


THE IMPORTANCE OF THE RELIABILITY OF ACCOUNTING INFORMATION IN DETERMINING TAXABLE INCOME

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 15 May 2023</p> <p>Accepted 10 August 2023</p>	<p>Purpose: The aim of this research to achieve the possibility of achieving a positive interaction between accounting and tax and attention to the development of accounting standards and their adaptation to local tax legislation, and the importance of the reliability of accounting information contained in the financial statements with the International Accounting Standard (12) for the purpose of reaching tax profit based on accounting profit is increasingly important.</p>
<p>Keywords:</p> <p>Reliability; Accounting Information; Tax.</p> <div data-bbox="172 913 480 1160" style="text-align: center;">  </div>	<p>Theoretical framework: There is a lack of reliability in the financial statements that represent the outputs of accounting, in other words that the accounting information does not spare the aspect of honest representation of business results and financial position and it does not clearly reflect the nature of the taxpayer's activity, as well as the above there is a difference between accounting profit and tax profit.</p> <p>Design/Methodology/Approach: The first section is the research methodology, the second section is the theoretical aspect, accounting information, the third section is the practical side, and the fourth section is the conclusions of recommendations in addition to the sources of research. The research community was in the General Authority for Taxation Companies Section and the research sample was for four local private shareholding companies, which are as follows: 1. Modern sewing company, 2. Iraqi Company for Carpets and Furnishings. 3. Al Mansour Company for Pharmaceutical Industries, Medical Supplies, Cosmetics and Sterile Water. 4. Baghdad Soft Drinks Company. The research sample consisted of a group of Iraqi private companies listed on the Iraqi Stock Exchange and the industrial sector selected private companies from among the rest of the sectors for the following reasons: 1. Of the companies listed on the Iraqi Stock Exchange within the industrial sector, the number of listed companies according to the reports of the Iraqi Stock Exchange (21) companies. 2. Of the traded companies, where the volume of traded shares according to the reports of the Iraqi Stock Exchange for the year 2020 (3140.8) million shares and a value of (10526.8) million dinars as it reached in 2021 (2913.5) million shares and the value of (9022.9) million dinars.</p> <p>Findings: The research focused on measuring the reliability of accounting information through measures of the quality of accounting profits of the companies of the research sample by adopting the reliability property to measure the degree of reliability of the financial statements of companies before and after the adoption of the application of the International Accounting Standard (IAS 12) in accordance with the local accounting rules adopted in the presentation of financial statements. The use of statistical methods in measuring the reliability of accounting information within the financial statements of private shareholding companies dealing in the Iraqi Stock Exchange, in accordance with the requirements of the application of the International Accounting Standard (IAS 12) income taxes. Study the requirements for the</p>

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application of the International Accounting Standard (IAS 12) on income tax and its impact on the determination of taxable income.

Research, practical & social implications: The accounting outputs, which are represented by the financial statements (final accounts and balance sheet) are the basis on which to rely when determining taxable income to complete the tax accounting process, and it is normal that the state of dependence on those accounting outputs (financial statements) depends on the degree of reliability of those outputs for the tax administration, and it is worth mentioning the state of dependence on those accounting outputs (financial statements).

Originality: the value of the study was to indicate the extent to which the reliability of accounting information affects the determination of taxable income through the measure of reliability of accounting information as follows: Reliability, Test the search measurement tool, Test the normal distribution of the reliability scale of the companies research sample, Testing research hypotheses, Analysis of regression results for the reliability of accounting information of the companies research sample, Checklist analysis.

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A IMPORTÂNCIA DA FIABILIDADE DAS INFORMAÇÕES CONTABILÍSTICAS NA DETERMINAÇÃO DO RENDIMENTO TRIBUTÁVEL

RESUMO

Finalidade: O objetivo desta investigação de alcançar a possibilidade de alcançar uma interação positiva entre contabilidade e impostos e atenção ao desenvolvimento de normas contabilísticas e sua adaptação à legislação fiscal local, e a importância da fiabilidade da informação contabilística contida nas demonstrações financeiras com a Norma Internacional de Contabilidade (12) para fins de obtenção de lucro fiscal com base no lucro contabilístico é cada vez mais importante.

Quadro teórico: Há uma falta de fiabilidade nas demonstrações financeiras que representam os resultados da contabilidade, ou seja, que a informação contabilística não poupa o aspecto da representação honesta dos resultados empresariais e da posição financeira e não reflete claramente a natureza da atividade do contribuinte, bem como o acima mencionado há uma diferença entre o lucro contabilístico e o lucro fiscal.

Design/Metodologia/Abordagem: A primeira seção é a metodologia de pesquisa, a segunda seção é o aspecto teórico, informações contábeis, a terceira seção é o lado prático, e a quarta seção é as conclusões das recomendações, além das fontes de pesquisa. A comunidade de pesquisa esteve na Seção Autoridade Geral para Empresas Tributárias e a amostra de pesquisa foi para quatro empresas acionistas privadas locais, que são as seguintes: 1. Moderna empresa de costura, 2. Empresa Iraquiana de Tapetes e Móveis. 3. Al Mansour Company para indústrias farmacêuticas, suprimentos médicos, cosméticos e água estéril. 4. Empresa de refrigerantes de Bagdá. A amostra de investigação consistiu num grupo de empresas privadas iraquianas cotadas na Bolsa de Valores do Iraque e no setor industrial selecionadas empresas privadas de entre os restantes setores pelas seguintes razões: 1. Das empresas cotadas na Bolsa de Valores do Iraque no setor industrial, o número de empresas cotadas de acordo com os relatórios da Bolsa de Valores do Iraque (21). 2. Das empresas negociadas, em que o volume de ações negociadas de acordo com os relatórios da Bolsa de Valores iraquiana para o ano de 2020 (3140,8) milhões de ações e um valor de (10526,8) milhões de dinares, tal como atingiu em 2021 (2913,5) milhões de ações e o valor de (9022,9) milhões de dinares.

Constatações: A pesquisa se concentrou em mensurar a confiabilidade da informação contábil através de medidas da qualidade dos lucros contábeis das empresas da amostra de pesquisa, adotando a propriedade de confiabilidade para mensurar o grau de confiabilidade das demonstrações financeiras das empresas antes e depois da adoção da aplicação da Norma Internacional de Contabilidade (IAS 12) de acordo com as regras contábeis locais adotadas na apresentação de demonstrações financeiras. A utilização de métodos estatísticos para mensurar a fiabilidade das informações contabilísticas nas demonstrações financeiras das sociedades de participações privadas que operam na Bolsa de Valores iraquiana, em conformidade com os requisitos da aplicação da Norma Internacional de Contabilidade (IAS 12) relativa aos impostos sobre o rendimento. Estudar os requisitos para a aplicação da Norma Internacional de Contabilidade (IAS 12) sobre o imposto sobre o rendimento e o seu impacto na determinação do rendimento tributável.

Investigação, implicações práticas e sociais: Os resultados contabilísticos, que são representados pelas demonstrações financeiras (contas finais e balanço) são a base a partir da qual se deve confiar para determinar o rendimento tributável para completar o processo contabilístico fiscal, e é normal que o estado de dependência

desses resultados contabilísticos (demonstrações financeiras) dependa do grau de fiabilidade desses resultados para a administração fiscal, e vale a pena mencionar o estado de dependência desses resultados contabilísticos (demonstrações financeiras).

Originalidade: o valor do estudo foi indicar até que ponto a confiabilidade das informações contábeis afeta a determinação da renda tributável através da medida de confiabilidade das informações contábeis da seguinte forma: Confiabilidade, Teste a ferramenta de medição de pesquisa, Teste a distribuição normal da escala de confiabilidade da amostra de pesquisa das empresas, Teste de hipóteses de pesquisa, Análise de resultados de regressão para a confiabilidade das informações contábeis das empresas amostra de pesquisa, Análise de lista de verificação.

Palavras-chave: Confiabilidade, Informações Contábeis, Impostos.

LA IMPORTANCIA DE LA FIABILIDAD DE LA INFORMACIÓN CONTABLE PARA DETERMINAR LA RENTA IMPONIBLE

RESUMEN

Finalidad: El objetivo de esta investigación es lograr la posibilidad de lograr una interacción positiva entre contabilidad e impuestos y la atención al desarrollo de normas contables y su adaptación a la legislación fiscal local, y la importancia de la fiabilidad de la información contable contenida en los estados financieros con la Norma Internacional de Contabilidad (12) para alcanzar beneficios fiscales basados en beneficios contables es cada vez más importante.

Marco teórico: Existe una falta de fiabilidad en los estados financieros que representan los productos de la contabilidad, es decir, que la información contable no ahorra el aspecto de la representación honesta de los resultados empresariales y la posición financiera y no refleja claramente la naturaleza de la actividad del contribuyente, así como lo anterior hay una diferencia entre el beneficio contable y el beneficio fiscal.

Diseño/Metodología/Enfoque: La primera sección es la metodología de investigación, la segunda sección es el aspecto teórico, la información contable, la tercera sección es el aspecto práctico, y la cuarta sección es las conclusiones de las recomendaciones además de las fuentes de investigación. La comunidad investigadora formaba parte de la Sección de la Autoridad General de Empresas Fiscales y la muestra de investigación correspondía a cuatro sociedades privadas de capital locales, que son las siguientes: 1. Compañía de costura moderna, 2. Empresa Iraquí de Alfombras y Muebles. 3. Al Mansour Company para industrias farmacéuticas, suministros médicos, cosméticos y agua estéril. 4. Compañía de refrescos de Bagdad. La muestra de investigación estaba formada por un grupo de empresas privadas iraquíes que cotizaban en la Bolsa de Valores del Iraq y el sector industrial, que seleccionaron empresas privadas del resto de los sectores por las razones siguientes: 1. De las empresas que cotizan en la Bolsa de Valores de Iraq dentro del sector industrial, el número de empresas que cotizan en bolsa según los informes de la Bolsa de Valores de Iraq (21). 2. De las empresas negociadas, donde el volumen de acciones negociadas según los informes de la Bolsa de Valores de Iraq para el año 2020 (3140,8) millones de acciones y un valor de (10526,8) millones de dinares como alcanzó en 2021 (2913,5) millones de acciones y el valor de (9022,9) millones de dinares.

Hallazgos: La investigación se centró en medir la fiabilidad de la información contable a través de medidas de la calidad de los beneficios contables de las empresas de la muestra de investigación mediante la adopción de la propiedad de fiabilidad para medir el grado de fiabilidad de los estados financieros de las empresas antes y después de la adopción de la aplicación de la Norma Internacional de Contabilidad (NIC 12) de acuerdo con las normas contables locales adoptadas en la presentación de los estados financieros. El uso de métodos estadísticos para medir la fiabilidad de la información contable en los estados financieros de las sociedades privadas que participan en la Bolsa de Valores del Iraq, de conformidad con los requisitos de la aplicación de la Norma Internacional de Contabilidad (NIC 12) sobre impuestos sobre la renta. Estudiar los requisitos para la aplicación de la Norma Internacional de Contabilidad (NIC 12) sobre el impuesto sobre la renta y su impacto en la determinación de la renta imponible.

Implicaciones de investigación, prácticas y sociales: Los productos contables, que están representados por los estados financieros (cuentas definitivas y balance) son la base en la que basarse al determinar la renta imponible para completar el proceso de contabilidad fiscal, y es normal que el estado de dependencia de esos productos contables (estados financieros) dependa del grado de fiabilidad de esos productos para la administración tributaria, y vale la pena mencionar el estado de dependencia de esos productos contables (estados financieros).

Originalidad: el valor del estudio fue para indicar en qué medida la fiabilidad de la información contable afecta a la determinación de la renta imponible a través de la medida de fiabilidad de la información contable de la siguiente manera: Fiabilidad, Prueba de la herramienta de medición de búsqueda, Prueba de la distribución normal de la escala de fiabilidad de la muestra de investigación de empresas, Prueba de hipótesis de investigación, Análisis

de resultados de regresión para la fiabilidad de la información contable de la muestra de investigación de empresas, Análisis de lista de comprobación.

Palabras clave: Fiabilidad, Información Contable, Impuestos.

INTRODUCTION

The accounting outputs, which are represented by the financial statements (final accounts and balance sheet) are the basis on which to rely when determining taxable income to complete the tax accounting process, and it is normal that the state of dependence on those accounting outputs (financial statements) depends on the degree of reliability of those outputs for the tax administration, and it is worth mentioning the state of dependence on those accounting outputs (financial statements). Taxation in Iraq is the main user of accounting outputs (Olewi, 2023).

The availability of reliability in accounting information in general, specifically that which is attached to the tax return submitted by the taxpayer to the financial authority, depends on a set of determinants and factors, including those relating to accounting principles, restrictions, foundations and rules, and the other part relates to the conduct of management and the method adopted by the accountant and with the approval of the auditor who certifies the financial statements, In order to reconcile accounting profit with tax profit, the application of International Accounting Standard No. (12) on income taxes can be used to make appropriate adjustments to the accounting profit and in accordance with the Iraqi tax legislation in force as well as the instructions of the tax administration in force (Al-Refiay et al., 2022).

The objective of this study was to clarify the relationship between accounting and tax, the importance of the availability of reliability in the accounting information contained in the financial statements, which in its entirety represents the outputs of accounting, a review of accounting standard No. (12) issued by the Committee for the Preparation of International Accounting Standards on Accounting for Income Taxes as well as a review of how to reach tax profit through accounting profit under the Income Tax Law in Iraq No. 113 of 1982 (as amended).

MATERIALS AND METHODOLOGY

The problem of the research lies in the unreliability of accounting outputs from the point of view of tax administration, that is, the relationship between accounting in its theoretical and professional aspects in terms of legislation and actual application was not as it should on the ground, which entails not relying on accounting profit in determining taxable income, in other words that accounting information does not have the aspect of honest representation of business results and financial position and it does not clearly reflect the nature of the taxpayer's activity.

The importance of research comes as follows:

The importance of the research comes through the adaptation of the Iraqi tax system and the International Accounting Standard (IAS12) which would create an encouraging investment ground for foreign companies to invest, which would reflect positively on the increase in tax revenues in particular and the general budget of the state in general.

The research hypothesis of this study: there is no statistically significant effect of the importance of the reliability of accounting information as per IAS12 adoption in determining taxable income.

There are many limitations for this study includes: Time Limits - The time period between 1/1/2011 to 31/12/2020 represents the temporal limit for research, as well as Spatial boundaries: The General Authority for Taxation (Companies Section) as well as a number of selected companies within the research sample have been identified as a field for the application of the research.

The research community is represented by the General Authority for Taxation of the Companies Section, while the research sample is represented by four private joint stock companies from the companies on which tax audits and examinations have been conducted.

The importance of accounting information has increased like never before as it is considered an important organizational resource and has become superior to all other resources. (Abu Mahadi, 2017)

Accounting information is the result of the operational processes of the financial statements from classification, analysis and interpretation in order to benefit from its use and statement of facts by its users and in order to achieve the intended benefit to them. (Jesus, Abel, 2017).

The measure of reliability of accounting information (the quality of financial reporting) based on the definition of "honest representation" as defined by the conceptual framework (financial statements are reliable when they do not contain any material error or bias and

reliably reflect economic events that must be disclosed) calculated under the application of IAS12, as the model used to measure reliability is based on the model developed by (White, 2007) Two important characteristics of the model are that the calculation of receivables does not depend on changes in accounting elements, but on balances after closure by relying on future operating cash flows and their relationship to current assets and short-term liabilities that generate operating flows depending on the possibility of recovery or settlement during the same fiscal year.

The International Accounting Standard (IAS12) aims to explain and clarify the method of accounting treatment of income taxes, as the standard explains how to determine and calculate the amount of income tax payable for the current period and the amount of deferred income tax. It also explains how to deal with the differences between accounting income prepared in accordance with international accounting and financial reporting standards and taxable income, as well as addressing the permanent and temporary differences between them (Abunassar and Hamidat, 2010). From the foregoing, the International Accounting Standard (IAS12) is defined as a set of guidelines that explain accounting treatments for domestic and foreign income taxes and how to disclose them in detail about their components and standardize all units applicable to the standard. (Hussein et al., 2020).

This standard also requires economic units to account for the tax consequences of operations and events in the same way as they are held accountable for other operations and events, and therefore the operations and events recognized in profit or loss must be recognized for their tax implications, as the International Accounting Standard (IAS12) addresses in Accounting for income taxes Recognition of deferred tax assets arising from unused tax losses or deductions and the presentation and disclosure of income taxes in financial statements (Al-Ajili, 2013).

RESULTS AND DISCUSSION

Analysis of Regression Results for the Reliability of Accounting Information of the Companies Research Sample

Measuring the reliability of accounting information of research sample companies before adoption (IAS12)

$$\text{Reliability (Cfo}_{it+1}) = a_0 + a_1\text{Accr}_{it} + a_2\text{Cpcf}_{it} + a_3\text{Def}_{it+1} + u_{it+1} \dots\dots 1$$

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment of () R^2 to measure reliability and after estimating the regression equation of the companies of the research sample showed the results of the statistical analysis that the correlation coefficient was (0,451) which is a meaningful positive relationship below a significant level (0.05) and that the equation has an interpretative force in terms of the determination coefficient ($0.204 = R^2$ This means that the independent variables explain (20%) of the total changes in the values of the dependent variable (reliability), that is, the property of reliability was (20%) before the adoption of the standards, while the remaining percentage of (80%) is due to the contribution of other variables not included in the model, while the corrected determination coefficient was (0,137), while the statistic was (3.069(F=as shown in Table 1:

Table 1 shows the coefficient of determination of the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig.F Change
1	.451 ^a	.204	.137	.11924	.204	3.069	3	36	.040

Source Preparation of the researcher depending on the results of the program Spss V.23

Measurement of reliability of research sample companies in the case of adoption (IAS12)

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment of () to measure reliability and after estimating the regression equation of the companies of the research sample showed the results of the statistical analysis that the correlation coefficient was (0,660), which is a meaningful positive relationship below a significant level (0.01) and that the equation has an interpretative force in terms of the determination coefficient ($0.435 = R^2$ This means that the independent variables explain (43%) of the total changes in the values of the dependent variable (reliability), i.e. the property of reliability reached (43%) if the criteria were adopted, while the remaining percentage of (57%) is due to the contribution of other variables not included in the model, while the corrected determination coefficient (0,388), while its statistics amounted to (9.242(F=as shown in Table 2:

Table 2 showing the selection coefficient of the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig.F Change
1	.660 ^a	.435	.338	76341	.435	9.0242	3	36	.000

Source: Preparation of the researcher based on the results of Spss V.23

To compare the reliability of accounting information before the adoption of the International Accounting Standard (IAS 12) and in the case of adoption, it was found that the treatment () to measure reliability and after estimating the regression equation above shows that the value of the determination coefficient ($0,204 = R^2$) i.e. the property of reliability was (20%) before the adoption of the standards, while in the case of the adoption of (IAS12) the R^2 value R^2 of the coefficient of determination ($0,435 = R^2$) That is, the reliability property increased to (43%) if the International Accounting Standard (IAS12) was adopted.

Analysis of the Results of the Decline for the Reliability of the Accounting Information of the Baghdad Soft Drinks Company

Measuring the reliability of baghdad soft drinks company accounting information before adoption (IAS12)

$$\text{Reliability (Cfo}_{it+1}) = a_0 + a_1\text{Accr}_{it} + a_2\text{Cpcf}_{it} + a_3\text{Def}_{it+1} + u_{it+1} \dots\dots 1$$

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment () to measure reliability and after estimating the regression equation of Baghdad Soft Drinks Company it was found that the value of the determination coefficient ($0.246 R^2 = R^2$) i.e. the reliability property was (24%) before the adoption of the standards, while the statistics amounted to (0.652 (F = as shown in Table 3:

Table 3 shows the coefficient of determination of the model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.496 ^a	.246	-.131	42938.79	.246	.652

Source: Preparation of the researcher based on the results of Spss V.23

Measurement of reliability of baghdad soft drinks company in case of adoption (IAS12)

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment () to measure reliability and R^2 after estimating the regression equation of Baghdad Soft Drinks Company it was found that the value of the determination coefficient ($0.670 = R^2$) i.e. the R^2 reliability property reached (67%) in the case of adopting the standards, while the calculated value of (F) of (4,061), as shown in Table 4:

Table 4 shows the coefficient of determination for the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.819 ^a	.670	.505	218268.22	.670	4.061

Source: Preparation of the researcher based on the results of Spss V.23

To compare the reliability of accounting information before the adoption of the International Accounting Standard (IAS 12) and in the case of adoption, it was found that the treatment () to measure reliability and after estimating the regression equation above shows that the value of the determination coefficient (0,259 =) i.e. the property of reliability was (25%) before the adoption of the standards, while in the case of the adoption of (IAS12) the value of the coefficient of determination R^2 was R^2 (0,670 =) R^2 That is, the reliability property increased to (67%) in the case of the adoption of the International Accounting Standard (IAS12).

Analysis of the Results of the Regression of the Reliability of Accounting Information of the Iraqi Carpet and Furnishings Company

First: Measuring the reliability of the Iraqi Carpet and Furnishings Company before adopting IAS12.

$$\text{Reliability (Cfo}_{it+1}) = a_0 + a_1\text{Accr}_{it} + a_2\text{Cpcf}_{it} + a_3\text{Def}_{it+1} + u_{it+1} \dots\dots 1$$

Through the use of the method of multiple linear regression analysis for the purpose of measuring the treatment of () to measure reliability and after estimating the regression equation of the Iraqi Company for Carpets and Furnishings it was found that the value of the determination coefficient (0.444 =) R^2 i.e. the property of reliability was (44%) before the adoption of the standards, while the statistics reached (1.594 R^2 (F= as shown in Table 5:

Table 5 showing the coefficient of determination of the model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.666 ^a	.444	.165	262.44822	.444	1.594

Source: Preparation of the researcher based on the results of Spss V.23

Measuring the reliability of the iraqi carpet and furnishings company if adopted (IAS12)

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment of () to measure reliability and after

estimating the regression equation of the Iraqi Company for Carpets and Furnishings it was found that the value of the determination coefficient ($0.853 = R^2$) that is, the property of reliability was (85%) in the case of adopting the standards, R^2 while the calculated value of (F) of (11,619), as shown in Table 6:

Table 6 showing the selection coefficient of the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.924 ^a	.853	.780	1138.33961	.853	11.619

Source:Preparation of the researcher based on the results of Spss V.23

To compare the reliability of accounting information before the adoption of the International Accounting Standard (IAS 12) and in the case of adoption, it was found that the treatment () to measure reliability and after estimating the regression equation shows that the value of the determination coefficient ($0,444 = R^2$) i.e. the property of reliability was (44%) before the adoption of the standards, while in the case of adoption (IAS12) the R^2 value of R^2 the coefficient of determination ($0,853 = R^2$) That is, the reliability property of the Iraqi Carpet and Furnishings Company increased to (85%) in the event of the adoption of the International Accounting Standard (IAS12).

Analysis of regression results for the reliability of accounting information of the modern sewing company

First: Measuring the Reliability of a Modern Sewing Company Before Adopting IAS12

$$\text{Reliability (Cfo}_{it+1}) = a_0 + a_1\text{Accr}_{it} + a_2\text{Cpcf}_{it} + a_3\text{Def}_{it+1} + u_{it+1} \dots\dots 1$$

Through the use of the method of multiple linear regression analysis (Multi linear regression) for the purpose of measuring the treatment () to measure reliability and after estimating the regression equation of the R^2 modern sewing company it was found that the value of the determination coefficient ($0.709 = R^2$) i.e. the property of reliability was (71%) before the adoption of the standards, while the statistic reached (4.882(F= as shown in Table 7:

Table 7 shows the selection coefficient of the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.842 ^a	.709	.564	.31238	.709	4.882

Source: Preparation of the researcher based on the results of Spss V.23

Measuring the reliability of a modern sewing company if adopted (IAS12)

Through the use of the method of multiple linear regression analysis for the purpose of measuring the treatment of () to measure reliability and after estimating the regression equation of the modern sewing company it was found that the value of the determination coefficient ($0.752 = R^2$) i.e. the property of reliability was (75%) in the case of adopting the standards, while the calculated value of R^2 (F) of (6,079), as shown in Table 8:

Table 8 shows the coefficient of determination for the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.867 ^a	.752	.629	.09703	.752	6.079

Source: Preparation of the researcher based on the results of Spss V.23

To compare the reliability of accounting information before the adoption of IAS 12 and in the case of adoption, it was found that the treatment () to measure reliability and after estimating the regression equation shows that the value of the determination coefficient ($0,709 = R^2$) i.e. the property of reliability was (71%) before the adoption of the standards, while in the R^2 case of the R^2 adoption of (IAS12) the value of the determination coefficient ($0,752 = R^2$) That is, the reliability property of the modern sewing company increased to (75%) in the event of the adoption of the International Accounting Standard (IAS12).

Analysis of the results of the regression of the reliability of the accounting information of Al-Mansour Pharmaceutical Company

First: Measuring the reliability of Al-Mansour Pharmaceutical Company before the adoption of IAS12.

$$\text{Reliability (Cfo}_{it+1}) = a_0 + a_1\text{Accr}_{it} + a_2\text{Cpcf}_{it} + a_3\text{Def}_{it+1} + u_{it+1} \dots\dots 1$$

Through the use of the method of multiple linear regression analysis for the purpose of measuring the treatment of () to measure reliability and after estimating the regression equation of the Iraqi Company for Carpets and Furnishings it was found that the value of the determination coefficient ($0.224 = R^2$) that is, the property of reliability was (22%) before the

adoption of the standards, while the R^2 statistics amounted to (0.576 (F = as shown in Table 9:

Table 9 shows the selection coefficient of the Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.473 ^a	.224	-.165	.16819	.224	.576

Source:Preparation of the researcher based on the results of Spss V.23

Measurement of reliability of al-mansour pharmaceutical company in case of adoption (IAS12)

Through the use of the method of multiple linear regression analysis for the purpose of measuring the treatment of () to measure reliability and after estimating the regression equation of Al-Mansour Pharmaceutical Company it was found that the value of the determination coefficient (0.505 =) i.e. the property of reliability reached (50%) in the case of adopting the standards, R^2 while the calculated value of R^2 (F) of (2,040), as shown in Table 10:

Table 10 showing the coefficient of determination for the model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	.711 ^a	.505	.257	.08863	.505	2.040

Source:Preparation of the researcher based on the results of Spss V.23

To compare the reliability of accounting information before the adoption of the International Accounting Standard (IAS 12) and in the case of adoption, it was found that the treatment () to measure reliability and after estimating the regression equation shows that the value of the determination coefficient (0,224 =) i.e. the property of reliability was (22%) before the adoption of the standards, while in the case of the adoption of (R^2 IAS12) the R^2 value of the determination coefficient (0,505 =) R^2 That is, the reliability property of Al-Mansour Pharmaceutical Company increased to (50%) in the event of the adoption of the International Accounting Standard (IAS12).

Measuring the impact of the reliability of accounting information on the determination of taxable income

This section is concerned with testing the main research hypothesis by measuring the impact of the importance of the reliability of accounting information in determining taxable income quantitatively using the data obtained from the results of regression for the reliability of accounting information of the companies of the research sample and previously presented in

the second section of this chapter through the derivation of an equation using the inclination values resulting from regression equations that have already been presented, as the impact of the importance of the reliability of accounting information is measured. In determining taxable income before the application of the International Accounting Standards (IAS12) and after the application according to the reliability model, and for the purpose of quantifying this by calculating the simple linear regression equation. Since the simple linear regression analysis model is one of the most widely used statistical analysis tools, and is concerned with estimating the relationship between a quantitative variable, which is the dependent variable (accounting income) and another quantitative variable, which is the independent variable (reliability of accounting information), the model can be formulated as follows:

$$y_i = \beta_0 + \beta_1 x_{1i} + \varepsilon_i$$

Whereas:

y_i Represents the dependent variable

β_0 : Represents the stator

$\beta_1 x_{1i}$ Represents the independent variable

ε_i Represents random error:

The effect will be tested using test (F) to show the significance of the calculated regression equation to estimate the parameters of the study model, as well as test (T) to see if there are statistically significant differences and use the determination coefficient (R^2) to explain the amount of variance explained by the reliability of accounting information in taxable income", in addition to proving the value of the constant, regression coefficients and their statistical indications using the statistical program (SPSS23). This is done by calculating the independent variable through the following equations:

Test the main impact hypothesis

In order to test the research hypothesis, the inclination values of the independent variable must be calculated by deriving the following equations:

$$\text{Reliability of accounting information} = 0.022891 + 0.116196 * \text{Accr it} + 0.254406 * \text{Cpcf}_{it} + (-0.00913) * \text{Def}_{it+1} \dots\dots\dots 1$$

Equation (7) represents the inclination values of the independent variable representing the reliability of the accounting information of the companies of the research sample resulting from regression equations prior to the application of the International Accounting Standards (IAS12).

$$\text{Reliability of accounting information} = 0.85917 + 0.798567 * \text{Accr it} + 1.066234 * \text{Cpcf}_{it} + (-0.88025) * \text{Def}_{it+1} \dots\dots\dots 1$$

Equation (8) represents the inclination values of the independent variable representing the reliability of the accounting information of the companies of the research sample resulting from the regression equations that have already been presented in the second section after the application of the International Accounting Standards (IAS12).

For the purpose of calculating the independent variable, the information presented in the tables below representing the inclination values resulting from regression equations should be available for the purpose of measuring the effect of the reliability of accounting information in determining taxable income according to the second model used to measure for the companies of the research sample before the application of International Accounting Standards (IAS12).

Table 11 Statements of Evaluation of the Amount Necessary to Calculate the Reliability of the Accounting Information of Baghdad Soft Drinks Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.022891	-0.03254615	0.081498	-0.04458	0.043989	0.027263
2012	0.022891	-0.03569879	0.114069	-0.00706	0.10597	0.094202
2013	0.022891	-0.02878284	0.124231	-0.00761	0.12377	0.110733
2014	0.022891	-0.02213932	0.105654	-0.00683	0.119799	0.099575
2015	0.022891	-0.03099635	0.096176	-0.0067	0.154239	0.081368
2016	0.022891	-0.03733558	0.119554	-0.00206	0.194134	0.103049
2017	0.022891	-0.02988848	0.133546	-0.00446	0.237839	0.122088
2018	0.022891	-0.0215093	0.120428	-0.00468	0.274443	0.117131
2019	0.022891	-0.02894405	0.102327	-0.00494	0.317592	0.091331
2020	0.022891	-0.03065674	0.113467	-0.00572	0.341989	0.099979

Source:Preparation of the researcher based on the results of Spss V.23

Table 12 Statements of Evaluation of the Amount Necessary to Calculate the Reliability of the Accounting Information of the Iraqi Company for Carpets and Furnishings

Al , Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.022891	-0.07359	0.156956	-0.01048	0.062657	0.095768
2012	0.022891	-0.05921	0.179049	-0.01026	0.066283	0.132461
2013	0.022891	-0.07486	0.145707	-0.01016	0.067656	0.083575
2014	0.022891	-0.11821	0.180923	-0.00455	0.065328	0.08106
2015	0.022891	-0.04661	0.278561	-0.01038	0.066785	0.244458
2016	0.022891	-0.05613	0.120971	-0.01041	0.063462	0.077317

2017	0.022891	-0.06135	0.146639	-0.01013	0.090196	0.098055
2018	0.022891	-0.05243	0.163588	-0.01275	0.111489	0.121298
2019	0.022891	-0.05874	0.120171	-0.00999	0.024033	0.074333
2020	0.022891	-0.05584	0.167327	-0.0099	0.190738	0.124478

Source:Preparation of the researcher based on the results of Spss V.23

Table 13 Statements of Evaluation of the Scale Necessary to Calculate the Reliability of the Accounting Information of a Modern Sewing Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.022891	-0.11392	0.270669	-0.01582	0.015807	0.163812
2012	0.022891	-0.09291	0.253078	-0.01407	0.007395	0.168992
2013	0.022891	-0.07482	0.234207	-0.01337	0.070939	0.168906
2014	0.022891	-0.0578	0.196372	-0.01201	0.083375	0.149454
2015	0.022891	-0.05026	0.178931	-0.01091	0.188963	0.140655
2016	0.022891	-0.05172	0.138528	-0.0106	0.102696	0.09909
2017	0.022891	-0.01144	0.176559	-0.0089	0.261991	0.17911
2018	0.022891	-0.03871	0.082322	-0.00984	0.352597	0.056667
2019	0.022891	-0.03037	0.124585	-0.00963	0.239561	0.107472
2020	0.022891	-0.0199	0.101038	-0.00847	0.237291	0.09555

Source:Preparation of the researcher based on the results of Spss V.23

Table 14 Statements of Evaluation of the Amount Necessary to Calculate the Reliability of Accounting Information of Al-Mansour Pharmaceutical Industries Company

Al , Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.022891	-0.00331	0.017002	-0.00913	0.037242	0.027456
2012	0.022891	0.008136	0.038924	-0.00961	0.089272	0.060337
2013	0.022891	0.029676	-0.00065	-0.00938	0.074306	0.042545
2014	0.022891	-0.00099	-0.04473	-0.01012	0.091226	-0.03296
2015	0.022891	0.004927	0.025927	-0.01018	0.104973	0.043568
2016	0.022891	0.009674	-0.00086	-0.00997	0.044611	0.021733
2017	0.022891	0.008869	-0.00736	-0.00803	0.061441	0.016373
2018	0.022891	0.016597	-0.00681	-0.0052	0.066133	0.027473
2019	0.022891	-0.01945	-0.06296	-0.00446	-0.10213	-0.06398
2020	0.022891	0.003584	0.04606	-0.00209	0.010638	0.070443

Source: Preparation of the researcher based on the results of Spss V.23

The main hypothesis of the research before the application of IAS12 states that "there is no statistically significant significant effect of theimportance of the reliability of accounting information in determining taxable income."

For the purpose of testing the research hypothesis of the companies of the research sample, it is necessary to measure the effect of independent variables (reliability of accounting information) in the dependent variable (taxable income) The results of the statistical analysis showed that the correlation coefficient was (0,266) at a significant level greater than (0,05) and that the equation is of explanatory significance in terms of the coefficient of limitation (R2) of (0,071) and this means that the independent variables (Reliability of accounting information explains (7%) of the total changes in the values of the dependent variable (taxable income), while the remaining (93%) is attributable to the contribution of other variables not included in the model. As shown in Table 15:

Table 15 showing the selection coefficient of the model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.266 ^a	.071	.046	.09775	.071	2.885	1	38	.098

Source:Preparation of the researcher based on the results of Spss V.23

In order to show that the model represents the phenomenon studied, it is necessary to study the hypothesis that states that "there is no significant effect of statistical significance of the importance of the reliability of accounting information in determining taxable income."

The table of variance analysis shows the absence of a significant effect less than (0.0 1) as the statistic reached the calculated value of (F) of (2,885) at a significant level (0.098) smaller than its tabular value, which is equal to (4,10), and the average squares of the remaining errors (MSE) (0.010) and it turns out that the assumed linear relationship to estimate the parameters of the model is significant, which indicates that there are no significant differences and that the model The studied phenomenon is not accurately represented, i.e. in the sense of accepting the null hypothesis H_0 , i.e. the model is not statistically significant.

Table 16 Variance Analysis ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.028	1	.028	2.885	.098 ^b
	Residual	.363	38	.010		
	Total	.391	39			

Source: Preparation of the researcher based on the results of Spss V.23

The main hypothesis of the research in the case of the application of IAS12 states that "there is no statistically significant significant effect of the importance of the reliability of accounting information (IAS12) in determining taxable income."

For the purpose of calculating the independent variable, the information presented in the tables below representing the inclination values resulting from the regression equations should be available for the purpose of measuring the effect of the reliability of accounting information in determining taxable income according to the model used to measure for the companies of the research sample after the application of International Accounting Standards (IAS12).

Table 17 Statements of Evaluation of the Amount Necessary to Calculate the Reliability of the Accounting Information of Baghdad Soft Drinks Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.859171	-0.22367703	0.341565	-4.29654	0.043989	-3.31948
2012	0.859171	-0.24534393	0.478071	-0.68026	0.10597	0.411635
2013	0.859171	-0.19781326	0.520663	-0.73303	0.12377	0.448987
2014	0.859171	-0.15215493	0.442802	-0.65821	0.119799	0.491607
2015	0.859171	-0.21302585	0.403082	-0.646	0.154239	0.403222
2016	0.859171	-0.25659294	0.50106	-0.19851	0.194134	0.905126
2017	0.859171	-0.20541189	0.559702	-0.42988	0.237839	0.783582
2018	0.859171	-0.1478251	0.504722	-0.45082	0.274443	0.765252
2019	0.859171	-0.19892121	0.428858	-0.47632	0.317592	0.612791
2020	0.859171	-0.2106919	0.47555	-0.55152	0.341989	0.572506

Source: Preparation of the researcher based on the results of Spss V.23

Table 18 Statements of the assessment of the necessary amount to calculate the reliability of the accounting information of the Iraqi Carpet and Furnishings Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.859171	-0.50578	0.657813	-1.01049	0.062657	0.000714
2012	0.859171	-0.40696	0.750408	-0.98925	0.066283	0.213376
2013	0.859171	-0.51451	0.610671	-0.97911	0.067656	-0.02378
2014	0.859171	-0.81238	0.758262	-0.43827	0.065328	0.366777
2015	0.859171	-0.32033	1.167471	-1.00082	0.066785	0.70549
2016	0.859171	-0.38579	0.507	-1.0034	0.063462	-0.02302
2017	0.859171	-0.42161	0.614576	-0.97612	0.090196	0.076016
2018	0.859171	-0.36031	0.685611	-1.22915	0.111489	-0.04468
2019	0.859171	-0.40369	0.503647	-0.96273	0.024033	-0.0036
2020	0.859171	-0.38379	0.70128	-0.95376	0.190738	0.2229

Source:Preparation of the researcher based on the results of Spss V.23

Table 19 Statements of the Assessment of the Amount Necessary to Calculate the Reliability of the Accounting Information of the Modern Sewing Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.859171	-0.78295	1.134394	-1.52509	0.015807	-0.31448
2012	0.859171	-0.63853	1.06067	-1.35579	0.007395	-0.07448
2013	0.859171	-0.5142	0.98158	-1.28889	0.070939	0.037663
2014	0.859171	-0.39726	0.823012	-1.1571	0.083375	0.127821
2015	0.859171	-0.34539	0.749914	-1.05158	0.188963	0.212118
2016	0.859171	-0.35548	0.580579	-1.02201	0.102696	0.062261
2017	0.859171	-0.07864	0.739971	-0.85755	0.261991	0.662952
2018	0.859171	-0.26603	0.345019	-0.94808	0.352597	-0.00992
2019	0.859171	-0.20874	0.522145	-0.92814	0.239561	0.244434
2020	0.859171	-0.13679	0.423457	-0.81671	0.237291	0.329121

Source:Preparation of the researcher based on the results of Spss V.23

Table 20 Statements of Evaluation of the Amount Necessary to Calculate the Reliability of Accounting Information of Al-Mansour Pharmaceutical Industries Company

Al Sunna	Fixed limit	x1	x2	x3	Accounting income	Reliability
2011	0.859171	-0.02274	0.071258	-0.87977	0.037242	0.027921
2012	0.859171	0.055917	0.163134	-0.92652	0.089272	0.151699
2013	0.859171	0.20395	-0.0027	-0.90363	0.074306	0.156788
2014	0.859171	-0.00683	-0.18745	-0.97583	0.091226	-0.31094

2015	0.859171	0.033861	0.108664	-0.98084	0.104973	0.020855
2016	0.859171	0.066486	-0.00362	-0.96061	0.044611	-0.03858
2017	0.859171	0.060951	-0.03083	-0.774	0.061441	0.115294
2018	0.859171	0.114066	-0.02856	-0.50125	0.066133	0.443434
2019	0.859171	-0.13368	-0.26387	-0.43029	-0.10213	0.031332
2020	0.859171	0.024628	0.193042	-0.20152	0.010638	0.875317

Source:Preparation of the researcher based on the results of Spss V.23

For the purpose of testing the research hypothesis of the companies of the research sample, it is necessary to measure the effect of independent variables (reliability of accounting information) in the dependent variable (taxable income) The results of the statistical analysis showed that the correlation coefficient was (0,324) at a significant level less than (0,05) and that the equation has an explanatory significance in terms of the coefficient of determination (R²) of (0,105) and this means that the independent variables (Reliability of accounting information explains (11%) of the total changes in the values of the dependent variable (taxable income), while the remaining percentage (89%) is attributed to the contribution of other variables not included in the model, while the corrected determination coefficient (0,081) as shown in Table 21:

Table 21 showing the coefficient of determination for the model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.324 ^a	.105	.081	.09593	.105	4.450	1	38	.042

Source:Prepare the researcher based on the results of Spss V.23

In order to show that the model represents the phenomenon studied, it is necessary to study the hypothesis that states that "there is no significant effect of statistical significance of the importance of the reliability of accounting information in determining taxable income."

After the hypothesis is made, it must be studied to find out the suitability of the model for the phenomenon in terms of the presence of the effect or not, as the table of analysis of the variance () shows the existence of an effect of significant significance less than (0.05) as the statistic reached the calculated value of (F) of (4,450) at a significant level (0.042) greater than its tabular value, which is equal to (4.10), and the average squares of the remaining errors (MSE) (0.009). It turns out that the assumed linear relationship to estimate the parameters of the model is significant, which indicates the existence of significant differences, and that the model represents the phenomenon studied accurately, i.e. the rejection of the null hypothesis H_0 and the acceptance of the alternative hypothesis H_1 , i.e. the model D statistically.

Table 22 ANOVAa Variance Analysis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.041	1	.041	4.450	.042 ^b
	Residual	.350	38	.009		
	Total	.391	39			

Source:Preparation of the researcher based on the results of Spss V.23

After determining the model of the data and studying the hypothesis, the effect of the independent variable in the dependent variable can be measured through the equation of simple linear regression, where the effect (reliability of accounting information) (0,050) at a significant level (0,042) in the dependent variable (taxable income), that is, the variable passes the test (T) where the calculated statistic value of the test (2,110) is greater than its tabular value of (1,690) and this indicates that (Taxable income) increases by (0,050) per unit of independent variable (reliability of accounting information) i.e. the relationship is direct in the sense that an increase by one unit in the independent variable will also lead to an increase in the dependent variable and vice versa, and accordingly and depending on the statistical results and after the realization of the set of considerations that explain the meaning of the regression equation we infer the rejection of the nihilistic hypothesis and acceptance The alternative hypothesis thus provides an answer that "there is a statistically significant significant effect of the importance of the reliability of accounting information in determining taxable income". Asshown in Table 23.

Table 23 showing the impact coefficients of independent variables

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Hard	.111	.016		7.106	.000
Reliability of accounting information Accounting	.050	.024	.324	2.110	.042

Source:Preparation of the researcher based on the results of Spss V.23

For the model used to measure the impact of the importance of the reliability of accounting information in determining taxable income before the application of the International Accounting Standards (IAS12) it was found to be insignificant, not statistically significant and had no effect on taxable income, while it turned out that there is a significant impact on taxable income in the event of the application of International Accounting Standards (IAS12). It is statistically significant and has had a direct effect on taxable

income, i.e. an increase in the independent variable will lead to an increase in the dependent variable.

Table 24 showing the total tax income of the companies of the research sample

Al , Sunna	Baghdad Soft Drinks Company	Iraqi Company for Carpets and Furnishings	Modern Sewing Company	Al Mansour Pharmaceutical Industries Co.
2011	1,715,670,575	83,927,286	0	75,037,366
2012	16,691,108,021	194,718,628	4,055,197	279,517,692
2013	16,696,262,926	93,075,428	34,322,979	223,731,967
2014	15,172,749,398	154,386,794	140,965,794	317,319,461
2015	22,602,916,445	222,282,353	298,728,012	380,773,290
2016	28,336,053,571	140,694,959	163,079,093	-22,268,497
2017	31,530,736,750	280,843,463	44,059,209	193,033,353
2018	36,758,635,562	356,330,555	603,404,069	85,741,780
2019	42,912,501,781	561,512,151	394,258,210	0
2020	51,682,966,991	463,894,016	396,432,205	0
Arithmetic mean	26,409,960,202	255,166,563	231,033,863	153,288,641
Standard deviation	14097781570	152282725.7	192972359.2	137706941.4
Coefficient of variation	53.38054833	59.6797338	83.52557354	89.8350591

Source:Preparation of the researcher based on the results of Spss V.23

The above table represents the total tax income of the companies of the research sample according to the financial statements published in the Iraq Stock Exchange , through our analysis of table 24, which shows the variation of net profits achieved during the period 2011-2020, noting that the highest percentage of the coefficient of difference was in Al-Mansour Pharmaceutical Industries Company amounted to 89%, which is the highest dispersion, while the lowest percentage of the coefficient of difference In Baghdad Soft Drinks Company, it was 53%, which is the lowest level of dispersion and the best among the companies, as the lower the level of dispersion, the better in terms of comparison between the net profits achieved by the companies of the research sample.

Table 25 showing the total accounting income of the companies of the research sample

Al , Sunna	Baghdad Soft Drinks Company	Iraqi Company for Carpets and Furnishings	Modern Sewing Company	Al Mansour Pharmaceutical Industries Co.
2011	12,134,367,590	203,268,682	28,229,435	265,170,480
2012	29,231,950,669	215,032,399	13,206,197	635,640,164
2013	34,142,097,646	219,486,393	126,690,670	529,074,119
2014	33,046,591,965	211,934,162	148,900,190	649,552,974
2015	42,546,952,956	216,660,216	337,470,271	747,436,601
2016	53,552,132,565	205,879,445	183,405,538	317,643,258
2017	65,608,069,528	292,609,671	467,892,733	437,476,586
2018	75,705,311,748	361,687,082	629,705,745	470,882,339
2019	87,608,173,703	564,614,954	427,834,700	-727,160,890

2020	94,338,219,816	618,781,622	423,780,553	75,744,966
Arithmetic mean	52,791,386,819	310,995,463	278,711,603	340,146,060
Standard deviation	25843536148	148631214.7	196977338.1	403283248.3
Coefficient of variation	48.95407699	47.79208463	70.67425103	118.5617875

Source:Preparation of the researcher based on the results of Spss V.23

The above table represents the total income before the exceptional items (extinction and tax) of the companies of the research sample through our analysis of table 25, which shows the variation of the net profits achieved during the period 2011-2020, as it is noted that the highest percentage of the coefficient of difference was in Al-Mansour Pharmaceutical Industries Company amounted to 118%, which is the highest dispersion, while the lowest percentage of the coefficient of difference was in the company

Iraqi carpets and furnishings reached 48%, which is the lowest level of dispersion and the best among companies, as the lower the level of dispersion, the better in terms of comparison between the net profits achieved by the companies of the research sample.

Table 26 showing the difference between accounting profit and tax profit for companies research sample

Al , Sunna	Baghdad Soft Drinks Company	Iraqi Company for Carpets and Furnishings	Modern Sewing Company	Al Mansour Pharmaceutical Industries Co.
2011	10,418,697,015	119,341,396	28,229,435	190,133,114
2012	12,540,842,648	20,313,771	9,151,000	356,122,472
2013	17,445,834,720	126,410,965	92,367,691	305,342,152
2014	17,873,842,567	57,547,368	7,934,396	332,233,513
2015	19,944,036,511	-5,622,137	38,742,259	366,663,311
2016	25,216,078,994	65,184,486	20,326,445	339,911,755
2017	34,077,332,778	11,766,208	423,833,524	244,443,233
2018	38,946,676,186	5,356,527	26,301,676	385,140,559
2019	44,695,671,922	3,102,803	33,576,490	-727,160,890
2020	42,655,252,825	154,887,606	27,348,348	75,744,966
Arithmetic mean	26381426617	55828899.3	70781126.4	186857418.5
Standard deviation	12077887999	55879646.84	119788055.4	317804624.5
Coefficient of variation	45.78	100.09	169.24	170.09

Source:Preparation of the researcher based on the results of Spss V.23

The above table represents the total differences between accounting income and tax income of the companies of the research sample, which shows the net differences of profits achieved during the period 2011-2020 in addition to the arithmetic averages, standard deviation and coefficient of variation for the companies of the research sample.

CONCLUSION

Reliability represents that the accounting information published in the financial statements is somewhat free from material errors, misinformation and bias and that it represents economic events and processes honestly, honestly or with a reasonable expectation. The reliability of the information that will be provided through the application of the international standard (IAS12) and that the information should have high quality can be relied upon by the tax administration to objectively determine taxable income. Compliance with the application of the International Standard (IAS12) leads to the processing of differences in accounting reports and their presentation in a way that is understandable, clear and easy to interpret by the tax accountant as well as allows the standard to choose the method that suits the circumstances of the enterprise whether the method of deferral, liability or net tax value. The temporary differences between the accounting profit and the taxable profit in one period are reflected in the future period. The determination of taxable income in accordance with the International Accounting Standard (IAS12) depends on the outputs of the accounting system as the tax administration expects the information contained in the financial statements to be reliable and truthful regarding the result of the activity and the financial position of the enterprise. The results of measuring the impact of the reliability of accounting information in determining taxable income before the application of the International Accounting Standard (IAS12) showed that it was insignificant, not statistically significant and had no effect on taxable income, while it turned out that there is a significant impact on taxable income in the case of the application of the International Accounting Standard (IAS12) and statistically significant and its impact was direct on taxable income, that is, the increase of the independent variable will lead to an increase in the dependent variable.

After presenting the conclusions reached by the research, some of the recommendations can be made, as well as proposals that may be future projects as follows:

The requirements for the adoption of IAS12 should be overcome by setting different tax rates on different sources of income, i.e. the operating profit of the company is subject to a certain tax rate that is different from the tax rate on capital gains. The benefit by loss of tax purposes should be fixed in accordance with the IAS12 standard as deferred tax assets, which are the amounts of income taxes paid in advance to the tax administration and expected to be deducted or recovered from subsequent income taxes due to the increase in tax payable under the tax law. Compatibility between the International Accounting Standard No. (IAS12) in the reliable determination of taxable income and the Iraqi Income Tax Law No. (113) of the year /

1982 (as amended) and its amendments, regulations and instructions. According to the International Accounting Standard (IAS12) the current tax should be recognized in the financial statements of the enterprise and the current tax and for the current and previous periods to the extent that it has not been paid as an obligation must be recognized if the amount paid exceeds the amount due for that period and the increase must be recognized as an asset, and both current tax liabilities and current tax assets arise accordingly On tax rates and at the end of the report the corresponding amount is recognized as an expense, income (profit) or (loss) for the period.

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