

Review the Challenge Implementation of the Tax Accounting Standard with the Method of Theme Analysis¹

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Research Paper

INTRODUCTION

The difference between the objectives of income tax and the objectives of financial reporting causes a challenge critical in income tax accounting. The purpose of financial statements, providing useful information to use for the purpose of making economic decisions; However, the main purpose of the government in imposing and collecting taxes is to provide resources for government expenses. In addition, the government to create sustainable development, incentives taxes in the previous laws you can seed. The main challenge in income tax accounting is the procedure. Reporting according to accounting standards and tax laws are not the same in some cases. In fact, the difference in goals causes some calculation bases of profit in accounting and tax laws are different. The amount of tax payable is determined according to

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tax laws while in accounting, tax is considered as an expense come therefore, it is believed that the way to identify it should also be like other costs and according to accounting principles and standards. Based on the aforementioned, the purpose of this research is to investigate the challenges of implementing the income tax accounting standard in Iran.

MATERIALS AND METHODS

This research is an applied research and includes guidance those for the organization audit, tax organization, organization stock market and Securities and other legislative bodies to develop relevant laws and standards to income tax accounting. In terms of method, of the type of Thematic Analysis and in terms of purpose, A research It is exploratory. In order to collect information, texts related to income tax accounting including: articles, books and accounting standards have been used. The final number of used texts includes 55 texts.

RESULTS AND DISCUSSION

In Iran, the audit organization, since 2017, has taken measures to converge with financial reporting standards International has done. In addition to compiling Accounting Standard No. 35 entitled "Income Tax", It tried to provide a complete set of accounting standards that comply with, how to report accounting profit, which is the basis of many economic decisions by using from the financial statements and also the basis of many researches in the field of accounting and finance be, improve In fact, before the formulation of Accounting Standard 35, Financial statements prepared based on Iran's accounting standards, basically have major weaknesses it was caused by inaccurate accounting profit calculation; so that size taking other profit and loss statement items is based on the theoretical concepts of financial reporting and accounting standards, but the size obtaining the amount of the tax fee, only based on the requirements of the tax law Direct and other related laws were done. So financial statements prepared without complying with the income tax accounting standards are considered as an unripe fruit may it not only be useful information for decision does not offer can, but even can have a misleading effect to have.

CONCLUSION

Convergence with financial reporting standards international, financial statements and debt tax under influence appointment may to give Mean while, the country's tax affairs organization has adopted a position of silence regarding the income tax accounting standard in Iran. The inherent characteristics of accounting standards, along with complex tax laws and regulations, challenge the implementation of tax accounting standards. This research investigated the challenges of implementing the income tax accounting standard and identified the existing challenges. Based on the study of the texts related to income tax accounting and identifying the themes contained in these texts, it was determined that the cost implementation, impracticality, inconsistency with accounting theoretical concepts, inconsistency with the accounting system, manipulation of profit and unwanted consequences of the implementation of this standard, the most important challengerelated to establishing the income tax accounting standard in Iran bein order to understanding the financial statements prepared based on the requirements of international standards international by Authorities Tax, it is necessary to revise fundamentally in Regulations or even tax laws can be done. very It is important that Rules tax System Accounting and financial reporting international particle for direct object to to recognize in non this face, feet Creating standards for units Commercial challengeIt will be more exciting was. So in the rules tax must to debt adjustment tax caused from Convergence with Inter financial reporting standardsInternational paid to be.

In Iran, the Tax Administration is the biggest use Maker of facial information The financial statements prepared are based on the income tax accounting standard, and compliance with this standard leads to greater transparency of the report Taxpayers' financesto be Therefore, it is proposed to the Tax Organization as the trustee for the implementation of tax laws and regulations and tax collectionbe done in order to avoid the confusion of tax officials in facing the financial statements prepared based on accounting standard number 35 of Iran, as well as persuading and encouraging taxpayers to comply with accounting standard number 35, while holding a course training and raising the scientific level of tax officials, according to the circular to approve and issue the legal requirements to comply with Accounting Standard No. 35. Also, in order to better use the information reported in the financial statements prepared

based on accounting standard No. 35, re-designing the tax declaration and entering the account related to tax make transfers.

To the audit organization, also to the association accounting professions in Iran, including the society of official accountants of Iran and the society of official tax consultants of Iran In order to successfully implement the income tax standard in Iran, while continuing to compile and publish the guide for applying this standard and holding a class educational institutions in this field, submit their official request to the tax affairs organization to issue a tax circular and redesign the tax declaration.

Keywords: Income Tax Accounting Standard, Challenge Implementation, Auditing Organization.

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