



Approach to Negotiation Accounting as a Mechanism to Enhance Tax awareness

and to Reduce Tax objections for Taxpayers

(An applied study on the Libyan Tax Authority)

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ملخص الدراسة:

يكلمن الهدف الأساسي من إجراء هذه الدراسة في معرفة دور مدخل المحاسبة التفاوضية في تحسين الوعي الضريبي لدى الممولين والحد من الاعتراضات الضريبية، ولتحقيق هذا الهدف تم استخدام استبيان تحتوي على 25 سؤالاً، وزُرعت على 80 موظف، يزاولون أعمالهم داخل مصلحة الضرائب العامة الليبية، وكانت الفرضية الأولى في هذه الدراسة: وجود علاقة ذات دلالة إحصائية ما بين مدخل المحاسبة التفاوضية وتحسين الوعي الضريبي، والفرضية الثانية، وجود علاقة ذات دلالة إحصائية ما بين مدخل المحاسبة التفاوضية والحد من المنازعات الضريبية، والتي تم إثباتهما، وذلك من خلال استخدام برنامج الحزمة الإحصائية للعلوم الاجتماعية (SPSS). وقد أوصت الدراسة بضرورة التفاوض المباشر ما بين مصلحة الضرائب العامة والممولين في كل ما يتعلق بالعملية الضريبية وذلك لتحسين الوعي الضريبي لدى الممولين والحد من الاعتراضات الضريبية.

أما عن التوصيات المستقبلية للباحثين، يمكن إجراء دراسة حول دور مدخل المحاسبة التفاوضية في تحسين الأداء الضريبي، كما يمكن إجراء دراسة أثر المحاسبة التفاوضية في زيادة الإيرادات الضريبية.

(الكلمات الأساسية: مدخل المحاسبة التفاوضية، الوعي الضريبي، الاعتراضات الضريبية)

Abstract:

The main objective of conducting this study is to know the role of the negotiated accounting approach in improving tax awareness among taxpayers and reducing tax disputes. To achieve this objective, a questionnaire containing 25 questions was used and distributed to 80 employees who work within the General Tax Authority in Libya, the first hypothesis of this study was: There is a statistically significant relationship between the negotiated accounting approach and improving tax awareness, and the second hypothesis, there is a statistically significant relationship between the negotiated accounting approach and reducing tax disputes, which was proven through the use of the Statistical Package for the Social Sciences (SPSS). The study recommended the necessity of direct negotiation between the General Tax Authority and taxpayers in all matters related to the tax process in order to improve tax awareness among taxpayers and reduce tax disputes.

As for future recommendations for researchers, a study can be conducted on the role of the negotiation accounting approach in improving tax performance, and the impact of negotiation accounting in increasing tax revenues.

(Key words: negotiated accounting approach, tax awareness, tax obligations)

1. The Introductory Framework for the study:

1.1 Introduction:

Taxation is a reflection of the economic, social, and political conditions in society, and an important source for the state to meet part of its public expenditures. Historically, the sole purpose of taxation until the beginning of the twenty-first century was financial and from then the public authorities used it to obtain revenues, however the principle of tax neutrality gradually disappeared, and was replaced by the principle of overlap, as the tax has social, economic and political goals in addition to its financial goal (Mohammed, 2011).

When talking about the reality of the tax process, it is noted that it faces many difficulties, perhaps the most important of which is the lack of tax culture among taxpayers, and their poor tax awareness, which leads to objection to the linkage of the tax and attempts to escape from paying it, thus reducing the yield of tax revenues, which reflects negatively on the developmental aspect of the state (Hassan, et, al., 2017).

Tax awareness means the full realization by individuals of their financial responsibility towards society and the state, which is not different from awareness of citizenship, belonging, and participation in the system of rights and duties, and this awareness arises through the citizen's sense of the degree of commitment of the state and its institutions in achieving development programs and working for the welfare of society and achieving its ambitions and raising its level of civilization in all its forms, while tax objection means that taxpayers object to the process of assessing the tax due to them (Larasati, 2013).

The question posed here is what are the factors that lead to the low level of tax awareness among individuals, and their objection to linking taxes? These factors can be divided into (Randolph, 2015):

Economic and financial factors: The general economic conditions in the country and the economic conditions related to the taxpayer affect tax awareness, as increasing the tax burden beyond the reasonable limit generates a sense of injustice in the taxpayer, prompting him to object to the tax link. Social factors: The tax system applied in the country results in a set of tax traditions that affect the existing tax system, which makes the tax legislator reluctant to introduce serious amendments to the applied tax system.

Cultural factors: Improving the tax literacy of members of society will provide them with the ability to understand their rights and duties in relation to taxation. Administrative factors: The higher the level of efficiency of the tax administrative system and the services provided to taxpayers, the more willing they will be to pay the tax. Political factors: The availability of the element of patriotism in the country's ruling system in terms of meeting the aspirations of individuals and realizing their desires will lead to improved tax awareness and their commitment to pay the tax. Legal factors: The lack of clarity and multiplicity of tax laws

directly affects the ease of understanding by the taxpayer and pushes him to object to paying the tax.

The Libyan tax legislator tried to address these reasons through Law No. (7) of 2010, which succeeded in reducing tax rates somewhat, as Article 33 granted a series of tax exemptions to taxpayers for the purpose of reducing their tax obligations, Article 19 allowed the amount of tax owed by the taxpayer to be divided into four installments in case of inability to pay, Article 6 gave the right to the first instance committee to settle any dispute between the tax authority and the taxpayer, and in case of dissatisfaction with the outcome of the committee, Article 11 allowed the possibility of resorting to the Supreme Committee.

And Article 17 allowed the possibility of reconciliation between the two parties at the request of the taxpayer, (Article 17) In the event of dissatisfaction with the outcome of the committee, Article No. (11) authorizes the possibility of resorting to the Supreme Committee, and Article No. (17) authorizes the possibility of reconciliation between the two parties upon the request of the taxpayer, (in order to ensure a good relationship between the tax administration and the taxpayer) Article (74) and Article (75) deal with penalties for anyone who fails to pay the tax or manipulates the data contained in the tax report.

The responsibility for educating taxpayers and reducing tax evasion lies with the state, as it must implement tax awareness programs through various media outlets, political and professional organizations, so that the state works to awaken the idea of tax duty among taxpayers and spread the idea of solidarity and tax solidarity among them.

Tax awareness must also include informing taxpayers of the gains and achievements achieved by the state on the economic, social and political levels, its fight against corruption and waste of public money, and its quest for social justice in the distribution of income and wealth, as well as its efforts to reach social justice for income and wealth distribution.

The approach of negotiated accounting can also be used through direct negotiation between taxpayers and tax authorities in everything related to taxes, starting from laws and regulations through implementation and ending with tax issues that may arise between taxpayers and the tax authority (Saadoun, 2015).

1.2 Study Problem:

The majority of tax studies are concerned with the economic, technical and legislative aspects related to taxes with the aim of developing financial resources, but they largely ignore the human element, which represents the main source of tax resources, especially with regard to improving the relationship between the taxpayer and the tax administration, as recent studies have indicated that the relationship between the taxpayer and the tax administration is affected by tax awareness (Khalat, 2013).

Tax awareness among individuals contributes to their realization of the importance of contributing to the public burden by paying their obligations to the state, while their lack of tax awareness will lead them to tax objections and tax evasion, which leads to a decrease in the size of the state's tax revenues and thus its inability to achieve economic and social development and meet the needs of its citizens (Central Bank of Libya, 2018).

To address the reasons for the low level of tax awareness among taxpayers and their objection to taxation, the idea of using the approach of negotiated accounting came, through establishing the concepts of tax awareness and convincing the taxpayer through negotiation that the tax he pays will benefit him and members of society, as well as convincing the tax administration to disclose its financial resources and how it spends them in the public interest(Mahmoud, 2020).

Accordingly, the study topic was chosen because of the strong desire to identify ways to improve the tax awareness of taxpayers, how to evaluate tax awareness, and the impact of the negotiated accounting approach in reducing tax objections. From the above, the issue of the study can be crystallized into the following research questions:

1. What are the reasons for the low level of tax awareness among taxpayers and their objection to linking the tax?
2. Does the negotiation accounting approach play a role in enhancing taxpayers' tax awareness?
3. Is there a role for negotiation accounting in reducing tax objections?

3.1 Previous studies:

In this section, we will address the most important studies related to the variables of the study and identify its findings and recommendations.

(Ismail& Majeed, 2022) was conducted on the branches of the General Authority for Taxation in Baghdad, Iraq, and aimed to reveal the impact of the skills and abilities of intellectual and practical tax employees while performing the tax examination process on reducing tax objections, for data collection the questionnaire was used, which included twenty-three questions distributed to sixty-six employees of the General Authority for Taxation, and the study found a direct relationship between the skills and abilities of intellectual and practical tax employees and the reduction of tax objections.

(Al-Jaafari, 2020) sought to understand the role of the negotiated accounting approach in improving tax awareness among taxpayers and reducing their evasion from paying their tax obligations, and to achieve this goal, a questionnaire containing 26 questions was used, and distributed to 80 employees, practicing their work within the General Tax Authority, and the first hypothesis in this study was: There is a statistically significant relationship between the negotiated accounting approach and improving tax awareness, and the second hypothesis, there is a statistically significant relationship between the negotiated accounting approach and reducing tax evasion.

Which was proven through the use of the Statistical Package for the Social Sciences (SPSS) program. The study recommended the necessity of direct negotiation between the General Tax Authority and taxpayers in everything related to the tax process.

(Nurkhin& Muhsin, 2018) used descriptive statistical analysis and multiple linear regression as a method to analyze the data collected through a questionnaire distributed to 200 people, and the study found that understanding and awareness of taxpayers has a positive impact on taxpayer compliance.

The researcher also analyzed the tax behavior of males and females, and came to the conclusion that females are more aware and compliant to pay taxes than males, and the researchers recommended tax offices to impose tax education programs on taxpayers on a regular and continuous basis.

(Hassan & Sultan, 2017) sought to raise the level of tax awareness of taxpayers, through the use of all available means of advertising, and the main hypothesis was: Advertising is an important tool that has a positive role in increasing the tax awareness of taxpayers.

which the two researchers succeeded in proving, and the inductive descriptive method was used to achieve the objectives of the study, by presenting concepts and theoretical frameworks related to the subject of the study, and the researchers recommended using the proposed methods found in the study to increase tax awareness, as well as the need to organize seminars and conferences for the public periodically, in order to guide it.

(Rhayu& Setiawan, 2017) aimed to justify the importance of paying taxes, which ensures the achievement of sustainable development, as well as analyzing the tax awareness of taxpayers in understanding tax laws. The quantitative method was used in the study through the use of a questionnaire distributed to 165 taxpayers.

The study found that understanding tax laws and procedures leads to increased tax awareness and their commitment to pay tax, and the study also indicated that only taxpayers have the ability to understand general terms related to tax linkage such as annual report, the amount due and the percentage used in calculating the tax, and recommended that, tax services should be improved by the Tax Administration, to include providing information on the significance of taxation and clarification of tax laws.

(Mohamed & Attia, 2016) identified the most important tax issues that the Egyptian tax system is going through, represented in the severe shortage of taxpayers, their lack of tax awareness and lack of trust between them and the tax authority.

In addition to the apparent lack of tax competencies working in the field of examination and linkage, and the main hypothesis was about the extent to which the success requirements for using the negotiated accounting approach in activating the performance of the tax system, and the study sample included academics, tax commissioners and legal accountants.

The study concluded that several requirements must be provided to apply the negotiated accounting approach in activating the tax system and tax examiner's performance. As for the most important recommendations from the point of view of the two researchers, they recommended the necessity of establishing rules, bases and standards for tax examination, ensuring the rights of all parties to the tax system, and the use of negotiated accounting in activating and developing the tax system.

(Frey&Feeld, 2015) aimed to examine tax compliance by looking at how tax authorities deal with taxpayers, and this study was a complementary study conducted by the two researchers in 2002, and the study concluded that in order to obtain tax compliance from the taxpayer, the tax authority must treat him with respect.

However, if the tax authority uses the element of coercion towards the taxpayer, this will generate a reaction in him and make him evade paying the tax at whatever cost, and that the psychological relationship between tax officials and taxpayers explains the high level of taxpayer compliance.

The psychological relationship between tax officials and taxpayers explains the high level of tax morale, which helps to solve the ambiguity of the tax obligation, meaning that whenever there is a positive relationship between the two parties based on trust and respect, this helps in solving the issues and difficulties facing the tax process.

Based on the above information, it is clear that the current study differs from previous studies in terms of:

1. The study variables used (negotiated accounting, tax awareness, tax objection).
2. The study environment (this study was applied in the Libyan Tax Authority).
3. The selected sample (accountants working in the Libyan Tax Authority).
4. The statistical analysis method used in processing the data, represented by Pearson's chi-square.

1.4 Importance of the study:

The significance of this study lies in the researcher's attempt to enrich the Libyan accounting library with a study on the importance of using the negotiation accounting approach to improve the level of tax awareness, its effects in reducing tax disputes, and its use as a basis for future studies by Libyan researchers, as the researcher noticed the scarcity of research in this field, and the results and recommendations of this study may provide solutions to some tax issues that arise between taxpayers and the tax authority.

5.1 Objectives of the study:

The study aims to achieve the following:

1. Identify the reasons for the low level of tax awareness of taxpayers and their evasion of paying tax.
2. Identify the impact of the negotiation accounting approach in enhancing the level of tax awareness among taxpayers.
3. Identify the role of the negotiation accounting approach in minimizing tax objections.
4. Provide suggestions and recommendations for decision makers and related to the subject of the studies.

6.1 Hypotheses of the study:

To achieve the objectives of the study, the following hypotheses were formulated:

Hypothesis One: There is a statistically significant relationship between the negotiated accounting approach and tax awareness.

Hypothesis Two: There is a statistically significant relationship between the negotiated accounting approach and the reduction of tax objections.

7.1 The study methodology:

In this study, the researcher relied on the quantitative method, after ensuring the reliability and validity of the study tool, the questionnaire sheet, and then the data were collected and tabulated quantitatively, and appropriate statistical tests were performed on the data, and the topics and studies addressed by the accounting literature related to the subject of the study were extrapolated, to describe and measure the variables used in the study, the results were derived, and the relationships between the variables were identified.

8.1 Study limits:

Location: The Libyan General Tax Authority.

Time limits: Year (2024).

Human limits: Employees of the Libyan Tax Authority.

Objective limits: Examining the relationship between the negotiation accounting approach, tax awareness, and tax objection.

2. The theoretical framework of the study:

1.2 Approach to Negotiation Accounting:

The negotiation process is a type of dialogue or exchange of proposals between two or more parties, with the aim of reaching an agreement that leads to the resolution of a dispute issue between two or more parties, and at the same time achieves the preservation of common interests between them, negotiation arises based on the existence of two basic elements between the negotiating parties, namely the existence of a common interest or more, and the existence of a dispute issue or more(Fahmy, 2007).

Studies refer to several concepts of negotiation, as (Moran&Ritov, 2007) indicated that negotiation is a type of dialogue or exchange of proposals between two or more parties with the aim of reaching an agreement that leads to the resolution of a common issue or issues between them, and at the same time working to achieve, maintain and deepen the interests between the parties.

Negotiation is a very delicate and sensitive process that takes place between two parties, who cooperate to find satisfactory solutions to their differences, conflicts, and contradictions in the realization of needs, interests, and goals.

From this point of view, the idea of negotiated accounting came, as it is one of the modern scientific methods that are based on cooperation with the tax administration and the taxpayer, enabling both parties to achieve their goals, thus improving the level of performance and increasing the ability to grow and develop in order to reach tax governance, the role of the tax administration under the negotiated accounting approach is to simplify tax laws and procedures and research on ways to develop the performance of its employees, while the taxpayers can participate in setting standards and rules on the basis of which the tax will be estimated and paid(John, 2009).

The reasons for the necessity of the negotiation process include the ambiguity of the tax laws (Marziana, 2010):

- Ambiguity of tax laws: The two parties usually face a difference in views when the laws are inconclusive and allow the same information to be interpreted in more than one way.
- Conflict of interest: The different objectives between the tax administration and taxpayers and the existence of a conflict of interest between them will create a conflict of views, which requires both parties to try to convince the other of their point of view through negotiations to end the dispute and reach a compromise solution.
- Shared interests: The relationship between the tax administration and taxpayers is not based on an absolute conflict of interests, but there are some common interests between them, which are represented in the establishment of a strong and continuous relationship that ensures that both parties achieve their goals.

The participants in the negotiation process can be categorized into two categories: the tax administration and the taxpayers, and the negotiation process between the two goes through a number of stages that can be divided into three(Imelda, 2014):

1. Pre-negotiation stage: This stage involves planning the negotiation process and requires the tax administration and taxpayers to identify the interests, options, alternatives, objectives, and plans that each party wants from the negotiation process, as well as trying to anticipate what the other party wants to achieve from this process.

2. Negotiation stage: In this phase, both the tax administration and the taxpayers implement the negotiation strategy that they deem appropriate from their point of view, and there is no doubt that the nature of the relationship between them and their approach to resolving disputes will directly affect the outcome of the negotiation.

3. Negotiation results stage: This stage is the last stage of the negotiation process to reach an agreement between the two parties on the existing issues and disputes, and usually both the tax administration and the taxpayers have a minimum set of targeted results that can be accepted from the negotiation process.

2.2 Awareness of taxation:

Awareness of thinking means the ability to evaluate the efficiency of thinking and realize the steps necessary to achieve goals, and awareness is related to all affairs of life, as each field has its own awareness and necessity, and in the field of tax awareness we find that it shares the philosophy of general awareness, and differs according to the philosophy of tax awareness, its importance, role and responsibilities incumbent on all parties and its impact on aspects of development and development in society (Munari, 2020).

Despite the material progress the world has witnessed in recent decades and the reliance on modern technology, it has not been accompanied by the corresponding moral progress in public attitudes towards respecting tax laws, as many people still view breaking the law as courageous and tax evasion as clever.

Tax awareness is defined as the full realization by taxpayers of their financial responsibility to the state (Laksono&Ardiyanto, 2007). It is also defined as the concepts, ideas and views of taxpayers about the tax laws in force in their country (Fakile& Adegbile, 2011). Studies

clearly indicate that the availability of tax awareness among taxpayers prompts them to commit to paying tax and contribute to bearing the public burden of the state.

The aim of spreading tax awareness among members of society is to motivate them to perform and comply with the performance of tax duties in accordance with the provisions of the law on a voluntary basis, and to provide them with the opportunity to avoid falling under legal penalties, and tax awareness among individuals aims to enable them to understand the laws, tax procedures, and thus their rights and obligations.

In order to spread tax awareness among members of society, the researcher suggests the importance of following the following points:

- Familiarizing taxpayers with the legitimacy of the state's right to impose the tax and its importance through the use of various means of advertising and the organization of conferences and seminars.
- The tax administration discloses its tax resources and means of spending them, which increases the taxpayer's confidence in the state apparatus.
- Direct negotiations between the tax administration and taxpayers in all matters related to the tax process.
- Making sure to build good relations between the tax administration and the taxpayer, which would change the taxpayer's view of tax centers, from being payment centers to service centers.
- Encourage taxpayers to pay, through the use of tax exemptions, cash rebates, bonuses and in-kind privileges.
- Work to raise the efficiency of employees in tax administrations, enabling them to facilitate tax procedures for taxpayers on the one hand, and accommodate their point of view on the other hand.
- Developing the spirit of patriotism among members of society and emphasizing their importance in bringing about development.

3.2 Tax objection:

The tax objection refers to the taxpayer's objection to the tax assessment process, and the taxpayer has the legal right to access his file at the Tax Authority to determine the reasons on which the tax was linked, the basis for its calculation, and the elements of the linkage, whether the linkage is original or additional.

According to Article 5 of Law No. 7 of (2010), the taxpayer has the right to appeal to the Committee of First Instance within forty-five days from the date of notification, and no grievance submitted by taxpayers on joint stock companies and personal companies shall be accepted unless it is supported by documents and records that are legally obligated, and the law and its executive regulations set out the procedures for objecting to the tax linkage and divided it into two stages:

-Grievance or objection stage before the Trial Committee: At this stage, the grievance is considered an open decision for the taxpayer only, and the grievance is submitted to the secretariat of the committee, provided that the grievance sheet is accompanied by a fee of (0.05) of the disputed tax, and the taxpayer is refunded the fee paid for the grievance once the

committee's decision is issued in his favor, and the tax is due from the taxpayer once he is informed of the committee's decision, even if it is appealed.

-Appealing the decision of the Trial Committee: At this stage, the appeal is open to both the taxpayer and the IRS, because the decision of the Trial Committee may be in favor of one of the parties, and the decision of the Appeals Committee is considered a final decision whether in favor of the taxpayer or the National Tax Authority, and the appeal is submitted by the appellant to the Secretary of the Appeals Committee through a complaint sheet attached to a receipt for a fee of (0.01) of the tax approved by the Trial Committee.

3. The practical aspect of the study:

1.3 The mechanism of the study:

The study population: The researcher determined the Libyan Tax Authority as the study population, and the study sample was randomly selected, as the researcher distributed (80) questionnaires to some employees of the Libyan General Tax Authority. Data collection: The researcher used a questionnaire to collect data related to the study, which contains (25) questions, divided into four groups, the first group:

The first group includes demographic questions, the second group: contains statements related to the reasons for the low level of tax awareness among taxpayers and their tax objections, the third group: Statements related to the role of the negotiated accounting approach in improving the taxpayer's tax awareness, and the fourth group: Statements related to the role of the negotiated accounting approach in reducing tax objection.

The researcher used a five-point Likert Scale to obtain responses indicating the degree of agreement or disagreement with a statement, namely strongly agree, agree, neutral, disagree, and strongly disagree, and the data were analyzed using the Statistical Package for Social Sciences (SPSS).

2.3 Analyzing the data:

Firstly, analyzing demographic data:

Table (1) shows the general information about the study participants in terms of age, educational qualification, years of experience, specialization. The results were as follows:

Table (1) shows the distribution of the study sample according to age, educational qualification, years of experience, and specialization:

Age Years	%	Educational Qualification	%	Years of Experience	%	Specialization	%
26: 30	20 %	Intermediate Diploma	10 %	Less than 6	10 %	Accounting	80 %
36: 45	46.2 %	Bachelor	66.7 %	6: 10	20 %	Management	13.3 %
46: 55	23.3 %	High Diploma	10 %	11: 15	30 %	Economics	3.3 %
56 and above	10 %	Master's	10 %	16: 20	23.3 %	Commerce	
		Doctorate	3.3 %	21 and above	16.7 %	Electronics	3.4 %
Total	100 %	Total	100 %	Total	100 %	Total	100 %

From Table (1), it can be observed that there is an increase in the age of the study sample, where the results indicated that those aged between 36 to 45 years represent (46%) of the sample, and the percentage of those with a bachelor's degree (66.3%), as for the duration of experience and the exact specialization of the study sample, respectively (30%) for those with more than 11 years' experience and (80%) for specialists in accounting, which increases confidence in the results that we will obtain when analyzing their answers.

Secondly: Stability and validity test:

To ensure the stability of the test, the researcher calculated the degree of stability using Cranach's alpha coefficient and self-certification through the square root of stability to ensure the honesty of the form, and the results were as shown in Table (2).

Table (2) shows the results of the stability test:

Hypothesis	Number of statements	Stability coefficient	Self-confidence coefficient
Causes of low taxpayer tax awareness and tax objection.	10	0.72	0.85
There is an effect between using the negotiated accounting approach and improving tax awareness.	6	0.94	0.97
There is an effect between using the negotiated accounting approach to minimize tax objection	5	0.737	0.86

Through Table (2), the values of Cranach's alpha coefficient (stability coefficient) and reliability coefficient for each set of statements of the questionnaire form range from (0.720 to 0.940), which are large values greater than 0.60, which indicates a high degree of internal consistency in the answers, and the reliability coefficients range from (0.850 to 0.970), which are large close to the correct one, this indicates a high degree of honesty which enables us to

rely on these answers to achieve the objectives of the study and analyze the results of the study.

The third: Determining the trends of the study respondents' opinions:

Table (3), shows the opinions of the study sample about the reasons for the low level of tax awareness among taxpayers and the tax objection, the general trend of the study sample was determined by determining the category to which the arithmetic mean belongs according to the five-point Likert scale. Table (3), about the reasons for the low level of tax awareness among taxpayers and the tax objection.

Table (3) about the reasons for the low level of tax awareness among taxpayers and the tax objection:

No.	Phrases	Average	Standard Deviation	Overall trend
5	The complexity and multiplicity of tax laws and procedures.	4.15	0.596	Agree
6	High tax rate.	4.45	0.563	Strongly agree
7	Lack of trust between the taxpayer and the tax administration.	4.26	0.477	Strongly agree
8	Poor services provided by the tax administration.	4.39	0.583	Strongly agree
9	Lack of disclosure of the sources of tax revenues and how to spend these revenues.	4.50	0.352	Strongly agree
10	The absence of tax justice rules among taxpayers.	4.15	0.596	Agree
11	Lack of tax incentives.	4	0.747	Agree
12	Low level of services provided by the state.	4.21	0.827	Strongly agree
13	Lack of negotiation between the tax administration and the taxpayer about tax disputes.	4.26	0.477	Strongly agree
The general trend		4.256	0.589	Strongly agree

Through the results shown in the previous table, it is clear that the general tendency of the study sample is to strongly agree with all statements related to the reasons for the low level of tax awareness among taxpayers and their evasion of paying tax. The general arithmetic mean was (4.256), which falls within the first category of the five-point Likert scale, strongly agree, and the standard deviation (0.589) is a weak dispersion of answers, which indicates the homogeneity of the study sample's answers.

Table (4) shows the frequency distribution of the study sample's responses to the statements related to the impact of negotiated accounting in improving the tax awareness of taxpayers.

Table (4) Frequency distribution of the study sample's responses to the statements of the first hypothesis:

No.	Phrases	Strongly Agree	Frequency and percentage			
			Agree	Neutral	Disagree	Strongly Disagree
14	The negotiation accounting approach provides the appropriate means and tools to explain tax laws and procedures.	19 23.8 %	51 63.8 %	7 8.8 %	3 3.8 %	0 0.0 %
15	There is a role for the negotiated accounting approach in enhancing trust between the tax administration and the taxpayer.	19 23.8 %	49 61.2 %	7 8.8 %	5 6.2 %	0 0.0 %
16	The negotiated accounting approach contributes to reducing the volume of tax disputes between tax parties.	15 18.8 %	47 58.8 %	13 13.8 %	5 6.2 %	0 0.0 %
17	The application of the negotiated accounting approach contributes to improving tax administration services.	19 23.8 %	48 58.9 %	11 9.1 %	2 2.5 %	0 0.0 %
18	The negotiated accounting approach leads to the awakening of the idea of tax duty among taxpayers and thus their commitment to pay the tax dues.	30 37.5 %	38 47.5 %	8 10 %	4 5 %	0 0.0 %
19	The negotiated accounting approach contributes to the disclosure of the sources of tax revenues and how to spend it.	20 26.2 %	44 55 %	9 11.2 %	6 7.5 %	0 0.0 %

It is clear from Table (4) regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, that the majority of opinions agree with the statements, and to identify the direction of the opinions of the study sample regarding each of the statements, and the homogeneity of opinions regarding the use of negotiated accounting to improve the tax awareness of the taxpayer, the arithmetic mean and standard deviation of the responses of the study sample were calculated as shown in Table (5).

Table (5) shows the arithmetic mean and standard deviation of the study sample's responses to the first hypothesis:

No.	Phrases	Mean	Standard Deviation	Overall trend
14	The negotiation accounting approach provides the appropriate means and tools to explain tax laws and procedures.	4	0.689	Agree
15	There is a role for the negotiated accounting approach in enhancing trust between the tax administration and the taxpayer.	4	0.769	Agree
16	The negotiated accounting approach contributes to reducing the volume of tax disputes between tax parties.	4	0.773	Agree
17	The application of the negotiated accounting approach contributes to improving tax administration services.	4	0.692	Agree
18	The negotiated accounting approach leads to the awakening of the idea of tax duty among taxpayers and thus their commitment to pay the tax dues.	4	0.808	Agree
19	The negotiated accounting approach contributes to the disclosure of the sources of tax revenues and how to spend it.	4	0.827	Agree

From Table 5, it is clear that the mean of the majority of the study sample's opinions about the statements of the first hypothesis is (4), which means that most of them agree with the statements of the first hypothesis, and the standard deviation values ranged between (0.68: 0.82), and these values indicate great homogeneity in the opinions of the study sample.

Table (6), shows the frequency distribution of the opinions of the study sample on the statements related to the existence of the impact of the negotiation accounting intervention in reducing tax disputes.

Table (6) Frequency distribution of the opinions of the study sample on the statements of the second hypothesis:

No.	Phrases	Strongly Agree	Frequency and percentage			
			Agree	Neutral	Disagree	Strongly Disagree
20	The negotiated accounting approach helps to establish the rules, bases and standards of the tax process to ensure the rights and duties of the tax administration and the taxpayer.	28 35 %	45 56.2 %	3 3.8 %	4 5 %	0 0.0 %
21	The negotiated accounting approach provides the rules of tax justice between taxpayers.	11 13.8 %	59 73.8 %	7 8.8 %	3 3.8 %	0 0.0 %
22	The negotiated accounting approach provides the appropriate mechanism related to granting tax incentives to taxpayers.	10 12.5 %	51 63.8 %	13 16.2 %	6 7.5 %	0 0.0 %
23	The negotiated accounting approach helps to simplify the routine procedures used by the tax authority.	11 13.8 %	53 66.2 %	13 16.2 %	3 3.8 %	0 0.0 %
24	The negotiated accounting approach explains the importance of paying taxes and its role in economic and social development.	22 27.5 %	45 56.2 %	6 7.5 %	7 8.8 %	0 0.0 %
25	The negotiated accounting approach contributes to determining a fair tax rate from the taxpayer's point of view.	15 18.8 %	50 62.5 %	9 11.2 %	4 5 %	1 1.2 %

It is illustrated in Table (6), regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, which states that there is an effect between negotiated accounting and the reduction of tax objection, that the majority of opinions indicate agreement with those statements, and to verify the direction of the study sample, the mean and standard deviation of the opinions of the study sample should be calculated as in Table (7).

Table (7) shows the arithmetic mean and standard deviation of the responses of the study sample on the second hypothesis:

No.	Phrases	Mean	Standard Deviation	Overall trend
20	The negotiated accounting approach helps to establish the rules, bases and standards of the tax process to ensure the rights and duties of the tax administration and the taxpayer.	4	0.741	Agree
21	The negotiated accounting approach provides the rules of tax justice between taxpayers.	4	0.616	Agree
22	The negotiated accounting approach provides the appropriate mechanism related to granting tax incentives to taxpayers.	4	0.748	Agree
23	The negotiated accounting approach helps to simplify the routine procedures used by the tax authority.	4	0.668	Agree
24	The negotiated accounting approach explains the importance of paying taxes and its role in economic and social development.	4	0.842	Agree
25	The negotiated accounting approach contributes to determining a fair tax rate from the taxpayer's point.	4	0.792	Agree

From Table (7), it is apparent that the majority of the study sample agreed with the statements related to the second hypothesis, as the arithmetic mean reached 4, and the standard deviation values ranged between (0.61: 0.84), and these values indicate a great homogeneity in the answers of the study sample, and their great agreement with it.

The fourth: Testing the hypotheses of the study:

- Testing the first hypothesis:**

The researcher chose Pearson's chi-square to test the hypotheses related to the study, Table (8) shows the chi-square test for the significance of differences between opinions on the statements of the first hypothesis.

Table (8) shows the results of the chi-square test for the significance of differences between opinions on the statements of the first hypothesis:

No.	Phrases	Degree of freedom	chi-square
14	The negotiation accounting approach provides the appropriate means and tools to explain tax laws and procedures.	3	71.00
15	There is a role for the negotiated accounting approach in enhancing trust between the tax administration and the taxpayer.	3	61.80
16	The negotiated accounting approach contributes to reducing the volume of tax disputes between tax parties.	3	51.40
17	The application of the negotiated accounting approach contributes to improving tax administration services.	3	59.50
18	The negotiated accounting approach leads to the awakening of the idea of tax duty among taxpayers and thus their commitment to pay the tax dues.	3	41.20
19	The negotiated accounting approach contributes to the disclosure of the sources of tax revenues and how to spend it.	3	44.70

Table (8) shows the following:

1. The calculated chi-square value for the significance of the differences between the opinions of the study sample on the first statement (71.00) and this value is greater than the tabular chi-square value at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table (4) regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there are statistically significant differences between the opinions of the study sample and in favor of those who agree that the negotiation accounting approach provides appropriate means and tools to explain tax laws and procedures.

2. The value of K-square calculated for the significance of the differences between the opinions of the study sample on the second statement (61.80), and this value is greater than the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (9. 21), and based on what is stated in Table 4 regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favor of those who agree that there is a role for the negotiation accounting approach in enhancing trust between the tax administration and the taxpayer.

3. The computed K-square value for the significance of the differences between the opinions of the study sample on the third statement was (51.40) and this value is greater than the tabular K-square value at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table 4 regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there

are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree on the contribution of the negotiation accounting approach in reducing the volume of tax disputes between the tax parties.

4. The calculated K-square value for the significance of the differences between the opinions of the study sample on the fourth statement was (59.50) and this value is greater than the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (11.34), and based on what is stated in Table 4 regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that applying the negotiated accounting approach contributes to improving tax administration services.

5. The K square value calculated for the significance of the differences between the opinions of the study sample on the fifth statement was (41.20) and this value is greater than the value of the tabular K square at the degree of freedom (3), the significance level (1%) of (11. 34), and based on what is stated in Table 4 regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the approach of negotiated accounting leads to awakening the idea of tax duty among taxpayers and thus their commitment to pay their tax dues.

6. The calculated chi-square value for the significance of the differences between the opinions of the study sample on the sixth statement was (44.70) and this value is greater than the tabular chi-square value at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table (4) regarding the frequency distribution of the opinions of the study sample on the statements of the first hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiated accounting approach contributes to the disclosure of the sources of tax revenues and how to spend it.

• **Testing the second hypothesis:**

Table (9) presents the results of the chi-square test for the significance of differences between opinions on the statements of the second hypothesis, which states that there is a relationship between the negotiated accounting approach and the reduction of tax objection.

Table (9) shows the results of the chi-square test for the significance of differences between opinions on the statements of the second hypothesis:

No.	Phrases	Degree of freedom	chi-square
20	The negotiated accounting approach helps to establish the rules, bases and standards of the tax process to ensure the rights and duties of the tax administration and the taxpayer.	3	61.70
21	The negotiated accounting approach provides the rules of tax justice between taxpayers.	3	103
22	The negotiated accounting approach provides the appropriate mechanism related to granting tax incentives to taxpayers.	3	65.3
23	The negotiated accounting approach helps to simplify the routine procedures used by the tax authority.	3	75.4
24	The negotiated accounting approach explains the importance of paying taxes and its role in economic and social development.	3	49.7
25	The negotiated accounting approach contributes to determining a fair tax rate from the taxpayer's point.	3	97.6

Table (9) shows the following:

1. The calculated K-square value for the significance of the differences between the opinions of the study sample on the first statement was (61.70) and this value is greater than the tabular K-square value at the degree of freedom (3) and the level of significance (1%) of (11.34), and based on what is stated in Table (6) regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiated accounting approach helps to establish the rules, foundations and standards of the tax process to ensure the rights and duties of the tax administration and the taxpayer.
2. The K-square value calculated for the significance of the differences between the opinions of the study sample on the second statement (103) and this value is greater than the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (11.34), and based on what is stated in Table 6 regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiated accounting approach provides rules of tax justice between taxpayers.
3. The value of K-square calculated for the significance of the differences between the opinions of the study sample on the third statement was (65.30), and this value is greater than

the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table (6) regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiated accounting approach provides the appropriate mechanism related to the granting of tax incentives to taxpayers.

4. The calculated K-square value for the significance of the differences between the opinions of the study sample on the fourth statement (75.40) and this value is greater than the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table (6) regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiated accounting approach helps in simplifying the routine procedures used by the tax authority.

5. The computed K-square value for the significance of the differences between the opinions of the study sample on the fifth statement was (49.70) and this value is greater than the tabular K-square value at the degree of freedom (3) and the level of significance (1%) of (11. 34), and based on what is stated in Table 6 regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiation accounting approach clarifies the importance of paying taxes and its role in economic and social development.

6. The calculated K-square value for the significance of the differences between the opinions of the study sample on the sixth statement was (97.63) and this value is greater than the value of the tabular K-square at the degree of freedom (3) and the level of significance (1%) of (13. 28), and based on what is stated in Table 6 regarding the frequency distribution of the opinions of the study sample on the statements of the second hypothesis, this indicates that there are statistically significant differences at the level of significance (1%) between the opinions of the study sample and in favour of those who agree that the negotiation accounting approach contributes to determining the fair tax rate from the point of view of financiers.

4. Findings of the study:

By analyzing the data, the study came up with the following findings:

1. There is a statistically significant relationship between the negotiation accounting approach and improving tax awareness.
2. There is a statistically significant relationship between the negotiated accounting approach and the reduction of tax disputes.

5. Recommendations of the study:

1. Familiarizing taxpayers with the legitimacy of the state's right to impose the tax and its importance in creating economic development, through the use of various media outlets and the organization of conferences and seminars.
2. The tax administration should disclose its tax resources and spend it on improving public services for citizens, thereby increasing the taxpayer's confidence in the state apparatus.
3. The necessity of direct negotiation between the tax administration and taxpayers in all matters related to the tax process.
4. Building quality relations between the tax administration and the taxpayer, which would change the taxpayer's view of tax centers from being payment centers to service centers.
5. Work to raise the efficiency of tax administration staff, enabling them to facilitate tax procedures for taxpayers on the one hand, and accommodate their point of view on the other hand.
6. Resolving issues and obstacles that may arise from the application of tax legislation, with the importance of addressing any loopholes.

As for future recommendations for researchers, a study can be conducted on the role of negotiation accounting in improving tax performance, and the impact of negotiation accounting in increasing tax revenues.

6. Conclusion:

The purpose of conducting this study is to identify the role of the negotiated accounting approach in improving tax awareness among taxpayers and reducing tax disputes. To achieve this goal, a questionnaire containing 25 questions was used, which was distributed to 80 employees who work within the General Tax Authority: There is a statistically significant relationship between the negotiated accounting approach and improving tax awareness, and the second hypothesis, there is a statistically significant relationship between the negotiated accounting approach and reducing tax disputes, which was proven through the use of the Statistical Package for Social Sciences (SPSS). The study recommended the effectiveness of direct negotiation between the General Tax Authority and taxpayers in everything related to the tax process in order to improve tax awareness among taxpayers and reduce tax disputes. As for future recommendations for researchers, a study can be conducted on the role of the negotiation accounting approach in improving tax performance, and the impact of negotiation accounting in increasing tax revenues.

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