REVIEW THE GAP BETWEEN THE EXPECTATIONS OF TAXPAYERS AND TAX DISPUTE RESOLUTION BODIES ABOUT THE INFLUENCING FACTORS OF TAX COMPLIANCE AND RANKING THEM USING ANALYTIC HIERARCHY PROCESS AHP DATA

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Abstract: Economic experts from the weakness of tax culture and the low rate of economic growth of the collected taxes in the country concerned. Revenues collected from legal entities in our country is of special importance; Because a substantial amount of tax revenue is collected from legal entities. The purpose of this study distance expected between taxpayers and tax dispute resolution bodies about the influencing factors of tax compliance and ranking the data hierarchical analysis technique AHP in the province of Qom. According to this method, a comprehensive review of the subject and do an interview, the 4 categories as indicators of tax avoidance, were determined through a standard questionnaire, we evaluated them and we prioritize the difference between the views we are evaluated. The results indicate, the views and expectations of payers and the Dispute Resolution Committee on non-compliance of tax (0.46-) there is a significant difference. The difference between tax declared and defined in the tax records of the Dispute Resolution Committee (0.932-), is significant. Eventually have said, between point of view Dispute Resolution Committee with tax payers there are significant differences in the reasons for tax avoidance, so that average tax payers comments about speed, information, bureaucracy and higher justice of the views of staff dispute resolution is.

Key word: Tax avoidance, tax expressed, diagnostic taxation, dispute resolution bodies, payers, AHP

1. INTRODUCTION

Increasing economic entities, development of information technology and conflict of interest, creates regulatory requirements. The issue of economic globalization and the information revolution, the government has even lost control. These

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conditions caused the auditing profession and gradually try to keep pace with technological changes in order to remain behind the needs of society to move. In this environment, the use of information for decision-making, including the financial information about businesses need. Financial statements as the financial information is set, but the important thing doubts about the reliability of the information that a conflict of interest arises. In addition to the conflict of interest issues, including the lack of direct access to information users has resulted in demands for independent audit services. In fact, the role of audit is to assess the quality of data to users. (Sajadi and Naseh, 1382: 31-65). Current trends in tax reform emphasis on minimizing the effects of tax policy distortions in order to maintain the competitiveness of the economy. Reducing the variety of tax rates in order to reduce unwanted distortions in relative prices, based on justice rather than vertical, horizontal justice, tax simplification, expand the tax base, reducing the variety of rates, taxes and limit the role of new approaches tax reform plans are considered. Simplification of the tax system is one of the key goals of tax reform plans in many different countries. This is not only because of the effects on the system complexity and compliance costs of tax evasion, but also on the income tax system is considered a major obstacle to justice and efficiency. (Felix, W., Gramling, A. A., & Maletta, M, J., 2001: 250-274).

2. BACKGROUND RESEARCH

Richardson (2015) survey among Australian students graduate business degree carried out to assess their perceptions of the fairness of the tax system, its relationship with the assessment of the compliance behavior. According to the study, five equity under the heading of public equity, equity transaction, fair rules and fair pricing structure was introduced individual.

Belkaoui (2014) in a study of tax compliance by using an index that varied between zero and six were measured and ranked among the three countries. According to his study, Singapore, New Zealand, Australia, England and Hong Kong ranked first and fifth, respectively, and Italy were ranked last.

Lanis and Richardson (2011) in their study of the composition of the Board of Directors on Mthvarnh taxes and reducing tax policies are examined. Logit regression results for the sample of 32 companies, including 16 companies with aggressive behavior and aggressive behavior 16 without tax, shows that there is a high share of foreign members on the board of directors, the likelihood of aggressive behavior and reducing tax decrease. Least Squares Regression sensitivity analysis indicates the level of 401, the main turnout at about the composition of the Board of Directors and aggressive behavior confirms that tax.

3. RESEARCH METHODOLOGY

In the present study, the different criteria (variables) we determined the decision (to determine the best and most appropriate criteria through library studies (Journal of tax), cases raised in the Council, and interviews with payers and tax expert agents will be, will become). In the next stage criteria by examining the case of dispute resolution bodies and prioritize their importance will be discussed. At the end of ranking factors on non-compliance is done by AHP technique. The study hypotheses due to the use of AHP and the different nature of the two methods should we use for sampling. Whereas for AHP technique and also the first to test the hypothesis of expectations payers and the Dispute Resolution Committee has been (since the qualitative research methods can not be used random sampling methods and the aim of creating a sample or the statistical results are not obtained), the sampling "sample selection with the most difference," we use. This qualitative research methods, including common strategies to a wide range of quality, features, situations or events in the context of the research problem deals. As the name implies this strategy, researchers sought to study the variation in a communication phenomenon. In the second hypothesis by examining the records of tax payers to use our simple random sampling. For the purposes of sampling, sample selection with the greatest difference in the following way we act.

1. The tax payers who had the greatest deference chose.
2. The taxpayers had the lowest compliance chose.

On this basis, we conduct interviews with them and the following questions from the perspective of our analysis.

What do you think the most important reason to avoid taxes?

The primary reason for the difference between the votes Dispute Resolution Committee with the tax payers What?

The data collected is examined and based on the responses received, the most important factors for evaluating assumptions made by the experts identify and prioritize research tax avoidance reasons based on the model created questionnaires. Cronbach's alpha were used to determine the reliability of the questionnaire so that 20 questionnaires were distributed in two phases between respondents and Cronbach's alpha values obtained are described in Table 1. Therefore, according to the alpha value was greater than 7.0, reliability was confirmed.

1. Reliability of the questionnaire

Cronbach's alpha coefficients	N Question	Variable
0.73	3	Administrative problems
0.78	3	Velocity
0.92	3	Information
0.90	3	Justice

3.1 Hypotheses

In this section, using statistical techniques such as techniques AHP, t-test (t) Anova two independent samples and data collected, analyzed and tested the following hypotheses are.

1. Between vision and expectations of taxpayers and staff on the causes of conflict resolution there is a lack of tax compliance.

2. The difference between tax declared and tax dispute resolution in cases of staff, is significant.

For this study, Expert Choice 11 and spss software is used.

4. EMPIRICAL RESULTS

4.1 The Analytic Hierarchy Process AHP for the main operating and research indicators

The 4 main factors for each of the main sub-indices to prioritize a number of factors and indicators related to the impact on non-compliance of tax payers tax law firms have been identified based on analytical hierarchy process an integrated matrix of paired comparisons of 18 decide is as follows.

Table 2
Matrix of paired comparisons of main indicators

Indexs	Administrative problems	Justice	Velocity	Information
Administrative problems	1			
Justice		1		
Velocity			1	
Information				1

After building the model in Expert Choice program and entry matrix of paired comparisons, the weight of criteria and sub-criteria in a way that is shown below, respectively. The main factors influencing the non-compliance (2) prioritization of

tax based on the composition of the decision-making method using the Analytical Hierarchy Process AHP Expert Choice software has been shown to help. As seen in Table 3, the relative weight of administrative problems with 624 /. Speed is of the utmost importance and relative weight of 0.168 The second priority of justice by weight of 0.150 The third priority. Managing information with 0.057 In fourth place is the last place. Inconsistency of pairwise comparison 0.07 Found that when less than 0.10. This comparison is acceptable.

Table 3
Prioritization of main indicators

Priority	Weight	Criteria	No.
1	0.624	Administrative problems	1
3	0.150	Justice	2
2	0.168	Velocity	3
4	0.057	Information	4

HYPOTHESES

Hypothesis 1

Table 8 compares the average of the population, assuming equality of variance and the variance of the two communities was injustice, the first test for equality of variance F statistics and the criteria determined by the amount of 4.183 indicates that the assumption of equality of variances 0.0.46 (Test Levene) can be ruled out. According to the information of the sample variance between the vision and expectations of payers and tax compliance dispute resolution bodies are not equal. The second test assuming unequal variances comparison test average is given in Table 9 and taking into account the significant level of more than 0.05, H0 is that the vision and expectations of payers and Dispute Resolution Committee regarding the causes of the lack of tax compliance There is denied equality.

Table 4
Output t-test, two independent groups

	Point of view	N	Average	Standard deviation	Average Standard error
Tax Docility	Tax payers	21	3.3776	0.93400	0.20382
	Delegation tax	32	3.8431	0.62801	0.11102

Table 5
Results of the first hypothesis

		Equality test Levene variance		T-test a significant equity					95%	
		Statistic F Lower	Sign	t	df	Sign	Average Difference	Error difference Standard		
		Lower	Higher	Lower	Higher	Lower	Higher	Lower	Higher	Lower Higher
Tax Docility	Assuming equality of variance	4.183	0.046	-2.15	51	0.036	-0.46051	0.21422	0.89056-	0.30405
	Assuming unequal variances			-1.98	31.8	0.042	-0.46051	0.23209	-0.93336	0.01235

Table 6
**Dispute Resolution Committee difference of opinion with the
tax payers unwilling taxes**

Sign	Gap Average	Average Dispute Resolution Committee	Average expectations of taxpayers	Tax Docility
0.001	0.148	4.191	4.339	Administrative problems
0.000	0.041	4.108	4.136	Justice
0.000	0.149	4.021	4.312	Velocity
0.039	0.113	4.135	4.438	Information

Table 6 represents a difference of opinion by the staff of dispute resolution and tax payers about the reasons for unwilling tax. The results show that, in the discussion of administrative issues, justice, Velocity and average taxpayers is higher than the average Dispute Resolution Committee.

Second Hypothesis

According to Table 11, the average tax was declared and tax is equal to 93, 256, 022, 548.70 According to the statistic F (186512045097.4) and a significance level (0.000) there is a significant relationship and this represents a significant difference between tax declared and taxes assigned to the case in dispute resolution bodies there. H1 confirmed the hypothesis H0 is rejected with the utmost confidence. According to ANOVA test output can be seen a significant amount of 0.000 obtained the test number that represents confirmation of the hypothesis at 95 per cent.

	sum of squares	df	average of squares	Statistics F	Sign
Within the groups	11004210660747.290	118	93256022548.706	186512045097.4	.0000
Out of group	500.	1	500.		
Sum	11004210660747.790	119			

5. CONCLUSION

Philosophy tax reform in accordance with the attitude of the role of government in the economy, is experiencing major changes. In the past, the tax system by means of taxes, serve several purposes, including the financing of government expenditure, mobilization of savings and investment, direction of investment in productive activities and desired, equitable distribution of income and wealth, and finally the correction factors outside were looking for. In recent years along with the change of attitude towards the role of government in the economy has also changed attitudes towards the role of taxes.

New perspectives on the role of the tax system narrower focus and believe that this role should be limited only to raise revenue for the government.Burgess et al (1992) argue that the main purpose of taxation is to finance government spending. The design of the tax system, ways to increase the resources in such a way that it is politically possible and at the same time does not compromise justice and efficiency as possible.The IMF also believes that taxation might jeopardize the functioning of economic variables and fiscal policy should aim only to generate income for the state with the least disruption of economic variables is (Mackenzie et al, 1997).Therefore, one of the main objectives of the tax system is voluntary taxpayer Docility level to improve because that penalize taxpayers that tax evasion and tax deferred prosecution itself is not the main objectives of the tax system. According to the description given, summary of assumptions is as follows:

The first hypothesis between attitudes and expectations about the causes of the dispute settlement bodies payers and tax compliance are significantly different.

The results show that, in the discussion of administrative difficulties, average taxpayers is higher than the average staff dispute resolution, as well as in the justice taxpayers with an average of 4.136 to view Dispute Resolution Committee, which is above average is 4.108, also in discussion Average rate payers 4.132 4.021 Average Dispute Resolution Committee and in the end, an average of 4.438 payers information and dispute settlement bodies, is 4.135. In analyzing this hypothesis must be stated, with regard to the discovery of the bodies in terms of dispute resolution and tax payers were determined, administrative problems, speed, justice and information as the most important factors determining the taxation of

non-compliance and prioritize them by analysis of AHP hierarchy suggests that the relative weight of administrative problems with 624 /. More important than other factors (speed, justice and information) is.

Second hypothesis difference between tax declared and tax dispute resolution in cases of staff, is not significant.

In analyzing this hypothesis should said, always because of economic problems and the economic structure of the country and, in developing countries, governments have a source of income, business taxes from businesses and different jobs and payers under these conditions, always seek, your income is less than a show, it can be other reasons including cultural issues and lack of knowledge is also necessary. In this connection it should be stated that, as a result of this hypothesis showed a significant difference between the tax declared by taxes, especially on major items there. Including, bureaucracy, lack of intelligence, of unfair, biased attitude, unclear regulations, lack of bad people in the Dispute Resolution Committee and all were identified in the previous section. The evidence shows, the difference has been declared in the tax dispute settlement with tax assessed by staff there, so that tax payers seek to false report to conceal their true income this way, For the reasons mentioned above, believe that tax rates are fair and where there is discrimination, on the other hand Dispute Resolution Committee, according to their legal duty, you should check this deviation in accordance with its rules and regulations real to them, at this point a conflict is created and expectations are out of balance.Because there is bureaucracy and unclear regulations and lack of proper planning and training, or the so-called culture can receive government crisis in the inability to contribute taxes to the extent that tax incentives can not even real good reason effects on the incomes of the payers.As a result of this hypothesis with Jafari&hamzeyee (2013) that express, structural, legal and institutional factors as tax evasion, and weaknesses among the components of the monetary circulation in the country, the weakness of the tax information system and the complexity of tax codes the greatest impact in creating differences between the tax declared by tax diagnostic matches.In addition to research, teaching and Zare'ian tower (2012) is about the reasons for the lack of influence on the value of the stock market predicted, the difference between the profit declared by taxpayers and taxable income is calculated by the tax authorities, is in line .Research also Fazlzadeh and Najafi (2011) that ambiguity in the law and tax directive, how to calculate costs, breaks due to annual adjustment factor in differences in diagnostic taxes are taxes expression matches.

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