

Factors that Help Ease the Financial Gap in the Sales Tax Report Submitted by the Taxpayers to Pay the Tax: From the Point View of Sales Tax Auditors in Jordan

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Abstract

This study aims to identify ways to narrow the gap between the financial report revealed the sales tax auditor which follows the Sales Tax Department, and to identify the nature of the financial gap between the report of the auditor and the nature of the tax procedures to make sure of the validity of the data relating to the sales tax. this study find results like the Commissioners and consultancy offices with the help of the tax charged to provide tax returns violates the law of the General Sales Tax, The presence of erroneous application of accounting principles generally accepted Almgilwlh when preparing the accounting books and records either by tax auditors or by the taxpayers who provide tax declaration for revolving the General Sales Tax. The recommended: The need to retain charge of the books and accounting records and assets by the rules laid down in the law of the General Sales Tax. The need to do seminars pilot taxpayers about the difficulty in applying the requirements of the law of the general sales tax at the accounting treatment of revenue and controlled by tax-exempt.

Keywords: financial gap, sales tax, taxpayers, sales tax report, sales tax auditors

1. Introduction

1.1 Introduce the Problem

The study focused questions about the possibility of identifying the causes that lead to mitigate gap between the financial audit and tax return on sales from the standpoint of tax auditors. Thus this study was to answer the following questions :

- i. Are there reasons for the existence of the financial gap between the approval and audit the tax on sales due to the lack of awareness in charge of laws and regulations.
- ii. Are there reasons for the existence of the financial gap between the approval and audit the tax on sales due to the lack of awareness in charge of accounting principles and the fundamentals of bookkeeping and financial records.
- iii. Are there reasons for the existence of the financial gap between the approval and audit the tax on sales due to the lack of awareness in charge of accounting principles and the fundamentals of bookkeeping and financial records.

1.2 Explore Importance of the Problem

- i. Taxes constitute one of the main sources of revenue in the general budget, which is allocated to cover the increased expenditures and meet the requirements of the government's financial policies in the areas of economic and social.
- ii. Draw the attention of stakeholders on the development of the sales tax law in Jordan to establish proper controls that enable the law to keep pace with developments in the economic environment in Jordan.
- iii. The financial gap is considered one of the important determinants of the audit process in general and in particular, the tax auditor.
- iv. To find ways to narrow the financial gap in the process of accounting for a report revealed sales tax.

Objectives of the study.

This study seeks to achieve many of the goals, including the following:

- i. To identify the nature of the financial gap between the report of the auditor and the nature of the tax procedures to make sure of the validity of the data relating to the sales tax.
- ii. To identify ways to narrow the gap between the financial report revealed the sales tax auditor which follows the Sales Tax Department.
- iii. Show the role of the auditor in giving tax reliability and consistency in the report submitted by the taxpayers who are required to pay tax.

1.3 Describe Relevant Scholarship

1) Salama and others (2011), entitled factors influencing the decision of the Income Tax Department adjusters and sales, An Exploratory Study of Income Tax Department adjusters and sales in Jordan.

This study aimed to identify the effects of different facing Income Tax Estimator, sales, and measure the impact of these effects on the decision adjusters income and sales tax in Jordan. To achieve the objectives of this study were built questionnaire includes three main effects are influential administrative, and personal, and financial. The study sample included (70) Tax Estimator represent (5%) of the study population (1400 estimated). To test the hypotheses in the study were tested using the t-test per sample. The study found that there is an impact of each factor on the decision of the administrative adjusters income and sales tax where the arithmetic average of the sample answers on this variable (8), as well as showing that there is an impact factor profile with a mean (3.61) There is also the influence of the factor of financial and a mean (3.11), the study found a total of recommendations to enhance the efficiency and capacity adjusters income tax sales of the most important development and improvement of the Income Tax Act, sales, and through the development of appropriate legislation and mechanisms applied to them, the continuation of the state pursuing a policy of transparency in the promulgation of laws and leaflets and instructions to be accessible to the hands of the taxpayers and those interested in the topic of income and sales tax, the importance of maintaining the elasticity of the tax structure, and by improving the efficiency of the tax system and the development of tax legislation.

2) Study Zoubi (2010), entitled factors impact the moral, psychological and social level of tax compliance from the standpoint of income tax assessors in Jordan.

This study aimed to investigate the effect of factors moral, psychological and social level of tax compliance from the standpoint of income tax assessors. The study included all income tax assessors in all governorates of the Kingdom (except Aqaba) and the (10) provinces comprising (675) tax auditor. Has been the development and design of the 42-question questionnaire and distributed them. It was a test study questions and hypotheses through the use of statistical package Spss, Where was the use of descriptive statistics and percentages, and averages and standard deviations, as was the use of regression analysis of variance and regression analysis and multiple regression analysis gradual. The study found that perceptions of the income tax assessors in the Jordan to the level of tax compliance was moderately arithmetic average (3.38), and that there is a statistically significant impact at the level of significance ($\alpha \leq 0.05$) to the ethical factors, And psychological factors and social factors in the level of tax compliance. The study recommended the need to strengthen the moral principles and the development of tax awareness when assigned, and announce the names of the tax evaders through various media.

3) Study Borini (2010) entitled the professional skills of assessors income tax and sales in Jordan and methods developed.

This study aimed to identify the availability of professional skills of the assessors income tax department and the sales of Jordan, also aimed to identify how to make the estimators efforts to acquire and develop the professional skills they have and find out the extent of the contribution of the department and to instill in the development of the professional skills of tax auditors. In order to achieve the objectives of this study questionnaire was designed and distributed to a sample of workers in the estimated income tax department and the sales of Jordan reached the 130 estimated, data were analyzed by using some statistical methods the most important test One-Sample T. Test. The study found a number of results that the most important professional skills available to the assessors income tax department and the sales of Jordan and significantly, and with a lack of certain skills, and the results showed also that a large proportion of adjusters circle have the desire to acquire and develop professional skills, although there are many obstacles most important obstacle material and moral, In light of these findings the study concluded some recommendations including the need for the department to gain some adjusters technical and functional skills through different forms of learning, and the development of organizational skills and

business management and intellectual skills have proposed ways through.

4) Study of Al Omari (2008) entitled the difficulties faced by auditors sales tax in Jordan.

This study aimed to identify the difficulties faced by the auditors of the sales tax in Jordan by examining three main axes are factors relating to the Commissioner, factors relating to the sales tax law, and the factors related to the work environment special tax, in addition to demographic factors have, To achieve these goals questionnaire was designed and distributed to all auditors sales tax rate in Jordan (217) questionnaire, where the percentage of the actual response (9.77%) of (169) n questionnaire was used statistical program (SPSS) to analyze these data, Of the most important findings of the study: that there are difficulties related to the Commissioner with him was the most important: Do not hold the charge of books and accounting records, and the desire of taxpayers to tax evasion and help the commissioners in charge, it also shows that there are difficulties relating to the law of sales tax. Study concluded with several recommendations focused on the need to develop laws and regulations and instructions governing the workers' income tax department and sales.

What distinguishes this study from previous studies.

- i. This study focuses on the report of the sales tax, which is the foundation of the relationship between taxpayers and the Income Tax Department and Sales.
- ii. This study focuses on the study and the statement of the reasons for the existence of differences between the report submitted by the taxpayers and the duration of the sincerity of that report, compared with the auditor's report on the extent of the application of the tax charged to the requirements of the law of the General Sales Tax
- iii. This study is based on the development of variables related to tax evasion on the one hand and the lack of bookkeeping and accounting records of the other hand, lack of knowledge of the nature or the law of the General Sales Tax.
- iv. It is focused on the development of some of the ways or methods that help to reduce the presence of the gap between the financial report submitted to the Department in charge of the General Sales Tax, compared with the role of the auditor in tax to confirm or not to confirm the data provided in the report revealed sales tax.

1.4 State Hypotheses and Their Correspondence to Research Design

The study relied on the following assumptions.

H01: There are no reasons lead to the presence of the financial gap between the approval and audit of tax attributable to non-familiar charge of the instructions and laws

H02: There are no reasons lead to the presence of financial gap between the approval and audit of tax attributable to non-familiar charge of accounting principles and the fundamentals of bookkeeping and financial records

H03: There are no reasons lead to the presence of the financial gap between the approval and audit the tax attributable to the tendency in charge of tax evasion

2. Method

Tax: algebraic deduction imposed by the state on an individual or a local public bodies and permanently free of charge in order to cover the burden of local public and to achieve the goals of economic, social and political.

Sales tax: a tax that is imposed on domestic goods and services imported and collected from the consumer indirectly in the form of an increase in the price of a good or service.

Auditor General Sales Tax: Employee Circle Commissioner Director of audited tax revenue and tax assessment and calculation of any other amounts owed by the taxpayer and carry out any other functions and duties Assigned in him accordance with the provisions of the law.

Tax declaration: a statement provided by the tax charge according to the model adopted by the department.

Registrar: the person who has been registered with the department in accordance with the provisions of this Act, whether mandatory or voluntary registration.

Tax audit: Review the recognition provided by the taxpayer to verify that the data contained therein sound and consistent with the requirements of the tax legislation and to ensure the proper determining the tax base.

Financial gap: the difference between the cash available in the facility and cash required to be provided in the company (www.qfinacing.org).

The financial gap in the sales tax: is the difference between the tax declaration submitted by taxpayers for sales tax, compared with the auditor's report on the veracity of the report submitted charge.

Terminology in the job search.

(1) The general sales tax.

Sales tax is from indirect taxes, which constitute one of the most important sources of tax revenue in Jordan, has imposed this tax for the first time under the law of general sales tax (6) for the year 1994, and it seemed to apply in the year 1995 with it's undergone numerous modifications and so in order to increase tax collection to form a currently a major source of state revenue sources in Jordan. (Accounting taxes, Mohammed Nassar, 2012, p 347)

(2) Tax report.

Tax declaration as a statement provided by the tax charge according to the model adopted by the department. The taxpayer gets a tax return from the income tax department and sales to be filled, and divide your tax return tax to the public six parts as follows: abu ghazal 0.2001, guidance mobilize tax declaration. Income Tax Department and Sales.

- i. Part induction : the person who knows the registered owner to acknowledge and address the tariff period for which approval.
- ii. Part acknowledgment of all sales and purchases related to tax them in that tax period.
- iii. Part calculates the tax for that tax period.
- iv. Part sales invoices numbers in that tax period.
- v. Part numbers in those bills purchases tax period.
- vi. Part the signing of the recognition and give legal status.

(3) Tax audit.

Known (Huso, 2005) tax audit is a systematic process and organization to collect as much as possible from the evidence and the evidence of proof that enables the examiner tax from expressing his artistic and neutral about the health and fairness of tax returns submitted by taxpayers (individuals, companies, institutions. etc.) in order to make sure sincerity and the extent of representation and the right to the records of the real expensive and they are consistent with the requirements of the national tax legislation, tax laws and any other tax-related legislation, in addition to auditing standards agreed.

The goal of tax audit in addition to issuing a neutral statement about the validity and fairness of the financial position of the tax, to preserve the rights of citizens and the rights of the state, and to achieve the purpose of tax audit must take into account the following basic assumptions: (Abu-Ghazaleh, 2001).

- i. Taking into account auditing standards followed in the income tax department and sales.
- ii. The auditor of tax entrusted with public resources and collected legal way, any committed to applying the laws and regulations in force in Jordan.
- iii. Tax audit reports are subject to public scrutiny and accountability.
- iv. Contributes to the tax auditor to provide a neutral and independent reports about the administration's claims as to whether the financial information for the economic unification has taken into account the legal requirements contained in the tax laws.

That the tax checker does not recognize the validity of the facts or by the value that subjects them to strict examination and search for evidence authenticity, and the weight and evaluate aspects of pros and cons to it.

Finally, the tax audit of the most important steps to determine the tax base, which is calculated by the general sales tax, the more you tax audit in accordance with the methods of sound scientific whenever eased from the sharp differences between the Department of General Sales Tax and duty to submit a tax return.

2.1 Identify Subsections

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3) This study is based on the development of variables related to tax evasion on the one hand and the lack of bookkeeping and accounting records of the other hand, lack of knowledge of the nature or the law of the General Sales Tax.

4) It is focused on the development of some of the ways or methods that help to reduce the presence of the gap between the financial report submitted to the Department in charge of the General Sales Tax, compared with the role of the auditor in tax to confirm or not to confirm the data provided in the report revealed sales tax.

2.2 Participant (Subject) Characteristics

This study is based on a descriptive approach to obtain data on the procedural variables of the study, so the study relies on the following sources.

First primary sources: relating to the resolution that was designed to conform to the variables and hypotheses of the study.

Secondly secondary sources: of books and references and conferences in a theoretical framework for the study and previous studies.

2.3 Sampling Procedures

2.3.1 Sample Size, Power, and Precision

The study population consisted of all adjusters income tax department and sales totaling 680 Checker Distributors on (18) Directorate in various regions of the Kingdom. Was chosen as the sample according to simple random method, and the percentage of the study sample (39%) of the original society.

2.3.2 Measures and Covariates

Questionnaire was used as a major tool in this study, has been developed access to the theoretical literature and previous studies. Areas have been identified which would fall below paragraphs resolution, has identified the reasons that may lead to the emergence of the gap between approval and appreciation in the sales tax in three areas, is the domain not familiar charge of the instructions and rules and the field of non-familiar charge of the principles of accounting, the assets of bookkeeping and accounting records and field mile charge to tax evasion. Has been the adoption of the scale (Likert) responses to the five-member study sample paragraphs

2.3.3 Research Design

Questionnaire was presented to members of the faculty in a number of Jordanian universities and a number of sales tax auditors to make sure the sincerity of its clauses, where he was taking all observations; since been reworked some of the paragraphs and make adjustments as needed to achieve a balance between the contents of the paragraphs in the resolution.

2.3.4 Experimental

Reliability coefficient was used in accordance with the Cronbach alpha (Cronbach's Alpha) for internal consistency, as the final total, and each variable of variables of the study, and the results are as shown in the following table.

Table 1. Values of reliability coefficient for internal consistency

Cronbach alpha	Name of the variable reliability coefficient	Paragraph No. In Resolution
84%	for not familiar with the instructions and in charge of the laws	1-10
79%	for the lack of awareness of the principles of accounting and assigned assets bookkeeping and financial records	11-17
81%	mile in charge of tax evasion	18-24

Noted from the table that the reliability coefficients for all the variables of the study are high, where the reliability coefficient for all the paragraphs of the tool (82%), the proportion of high fastness and acceptable for the purposes of conducting the study. As the minimum acceptable reliability coefficient for this test is 0.60 (Sekaran, 1984, p. 226).

Some of the solutions proposed to narrow the financial gap.

The studies about recognizing that the exclusion or narrow the financial gap in the audit focused on the removal of uncertainty among users of the financial statements on the definition of the audit objectives and standards and the role of auditors more responsibilities to meet the expectations of the beneficiaries of the audit reports, especially in the areas of discovery of fraud and errors and irregularities and illegal acts and report on the extent of continuity the company, hence should be reconsidered in determining the role of the auditor and responsibilities and taken into account within the auditing standards, which require the profession to take serious steps in this direction required of auditors at the same time accept the challenge and make sure to accept the responsibilities positive Find and protection from manipulation (Hussein, 2014).

Stating that the causes of the financial gap in the audit Delivery is effective and that there are shortcomings in the financial reports published and it suffers from some shortcomings or deficiencies, which does not disclose those lists, and reports on all aspects, and important information that users need them to make their decisions, according to the same the study that the gap in the financial audit occur frequently due to problems in the financial reports and also touched upon that because of deficiencies in the financial statements and reports accounting for delivering useful information to users and users have begun to increasingly look to other sources in order to get that information (Lutfi, 2006).

Components and the causes of the financial gap.

Varied opinions as to the components of the financial gap, according to studies, has shown interest in them or those that investigated the presence in environments different application, were identified as components of the financial gap, according to the underlying causes, or according to objective conditions relating thereto, and has been associated with some references itself while attached to the other environment audit, and found the most comprehensive of these studies are as follows exposure (Mustafa, 2014).

- i. Gap reasonableness: arise as a result of the discrepancy between what society expects (the beneficiaries of audit services) of the auditors done, and what can the auditor done reasonably, and occur as a result of excessive users of the lists in their expectations without taking into account the limitations of the many governing References.
- ii. The performance gap: arise as a result of variation in the reasonable expectations on the part of the community of what should be done by the auditor and the actual performance of the auditor.
- iii. Gap report: defined as the difference between the expectations of users of financial reports to the Auditor's opinion represented in the audit report on the financial statements, and the audit opinion contained in his report on the audit of the financial statements due to the desire of users to obtain the absolute assurance of references stating accurately the financial statements, and to doubts in the Auditor's opinion, especially in the case of default or failure of the facility without obtaining an early warning of references about it.
- iv. Independence gap: as a result of the deviation of the actual behavior of the auditors for the independence expected of them according to the rules of professional conduct because of factors that affect the independence of the auditor and prevent it from expressing its viewpoint is biased during the performance tests and the issuance of the audit report.
- v. Gap Liability: difference awareness and understanding of auditors and users of financial reports to the responsibility of the references., This falls to the responsibility of literary references to the protection of society against corruption, and professional and considerate towards the implementation of the standards of his profession, and his commitment to legal problems with the law.

Thus it can be concluded some reasons for the financial gap as follows (Tready Commission, 1999):

- i. The unreasonableness of expectations.
- ii. Decrease in the quality of performance in the audit.
- iii. Palaces accounting standards.
- iv. Contact ineffective in an environment audit.
- v. In doubt the independence of the auditor.

3. Results

3.1 Statistical Analysis

After they have been dealt with the subject of the financial gap and its causes and ways to minimize them

theoretically This chapter will examine the results of the field study and specifically will discuss the following topics: the characteristics of the study sample, discuss the statistical results through the arithmetic mean and discuss test hypotheses and test the credibility alpha

3.2 Reliability and Validity

Test was used credibility alpha to find level of internal consistency in the answers of the study sample, which have a range from zero to 1, and have a minimum of reliance on the results and recommendations study is 60%, and the value of alpha according to Answers of the study sample is 74%, which is higher than the minimum which means that the validity and reliability of the study subjects' responses to the questionnaire paragraphs

3.3 Characteristics of the Study Sample

3.3.1 Personal Information

This part of the four variables namely sex, age, academic rank and name of the university that belongs to the members of the study sample and their scores were as follows.

Table 2. The study sample by variable qualification

The statement	repetition	percentage
Bachelor	114	47.5%
Higher Diploma	51	20%
Master	64	25%
Ph.D.	19	7.5%
Total	255	100%

Notes from Table 2 that the study sample the vast majority of those who receive a bachelor's degree, a rate of 47.5%, where it's Terms checker tax to be a bachelor's degree as a minimum, also notes that the post graduate its gain of 52.5%, and this may give indication that the paragraphs of the questionnaire distributed to people qualified scientifically appropriate and this gives an indication of the validity and reliability of a tool in the study and sincerity findings and recommendations of the study.

Table 3. The study sample by scientific specialization

The statement	repetition	percentage
Accounting	149	58%
Financial	36	14%
Economy	18	7%
Law	42	17%
Others	10	4%
Total	255	100%

Notes from Table 3 that the study sample the vast majority of accounting field and this is a positive indicator of the assumptions and variables of the study, where it was packaged from people associated with the subject of the study in terms of accounting, where the percentage of those who have devoted Accounting is 58%, while noting that the rest of the ratios low compared with Accounting Specialization.

Table 4. The study sample by variable practical experience in the sales tax

The statement	repetition	percentage
Less than 5 years	39	15%
5 - less than 10 years	52	20%
10 - less than 15 years	67	29%
15 - Less than 20 years	50	19%
20 years and over	43	17%
Total	255	100%

Notes from Table 4 a higher proportion of members of the study sample is from a class Experience 10 - less than 15 years, a period of very adequate to judge the feasibility of a financial gap between the report and audit statements provided by the taxpayers as this ratio arrive 29% as noted also that the rest of the categories is somewhat similar with each other and this is a positive indicator on the validity and reliability of the study and a tool The positive sign on the validity and reliability of the results and recommendations of the study.

The Base of Decision in Accepting the Study Hypotheses.

The study was made on the community of services sector; descriptive statistics of data has been adopted including the arithmetic mean and standard deviation. (Likert) scale, which is consisting of five degrees, was arranged as follows: (5) very important, (4) important, (3) mid important, (2) low important, (1) less important.

In order to accept the hypothesis, the arithmetic average of each paragraph was used, as well as finding the total arithmetic average for paragraphs that represent each hypothesis to be accepted or rejected; assumed mean 3 has been used, at which arithmetic averages for each premise is compared in this assumed mean in order to accept or reject the study hypotheses; and to test hypotheses T test per sample has been adopted.

Discuss the results with statistical assumptions and variables of the stud.

The first hypothesis: the causes that lead to the emergence of the financial gap between the audit and acknowledge that due to the lack of awareness in charge of the instructions and laws.

Table 5. The views of the study sample financial reasons for the emergence of the gap due to lack of awareness in charge of the instructions and laws

number	The statement	Very important	important	Mid important	Less important	Not important	mean	rank
1	Charged with errors in the mobilization of tax declaration	22%	17%	9%	29%	23%	2.68	9
2	The difficulty of applying some provisions of the law of general sales tax	33%	14%	13%	25%	15%	3.25	5
3	Low tax awareness among taxpayers	53%	13%	10%	12%	9%	3.29	2
4	Lack of legal texts that encourage tax compliance	28%	11%	15%	41%	5%	3.16	6
5	Diversity of sources of revenue to the taxpayers	16%	24%	13%	39%	8%	3.01	8
6	For non-taxpayers on their rights and duties in the law of the general sales tax	32%	29%	14%	21%	4%	3.64	3
7	Commissioners do consulting and tax offices with the help of taxpayers to provide tax returns violates the law of the general sales tax.	41%	14%	27%	2%	14%	3.62	4
8	Subordination provisions of the law of the general sales tax to adjustments during the relatively short periods	9%	8%	17%	5%	61%	3.46	10
9	The multiplicity of rates of general sales tax on goods and services	47%	18%	23%	7%	5%	3.95	1
10	Multiple stages imposition of general sales tax	15%	34%	15%	10%	26%	3.02	7

Note. Mean of hypothesis.

Notes from Table 5 that the members of the study sample tend to accept paragraph ninth highest average and this is evident from the ratios important and very important, and of the existence of multiple rates of general sales tax on goods and services and this leads to the existence of mistakes when determining tax rates due to the multiplicity of the bifurcation great Services and goods provided by the taxpayers, and this leads to a widening

of the gap in the financial statements and audit report submitted by taxpayers, It also notes that the third paragraph occupies the second place in the acceptance of members of the study sample with an average of 3.92 and the low awareness of the tax has been in charge of the reason for this is due to changes in the sales tax law changes depending on the local economic and regional, Also notes that the sixth paragraph occupies third place in the degree of importance or acceptance of an average of 3.64 and of not inform taxpayers of their rights and duties stipulated in the sales tax law because of the expectation that the sales tax law intended mainly is a collection of money to the state treasury only, without considering the rights of taxpayers, and this increases the gap The report submitted by the taxpayer and audit report by the Auditor tax., Also notes that the eighth paragraph is less paragraphs acceptance or importance from the viewpoint of members of the study sample and this paragraph, represented by the lack of changes to the sales tax law during short periods, but have changed the sales tax law through yearly intervals, for example, and this is a positive indicator to reduce the gap between the report submitted by and the role of the auditor in charge of finding differences in a report provided by taxpayers, Also notes that the first paragraph has a degree of low importance in the differences between the report of charge for sales tax and the role of the auditor's tax audit detection and this paragraph is the existence of mistakes in filling report revealed sales tax where most taxpayers delegate Checker legal to mobilize report sales tax, which reflected positively to reduce the financial gap between the tax auditor's report and the report submitted by taxpayers. Also notes that the average hypothesis is 3.28, higher than the mean supposed 3 and this shows that the members of the study sample tend to approve the existence of the reasons attributed to the lack of familiarity with the systems and laws which increases the financial gap between the report submitted by the taxpayers for the sales tax and the auditor's report on the health of this report demonstrates the importance of increasing awareness of the tax payers to know their rights and duties of the sales tax law.

The second hypothesis, the causes that lead to the emergence of the financial gap between the audit and acknowledge that due to the lack of awareness of the assets assigned to bookkeeping and accounting records:

Table 6. Views of a sample causes that lead to the emergence of the financial gap between the audit and acknowledge that due to the lack of awareness of the assets assigned to bookkeeping and accounting records

number	The statement	Very important	important	Mid important	Less important	Not important	mean	rank
1	Not retain charge of the books and accounting records duly	19%	8%	37%	24%	22%	2.78	5
2	Lack of qualified accountants with taxpayers	43%	14%	15%	9%	19%	3.53	3
3	Erroneous application of accounting principles generally accepted in the preparation of accounting records and books	55%	26%	5%	11%	3%	4.19	1
4	Is facing difficulty in charge of implementing the requirements of the law of the general sales tax at the accounting treatment of revenue and controlled tax-exempt	4%	63%	16%	8%	9%	3.45	4
5	Lack of objectivity when determining the taxable income of the general sales	14%	9%	22%	51%	4%	2.78	5
6	Tax rebate wrong when submitting tax declaration	25%	31%	18%	20%	16%	3.59	2

Note. Mean of hypothesis.

Notes from the Table 6 that the members of the study sample tend to accept third paragraph largest degree the importance of an average 4.19 This explains why the percentage is so important, and of the existence of the application of the wrong accounting principles generally accepted in the preparation of records and lukewarm accounting and for this reason may be due to the significant proportion members of the study sample does not carry the degree of specialization in Accounting This was reflected in the lack of knowledge of the developments change the accounting principles and this indicates the need for rehabilitation of auditors tax learning to apply the principles of accounting theory and practice and the latest news of the change to the application theoretical or

practical accounting principles related to the law of the sales tax, as noted Ben sixth paragraph occupies the second place in the degree of importance by ray and members of the study sample of this paragraph is the existence of the tax deductibility wrong when submitting tax declaration and this may be the result of the wrong understanding of the nature of the income and expenditure accepted accounting or tax. It also notes that paragraph fifth paragraph represents the importance of low averaging 2.78 and of a lack of objectivity when determining the income subject to the law of the General Sales Tax may be the reason that the majority of taxpayers delegate Checker legal or illegal to make a tax declaration for the mobilization of tax declaration, rather than taxpayers. Also notes that the average General hypothesis of the study is 3.38, which is greater than mean supposed 3 and this shows that the reasons attributed to the wrong understanding of the application of accounting principles and the accounting records have the effect of increasing the gap between the financial report of the sales tax and sales tax audit report.

Table 7. The views of a sample causes that lead to the emergence of the financial gap between the audit and the recognition and attributed to the tendency in charge of tax evasion

number	The statement	Very important	important	Mid important	Less important	Not important	mean	rank
1	Weakness of mutual trust between taxpayers and the tax assessors	14%	19%	9%	31%	27%	2.62	7
2	Ignorance of the importance of the tax charge and its role in the national economy	28%	14%	13%	23%	22%	3.03	4
3	Convinced taxpayers not to apply the legal prosecution of evaders to pay general sales tax	26%	11%	25%	22%	36%	3.29	3
4	Religious belief among holders of the illegality of the tax	4%	36%	12%	27%	21%	2.75	6
5	Feeling not to apply the tax system to all taxpayers fairly	9%	28%	10%	42%	11%	2.82	5
6	Commissioners help taxpayers on tax evasion	51%	8%	14%	20%	7%	3.76	2
7	Social intervention and favoritism valuable decisions auditors general sales tax	61%	22%	5%	9%	3%	4.29	1
8	No tax declaration taxpayers sufficient information on the sources of their earnings varied	16%	4%	21%	36%	3%	2.34	8

Notes from Table 7 that the seventh paragraph occupies first place in the degree of importance in the presence of the financial gap between the report of charge for sales tax and audit disclosure of auditor and tax this paragraph, represented by the existence of social intervention and favoritism in decisions of the auditors general sales tax and such interventions, especially if tax checker works in his province or his area which leads to the existence of social pressure on the impartiality and fairness of the tax auditor, This means trying to keep checker tax on the effects of social influence on the independence and impartiality for the submission of the report on the audit reports in charge for sales tax, also notes that the third paragraph relating to the existence of the conviction of the charge of non-serious penalties for evaders to pay the General Sales Tax which leads to an attempt tax evasion from payment of taxes owed by taxpayers,. Also notes that the average hypothesis is 3.11, the highest rate in the middle and a simple premise 3 and this indicates the presence of the reasons attributed to express tax help to increase the gap between the financial statements and audit report of the General Sales Tax provided by taxpayers.

Test hypotheses of the study.

The results of the test the first hypothesis of the study.

To the effect that “there are no reasons lead to the emergence of the financial gap between the approval and audit of tax attributable to non-familiar charge of the instructions and laws.”

I have been using T test per sample One Way T-Test for the first hypothesis and the test results are in accordance with the following schedule:

Table 8. The results of the first test the hypothesis

T calculated	T scheduled	Statistical significance T	As a result nihilism hypothesis H0	mean
4.31	1.977	0	rejected	3.28

Notes from Table 8 and where to base the decision is to accept the premise of nihilism (H0) if the calculated value is less than tabular value, and rejects the premise of nihilism (H0) if the calculated value is greater than the tabular value. And therefore reject the premise of nihilism and accept the alternative hypothesis to the effect that there are reasons lead to the emergence of the financial gap between the approval and audit of tax attributable to non-familiar charge of the instructions and laws.

The results of the second test the hypothesis of the study.

To the effect that “there are no reasons lead to the emergence of the financial gap between the approval and audit of tax attributable to non-familiar charge of accounting principles and the fundamentals of bookkeeping and financial records.”

I have been using T test per sample One Way T-Test for the second hypothesis and the test results are in accordance with the following schedule:

Table 9. The second hypothesis test results

T calculated	T scheduled	Statistical significance T	As a result nihilism hypothesis H0	mean
6.142	1.977	0	rejected	3.38

Notes from Table 9 and where to base the decision is to accept the premise of nihilism (H0) if the calculated value is less than tabular value, and rejects the premise of nihilism (H0) if the calculated value is greater than the tabular value. And therefore reject null hypothesis and accept the alternative hypothesis to the effect that "there are reasons lead to the emergence of the financial gap between the approval and audit of tax attributable to non-familiar charge of accounting principles and the fundamentals of bookkeeping and financial records

The results of the third test the hypothesis of the study.

To the effect that “there are no reasons lead to the emergence of the financial gap between the approval and audit the tax attributable to the tendency in charge of tax evasion.”

I have been using T test per sample One Way T-Test for the second hypothesis and the test results are in accordance with the following schedule:

Table 10. The results of the third test the hypothesis

T calculated	T scheduled	Statistical significance T	As a result nihilism hypothesis H0	mean
12.728	1.977	0	rejected	3.11

Notes from Table 10 and where to base the decision is to accept the premise of nihilism (H0) if the calculated value is less than tabular value, and rejects the premise of nihilism (H0) if the calculated value is greater than the tabular value. And therefore reject null hypothesis and accept the alternative hypothesis to the effect that "there are reasons lead to the emergence of the financial gap between the approval and audit the tax attributable to the tendency in charge of tax evasion.

4. Results and Recommendations

4.1 Results

The study found the following results.

1) The existence of multiple tax rates for the overall sales of the factors that help to increase the gap between the financial report for the charge of the General Sales Tax and the tax auditor's report on the statements made by

taxpayers.

- 2) The ignorance in knowing the nature of the law of the General Sales Tax helps to increase the financial gap between the report of charge for sales tax, compared with the report checker tax through lack of access to developments in the law of the General Sales Tax or changes it or lack of knowledge of the rights and privileges of the holders of the Tax Law General Sales.
- 3) The bookkeeping and accounting records by helping taxpayers to apply generally accepted accounting principles, which is reflected on reducing the gap between the financial reporting and auditing to detect sales tax.
- 4) that the failure to implement the terms of the sanctions on all segments of society fairly lead taxpayers to provide incorrect data to the tax auditor, which increases the financial gap in the report submitted by the holders of the Income Tax Department and Sales.
- 5) The presence of impairment in understanding or awareness of the dimensions and the tax effects of the existence of the law of the General Sales Tax by the taxpayers to pay sales tax.
- 6) a lack of understanding in charge of their rights and duties in the writing of the report of the General Sales Tax helps to increase the gap between the report and the audit revealed the General Sales Tax.
- 7) the Commissioners and consultancy offices with the help of the tax charged to provide tax returns violates the law of the General Sales Tax.
- 8) The presence of erroneous application of generally accounting accepted principles when preparing the accounting books and records either by tax auditors or by the taxpayers who provide tax declaration for revolving the General Sales Tax.
- 9) The lack of Accountants qualified with taxpayers experienced enough or understanding of the practical application of the sales tax law, especially the sales tax does not need to be legal offices to fill the payroll tax sales, this shows the lack of conditions governing the profession of auditors, tax who will report sales tax on behalf of the taxpayers.
- 10) The presence of family and social pressures on the tax auditor Lee trying to reduce the amount of tax on the taxpayers so that equal the value in the report in charge with the value of the tax estimator.
- 11) convinced taxpayers not to apply the legal prosecution of evaders to pay general sales tax.
- 12) The presence of the ignorance of the importance of the taxpayer's tax and its role in the national economy, the lack of conviction bring a charge of social and national levels to pay the tax and its impact on the stability of financial and monetary policies of the state and its impact on the national economy.
- 13) feeling not to apply the tax system for all taxpayers fairly by having to pay the tax evaders from influential groups, for example, compared with regular classes and that the result of the weakness in social justice in the application of the regulations and instructions.

4.2 Recommendations

Based on the results of the study has the following recommendations.

- 1) The need to undergo the texts of law of general sales tax to adjustments during long periods of time and would prefer to be with an annual income tax law, especially the income tax auditor in Jordan is the same as the sales tax auditor.
- 2) The need for a legal texts encourage the obligation to pay tax on the sales , either through incentives or by increasing the penalties for delinquent payment of tax.
- 3) The need to retain charge of the books and accounting records and assets by the rules laid down in the law of the General Sales Tax.
- 4) The need to do seminars pilot taxpayers about the difficulty in applying the requirements of the law of the general sales tax at the accounting treatment of revenue and controlled by tax-exempt.
- 5) Acknowledge the need to contain the tax payers of sufficient information on the various sources of their earnings, which helps to reduce the gap between the financial statements and audit report of the General Sales Tax.
- 6) The need to involve Auditors Association in the development of regulations and instructions concerning the application of practical measures to Law General Sales Tax.
- 7) The need to hold periodic seminars and educate taxpayers to pay sales tax on the rights and duties assigned in

the sales tax law.

8) the need to commit all kinds of facilities on bookkeeping and accounting records according to generally accepted accounting principles which leads to reduce the financial gap and increasing the honesty and reliability of the data provided in the statements assigned to the General Sales Tax.

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