The Reality of the Commitment of Algerian Economic Institutions to the Application of Deferred Taxes A Field Study of the Opinions of a Sample of Specialists In Accounting and Taxes

واقع التزام المؤسسات الاقتصادية الجزائرية بتطبيق الضرائب المؤجلة دراسة ميدانية لآراء عينة من المتخصصين في المحاسبة والضرائب

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Abstract:

The aim of this study is to measure the degree of compliance with deferred taxes in Algeria, to study and analyze the level of compliance with deferred tax through a questionnaire distributed to (97) certified accountants and accounting experts, and (85) questionnaires were retrieved for directorates and (80) were valid for the purposes of the study. The main results of the study showed that the deferred tax in Algeria does not comply with the requirements of most international accounting standards as there was no presentation of the financial statements, and there was no recognition of the temporary tax differences and the deductible temporary differences in the deferred tax in Algeria.

Keywords: Deferred taxes; deferred tax assets,deferred tax liabilities, International Accounting Standard IAS (12); temporary differences; permanent differences.

ملخص:

تهدف هذه الدراسة إلى قياس درجة الالتزام بالضرائب المؤجلة في الجزائر، ودراسة وتحليل مستوى الالتزام بالضريبة المؤجلة من خلال استبيان وزع على (97) محاسب وخبير محاسبة، وتم استرجاع (85) استبانة. للمديريات و (80) صالحة لأغراض الدراسة. أظهرت النتائج الرئيسية للدراسة أن الضريبة المؤجلة في الجزائر لا تتوافق مع متطلبات معظم معايير المحاسبة الدولية حيث لم يكن هناك عرض للقوائم المالية، ولم يكن هناك اعتراف بالفروق الضريبية المؤقتة والفروق المؤقتة القابلة للخصم في الضريبة المؤجلة في الجزائر.

كلمات مفتاحية: ضرائب مؤجلة؛ أصول ضريبية مؤجلة، التزامات ضريبية مؤجلة، معيار المحاسبة الدولي *IAS* (12)؛ اختلافات مؤقتة اختلافات دائمة.

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1. INTRODUCTION

The concept of tax has been developed as a result of the political, social and economic developments and it is no longer limited to the process of providing the treasury with money that was spent on the country's needs and requirements but it aimed to achieve justice among the people. The taxes that were imposed according to the people's financial capacity seek to reduce the gap between the society's layers; Accounting is closely related to collection.

Accounting is an input for preparing the tax lists, and this is for the purpose of calculating the tax result, which is a container Tax on corporate profits or tax on gross income, as the case may be.

Therefore, the accounting result differs from the tax result, and the reason for this difference is due to the conditions related to accepting a discount Expenses or accepting revenues between accounting and collection, as the accounting records all expenses according to their nature while the law specifies Tax collection basic conditions for accepting the deduction of expenses, charges and revenues.

Problem of the Study:

So, a question that naturally arises is:

What is the conformity level of deferred tax in Algeria with the requirements of the international accounting standards?

Based on this main question, a number of sub-questions can be asked:

Are there statistically significant differences between the levels of compliance with the deferred tax in Algeria with the requirements of the IAS (12)?

Are there statistically significant differences between the conformity levels of deferred tax in Algeria with the requirements of the IAS (12).in terms of permanent and temporary differences?

Hypotheses of the Study:

There are no statistically significant differences between the levels of compliance with the deferred tax in Algeria with the requirements of IAS (12).

There are no statistically significant differences between the conformity levels of deferred tax in Algeria with the requirements of the

IAS (12). in terms of permanent and temporary differences.

Objectives of the Study:

This study seeks to achieve set of goals represented by:

- Studying and analyzing the compatibility level of deferred tax in Algeria and the requirements of the IAS (12).
- Study Taxable temporary and permanent differences.

Research Methodology:

In order to study the topic, analyze it and achieve its objectives, we adopted the descriptive approach in its theoretical part, and the inductive approach was also used in a field study of the opinions of a sample of accounting specialists and accounting experts. And heads of accounting departments in various companies and the generalization of the results, and this is through the use of the SPSS 26 program in processing the study data.

2. Income tax (Ias 12)

2.1 Definitions of Income tax (Ias 12)

IAS 12 is an international accounting standard adopted by IASB 1 aimed at prescribing the accounting treatment of current and future tax consequences of transactions or other events of the period that are recognized in an entity's financial statements. (Heyse, 2015, p. 31)

Where taxes on income were defined by (TAFIGHOULT, 2019, p. 3)as a tax on funds imposed on natural and legal persons, by the state and on a final basis, in accordance with the legal rules and free of charge, to cover public burdens.

IAS 12 prescribes the accounting treatment for income taxes. Income taxes include all domestic and foreign taxes that are based on taxable profits. (www.ifrs.org/, 2022).

2.2 Definitions of differences between book income and taxable income

When defining timing differences, we have to consider:

- Whether they are positive (book income exceeds taxable income) or negative (taxable income exceeds Book income). (Van Hoepen, 1981, p. 21).
- Whether in a certain year they originate or reverse.

2.3Scope of IAS 12 Income Taxes:

The accounting issues relate primarily to accounting for the tax effects of transactions and events of the current period, of unused tax losses or tax credits, and the tax consequences when the carrying amounts of assets and liabilities reported differ from their tax values. (M. Wiecek & M. Young, 2009, p. 219)

IAS 12 should be applied in accounting for income taxes, defined as including:

All domestic and foreign taxes which are based on taxable profits.

Taxes, such as withholding taxes, which are payable by a subsidiary, associate or joint venture on distributions to the reporting entity.

IAS 12 does not apply to accounting for government grants, which fall within the scope of IAS 20 - Accounting for Government Grants and Disclosure of Government Assistance, or investment tax credits. However, it does deal with the accounting for any temporary differences that may arise from grants or investment tax credits. (Ernst & Young LLP, 2011)

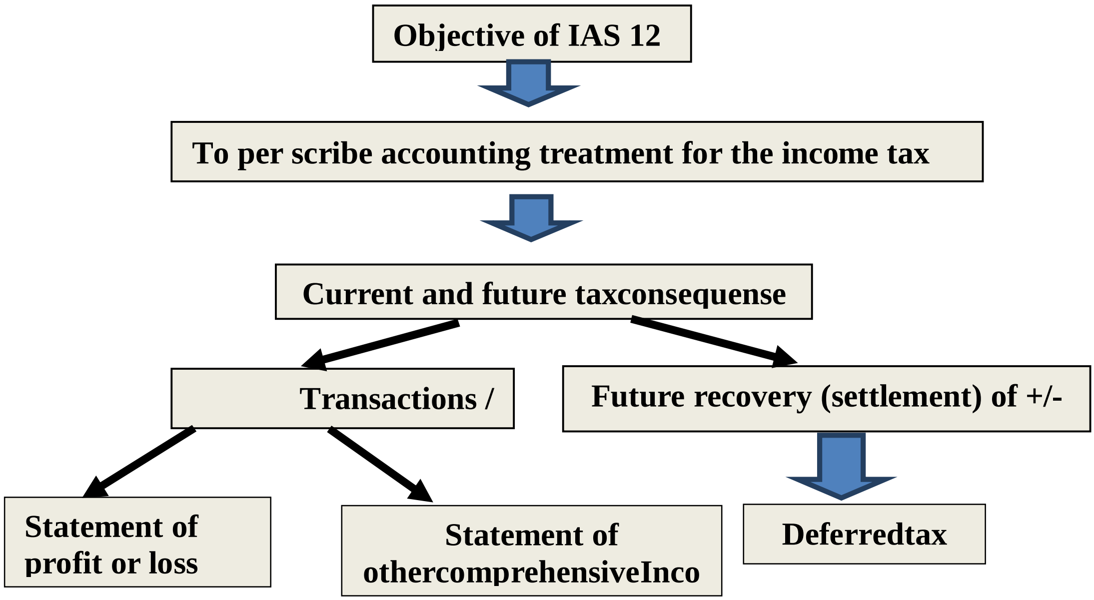
2.4Objective of the IAS (12):

The objective of IAS 12 is to prescribe the accounting treatment for income taxes. It deals with the accounting for the current and future tax consequences of:

Transactions and other events of the current period that are recognized in a firm's financial statements.

The future recovery (settlement) of the carrying amount of assets (liabilities) that are recognized in a firm's balance sheet. This standard deals with the recognition of deferred tax assets arising from unused tax losses or unused tax credits, the presentation of income taxes in the financial statements and the disclosure of information relating to income taxes. (T. Chytis, p. 4). Taxes include all domestic and foreign taxes, which are based on taxable profits and include, taxes, such as withholding taxes, which are payable by a subsidiary, joint venture or associate (Dieter & Norbert, 2013, p. 91).

Fig.1. Objective of IAS 12



Source: https://www.cpdbox.com/ias-12-income-taxes/ the 26/10/2022 at15:03

3. Deferred tax

3.1 Definition of deferred tax

Deferred taxes are entries making it possible to attach, from a point from an accounting point of view, over the same fiscal year, the accounting effect this is a case of application of attachment fillers and products. (Morgenstern , 2011, p. 20).

3.2According to the International Accounting Standard IAS12 (income taxes): According to this standard, deferred taxes are divided into:

Deferred Tax Assets:

They are the amounts of income taxes expected to be recovered in the coming periods, as a result of differences that must be deducted, carry forward tax losses that have not been exhausted, and carry forward tax deductions that have not yet been exhausted, and the economic unit is entitled to benefit from it. (kieso & all, 2012, p. 1146).

Deferred Tax Liabilities:

According to **PURNAMASARI** (**2019**), is the amount of income tax payable for the coming period as a result of differences in taxable temporary differences (taxable temporary differences). Temporary differences arise as a logical consequence of differences in standards or provisions relating to recognition (criteria and periods), and measurement or assessment of elements of financial statements that apply in tax accounting disciplines (tax provisions) to one party with standards or provisions that apply in financial accounting discipline on the other side." (Noviyanti Simorangkir1 & and all, p. 1790).

3.3According to the SCF Financial Accounting System:

Deferred tax as follows: Deferred tax is an amount of tax on profits payable (deferred tax liabilities) or collectible (deferred tax assets) during future financial years, recorded in the budget and in the calculation of the results tax Deferred caused by:

- A time imbalance (temporary) between the accounting proof of a product or a burden and its taking into account to determine the tax result of a subsequent financial year in an expected future;
- Tax deficit or deferred tax loans if their percentage is (a) their collection of tax profits or possible future taxes in the foreseeable future. (Official

Journal of the Algerian Republic, 2007)

3.4Permanent and temporary differences defined:

Differences between pretax financial (book) income and taxable income can be divided into two types: temporary differences or permanent differences. (Whittington & R. Delaney, 2009, p. 477)

- **Temporary Differences:**

A difference between the tax basis of an asset or liability temporary differences do meet both of the following conditions:

- Result from events that have been recognized in the financial statements.
- Will result in taxable or deductible amounts in future years based on provisions of the tax law.

Some events recognized in financial statements do not have tax consequences. Certain revenues are
exempt from taxation and certain expenses are not deductible. Events that do not have tax consequences do not give rise to temporary differences. (E. Y, 2016, p. 38)

- **Permanent differences:**

Some types of income or expense recognized under one reporting system are never recognized under the other reporting system.

Examples include the following:

• Book income for municipal bond interest income and key person life insurance proceeds is never taxable.

• Book expenses for fines and penalties are never deductible.

• Tax deductions for dividends received from other corporations do not generate book expenses. (Joseph J. Cordes, Robert D. Ebel, & Jane Gravelle, 2005, p. 431)

3.5 Accounting recording of deferred tax assets and liabilities:

- **List of used accounts:**

As is the case with respect to taxes due, deferred taxes are also recorded, whether in expenses or revenues.

It depends on the situation and is included in the calculation of the result, and at the end of each accounting period, the original amount or deduction of the deferred tax is recorded.

If there is a temporary difference between the tax base and the accounting base, which is later given either tax revenue or expense.

The financial accounting system also imposes a review of the deferred tax amounts at the end of each accounting cycle, taking two eyes.

The tax legislation in force at this date, where the financial accounting system gave a set of accounts.

Related to deferred taxes and accrued taxes as follows:

Tax expense accounts:

692 Tax Tax Assets.

693 Tax Disclosure Liabilities.

695 Tax on profits.

Deferred tax accounts

133 deferred tax assets.

134 deferred tax liabilities.

Provisions accounts

155 provisions on tax

Whereas, the tax provision is a future tax burden resulting from a possible tax correction.

- **Differences resulting from different accounting methods:**

Depreciation is the decrease that occurs on fixed assets in kind, as a result of use, obsolescence, or technological development, and the method of depreciation must be clear, and the legislature emphasized in Article 174 of the Direct Taxes and Fees Law The analogy is that the linear financial depreciation system applies to all installations.

Proof of deferred tax according to the budget method:

Table 1. Accounting for deferred tax

	Carrying amount > tax bas	**Carrying amount < tax bas**
Assets items	Taxable temp diff→ deferred tax liability	Deductible tem diff → deferred tax assets
Liablility items	Deductible tem diff → deferred tax assets	Taxable temp diff→ deferred tax liability

Source: Olivier De Broucker, Initiation to deferred taxes, p 23, 2013

- **The accounting registration for deferred tax assets:**

  As we have seen before, the deferred tax is an asset that is an expression of the tax on the deductible result over the years. Suffix, resulting from:

  - Reducible temporary differences.
  - The forward carry-over of tax losses.
  - Carried forward for unused tax debts.

  Where we find that the most important burdens and expenses recorded in the account and that can be reduced from the tax result during the subsequent courses are:

Retirement Grant Fund provision for year N that is not subject to tax deduction except during the year of its payment to those entitled to it.

Annual holiday provision.

Customer Guarantee provision.

Fees for various professionals such as accountants, account managers, notaries ... etc.

Provision of losses arising from long-term contract operations.

- **Accounting registration for deferred tax liabilities:**

  Deferred tax liabilities are the amounts of tax on the result payable during subsequent cycles and resulting tax liabilities for the taxable temporary differences.

  On the credit side of account 134, "deferred taxes as liabilities" are recorded by making deductions from account 693.

  “Deferred tax liability liabilities” or from a private capital account, as the case may be, in relation to tax amounts to be paid during the coming fiscal years. At the end of each fiscal year, the deferred taxes are reviewed as assets and liabilities against the same accounts.

4.A field study of the opinions of a sample of specialists in accounting and collection on the reality of the commitment of Algerian institutions to apply the requirements of deferred taxes in Algeria:

4.1 Sample the Study

A random sample representing of the population of the study was chosen. The researcher and distributed to (97) certified accountants and accounting experts, and assistants in accounting in addition to heads of accounting departments in various institutions built a questionnaire. (85) Questionnaireswere retrieved and (80) were valid for the study’s purposes.

- **Instruments of the Study:**

A questionnaire was prepared by the researcher to collect data so as to testify the hypotheses. data, which were collected using questionnaire, were analyzed statistically using SPSS to test the study’s hypothesis.

- **Data analysis tools**:

The SPSS v 26 program was used in analyzing the results of the study and testing the hypotheses, and the researcher used the following statistical methods:

Internal Consistency Coefficient (cronbach's alpha), Means, Standard deviations, T-test

4.2Validity and stability of the study instrument:

- **Validity of the study instrument:**

Internal honesty**:** It means the extent to which each statement of the questionnaire is consistent with its dimension to which this phrase belongs, by using the correlation coefficient between the phrases and the distance to which it belongs.

Table 2. Internal honesty and standard deviations of the items concerning the commitment of deferred tax

Rank	Items	M	Std	Sig.
1	Deferred tax is an accounting measure to match accounting effects with tax impacts.	2.31	0.55	0.011
2	Disclosure of deferred tax allows for better forecasting of future cash flows.	2.16	0.61	0.002
3	Deferred tax is the process of allocating income	2.12	0.39	0.000

	tax expense between periods.			
4	The importance of deferred taxes is through the importance of information related to the components of the tax burden of the enterprise from the information that must be disclosed in the financial statements.	2.13	0.51	0.008
5	Differences and differences are fundamental to the creation of deferred taxes.	2.11	0.46	0.000
6	Deferred tax registration allows for the delinking of accounting and collection.	2.07	0.55	0.006
7	Deferred tax assets are future amounts arising from past events that give rise to future tax benefits.	2.03	0.43	0.000
8	Deferred tax liability is the amount of income tax payable in future periods that is associated with temporary tax differences.	1.93	0.49	0.036
9	Temporal differences represent an accounting problem that extends into subsequent cycles.	1.90	0.45	0.000
	The level of deferred tax conformity in the Algerian economic institutions	**2.10**	**0.33**	**0.013**

Source: prepared by the researcher based on the outputs of the SPSS 26

The previous table showed that the means ranged from 1.90 to 2.31. “Deferred tax is an accounting measure to match accounting effects with tax impacts.” came first with a mean (2.31) while: “Temporal differences represent an accounting problem that extends into subsequent cycles.” came last with a mean (1.90) and the mean of the conformity level of the deferred tax in Algeria with the IAS requirements were (2.10).

Through the table that shows the Spearman correlation coefficients between all the expressions and the dimension to which they belong, which shows that there is a statistically significant correlation at the level of significance ($\alpha \leq 0.05$), as the level of significance for all the statements was less than 0.05, and thus the statements of the first axis are considered honest for what you put to measure.

Table 3. Internal honesty and standard deviations of the relevant items to recognition of the temporary and permanent differences

Rank	Items	M	Std	Sig.
1	A deferred tax asset is recognized for all deductible temporary differences to the extent that tax profit is probable to be available from the deduction of the temporary differences.	2.22	0.57	0.000
2	Temporary differences arise when the income expense enters the calculation of the accounting profit in a period but enters the computation of the tax profit in a different period.	2.12	0.48	0.000
3	There is recognition of deferred tax in the difference of revaluation of fixations.	2.11	0.56	0.005
4	Represents the differences between the accounting value of a specific asset or discount and the tax base for the same asset.	2.06	0.54	0.000
5	Taxable temporary differences are those that result in amounts that are subject to determining the taxable outcome of profits.	2.04	0.47	0.001
6	Reducible temporary differences are those that result in amounts that are deductible from the tax base.	2.02	0.51	0.000
7	The permanent differences are related to either the expenses that are not subject to reduction altogether or the revenues that are subject to permanence.	1.99	0.49	0.000
	Recognition of permanent and temporary differences according to IAS (12).	**2.09**	**0.19**	**0.034**

Source: prepared by the researcher based on the outputs of the SPSS 26

The means as illustrated in the previous table ranged (1.99 -2.22): " A deferred tax asset is recognized for all deductible temporary differences to the extent that tax profit is probable to be available from the deduction of the temporary differences." came first with the highest mean (2.22) while: "The permanent differences are related to either the expenses that are not subject to reduction altogether or the revenues that are subject to permanence." come last with the least mean (1.99). Additionally, the recognition of the permanent and temporary taxable differences according to the IAS (12) was 2.09.

Through the table that shows the Spearman correlation coefficients between all the expressions and the dimension to which they belong, and which shows that there is a statistically significant correlation at the level of significance (α ≤0.05), as the level of significance for all the statements was less than 0.05, thus the statements of the second axis are considered true.

- **Stability of the study tool:**

As for the stability of the study tool, the Cronbach Alpha coefficient was used, and the results are shown in the following table*:*

Table 4. Internal Consistency Coefficient (Cronbach Alpha)

Field	**ferries**	**Internal Consistency Coefficient**
Total questionnaire	16	%86

Source: prepared by the researcher based on the outputs of the SPSS 26

It is noticed from the table that the overall "Alpha Cronbach" coefficient is 0.86 which is a high value, greater than the agreed minimum for the "Alpha Cronbach" parameter, which is estimated at 0.60.

Therefore, we can say that the measuring instrument has high stability regarding the study sample Which means the possibility of relying on the questionnaire to measure the studied variables, and thus the possibility of generalizing the results of the questionnaire to the whole population of the study.

4.3The Normal Distribution Test: Shapiro - Wilk

To choose the appropriate statistical tools to analyze the answers of the study sample individuals and to test the validity of the hypotheses, it is necessary to know the nature of the data distribution of the sample, which is a necessary test in the case of hypothesis testing where there are statistical tools, teachers and non-laboratory.

Therefore, in order to test the nature of the distribution, we need to develop two hypotheses, the null hypothesis and the alternative hypothesis, given that the null hypothesis is subject to testing, meaning that it may be incorrect, which requires setting the alternative hypothesis:

H_0: The sample data follows a normal distribution.

H_1: The sample data do not follow a normal distribution.

Table 5. Test Shapiro - Wilk

Designation	Statistical value	Sig.
Conformity of deferred tax in Algeria with the requirements of the IAS	0.923	0.108
Recognition of temporary and permanent differences according to requirements of IAS (12).	0.911	0.256

Source: prepared by the researcher based on the outputs of the SPSS 26

Through the table, we find that the level of significance of the study axes is greater than the level of significance ($\alpha \leq 0.05$)and from it we accept the null hypothesis H0 which states that the sample data follow the normal distribution and from which we can use the parameterized statistical tools in this study.

4.4Data Analysis:

To develop the deferred tax on the income in Algeria according to the IAS requirements, a questionnaire was prepared and distributed to the sample to collect data that were analyzed statistically. The Likert scale was adopted: strongly agree (5), agree (4), neutral (3), disagree (2), strongly disagree (1) .

4.5Testing Hypotheses of the Study*:*

First Hypothesis*:* “There are no statistically significant differences between the levels of compliance with the deferred tax in Algeria with the requirements of IAS (12).”

To verify the validity of this hypothesis, the means and standard deviations of the items concerning the commitment of deferred tax in Algeria to the IAS requirements as it is illustrated in the following table

- The mean was compared with the assumed mean (3) using t-test as is illustrated below.

Table 6. Testing the first hypothesis using t-test

Designation	M	Std	T	Sig.
Conformity of deferred tax in Algeria with the requirements of the IAS (12)	2.10	0.33	18.524	.000

Source: prepared by the researcher based on the outputs of the SPSS 26

The previous table showed that the mean (2.10) was less than the standard mean (3) with a standard deviation (0.37). The t-value which was (18.524) was considered statistically significant at ($\alpha \leq 0.05$)and therefore the null hypothesis was rejected and the alternative one was accepted: “there were differences between the conformity of deferred tax in Algeria with the requirements of the IAS.

Second hypothesis: “There are no statistically significant differences between the conformity levels of deferred tax in Algeria with the requirements of the IAS (12) in terms of permanent and temporary differences.”

To verify the validity of this hypothesis, the means and standard deviations of the relevant items to recognition of the temporary and permanent differences according to IAS (12) were calculated as it is illustrated below.

- The mean was compared with the assumed mean (3) using t-test as is illustrated below.

Table 7. Testing second hypothesis using t-test

Designation	M	Std	T	Sig.
Recognition of temporary and permanent differences according to requirements of IAS (12).	2.09	0.19	51.423	.000

Source: prepared by the researcher based on the outputs of the SPSS 26

The previous table showed that the mean (2.09) was less than the standard mean (3) with a standard deviation (0.19). The t-value which was (51.423) was considered statistically significant ($\alpha \leq 0.05$) and therefore the null hypothesis was rejected and the alternative one was accepted: "there were differences between the compatibility of deferred tax in Algeria and the requirements of the IAS (12) in terms of Recognition of temporary and permanent differences.

5.CONCLUSION

Based on the previous discussion, we note that the deferred tax in Algeria does not commit to the IAS requirements with an exception some of them.

The existing difference between the financial accounting system and the tax system results in either continuous permanent differences that are not reflected in the next period, or temporary differences subject to deduction and inclusion that result from the difference in the time period in which the revenue or burden is recognized.

Although the (SCF) and the tax system are two systems that start from the same legislation and are subject to one authority, they are parallel lines that do not meet due to the existence of fundamental differences between the foundations and principles that increased the gap between them.

The tax legislation still dominates the accounting rules, and therefore adjustments must be made to the accounting result in order to arrive at the determination of the taxable profit.

6.Recommendations:

Based on the results reached in this study, the most important recommendations can be summarized as follows:

1- The need to rely on IAS (12) in accounting and the application of deferred taxes by the accounting services.

2- There is a great lack of understanding and application of deferred tax techniques for certified accountants or accountants at different institutions, and therefore we recommend training courses in this area.

3- You must always be informed of the updates of IAS.

4- Attempting to reconcile tax laws and legislation with IAS and reduce the gap between them, especially income taxes, and resorting to experts and specialists in this field in case of difficulty in implementation.

5- Attention must be paid to international accounting standards and to spread the culture of accounting in university circles and among students.

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