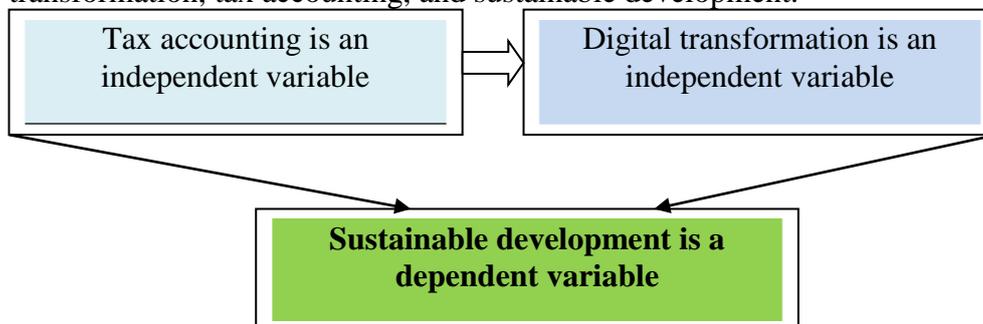
Tax accounting is an independent variable	Digital transformation is an independent variable

Sustainable development is a dependent variable

Figure 1: Hypothetical research model

Source: number of researchers.

The research sample:

The General Authority of Taxes, individuals and companies subject to annual tax accounting.

Previous studies:

1- Yamen, A., et al. (2023).Digitalization and Tax Evasion: The Moderation Effect of Corruption. Economic Research-Ekonomska Istraživanja.

The study, using data from 133 countries, showed that digitization curtails tax evasion more effectively in nations with low levels of corruption, thereby enhancing tax fairness and securing sustainable resources.

2- **Rosyid, M. A., et al. (2024). The Effect of Digitalization on Compliance and Implementation of Tax Laws in Indonesia. Jurnal Ilmiah**

The study showed that using digital technologies such as e-Filing and e-Billing systems contributes to improving tax compliance and facilitating the application of laws, despite challenges related to information security and the digital divide.

3- **Belahouaoui, A., & Attak, A. (2024).Digital taxation, artificial intelligence and Tax Administration 3.0: improving tax compliance behavior. Accounting Research Journal.**

The study systematically reviewed the impact of modern digital technologies such as artificial intelligence and blockchain on the behavior of taxpayers, confirming that digitization improves tax compliance but faces legislative and technical challenges in developing countries.

4- **OECD. (2025) Tax Administration Digitalisation and Digital Transformation Initiatives. OECD Publishing**

The report documented the experiences of tax administrations in a number of countries regarding digital transformation, and showed that digital initiatives reduce administrative burdens, increase efficiency, and help achieve transparency and tax compliance.

5- **Authors . (2025).Examining How Digitalization Affects Tax Compliance in Ghana Using Structural Equation Modelling (SEM). International Journal of Business and Economic Research**

The study relied on a questionnaire of a sample of 278 participants in Ghana using SEM models, and demonstrated that digitization and tax education together enhance tax compliance in a digital economy environment.

Similarities and differences of the current study compared to previous studie:

The current study is similar to previous research in emphasizing the role of digital transformation in enhancing tax compliance and assessment and increasing transparency, but it differs by focusing on the Iraqi context using primary field data from the General Tax Authority, as well as by directly linking digital transformation and tax assessment to achieve sustainable development. This distinguishes it from most earlier studies, which have concentrated on international experiences or literary reviews without practical implementation.

Digital Transformation and Tax Accounting
Concept of digital transformation Digital:

the transformation is the integration of digital technology into all aspects of personal and professional life, which aims to improve productive efficiency and provide services and products to customers in society. Digital transformation relies on modern technologies such as artificial intelligence, the internet, and cloud computing in order to develop processes to provide services and products. Digital transformation is the modern changes, extensively using new technology, in how operations and financial transactions are performed and interacted with. Digital transformation is the transition of establishments from dealing with paper documents to digital technologies as a new innovation that provides services and products to society while saving time and effort. (Abu Al-Enein , 2023:220).

Goals of digital transformation application in tax accounting:

Digital transformation has numerous goals that significantly improve personal and professional life, as stated by (Abu Ameera, 2023: 366).

1. Improving operational efficiency and raising the level of commercial transparency.

2. Improving the quality of services by simplifying procedures for taxpayers.

3. Electronic collection of due taxes with information available for decision-makers.

4. Reducing tax compliance and combating tax evasion.

The opinion of researchers on the application of digital transformation in tax accounting is that it improves productivity by automating processes that reduce manual use, saves time and effort, and completes work faster and more accurately. It also contributes to innovation and work development by providing services and products that suit the customer, as well as contributing to sustainability and reducing paper and stationery expenses by relying on environmentally friendly and close-to-nature technologies.

The Role of Digital Transformation in Developing the Tax ASSESSMENT PROCESS.

Accounting Process To develop the tax accounting process, it is necessary to adopt digital transformation mechanisms to modernize and automate tax work of all kinds, including tax accounting. This development is represented by a set of mechanisms, which are as follows: (Khalifa, 2022: 347).

1**. Issuance of Tax Cards (Secured):**"The secured tax identity is a document used to identify taxpayers and ensure compliance with tax laws. In Iraq, the tax identity is issued by the General Authority for Taxes, which is the entity responsible for tax administration and ensuring its fair collection. Individuals and companies can obtain this identity by submitting

the required documents such as the national card, lease agreement, and certificate of citizenship, in addition to paying the specified fees. " https://tax.mof.gov.iq

2. **Unified Tax Procedures Platform:-** It is an electronic system that aims to enable and integrate tax operations, making it easier for taxpayers to submit tax returns and pay electronically without the need to visit the officials, combating tax evasion, and helping to improve tax compliance. https://almalnews.com

3**. Business Intelligence Reports for Tax Examination and Accounting**:- Business intelligence reports for tax examination and accounting play an important role in improving the efficiency of tax audit processes and providing a comprehensive view of companies' financial situations. These reports rely on modern technology such as artificial intelligence and big data analysis to provide accurate information that helps in making more transparent and accurate tax decisions.

4**.Collection and Payment Machine (Electronic Payment**):- Electronic payment is the process of transferring funds or paying for products and services online using digital means instead of cash or paper checks. There are many methods used in electronic payment, and there are many collection and payment machines, including Mastercards, bank credit cards, Apple Pay, Google Pay, PayPal electronic wallets, Pay Fort, and Stripe electronic payment gateways. https://mawdoo3.com.

5.**Electronic Tax Invoice**:- This is the process of converting paper invoices into modern digital forms through the digital transformation of all commercial transactions between the seller and the buyer. This modern technology helps improve efficiency, reduce costs, and increase transparency in commercial operations. The electronic invoice plays an important role in accounting because it is an important document in the process of organizing tax returns for taxpayers.(collected, 2024: 38   ).

 6. **Electronic Tax Returns:-** This is a form designed by tax administrations to collect data and information about taxpayers' activities. The taxpayer then prepares and submits it to the tax authority annually. It includes all financial and non-financial information of the taxpayers. The tax assessment process relies on it in determining the tax base and the tax due, based on the data the taxpayer provides about their net income, along with all supporting documents. (Khalifa, 2022: 348).

 7. **Electronic Operations Tracking System**:- This is a system that uses technology to monitor and manage the workflow and various operations within an organization or company, with the aim of improving efficiency and transparency by automatically tracking each step of the process, which helps reduce errors and expedite the completion of tasks. (Researchers' opinion) Despite the importance of all the aforementioned mechanisms, it is

necessary to focus on the most important one, which is the digital transformation mechanisms, which have an effective, direct, and positive role in improving and developing the tax assessment process, as they increase the tax revenue in order to achieve the goals of sustainable development.

Researchers believe that digital transformation can be applied not only in the field of taxes and tax accounting, but also in all economic and accounting fields, such as education, health, trade, government departments, industry, and production, due to its many advantages that serve governments and individuals. The most important feature of digital transformation is digital security, speed, and accuracy in completing transactions, and reducing the costs of calculating and collecting tax revenues by employees of the tax authority.

Tax Accounting

Concept of Tax Accounting

It is the application of tax accounting procedures and rules, given the existence of accounting expertise and the efficiency of tax assessors. It is also known as the steps that increase the tax assessor's confidence in the accuracy of the data and information of the General Authority of Taxes. (Mansour et al., 2020: 186). It is defined as the interconnected and coordinated accounting operations, administrative, and legal procedures towards taxpayers, with the aim of tax collection in accordance with the effective tax laws in order to achieve the country's policy. (Al-Kaabi et al,2016: 4).

Tax Accounting Dimensions

Tax accounting aims to determine the tax obligations of both individuals and companies according to the applicable financial legislation and laws. This field is represented by a number of dimensions that affect how tax is calculated, as follows: (Al-Kaabi et al, 2016: 5:6).

1. **Tax Census:-** This is the process of identifying taxpayers subject to tax, whether they are individuals or companies, by registering their names and addresses in the General Tax Authority, and recording the amount of their income while determining the tax base. It is also known as a precise and official enumeration process to ascertain information and data related to the sources of income of taxpayers from commercial activities and others, which guarantees the state's entitlements from the profits of taxpayers' income to enhance the state budget with revenues.

2. **Tax Assessment:-** This is the process of determining the net taxable income and calculating the amount due from the taxpayer in accordance with the applicable tax laws, after deducting costs and exemptions from income, then applying the tax rate to the remaining amount to determine the

final tax to be paid or the amount that can be recovered by the taxpayer. This task is carried out by the tax assessor to generate revenues for the state's public treasury.

3. **Tax Collection**:- This is the process of collecting the due taxes from taxpayers in accordance with the applicable tax laws. This is done through several methods, such as immediate payment, installments, or direct deduction from income. The goal of tax collection is to ensure the flow of revenues to the government to finance public services and development projects. You can find more details about tax collection methods. Tax collection is the most important procedure of tax accounting procedures.

Sustainable Development:

Concept of Sustainable Development

Countries around the world strive to achieve sustainable development through various environmental and economic strategies, the most important of which is how to use taxes to help achieve the goals of sustainable development. Sustainable development is the main focus through which the government seeks to achieve its goals through the programs it prepares. Many definitions of sustainable development have been presented, some of which define it as a process that expresses the extent of the community's needs, as it tends to achieve justice, participation of others, and better use of resources (Mohammed , 2007:7).

Sustainable development is also defined as taking care of the public good and discussing the challenges associated with societal transformations (Adamczyk, et al, 2019). Some define it as preserving the public capital stock to ensure the continuity of life (Gendron, et al., 2000:116).

Researchers believe that revenue is one of the sources of financing the public treasury and, therefore, it is a sustainable source of economic growth, as it helps support social and environmental issues.

Researchers contend that achieving sustainable development hinges on cooperation among societal groups and international and regional communities, as well as engaging the promising future generation—young people—in shaping and making decisions to confront all forthcoming environmental challenges

The Importance of Sustainability

The importance of sustainability stems from the principle of humanity and can be summarized as follows: (Al-Juzi, 2018: 73).

1. Defines tests and sets strategies for the future.

2. Analyzes economic, social, political, and administrative situations.

3. Provides opportunities to participate in the exchange of knowledge, skills, and expertise, as well as training, learning, and awareness.

Sustainability Goals

Sustainability seeks to achieve economic, social, and environmental goals. Some of the most important of these goals, as outlined by others, are: (AI-Jabri,2018:12)

1. Dealing with natural resources rationally, as these resources are considered the strategic reserve for sustainability.

2. Connecting technology with the goals of society by educating people about the importance of technologies and how to use them.

3. Managing natural resources in a rational manner.

4. Providing information to the benefiting parties according to the principle of sustainability in order to rationalize the decisions of stakeholders.

5. Drawing up policies and setting future strategies.

6. Planning the optimal use of resources through technological alternatives to achieve sustainable development.

7. Al-Jabri, Reema (2018) Environmental accounting as a mechanism for achieving sustainable development in the organization

Economic Master's Thesis, College of Economics, Business and Business Sciences

Management, a case study of the Somivar Foundation - Tebessa-

How is sustainable development achieved through a digital tax accounting system

" Achieving the Sustainable Development Goals depends heavily on the efficiency of tax and accounting systems—not only in terms of collecting public revenue but also in building a new tax culture based on transparency and voluntary compliance by taxpayers. Sustainable tax and accounting reporting helps strengthen trust, boost compliance, and channel resources toward the priorities of economic, social, and environmental development." (2025, Lidija Hauptman & Ivana Pavić)

The findings presented above will be explained by either proving or disproving the research hypothesis through the practical aspect, by preparing a set of questions and developing a questionnaire to validate the assumptions.

Practical Aspect:

Research Community and Sample

The research community includes companies and individuals in the General Authority of Taxes, with a total community size of 164, distributed between companies and individuals. The researchers distributed the questionnaire to all members of the sample, and the results of the distribution are shown in the table below:

Table No. (1) Distribution of the research sample

Data	Number of Companies	Number of Individuals	Total
Total Surveys	50	114	**164**
Retrieved Surveys	48	110	**158**
Retrieval Rate	0.96	0.964	**0.963**

The Cronbach's alpha was 0.963%, which is valid for statistical analysis and is a very good percentage, enabling researchers to conduct the necessary statistical analyses to test the research hypotheses.

Research Sample Characteristics:

The following table illustrates the characteristics of the research sample, as shown below:

Table (2) Demographic Characteristics of the Sample

Description	Category	Numbers	Percentage
Academic Qualification	General Diploma	0	0%
	Diploma	2	1.3%
	Bachelor's	19	12%
	Master's	51	32.3%
	Doctorate	86	54.4%
	Total	158	100%
Years of Service	years or less5	18	11.4%
	More than 5-10 years	19	12%
	More than 10 years	121	76.6%
	Total	158	100%
Training Courses	courses or less5	37	**23.4%**
	More than 5-10 courses	50	**31.7%**
	More than 10 courses	71	**44.9%**
	Total	158	**100%**

The demographic characteristics of the sample indicate that they possess the necessary qualifications and experience to perform their jobs skillfully and are capable of answering the questionnaire questions, thereby achieving the research objectives.

Research Tool

The research tool was the questionnaire, which was prepared in light of the research model and included a set of questions about the research variables. It included 10 questions about digital transformation, 10 questions about tax accounting, and 10 questions about sustainable development, thus the questionnaire consisted of 30 questions based on the five-point Likert scale.

Ttatistical processors used

Statistical software has become a means of facilitating statistical analysis, especially for data with large sample sizes. To answer the research questions and test their hypotheses, the researchers used the statistical program (SPSS V.27) to describe and diagnose the personal information of the respondents,

in addition to describing the main variables and their sub-dimensions in terms of arithmetic means, standard deviations, and the intensity of response at the level of each question and dimension, and then the importance of the sub-dimensions of each main variable. As for confirmatory factor analysis and testing hypotheses related to correlation and effect, the statistical program (AMOS V.24) was used.

Measuring Questionnaire Reliability test

To determine the level of questionnaire reliability, it is necessary to calculate the Cronbach's alpha coefficient for all dimensions combined. Feldt & Brennan (1989) divided reliability tests into two parts. A high part, which can be expressed as a high level, where the values are greater than 70%, and a low level if the values are less than 70%. The Cronbach's alpha coefficient was calculated as shown in Table (3) below:

Table (3) Reliability Measurements for Study Variable

Composite dimensional alpha coefficient	Variables Digital
0.95	Transformation

Source: Prepared by the researchers based on the outputs of the (SPSS V.27) program, n=158.

It is observed that the Cronbach's alpha value is 0.95, which is greater than 0.70% for the study variables. Thus, it can be said, through Cronbach's alpha, that there is stability in the study variables, indicating their ability to achieve the research objectives.

Diagnosis and description of study variables:

In order to describe and diagnose the study variables, response rates, the overall average, frequency distributions, arithmetic means, and standard deviations will be calculated for each variable. The results are shown in Table (4) below.

Table (4) Overall Average, Frequency Distributions, Mean, Standard Deviation, Coefficient of Variation, and Response Rates for the Studied Variables

Ordering Paragraph	Importance % Relative	Deviation Standard	Mean Arithmetic	Response Scale										Paragraphs
				(1) Strongly disagree		(2) Disagree		(3) Neutral		(4) Agree		(5) Strongly agree		
				%	Number	%	Number	%	Number	%	Number	%	Number	
1	85.557	0.684	4.278	0.37	0.6	1.82	2.9	6.14	**9.7**	52.94	83.6	38.73	61.2	**Digital Transformation**
					2.19			6.14			91.67			
2	82.114	0.686	4.106	0.36	0.6	1.46	2.3	12.35	19.5	58.84	93	26.98	42.6	**Tax Accounting**
					1.83			12.35			85.82			
3	80.5	0.7	4.0	0.	0,5	3.	4.9	16.	25.7	54	85.3	26.	41.6	Sustainable

83	51	29	31		1		27			32		**Development**
				3.41		16.27			80.32		

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158.

Based on the above table, it is observed that the digital transformation variable received a response intensity of (85.557%), an average of (4.278), and a standard deviation of (0.684). Regarding the agreement and disagreement rates, the digital transformation variable received an overall agreement rate of (91.67%), a disagreement rate of (2.19%), and a (6.14%) rate for a neutral opinion. The tax accounting variable received a response intensity of (82.114%), an average of (4.106), and a standard deviation of (0.686). It received an overall agreement rate of (85.82%), a disagreement rate of (1.83%), and a (12.35%) rate for a neutral opinion. As for the sustainable development variable, it received a response intensity of (80.583%), an average of (4.029), and a standard deviation of (0.751). The sustainable development variable received an overall agreement rate of (80.32%), a disagreement rate of (3.41%), and a (16.27%) rate for a neutral opinion. These are high rates, indicating the importance of these variables in the research model. This indicates that the sample believes in the importance of digital transformation, followed by tax accounting, which was also significant for the sample, and finally, sustainable development.

Internal consistency of the study variables:

Finding the mean of (absolute) correlation coefficients between pairs of correlations for questions within a dimension or a single variable is the process of finding internal consistency. (Wu, M. et al. (2016)) determined that the value (0.3) is the value that the correlation coefficient must be greater than in order for there to be internal consistency. Through Table (5), it is observed that there is internal consistency at the level of the main variables, as indicated by the absolute value of the arithmetic mean of the correlations (Mean), whose values appeared between (0.40-0.55), which is also greater than (0.3).

Table (5) Internal Consistency Values at the Level of the Main Variables

Inter-Item Correlations					
Mean	**Minimum**	**Maximum**	**Variance**	**NO. of Item**	**Key variables**
0.40	0.29	0.53	0.004	10	**Digital Transformation**
0.55	0.45	0.70	0.002	10	**Tax Accounting**
0.50	0.25	0.70	0.011	10	**Sustainable Development**

Source: Prepared by researchers based on the outputs of the (SPSS V.27) program, n=158.

Common Method Bias Test: Comment Method Bias (CMB):

(Bagozzi & Yi, 1991) pointed out that if the value of this test is greater than (50%), this is evidence of common method bias. They specified that if the value of this test is greater than (50%), this is evidence of common method bias. The sources of common method bias testing are (the lack of diversification in the sources from which data is collected, answering "yes" regardless of the question, and the large number of questionnaire questions, which in turn leads to the length of the questionnaire). The presence of a bias problem leads to the appearance of weak correlations between variables and therefore does not reflect the correlation between the variables, but perhaps other reasons, which leads to inaccurate results. The value of this test has been found using the SPSS program. The test value for the studied data is (% CMB = 39.421%), which is greater than (50%), so it is clear that the data suffers from common method bias.

Confirmatory factor analysis:

Confirmatory factor analysis is considered one of the common and important tests in the structural equation model, as it determines the correlation relationships between observed variables, which are represented by questions, and the corresponding dimensions, which are represented by latent variables. The loading factors values are the values that show how these observed variables represent the corresponding dimensions. Goodness-of-fit indices are the indicators that determine the validity of the model under study, and these indicators are obtained by applying confirmatory factor analysis using the AMOS program, as this program is one of the widely used programs in analyzing the structural equation model. The traditional estimation method for obtaining goodness-of-fit indices is the maximum likelihood estimator, but applying this method requires the availability of analysis assumptions in the data under study. However, in the event that one of these assumptions is not available, this leads to the impossibility of this method, but other methods that do not require the availability of these assumptions.

Based on Figure (1), which illustrates the factor loadings (correlations) of the observed variables (questions) with the latent variables they represent (constructs) and which relate to the study's variables, with their values shown on the single-headed arrows between the question and the latent variable. Additionally, the correlation coefficients between each pair of latent variables are shown on the double-headed arrows.
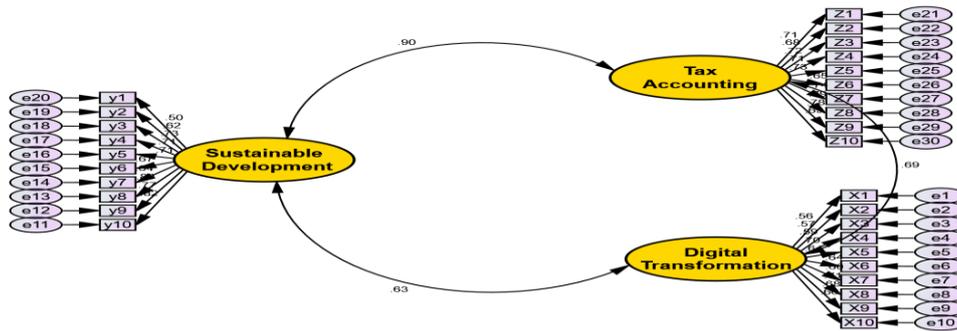
**Figure (2) Confirmatory Factor Analysis of the Study Variables'
Dimensions**

Source: Prepared by the researchers based on the outputs of the (SPSS
V.27) program, n=158.

The results of the confirmatory factor analysis showed the significance of
the model proposed by the researchers and its conformity to the study
sample model, as indicated by the model fit indices shown in Table (6),
which are based on the goodness-of-fit indices and acceptance limits used
by most researchers and shown in Table (7) (McDonald & MHR, 2022).
The results showed that all the indices were a match, meaning they were
within their acceptable limits.

Table (6) Quality of Fit Indices for Confirmatory Factor Analysis

Result	Value	Indicators
Matched	0.21	CMIN/DF
Matched	0.97	GFI
Matched	0.97	AGFI
Matched	0.84	PGFI
Matched	0.97	NFI
Matched	0.96	RFI
Matched	0.034	RMR

Source: Prepared by the researchers based on the output of the SPSS V.27
program, n=158.

Table (7) Key Conformity Quality Indicators

Acceptance Limits	Indicator
If CMIN/DF < 5, the hypothesized model is accepted. In the case of CMIN/DF < 2, perfect fit to the model.	CMIN/DF
In the case of GFI < 0.9, poor fit. In the case of GFI ≥ 0.9, the model has good quality.	Goodness of Fit Index GFI
AGFI > 0.85 is considered acceptable for the model in the case of In the case of PGFI ≥ 0.90, good model quality	Adjusted Goodness of Fit Index AGFI
In the case of NFI ≥ 0.9, the model is of good quality.	Normative Fit Index

	NFI
In the case of PGFI ≥ 0.6, good model quality.	Parsimony Goodness of fit index PGFI
In the case of RFI ≥ 0.9, the model is of good quality.	Relative Fit Index RFI
Good fit for the model if RMR ≤ 0.08.	Root Mean Square Residual RMR

Whereas:

CMIN/DF: Probability ratio (degrees of freedom)

Goodness of fit: Goodness of fit index GFI

Adjusted Goodness of fit: Adjusted goodness of fit index AGFI

Normative Fit Index: Normed fit index NFI

Parsimony Goodness of Fit Index: Parsimony goodness of fit index PGFI

Relative Fit Index: Relative fit index RFI

Root Mean Square Residual: RMR Index

Standardized Regression Coefficients:

In this section, the values of standardized regression coefficients (SRW-saturations) and non-standardized coefficients, along with their accompanying probability values (P-value), were found, as shown in Table (8) below.

Table (8) Values of Standardized and Unstandardized Regression Coefficients for the Confirmatory Factor Analysis Results

Parameter			Estimate	SRW	P_Value
X1	<---	**Digital Transformation**	1.000	0.562	0.001
X2	<---		1.061	0.568	0.002
X3	<---		0.994	0.586	0.002
X4	<---		1.273	0.704	0.001
X5	<---		1.231	0.637	0.005
X6	<---		1.204	0.641	0.003
X7	<---		1.033	0.597	0.003
X8	<---		1.237	0.713	0.004
X9	<---		1.433	0.678	0.002
X10	<---		1.136	0.66	0.002
Z1	<---	**Tax Accounting**	1.000	0.71	0.006
Z2	<---		0.909	0.678	0.004
Z3	<---		1.015	0.716	0.004
Z4	<---		0.86	0.715	0.002
Z5	<---		0.946	0.726	0.004
Z6	<---		0.741	0.645	0.003
Z7	<---		0.861	0.737	0.003
Z8	<---		1.136	0.787	0.003
Z9	<---		1.111	0.778	0.005
Z10	<---		0.952	0.693	0.004
y1	<---	**Sustainable Development**	0.544	0.497	0.002

			0.824	0.621	0.003
y2	<---		0.824	0.621	0.003
y3	<---		0.967	0.733	0.003
y4	<---		0.78	0.712	0.004
y5	<---		0.909	0.712	0.003
y6	<---		0.813	0.674	0.006
y7	<---		0.698	0.637	0.002
y8	<---		0.828	0.796	0.002
y9	<---		0.847	0.767	0.002
y10	<---		1.000	0.824	0.005

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158.

Based on Table (8) above, which includes the standardized regression weights (SRW) values, it is observed that these values were large and greater than 0.40, according to the sample size from Table (9) (Hair, et al. 2010), indicating that there are high correlations between the questions and the latent variables (dimensions). It is also observed through the probability values that all variables were significant. Therefore, and through Table (6) for the values of goodness-of-fit indices and Table (8) for the standardized regression weights (SRW) values above, the model can be relied upon to test the study's hypotheses as the questions represented the dimensions of the variables.

Table (9) Saturation values based on sample size

T	Factor Loading	The required sample size to achieve significance
1	0.30	350
2	0.35	250
3	**0.40**	**200**
4	0.45	150
5	0.50	120
6	0.55	100
7	0.60	85
8	0.65	70
9	0.70	60
10	0.75	50

Study Hypotheses
a. Correlation Analysis:

The correlation coefficient is one of the measures that determines the strength and type of relationship between two variables. The sign of the correlation coefficient indicates the type of relationship between the variables, whether it is positive or negative, and the value of the correlation coefficient represents the strength of the relationship between them. The closer the value of the correlation coefficient is to one, whether negative or positive, the more it indicates a strong

correlation between the two variables. In addition, the correlation coefficient may be significant or insignificant, which is determined by the P-value. If the P-value is less than 0.05, then this indicates that the correlation coefficient is statistically significant, and vice versa.

he first main hypothesis: There is a significant correlation between the digital transformation variable and the sustainable development variable.

Table (10) illustrates the correlation between the digital transformation variable and the sustainable development vari

P-value	95% Confidence Interval		Correlation value	second variable	Relationship direction	First variable
	Upper	Lower				
0.62	0.62	0.62	0.62	Sustainable development	⬌	Digital Transformation

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158

The correlation between the digital transformation variable and the sustainable development variable is positive, as indicated by the positive value of the correlation coefficient, which was (0.62). The (95% Confidence Interval) represents the confidence limits, which appeared with similar signs at a significance level of (0.05), with the lower and upper bounds being (0.792, 0.325) respectively. Furthermore, the value of (P=0.006) can be observed, which was less than (0.05), indicating a statistically significant correlation between the digital transformation variable and the sustainable development variable.

The correlation between the digital transformation variable and the sustainable development variable can be observed through Figure (3).
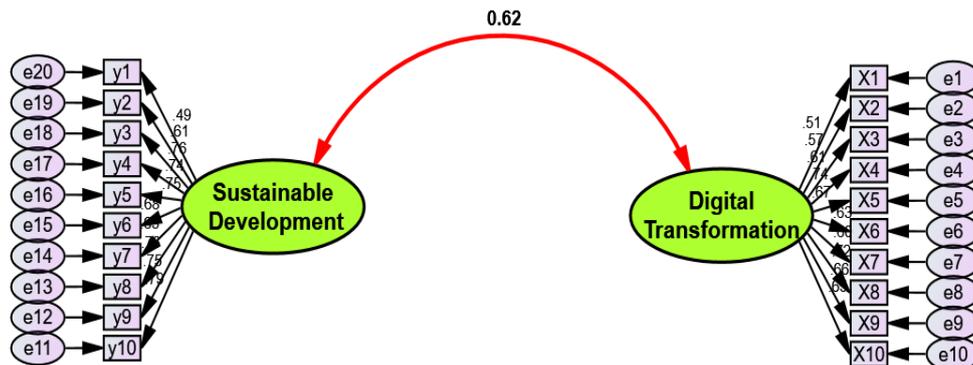

Figure (3) Correlation between the digital transformation variable and the sustainable development variable

Source: Prepared by the researchers based on the outputs of the (SPSS V.27) program n=158.

The second main hypothesis: There is a significant correlation between the tax accountability variable and the sustainable development variable.

Table (11) illustrates the correlation between the tax accounting variable and the sustainable development variable

P-value	95% Confidence Interval		Correlation value	second variable	Relationship direction	First variable
	Upper	Lower				
0.004	0.945	0.818	0.90	Sustainable development		Sustainable Development

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158.

The correlation between the tax accounting variable and the sustainable development variable is a positive one, as indicated by the positive value of the correlation coefficient, which was (0.90). The 95% Confidence Interval represents the confidence limits, which appeared with similar signs at a significance level of (0.05), with the lower and upper limits being (0.818, 0.945) respectively. Also, the value of (P=0.004) can be observed, which was less than (0.05) indicating that there is a statistically significant correlation between the tax accounting variable and the sustainable development variable.

The correlation between the tax assessment variable and the sustainable development variable can be observed in Figure (4).
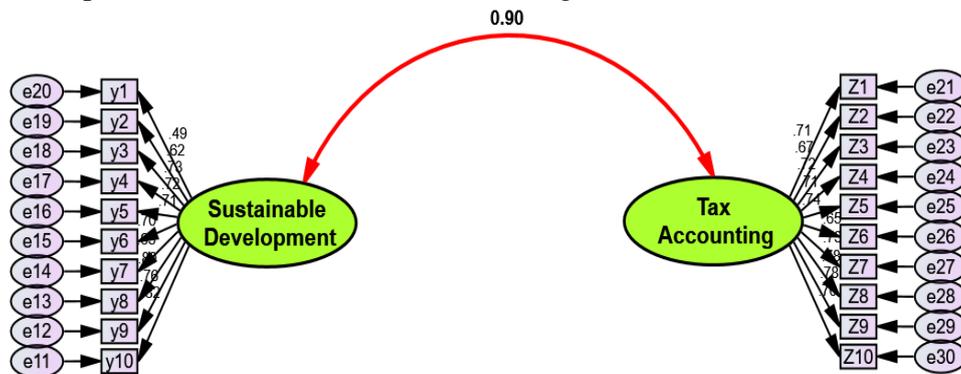

Figure (4) Correlation between the tax accounting variable and the sustainable development variable.

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158.

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The third main hypothesis: There is a direct, statistically significant effect of the digital transformation variable on the sustainable development variable.
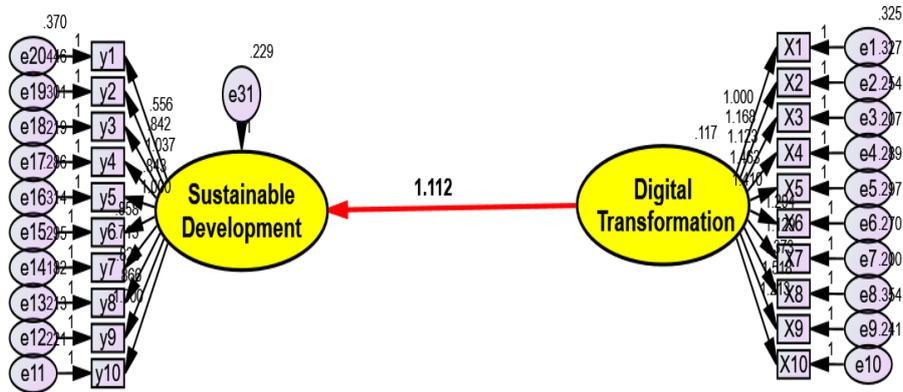
Table (12) shows the results of the impact of the digital transformation variable on the sustainable development variable

Value P-	95% Confidence Interval		Standard error of the regression coefficient Se.(β)	Regression coefficient Estimate (β)	Dependent Variable	Effect direction	Independent variable
	Upper	Lower					
0.003	1.938	0.766	0.327	1.112	Sustainable Development	⟵	Digital transformation

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158.

The impact relationship of the digital transformation variable on the sustainable development variable is evident through the estimated parameter and return to the digital transformation variable, which reached (1.112), indicating a positive relationship between the digital transformation variable and the sustainable development variable through the positive sign of this estimated parameter. Also, the standard error (S.E.) was (0.327). In addition, the impact of the digital transformation variable on the sustainable development variable was a significant impact with statistical significance because the p-value (0.003) that appeared was less than (0.05) for this relationship. As for the confidence interval (95%), it appeared with similar signs, which were represented by the minimum and maximum (1.938, 0.667), respectively. Therefore, and according to the above results, a decision can be made to accept the alternative hypothesis that there is an impact of the digital transformation variable on the sustainable development variable.

The impact relationship of the digital transformation variable on the sustainable development variable can be observed through Figure (5)

Figure(5)The impact relationship of the digital transformation variable on the sustainable development variable.

Source: Prepared by the researchers based on the outputs of the SPSS V.27 program, n=158

The fourth main hypothesis: There is a direct and statistically significant effect of the tax accounting variable on the sustainable development variable.

Table No. (13) shows the results of the impact relationship of the tax accounting variable on the sustainable development variable

P-value	95% Confidence Interval		Standard error of the regression coefficient Se.(β)	Regression coefficient Estimate (β)	Dependent variable	Impact direction	Independent variable
	Upper	Lower					
0.001	1.519	0.853	0.159	1.088	Sustainable Development	⬅	Tax accounting

Source: Prepared by researchers based on the output of the (SPSS V.27) program, n=158

The influence relationship of the tax accounting variable on the sustainable development variable is demonstrated through the estimated coefficient and its return to the tax accounting variable, which amounted to (1.088), indicating a positive relationship between the tax accounting variable and the sustainable development variable through the positive sign of this estimated coefficient. The standard error (S.E.) value was (0.159). Furthermore, the effect of the tax accounting variable on the sustainable development variable was a significant effect with statistical significance because the p-value (0.001) that appeared was less than (0.05) for this

relationship. The confidence interval (95%) appeared with similar signs, represented by the lower and upper limits (1.519, 0.853) respectively. Therefore, according to the above results, a decision can be reached to accept the alternative hypothesis stating that there is an effect of the tax accounting variable on the sustainable development variable.

The impact relationship of the tax accounting variable on the sustainable development variable can be observed through Figure (6):
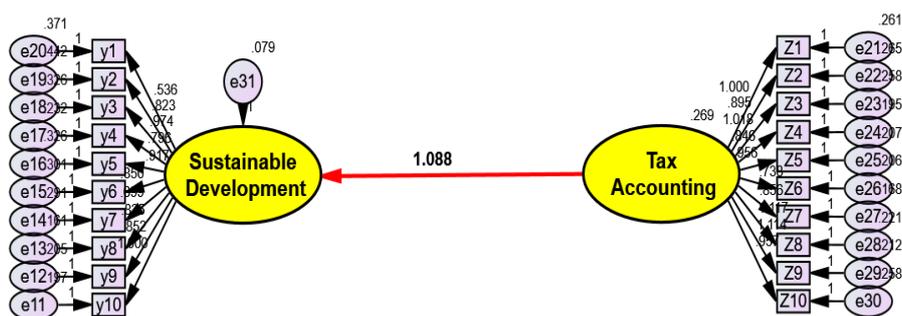

Figure (6) The impact relationship of the tax accounting variable on the sustainable development variable

Source: Prepared by researchers based on the outputs of the SPSS V.27 program, n=158

Conclusions

1. In comparing the relative importance of the three variables studied, the digital transformation variable emerged as one of the most important variables in this study.

2. By measuring the stability of the questionnaire, it appeared that the value of Cronbach's alpha coefficient was 0.95, which is greater than 0.70. This indicates the strength of the stability of the studied dimensions.

3. When finding the internal consistency of the main variables, it was found that there was internal consistency at the level of each of the main variables studied.

4. Through testing for common method bias, it was found that there was no common method bias problem.

5. When performing confirmatory factor analysis, no variable was removed from the model, and the best fit indices were obtained.

6. When finding the correlation, a significant correlation was found between the digital transformation variable and the sustainable development variable.

7. When finding the correlation, a significant correlation was found between the tax accounting variable and the sustainable development variable.

8. When finding the impact relationship, there was a significant impact of the digital transformation variable on the sustainable development variable.

9. When finding the impact relationship, there was a significant impact of the tax accounting variable on the sustainable development variable.

10. When finding the impact relationship, there was a significant impact of digital transformation and the tax accounting variable on the sustainable development variable.

Recommendations

Researchers recommend the following:-

1.Focus on modern technology and digital transformation in all tax operations, and increase tax awareness among taxpayers.

2. Focus on developing the human resources of the employees in the General Tax Authority by involving them in training courses that qualify them to work with modern technologies.

3. Activate the role of governance of tax administrations in facing risks, and compliance with modern technologies, to accomplish tax operations at the lowest cost and highest quality, which achieves the acceptance and satisfaction of taxpayers, both individuals and companies.

4. The level of disclosure and transparency must be high by introducing the approved electronic programs in the General Tax Authority for the purpose of collecting tax revenues to strengthen the state's general treasury.

5. Establish monitoring devices composed of the Ministry of Finance to follow up and monitor electronic devices in order to raise trust between the General Tax Authority and taxpayers

6. Financial administrations should not rely on royalty revenues only, such as (oil), but rather turn to other revenues, including the collection of tax revenues, in order to improve the social situation of individuals

7. With the help of artificial intelligence, support for tax returns will increase, taking into account the monitoring of the system to detect errors as soon as they occur.

8. A fixed and integrated methodology must be adopted to digitize the census, assessment and tax collection to raise the efficiency of tax revenue collection.

9. Adopt a strategy for sustainable development in which all the people of the nation participate and is prepared by the authorities, institutions, society and those interested in sustainable development and its dimensions in the short and long term.

10. Work on updating tax revenues to ensure tax justice and link them to the goals of sustainable development.

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