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The Role of Accounting Dimensions of Corporate Governance in Improving the Tax Return in Egypt

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Abstract:

This research aims to identify the impact of the accounting dimensions of corporate governance on the quality of tax return, as well as their impact on tax revenues, has been used questionnaire list for conducting the field study was selected sample of auditors , academics from the Department of Accounting and Finance Managers have been tested the hypotheses of the study ,and reached a group The most important of these is that there is a relationship between the application of accounting dimensions of corporate governance and improving the quality of tax returns, as well as there is a relationship between the application of accounting dimensions of corporate governance and the increase of tax revenues.

Keywords: *corporate governance, tax return, accounting dimensions, tax revenues.*

Introduction:

Corporate Governance became Important topics are applied in private and public companies alike, which has led many shareholders to lose confidence in the financial markets. This is due to the managers who run the companies The auditors who did not disclose the financial and accounting statements of the different companies, This has shown a flaw and distrust in the financial reports, and thus the concept has begun to expand further Some giants have become increasingly stalled and corporate governance is receiving considerable attention This has become a fertile field for research and study. Therefore, there is an urgent need to conduct research linking the relationship between corporate governance and tax return to take its multiple advantages. Governance helps to eliminate conflicts and achieve harmony and balance between the interests of the various categories of the company, both internally and externally, including the tax authority.(Guenther, D.A. ,1994).

The separation of management from ownership and control of management decisions away from shareholders was called There is a system of controls where the parties involved in the management of companies include, in addition to The Board of Directors, the Chief Executive Officer (General Manager), the executive departments and the staff, all became Participants in the management of the company whether directly or indirectly.(Jensen, M., & Murphy, K. J. ,1990)

The Board of Directors and its committees represent a complete and unspecified means of communication with officials and employees only Have the freedom to use consultants as they deem necessary for the purpose of preparing their meeting schedules; The Board usually requests suggestions from its members, committees and staff at senior levels, providing an atmosphere He can manage the company on a clear basis in terms of fiduciary responsibility Transparency, accountability and oversight within the required ethical environment.

However, the accounting dimensions of the accounting governance process cover three stages of accounting work:

- Control phase of accounting work
- Actual practice phase of accounting work beginning with commitment to apply accounting standards, evaluate and track performance, and manage Profits and ending with disclosure of the result of this practice in the form of reports and financial statements.
- The post-actual stage includes the roles of the audit committees and the external audit and the achievement of their achievement Confidence and reliability of disclosed accounting information.

The end result of the previous accounting dimensions is the production of multi-use accounting information fromThe various parties related to economic unity which through this information can preserve the rights, This information becomes so important that it promises a comprehensive level ofQuality is reliable, while reflecting the confidence of other parties in economic unity and increase the efficiency of the stock market and improving the quality of tax return.(Brown, L., &Caylor, M. ,2004).

Research problem:

The tax return is the basis for calculating the tax payable by the taxpayer at the end of the fiscal year in accordance with the self-assessment system applied in Egypt for the first time by the Egyptian Income Tax Law No. 91 of 2005.

Self-linkage in the field of taxation is one of the mechanisms adopted by the Tax Authority to facilitate the procedures of the post-tax inspection process of filing tax returns. This term means in the populist sense “the ratification of the data that the taxpayer includes in his tax return, in accordance with the mechanisms adopted by the Tax Authority”. According to the detailed explanation, the taxpayers shall determine their actual and actual final taxation and tax in their income tax returns so that the taxable base can be determined by them.

The Tax Authority requires the existence of a number of indicators for the adoption of self-linkage of the financier, most notably the maintenance of commercial books and accounting records regularly by the taxpayers and in line with the accepted accounting rules and principles to ensure the statement of income and their true financial status, as well as the submission of tax return on the legal deadline by 30 From April each year from the previous year.(Miloud, T. ,2014).

The declaration and its attachments shall be signed by the taxpayer or his legal representative and approved by a chartered accountant licensed to practice the profession and holding a tax card.

The current tax law No. 91 of 2005 provides for the adoption of the self-linking of financiers, but what is happening on the ground is contrary to these provisions because of the need for the Ministry of Finance to manage its obligations, which always pushes them to seek to maximize their resources through a comprehensive tax inspection to search for any revenues Self-binding may hide.

The tax inspection is a special examination for the purpose of verifying the implementation of the provisions of the tax legislation and that all the legislation stipulated that it is subject to tax of different types of revenues and operations has already been subject to the tax to which it should be subjected and that there are no amounts or revenues that should be taxed and omitted either intentionally or in good faith. (Rego, S. O., & Wilson, R.,2012).

The emergence of corporate governance by the Organization for Economic Co-operation and Development (OECD)As a result of the collapse of many economic units in the financial and business world, the loss of all or some of the rights of stakeholders, especially current investors, and the loss of confidence of prospective investors in the published information contained in the reports and financial statements of these companies. Based on the above, the problem of the study is to answer the following question:

What is the role of applying the accounting dimensions of corporate governance in the improving of tax return? The following sub-questions grow into:

1. To what extent the impacts of the Accountability and Controlimproving tax return and increase tax revenues?
2. To what extent the impacts of the application of external audit in improving tax return and increase tax revenues?
3. To what extent the impacts of the application of the principle of the role of stakeholders in corporate governance in improving tax return and increase tax revenues?
4. To what extent does the application of the principle of disclosure and transparency in improving tax return and increase tax revenues?

The importance of this study is as follows:

The importance of the study stems from the importance of the subject of the accounting dimensions of corporate governance and the subject of tax return as bothRelative and modern themes. The importance of this study lies in linking the role of the accountingdimensions of corporate governance in the integration of the procedures that lead to improving tax return. To achieve credibility in the accounting information that includes the financial reports submitted to the AuthorityGeneral taxation.

The objectives of this study are as follows:

1. Identify the framework of corporate governance and the impact of the definition and distribution of responsibilities among different entitiesin the improving of tax return.
2. Studying the concept of tax return and the extent of providing information about the taxpayers, which must be accurate and the appropriate to improve tax return.
3. Know the impact of the application of accounting dimensions of corporate governance rules on the credibility of tax return in order to enhance confidence inReports submitted to tax authority to determine the tax base fairly, for increase the tax revenues.

Research hypotheses:

The first hypothesis: "There is a significant relationship between the accounting dimensions of corporate governance and the improvement of tax returns"
The second hypothesis: "There is a correlation between the accounting dimensions of corporate governance and the increase in tax revenues"

The government started reforming the tax due to the inefficiency of the Egyptian tax system in the field of income tax by issuing the law (91) for the year 2005, which were the most important axes:

Increase tax revenue by reducing the tax rate and expanding the tax base, the price has been reducedThe corporate tax rate is 20% instead of 42% while the tax rate is maintained for the Central BankThe philosophy of this law was based on at 40% and oil exploration and exploration companies 40.55%Cancellation of tax exemptions or any preferential tax treatment except for the tax treatment of active projectsFree zone system.

Improving the performance of tax administration in order to reduce the cost of tax liability on both the Tax Authority and the taxpayer through:

Introduce the idea of self-linking with the development of tax returns to include information thatTax administration needs to apply the idea of self-linking with the assertion that the idea is appliedSelf-connectivity away from its methodological controls led to the loss of tens of billions;In the world there is an application of the idea of self-linking without documentary support because the idea of self-linkingAs a bird has two wings: the first is documentary support and the second is a sample examination.

Improve tax collection mechanisms and refund rules, which ended with the electronic payment lawMandatory for both money companies and state-owned companies, whether public sector orPublic business sector.

Developing tax administration by completing the project of merging the two income tax authoritiesthe sales tax is in one tax department which has not been completed to date.

Divide financiers into three segments: major financiers, medium financiers, and small onesFinanciers, with the development of systems and evidence necessary for the tax treatment of each of them.

Introduce many international tax concepts to upgrade the tax system as competitive as inCapital audit, thin pricing transfer and companies, Controlled foreign corporation CFC rules for private control.

Corporate governance is one of the most important and important topics in regional and international institutions and organizations. This issue has increased in many developed and emerging economies during the past years, especially the number of different financial crises that have occurred in many companies in the countries of East Asia, Latin America and Russia in the 1990s. The cities of the past are blown up by financial corruption, mismanagement, lack of control, innovation, and management, in addition to the lack of transparency. These increases and losses have led to the loss of many shareholder cities with a single material loss.

The importance of governance has become increasingly important as a result of the modernization of the cities of the states of the world in the limitation of the capitalist economic systems, in which they depend heavily on private companies.(Hanlon, M., &Slemrod, J. ,2009).

Several studies indicate that the commitment to the application of the intellectual concept of governance reflects well on the performance of economic units in its various financial and operational dimensions and the continuity of growth. Despite the different dimensions of the corporate governance process, whether legal, regulatory and social, the accounting dimensions are receiving considerable attention. The importance of corporate governance for economic development, legal immunity and social welfare of economies and societies has been greatly increased.(Yaşar, A. ,2013).

The concept of corporate governance:

The definitions for this term are numerous, with each term indicating the point of view adopted by the definition provider.

The International Finance Corporation (IFC) has defined governance as the system through which companies are managed and controlled , the Organization for Economic Co-operation and Development (OECD,2004)defined governance as a system whereby business and oversight organizations are effectively guided, defining the form and framework of the allocation of duties and responsibilities among participants such as the board of directors, managers, and other stakeholders, and sets rules and judgments for making in-depth decisions.

It is defined by (Machuha& Teitel,2007) is a documented administrative structure prepared by the Corporation in a framework designed to protect the interests of its shareholders, which mitigates the risks of trade, and maintains its stability.It is defined by the Board of Directors and the Audit Committee to ensure the integrity of the financial reporting process.

And knows it(Cattrysse,2005) is a set of contractual relationships between the management of the Company, its shareholders and stakeholders through the creation of procedures and structures that are used to manage the affairs of the Company and guide its business in order to ensure enhanced performance, disclosure, transparency and accountability of the company and promote long-term benefit to shareholders while taking into account the interests of the various parties.

In comparison to the above, it is clear from the previous definitions of corporate governance that they includemany of the most important aspects are:(Agrawal, Anup, &Chadha, Sahiba., ,2004),

1- A set of regulations on the control of companies to achieve the objectives and the functioning of fraudand manipulate shareholder funds.

2- A set of contractual relations between the management of the company and the shareholders and trying to organize these relationsand a set of concepts, principles, objectives, management and oversight for the organization's growth and developmentAnd achieve effective follow-up.

3- A set of rules governing the relationship between management and the board of directors and between shareholders and ownersInterests.

Tax administration reform at this stage is more important than legislative reforms. Rapid treatment of increased revenue and financial sustainability is in the hands of tax administration. At that stage, attention should be paid to completing the tax administration reform system.

The success of reforming any tax administration depends on political commitment or commitment

Corporate governance is one of the most important means of developing tax administration, which will be reflected in improving the tax inspection, which will lead to an increase in tax liability for taxpayers and thus increase the credibility of tax returns.

From the executive, as well as the sustainability of the tax administration reform process, this is a mistake that occurred inReform of the Egyptian tax administration due to the resistance of the tax administration to the reform process because of the way itThe reform was marketed, including the announcement of the dismissal of twenty-six thousand employees at the time and then stoppedAlmost after the January 25 Revolution. Political support requires effective support for the proposed changes in the tax systemBy the Ministry of Finance and civil society organizations, provide and disseminate information related to the definition of the financierthe proposed new changes and the effects of the taxpayer's failure to implement these laws and regulationsTax. Without this, the process of tax administration reform will not be sustainable.(Ball, R. and Shivakumar, L. ,2005)

The tax administration should also be involved in the reform process. Workers must feel the benefitHe was successful. This is doneThat they are the owners of the reform process itself because reform that comes from outside does notThrough an administration or body that is responsible for the reform process, some of whose members are members ofEgyptian Tax Authority.(Zhu, T., Lu, M., Shan, Y., & Zhang, Y. ,2015).

The importance of reforming tax administration appears to be that increased revenue and financial sustainability, particularly in countriesLow tax liability, do not rely mainly on increasing tax revenue by thinking about increasingTax rate or new taxation or even expand the taxable container, but improve tax liabilityOne of the effective ways to increase tax revenues and provide financial sustainability is that the success of any tax administration dependsThe Department's capacity to develop and strengthen the voluntary commitment of donors.(Yermack, D.,2004). R

The determination of the efficiency and effectiveness of tax administration depends on what is known as a gap taxBetween taxes actually collected and taxes that must be collected in accordance with applicable laws, including taxesThat have not already been collected, such as tax arrears, evasion or tax avoidance, which may be due to blurring and any other form of non-compliance, Tax legislation, regulations and instructions.

Corporate governance is based on the following principles:

- Protect shareholders' rights.
- 2. Fair treatment of shareholders.
- Protecting the role of stakeholders.
- Achieving the responsibilities of the Board of Directors and accountability.
- Reducing deficiencies arising from ethical risks and poor choice.
- Strengthen internal control.
- Enhance efficiency and adequacy through committees and participation.
- Enhance transparency.

Corporate Governance Controls
The objective of governance mechanisms and controls is to minimize risk deficiencies
Monitoring, the behavior of managers where an independent third party monitors the accuracy of the information you provideCompliance with the internal control system is the key reference for identifying theseExamples include:

Monitoring by the Board as the Board has the necessary powers inthe management of the company within the law is the body able to monitor the performance of executives in the performanceand provide the necessary guarantees for investors to protect their capital.
The Board, through its meetings and reports, has sufficient freedom to discuss them
The use of the necessary internal and external expertise gives him the ability to assess the performance of managersthe efficiency and quality of their actions and the results of their expected decisions. (McVay, S. ,2006).

Internal Control: Be careful to have internal control exercised within specific controls of
Through internal and external audits under direct supervisionThe Audit Committee is ordered to provide reasonable assurance to the Company to achieve its objectives and protect it fromThe risk is acceptable through continuous assessment and gives confidence to the commitment of the Company's departmentsIts employees are adhered to by the laws and regulations which increase confidence in financial and operational reportsDuties of external and internal auditors to continue their evaluation of internal controlsAnd reporting on their efficiency.Minnick, K., &Noga, T. (2010).

Balance of power: The forces that control the company are:
- Board of Directors
- Regulators
- External control (business community)

Other external controls are external stakeholdersThey exercise indirect control over the company and the systems governing it:

- Competitors.
- Creditors
- Shareholders have the right to access financial information and data.
- Media pressures.
- Dealers in financial markets.

From this offer it can be said that public shareholding companies are subject to manyRegulatory bodies, either direct or indirect regulators.

The process of separation of interests between external and internal auditors and members of the Board of DirectorsExecutives are one that limits the imbalance of the balance of power and hence ,The emphasis in the Sarbanes-Oxley Act was to emphasize this subject as it focusedThe Corporate Governance Guide issued by the Egyptian Securities Commission and as per the Companies LawIn this regard, we should take care of the rules of practice and the complexity of them, especially when they are not in placeLaws refer to or cover some cases, which means there is a possibility of circumventing them in an imageOr other.(Burnett, B. M., Cripe, B. M., Martin, G .W.,&Mc-Allister, B. P. ,2012).

From the above analysis, regulators and through internal controls and lawsThe rules of governance should be given due care to find a balance between the various forcesAffect corporate governance and control.

Corporate Governance and tax return quality:

The term tax manipulation refers to those practices are considered to have a significant impact on the tax return quality of the Company, These lists are not true in line with the desire of the administrations and not in the interest of the beneficiariesIn this regard, we look at the impact of tax manipulationand the role of corporate governance in this Particular.(Jong, A., &Mertens, G. ,2014).

The role of governance has a significant impact in reducing the effects of tax manipulation practices by emphasizing the role of auditors and work ethics as well as by focusingthe legal responsibilities of all parties, so as not to exploit accounting users Tax accounting gaps in the law or in order to make a misleading presentation of profitsSuch as being linked to future projections or deferring part of the good years toYears to come or adjustment and change in accounting policies and estimates to achieveSpecific objectives, for example:(Muraz, M., &Ziesenib, R. ,2014).

- Tax manipulation.
- Positive impact on the company's reputation in the market.
- Impact on share price in financial markets.
- The need to borrow from financial institutions.
- Achieving personal interests.
- Get professional classifications.

The auditors should be alert to suchCare and hedging through professionalism and application of standardsProfessionalism, disclosure of abuses and ensuring compliance with laws and governance rules to improve the tax return quality.(Scholes, M., Wolfson, M., Erickson, M., Maydew, E., &Shevlin, T. ,2009).

Accounting dimensions of corporate governance and their relationship to improving the quality of tax return:

To effectively implement corporate governance, increase the quality of tax returns provided by taxpayers and increase tax revenue enables the State to face public expenditures and achieve the ambitious economic development plans it seeks to achieve through the accounting dimensions of corporate governance can be confirmed and support for disclosure in The tax return is as follows : (Beneish, M. D. ,2001).

Accountability and Control:

The 1992 Cadbury Report, in its second element, indicated that shareholders should be held accountable The Board of Directors, each of which has a role in activating that matter, the Board of Directors is doing its part in providing Good data for shareholders, and shareholders should do their part in expressing their willingness to exercise their responsibility As an angel.

The OECD report of 1999 also mentioned the principle Board of Directors' responsibilities, to the need for effective follow-up of executive management by the Board of Directors As well as the accountability of the Board of Directors by the shareholders.

In addition, the 2003 New York Stock Exchange Governance Standards Companies pointed out the need to activate the supervisory role of shareholders through participation in all decisions Core of the company.(Yaşar, A. ,2013).

In light of this, it can be said that the issue and the accounting control adopted by corporate governance take two directions. The first is accountability and vertical control from the highest administrative levels to the lower administrative levels. Second, horizontal accountability and oversight is mutual between the board of directors, shareholders and stakeholders Economic Unity.

- **Accounting and Auditing Standards.**
  The Accounting and Auditing Standards is a contemporary tool in modern accounting thought. Which is used to improve the quality of tax return in industrial and service organizations, In order to achieve the fundamental objectives of the accounting system, it was described as a response to the growth andThe strategic role of the accounting profession in enhancing the competitiveness of organizations and their strategic success underImplications of the international financial crisis and its negative consequences on the reality and future of the economies of developing countries Including Egypt.

- **External audit**.
  External Auditing is a rigorous technical choice for many parties and is difficult for the person who performs the audit. The review must be a qualified person and have specifications that do not exist when other people do not have the same profession and this is of a naturethe credibility and accuracy of the audit profession, as an effective tool, is important to the pillar and the primary tool for validation. The various accounting and financial data and information and ensuring the accuracy of the financial statements expressing the financial facts about the institution and its aspectsand the extent to which the procedures established by the management of the c are in conformity to avoid various accounting errors and to prevent cases of fraud and manipulationWith their property.(Roychowdhury, S. ,2006).

- **Internal audit.**
  Support the internal auditor to conduct additional data analyzes and make recommendations to management to help them in the decision-making process and optimize the use of available resources, as if the most influential variables to raise the efficiency and development of professional performance of internal auditors. Reducing the degree of discrepancy in accounting information and fraudulent practices, improving the predictive capacity of financial reports through the availability of appropriate feature, increasing flexibility and speed in financial reporting, as well as improving the quality and usefulness of the information content of reports extracted from the most influential variables on improving the quality of financial reports,improving the quality of tax return, Attention to these variables and improving their efficiency contributes to improving the quality of financial reports.(Muraz, M., &Ziesenib, R. ,2014).

- **Audit committee.**
  The audit committees are not modern concepts that are of interest to many countries such as states The United States, Canada, the United Kingdom and other countries are also recommended by many professional organizations Considering its role inmonitoring the financial reporting process and disclosure of shareholders and ensuring their credibility, Which led some countries to issue legislation binding on their presence within the joint stock companies operating them.(Watts, R., & Zimmerman, J. ,1990).

  The Audit Committee should coordinate with the External Auditor and determine the expectations of the Audit Committeeand ensure that both parties understand the expectations of the other. The nomination of the External Auditorthe Board of Directors' evaluation and evaluation of its work is an important responsibility of the Audit Committee. They also have toAuthorities allow it to be evaluated, and even proposed to be replaced if circumstances so require, and then replaced after acquisition Shareholders' approvalin its assessment, the Committee should take into account the efficiency and extent of the auditorthe quality and adequacy of the audit process and the appropriateness of audit fees for the size and complexity of audit functionsto ensure that the Company's audit process is not compromised. The

Committee should also elaborateConsider the independence of the auditor, and follow up on the results of the audit process, including any changes2 on the audit method or any modification in the auditor's reports.(Lin, K.Z. Mills, L.F. and Zhang, F. ,2014).

In a study carried out by the Institute of Audit Committees of the KPMG Audit and Advisory Complex in 2007on the application of audit committees in French institutions only half of the members of the audit committees answered Committee members participated in, they believe that internal audit managers in their organizations inform
This is due to a lack of coordination between the organization and the management Parties and not regulate ways of communication Between the Audit Committee and internal audit.

The application of corporate governance helps to have a strong disclosure system and the quality of good accounting information encourages true transparency of companies
It is considered to be to the ability of shareholders to exercise their rights on a well-thought-out basis.
Experiments shows that the accounting disclosure and the quality of the accounting information contained in the financial statements is a powerful tool for ascertaining
Corporate behavior and protection of investor rights, where the system can adequately disclose the information they arrive atThe right time for them, which contributes to attracting capital, maintaining confidence in the capital markets, and onIn contrast, poor disclosure, lack of accounting information and delayed access to shareholders and investorsOpaque practices contribute to unethical behavior and reduce the level of market transparency and integrity.(Siregar, S. V., &Utama, S. ,2008).

The importance of disclosure and the quality of financial reports is also evidenced by the increasing need for joint-stock companies to be financed through financial markets, stock exchanges and bonds.Financial disclosure and published financial reports to gain credibility with users and shareholders. This information is of value, quality and benefit to all users, especially in the area of improving disclosure in tax returns.

- **Achieving Disclosure and Transparency:**

The corporate governance framework should ensure that accurate and timely disclosure is achievedon all matters relating to the incorporation of the company, including financial position, ownership and manner of exercising management powers.
Whether oral as a minimum or periodically on a semi-annual or quarterly basis, as neededThe experience of countries with large and effective markets confirms that disclosure is a powerful tool to influenceCorporate behavior, investor protection, capital creation, and confidence in capital markets, But this does not mean that companies disclose information that could damage their competitive positions unless it isThis disclosure is necessary to take investment decisions and avoid misleading investors.(Rusmin, R. ,2010).

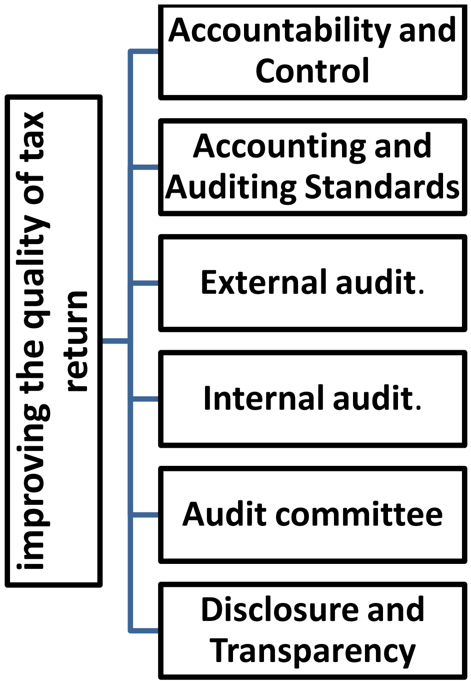

Figure 1: Conceptual model of accounting dimensions of corporate governance and their relationship to improving the quality of tax return.

Study Population and Sample:

1- Study population:

The study community includes auditors in audit offices and faculty members in the faculties of commerce, accounting division specializing in auditing, taxation and financial managers interested in this field.

2- Sample:

The sample consisted of 50 accountants and auditors in audit offices, 90 academics, faculty members of the faculties of commerce, accounting department, auditing and taxation, and 60 financial managers selected using simple random sampling method. The overall response rate was 82%. :

Table (1)
Distribution of the study sample

Study categories	Distributed questionnaires	correct questionnaires	
	No.	No.	%
Academics	90	67	74.4
auditors	50	43	86
Financial manager	60	47	78.3
total	200	157	78.5

Statistical analysis methods:

After filling out the valid questionnaire data, the statistical program (spss) was used to perform the statistical analysis of the field study data as follows:

1-- The reliability coefficient (Alpha)

The reliability coefficient (Alpha) of the survey questions (so-called reliability coefficient) was calculated to investigate the extent of reliance on the results of the field study in generalizing the results.

The reliability coefficient (Alpha) of the survey questions was calculated to investigate the reliance on the results of the field study in generalizing the results.

By reviewing Table (2), it is clear that the values of the coefficient of stability and honesty are acceptable for all questions. The questionnaire included four main axes and each axis includes a set of elements, and the value of the coefficient of stability ranged between (0.602) for the second axis "the role of external audit in improving tax return" and (0.803) for the fourth axis "the role of disclosure and transparency in the improvement of taxation" and the values of the coefficient of sincerity ranging between (0.7759) for the second axis and (0.8961) for the third axis (where the value of the coefficient of truth is equal to the square root of the coefficient of stability). Thus, it can be said that they are good coefficients for research purposes and can be relied upon in generalizing the results

Table (2)

Cronbach's alpha coefficient

S. No.	Elements of the questionnaire	Cronbach's alpha coefficient	Validity coefficient
1	Accountability and Control	0.774	0.8798
2	External audit.	0.622	0.7887
3	Audit committee	0.602	0.7759
4	Disclosure and Transparency	0.803	0.8961

Table (3)
Output of variance analysis

accounting dimensions of corporate governance		Total squares	Degrees of freedom	Average sum of squares	F	Sig
Accountability and Control	Between Groups	6.841	2	3.420	16.612	.000
	Within groups	31.707	154	.206		
	Total	38.548	156			
External audit.	Between Groups	18.400	2	9.200	14.151	.000
	Within groups	100.121	154	.650		
	Total	118.522	156			
Audit committee	Between Groups	45.683	2	22.841	14.589	.000
	Within groups	241.107	154	1.566		

	Total	286.790	156			
Disclosure and Transparency	Between Groups	27.105	2	13.553	16.937	.000
	Within groups	123.226	154	.800		
	Total	150.331	156			

The table no. (3) shows the significant difference between the average opinions of the study categories on the role of accounting dimensions of corporate governance in improving the tax return at the level of 1% as the P-Value values are lower than the level of significance. Companies in improving tax return.

From the above is clear the validity of the first hypothesis: which provides: "There is a significant relationship between the accounting dimensions of corporate governance and the improvement of tax returns"

To test the validity of the second hypothesis:
"There is a correlation between the accounting dimensions of corporate governance and the increase in tax revenues"

To test second hypothesis, correlation coefficients were used between the average of the study sample on the role of accounting dimensions of corporate governance and the increase in tax revenues. Table (4) shows correlation coefficients.

The correlation coefficient (.529) and the strong correlation between the rest of the accounting dimensions of corporate governance and the dependent variable (increase tax revenue) where the correlation coefficient exceeds 0.600).

Table (4)
Correlation coefficient

the accounting dimensions of corporate governance	Correlation coefficient	Sig
Accountability and Control	.625**	.000
External audit.	.686**	.000
Audit committee	.529**	.000
Disclosure and Transparency	.638**	.000

** Significant at 1% level

From the above is clear the validity of the second hypothesis: which provides: There is a correlation between the accounting dimensions of corporate governance and the increase in tax revenues.

Results:
The following conclusions can be drawn from the theoretical and field studyReferences:

1- Some of the most important dimensions that have a positive impact on improving tax returns and increasing tax revenues are Accountability and Control, External audit, Audit committee and Disclosure and Transparency.
2- There is a significant relationship between the accounting dimensions of corporate governance and the improvement of tax returns.
3- There is a correlation between the accounting dimensions of corporate governance and the increase in tax revenues.

Recommendations

1- The necessity of activating the role of corporate governance in Egypt and obliging companies listed on the Egyptian Stock Exchange to apply them to benefit from them, especially the application of the accounting dimensions of corporate governance.
2- Professional organizations interested in accounting and auditing to increase the awareness of the auditors of the importance of the role of corporate governance in increasing the quality of tax returns and increase tax revenues.

Future research:

This topic needs further studies in the future to optimize the use of corporate governance in reducing tax avoidance, In addition to combating tax evasion, the Egyptian Tax Authority should be obliged to introduce tax governance to combat administrative corruption within the Tax Authority, improve tax inspection procedures and increase confidence between the Egyptian Tax Authority and taxpayers.

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