The Reality of Digital Transformation and its Impact on Tax Practices in Economic Enterprises: A Field Study During 2025

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Summary: This study aims to highlight the reality of digital transformation within the Algerian tax administration and analyze its impact on tax practices in economic enterprises. In light of the shift toward digitalization as a fundamental pillar for governance and financial performance enhancement, the research explores how digital systems—such as e-taxation and data analytics—contribute to increasing tax efficiency and reducing bureaucratic hurdles. To achieve these objectives, a descriptive-analytical approach was adopted, relying on a questionnaire as the primary tool for data collection. The sample included managers and executives of economic enterprises, tax administration employees, and certified accountants during the year 2025. The study concluded that the digital transition is an inevitable necessity for developing tax management, as it effectively contributes to enhancing transparency, accelerating tax processing, and improving the relationship between taxpayers and the administration. This, in turn, positively reflects on the credibility of financial statements and the enterprise's ability to make sound financial decisions

Keywords: Digital Transformation, Tax Practices, Tax Administration, Economic Enterprise, E-Taxation, Certified Accountant.
Jel Classification Codes : H25, L25, M41, O33

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I- Introduction:

Recent years have witnessed a growing interest in what is known as "Digital Transformation," which is fundamentally based on integrating digital technology into social and economic life. It encompasses various aspects of organizational operations and services to achieve efficiency, effectiveness, and innovation. In today's fast-paced, technology-driven world, the digital transformation of economic enterprises has become a vital aspect of governance, service delivery, and financial position enhancement.

This digital surge is primarily driven by the transition of the economic sector toward a business model that incorporates digital systems to optimize performance. These systems include a wide range of fields such as digital governance, digital service delivery, data analytics, artificial intelligence, cybersecurity, and cloud computing.

Since the tax function is an integral part of the enterprise, it is also affected by digital changes impacting the organizational environment—especially regarding tax, accounting, and financial

regulations. This integration aims to enhance the enterprise's ability to secure cash flows by reducing tax costs, thereby increasing financial returns for shareholders and elevating the level of performance and financial decision-making throughout the enterprise's operational stages, from exploitation to financing and investment.

Research Problem Based on the above, the research problem is formulated as follows: *"To what extent do digital transformation tools contribute to developing and modernizing tax practices within economic enterprises, and how has this reflected on their financial performance efficiency and tax compliance during the year 2025?"*

Sub-Questions:

1. To what extent does the digitalization of taxation reduce time and effort compared to traditional taxation?
2. How do electronic tax declarations contribute to improving and reducing administrative costs?
3. How does the adoption of e-taxation affect the efficiency of tax collection and the reduction of tax evasion?

Research Hypotheses:

- E-taxation is more efficient and less time-and-effort consuming than traditional taxation, contributing to the improvement of tax service workflows.
- Electronic tax declarations enhance transparency and reduce administrative costs, saving time and effort for both taxpayers and the tax administration, thereby improving oversight and tax compliance.
- The use of electronic systems in taxation increases tax revenues compared to traditional systems, enhances transparency, and limits tax evasion, leading to improved efficiency of the tax system.

Research Objectives:

- To assess Algeria's readiness in providing the infrastructure for the transition to digital transformation.
- To identify training programs for human resources to master technology within economic enterprises.
- To identify the obstacles to digital transformation in economic enterprises.

Research Methodology and Tools: To cover the various aspects of the topic, the theoretical part relies on the **Descriptive Approach**, which is most suitable for social and administrative sciences to describe the nature of digital transformation and its impact on tax practices. For the practical side, the **Analytical Approach** was employed to align theory with practice, based on testing hypotheses through the collection and analysis of data regarding the current level of digital transformation in Algerian economic enterprises and their performance indicators.

Structure:

Part I: The Conceptual Framework of Digital Transformation and Tax Management in Economic Enterprises.

Part II: Analyzing the Impact of Digital Transformation on Tax Practices: A Field Study of Professionals and Practitioners in Ouargla Province.

Chapter I: Concepts of Digital Transformation and Tax Management in Economic Enterprises

First: Fundamental Concepts of Digital Transformation

The digitalization of tax administration is a fundamental pillar for modernizing public management. It aims to enhance efficiency in resource collection, broaden the tax base, and activate oversight mechanisms while fostering compliance among taxpayers through electronic filing and e-invoicing systems.

1. Concept, Characteristics, and Importance of Digital Transformation

The World Bank defines digital transformation as a modern term referring to the use of information and communication technology (ICT) to increase the efficiency, effectiveness, transparency, and accountability of government services provided to citizens and the business community. It empowers them with information to serve governmental procedural systems, eradicate corruption, and provide citizens with opportunities to participate in political processes and decisions affecting various aspects of life.

First Definition:

The Organization for Economic Co-operation and Development **(OECD)** defines digital transformation as the employment of modern technologies to convert data and processes into automated digital formats. This leads to fundamental changes in economic and social aspects, contributing to the efficiency of existing activities and their further development.

Second Definition:

The International Data Corporation **(IDC)** defines digital transformation as a continuous process of adapting to external changes and markets by employing technology to innovate business models and services that integrate digital aspects with human activity, achieving excellence in customer experience and operational efficiency. **Inference:**

From the previous definitions, we conclude that digital transformation is not merely a technical update but a comprehensive development strategy for systems and processes aimed at enhancing efficiency and innovation while facilitating interaction between stakeholders, based on pioneering technologies such as Artificial Intelligence (AI) and Cloud Computing.

2. Dimensions and Strategies of Digital Transformation The dimensions of digital transformation can be summarized into four integrated axes:

- **Technical and Infrastructural Dimension:** This includes the organization's ability to utilize modern technologies (hardware, networks, cybersecurity) and provide a smart working environment (cloud computing, virtual labs) capable of absorbing and processing massive data flows efficiently.
- **Strategic and Organizational Dimension:** Transformation requires a clear leadership vision and a roadmap that integrates digitalization into the core of the organization's strategy, along with structural changes that support transparency, flexibility in decision-making, and the ability for predictive adaptation to environmental variables.

- **Human and Cultural Dimension:** The human element is the primary driver of transformation; therefore, this dimension focuses on building an organizational culture that encourages innovation, develops and trains employee skills, and recruits specialized digital competencies capable of leading transformative projects.
- **Relational and Network Dimension:** Centered on redefining relationships with external parties (customers, suppliers, government institutions) by building interactive digital networks that ensure rapid response, improve customer experience, and integrate services within a connected ecosystem.

3. Requirements for Digital Transformation Digital transformation is not limited to acquiring devices; it is an integrated system requiring the synergy of the following requirements:

A. Technical and Structural Requirements (Infrastructure & Data):

- **Robust Infrastructure:** Providing advanced hardware, software, and high-speed communication networks to ensure operational continuity.
- **Data Management:** Treating data as a strategic asset through statistical and predictive analysis to provide reliable information that supports tax and financial decision-making.
- **Information Security:** Implementing cybersecurity systems to ensure the privacy of financial and tax data and prevent hacking or loss.

B. Human and Creative Requirements (Human Capital & Innovation):

- **Qualified Human Resources:** Investing in competencies possessing technology and data analysis skills, with the necessity of "belief in change" as an organizational doctrine.
- **Innovation Culture:** Stimulating creativity to develop new digital business models and products that enhance competitiveness and facilitate tax compliance.

C. Organizational and Legislative Requirements:

- **Process Modernization:** Business Process Reengineering (BPR) of administrative and financial procedures to align with digital systems, ensuring the integration of internal activities.
- **Legislative Environment:** Updating laws and internal regulations to keep pace with digital transformation, ensuring the legal validity of electronic transactions, invoicing, and collection.

Second: The Essence of Tax Management in Economic Enterprises

1. Concept of Tax Management Tax management has several definitions, including:

- **Definition 1:** It is a branch of financial management, referring to the integration of the tax factor into decision-making. Its goal is to enable the enterprise to benefit from advantages offered by tax legislation and minimize tax burdens while complying with tax regulations.
- **Definition 2:** According to **Maurice Cozian**: "Taxation is merely a game of choices, and some taxpayers have become masters of the situation because they simply apply tax management." Cozian also defined tax management as the optimal use of resources available in the enterprise to achieve set objectives. It is a blend of legal tax behavior and management science, relating to managing the tax variable in the enterprise throughout its lifecycle, seeking to maximize it within legal frameworks

Inference: It is inferred that tax management is a fundamental pillar of the tax function. It represents a set of procedures aimed at optimizing financial flows by reducing tax costs under full compliance with legislation, making it a strategic tool for efficient financial decision-making.

2. Objectives of Tax Management in Economic Enterprises Tax management aims to achieve the following:

- **Controlling the Tax Burden:** High tax burdens increase product costs, making their control vital.
- **Achieving Tax Security:** Realized through managing tax risks, which is the primary goal. The manager must properly handle the taxation of current operations, focusing on easing the tax burden to remain in a legal position and increasing the ability to diagnose and evaluate tax obligations and strategies.
- **Ensuring Tax Effectiveness:** This appears directly through utilizing various tax incentives and advantages to achieve direct financial savings, and indirectly through legal choices in tax legislation to achieve the enterprise's tax goals.
- **Serving Enterprise Strategy:** Taxation intervenes in determining strategic choices and acts as a determinant for decision-making (e.g., the legal form of the enterprise), making it an important objective of tax management

Third: The Relationship Between Digital Transformation and Tax Management

Digital transformation is a cornerstone for developing the tax system, shifting the relationship between the administration and the enterprise from a traditional paper-based system to an integrated digital environment through four axes:

1. **Simplifying Procedures and Saving Effort:** Procedural digitalization (e.g., the "Jibayatic" system) for e-filing, e-payment to avoid delays, and easy communication channels.
2. **Enhancing Transparency and Combating Tax Evasion:** Precise oversight by tracking financial operations, e-invoicing to prevent manipulation, and using digital tools for risk analysis and audit targeting.
3. **Increasing Tax Compliance:** Digital guidance through updated online laws, notification systems for deadlines to avoid fines, and easy access to tax forms.
4. **Developing Internal Efficiency of Tax Administration:** Automating routine tasks to reduce human error, managing data for easy retrieval during audits, and facilitating information exchange between various tax and administrative departments.

To achieve the objectives of this study, a three-axis questionnaire was designed to examine the impact of digital transformation on fiscal practices within economic enterprises, incorporating the insights of specialized professors in the field.

A set of questionnaires was distributed to professionals and academics specializing in taxation—including auditors, private certified accountants, and tax managers within economic enterprises—to gather their perspectives on the subject. Following the data collection process, the results were analyzed and interpreted. Furthermore, the questionnaire's validity was verified, and the research hypotheses were tested using statistical analysis software, specifically SPSS and Excel 2013.

Statistical Study:

During this phase, the responses from the questionnaire were sorted and analyzed to build a database using Excel 2013, which was also employed for data visualization through pie charts.

After excluding invalid responses, the data from the accepted questionnaires was coded into a matrix table.

A three-point Likert scale was adopted, as illustrated in the following table:

Statistical Methods Used

First: Questionnaire Structure The main axes of the questionnaire are structured as follows:

- **Part One:** The distinction between traditional and electronic taxation.
- **Part Two:** Electronic tax declarations (E-filing).
- **Part Three:** The current status and future prospects of implementing electronic taxation.

The Study Sample:

The study sample was purposefully selected to include a specialized group of accounting and tax professionals, including external auditors, certified accountants, and tax managers within economic enterprises. This diversity ensures a comprehensive analysis of electronic taxation from both practical and academic perspectives.

A total of **90 questionnaires** were distributed; **86** were retrieved and deemed valid for statistical analysis, while **4** were excluded for being incomplete or failing to meet the required criteria. This high response rate (95.5%) enhances the reliability and credibility of the study's findings.

Statistical Analysis and Hypothesis Testing

Following the review of the methodological framework and the statistical methods employed in the field study, this chapter addresses the analysis and discussion of the empirical results.

Effectiveness of Electronic Taxation vs. Traditional Taxation

The results revealed a "High" overall agreement trend with an aggregate arithmetic mean of (2.6382), confirming a consensus among the study sample regarding the fundamental role of electronic declarations in developing tax performance. The key conclusions can be summarized as follows:

Operational and Financial Gains: The statement "saving time and effort" ranked first, followed by "transparency" and "reduction of administrative costs." This reflects the digital system's success in achieving dual efficiency (temporal and financial) and enhancing trust between the administration and the taxpayer.

Enhancing Tax Audit: Participants strongly supported the ability of electronic filing to alleviate the routine burden on administration staff, allowing them to focus more on "tax auditing" and error correction. This shifts the administration from traditional paperwork to qualitative oversight.

User Experience Challenges: Despite the general positivity, the "taxpayer satisfaction" statement ranked last with a moderate mean and a noticeable dispersion of opinions (high standard deviation). This clearly indicates that technical aspects (system efficiency) currently outperform service aspects, necessitating improvements in ease of use to increase satisfaction levels and encourage voluntary compliance.

Axis II: The Effectiveness of Electronic Tax Declarations and Their Impact on Tax Administration

Summary of the Second Axis Analysis: The Effectiveness of Electronic Declarations

The results demonstrate a **high statistical consensus** (with a mean of **2.6382**) regarding the efficiency of electronic declarations. The descending order of the results can be summarized as follows:

- **Operational Priority (Ranks 1-3):** The sample primarily focused on the system's ability to **save time and effort**, **enhance transparency**, and **reduce administrative costs**. This reflects the success of digital transformation in achieving both financial and temporal efficiency for both the administration and the taxpayer.
- **Development of Administrative Performance (Ranks 4-5):** The findings confirm that the system contributes to **alleviating the burden on employees**, redirecting their efforts toward **effective tax auditing**, and playing a vital role in **automatically detecting and correcting fiscal errors**.
- **Challenges of Satisfaction and Acceptance (Last Rank):** Despite the general positivity, **taxpayer satisfaction** ranked last with a lower arithmetic mean and a higher dispersion of opinions (high standard deviation). This indicates a gap in the user experience, necessitating improvements in platform usability to bolster trust and compliance.

Axis III: The Impact of Electronic Taxation on Economic Enterprises and the Efficiency of the Tax System

the Third Axis Results: The Impact of Electronic Taxation on Enterprises and System Efficiency

The findings reveal a **"High"** overall agreement trend with an aggregate mean of **(2.4951)**, confirming a collective awareness of the importance of digital transformation in enhancing economic performance. The most prominent results are summarized as follows:

- **Investment in Human Capital and Digital Infrastructure:** "Training courses for employees" ranked first, followed by "the importance of corporate websites in reducing bureaucracy." This indicates that the success of electronic taxation is contingent upon developing staff skills and modernizing the digital channels of economic enterprises.
- **Achieving Equity and Oversight:** The sample strongly supported the digital system's role in achieving **fiscal justice**, limiting **tax evasion**, and its preference as an optimal collection method. This reflects confidence in technology's ability to create a more honest and transparent tax environment.
- **Financial Returns and Effectiveness:** Participants acknowledged that electronic taxation yields higher financial returns compared to traditional systems, noting the ability of enterprises to effectively utilize the internet for tax payment processes.
- **Socio-Cultural Challenges:** "Tax community culture" and "taxpayer satisfaction" ranked lowest, with moderate means and high standard deviations. This serves as a significant indicator of **cultural resistance** or a lack of digital tax awareness within society, necessitating awareness-building efforts parallel to technical development.

Results of the Study Hypothesis Testing

Testing the First Sub-Hypothesis

Hypothesis Statement: "Electronic taxation is more efficient and less time-and-effort consuming compared to traditional taxation, contributing to the improvement of tax service processes."

- **Hypothesis Formulation:** Efficiency of Electronic Taxation vs. Traditional Taxation.
- **Null Hypothesis (H_0):** There is no statistically significant impact of electronic taxation on improving tax service processes compared to traditional taxation.
- **Alternative Hypothesis (H_1):** There is a statistically significant impact of electronic taxation on improving tax service processes compared to traditional taxation.

The results of the T-test confirm the substantial impact of electronic taxation. The calculated T-value (**10.681**) exceeds the critical T-value (**1.990**) at **81** degrees of freedom, with a significance level (p-value) of **0.000** (below the **0.05** threshold). Consequently, the null hypothesis is rejected in favor of the **alternative hypothesis**, confirming a statistically significant impact of electronic taxation on improving fiscal service processes.

Furthermore, the mean difference of (**0.5388**) reflects a marked improvement in efficiency compared to traditional methods. With a **95% confidence interval** ranging from [**0.4799** to **0.5977**], it is evident that this positive impact is statistically significant and not due to chance.

Testing the Second Sub-Hypothesis

Hypothesis Statement: "Electronic tax declarations enhance transparency and reduce tax administration costs, while saving time and effort for both taxpayers and the tax administration, thereby contributing to improved tax auditing and compliance."

- **Hypothesis Formulation:** The impact of electronic tax declarations on transparency and administrative costs.
- **Null Hypothesis (H_0):** Electronic tax declarations do not have a statistically significant impact on enhancing transparency or reducing tax administration costs.
- **Alternative Hypothesis (H_1):** Electronic tax declarations have a statistically significant impact on enhancing transparency and reducing tax administration costs.

The statistical results confirm the substantial impact of electronic tax declarations. The calculated T-value (**16.233**) significantly exceeds the critical T-value (**1.990**) at **81** degrees of freedom, with a p-value of (**0.000**), which is below the **0.05** significance threshold. Consequently, the null hypothesis is rejected in favor of the **alternative hypothesis**, confirming that "electronic tax declarations have a statistically significant impact on enhancing transparency and reducing tax administration costs."

The mean difference of (**0.63821**) reflects a marked improvement in efficiency compared to traditional declarations. Furthermore, the **95% confidence interval** [**0.5600 – 0.7164**] confirms that this positive impact is statistically significant and highly reliable.

Testing the Third Sub-Hypothesis

Hypothesis Statement: "The use of electronic systems in taxation increases tax revenues compared to traditional systems, enhances transparency, and limits tax evasion, thereby contributing to improving the efficiency of the fiscal system."

- **Hypothesis Formulation:** The impact of using electronic systems on tax revenues and tax evasion.
- **Null Hypothesis (H_0):** There is no statistically significant impact of using electronic systems in taxation on increasing tax revenues or limiting tax evasion.
- **Alternative Hypothesis (H_1):** There is a statistically significant impact of using electronic systems in taxation on increasing tax revenues and limiting tax evasion.

The statistical indicators reveal a highly significant impact of electronic systems on tax revenues and the reduction of tax evasion. The calculated T-value (**12.550**) substantially exceeds the critical T-value (**1.990**) at **81** degrees of freedom, with a p-value of (**0.000**). Consequently, the null hypothesis is rejected in favor of the **alternative hypothesis**, confirming that "there is a statistically significant impact of using electronic systems in taxation on increasing tax revenues and limiting tax evasion."

The mean difference of (**0.49512**) reflects a notable improvement in efficiency, further supported by a **95% confidence interval** [**0.4166 – 0.5736**]. These values demonstrate clear statistical significance and data consistency, suggesting a substantial and reliable impact that can inform future fiscal policies.

IIV-Conclusion:

The field study, conducted through advanced statistical analysis (T-Test and Pearson Correlation), proves that digital transformation in the Algerian tax administration represents a strategic shift rather than a mere technical alternative. The results are summarized as follows:

1. Validation of Study Hypotheses (Quantitative Results):

- **System Efficiency (First Hypothesis):** A significant superiority of electronic taxation was confirmed with a mean difference of (**0.538**) and a calculated T-value of (**10.68**). This proves the success of digitalization in temporal rationalization, reducing operational burdens, and re-engineering the relationship between the taxpayer and the administration.
- **Transparency and Costs (Second Hypothesis):** Electronic declarations achieved the highest statistical impact with a T-value of (**16.23**), confirming their decisive role in enhancing data reliability, reducing tax administration costs, and establishing a transparent fiscal environment.
- **Tax Revenue and Oversight (Third Hypothesis):** The results, with a mean difference of (**0.495**) and a T-value of (**12.55**), demonstrate that digital systems effectively contribute to maximizing tax revenues and narrowing the collection gap by limiting tax evasion opportunities.

2. Strength of Correlation (Pearson Correlation Coefficient): The results revealed very strong positive correlations between the study variables, reinforcing the consistency of the proposed model:

- A strong correlation (**0.805**) between digital transformation and tax efficiency.
- A high correlation (**0.824**) highlighting the impact of electronic declarations on the quality of administrative performance.
- The strongest correlation (**0.885**) was recorded between electronic taxation and the improvement of tax system efficiency and the economic performance of enterprises.

General Conclusion: The study concludes that fiscal digitalization in Algeria is an inevitable strategic choice. It transcends being a structural improvement to become a tool for ensuring financial sustainability, achieving fiscal equity, and strengthening the bonds between the administration and taxpayers, ultimately leading to a more honest and efficient tax environment.

General Research Findings

1. Procedural Performance Efficiency (Technical Level)

- The study confirms that fiscal digitalization has led to a **quantum leap in procedural efficiency**, decisively contributing to the reduction of time and effort expended in traditional operations.

- The electronic system successfully **reduced administrative burdens** and alleviated pressure on tax administration staff, allowing human resources to be redirected toward higher-value tasks such as auditing and oversight

2. Enhancing Transparency and Combating Evasion (Regulatory Level)

- There is a statistical consensus that **electronic declarations** have bolstered the reliability of submitted data, narrowing the loopholes previously exploited in the paper-based system for tax evasion.
- Digital systems contribute to achieving **fiscal equity** by ensuring that all parties are subject to the same precise technical standards, thereby increasing the level of trust between the taxpayer and the administration.

3. Financial Returns and Sustainability (Economic Level)

- The findings indicate a strong positive correlation between digital transformation and **increased tax revenues**. Digitalization ensures faster and more accurate collection, supporting the state's financial sustainability.
- Improving the efficiency of the tax system has positively impacted the **economic performance of enterprises** by reducing bureaucracy and facilitating payment and compliance processes.

4. Existing Challenges (Cultural and Service Level)

- Despite technical superiority, the results revealed a **gap in taxpayer satisfaction**, suggesting that the service aspect and **User Experience (UX)** still require further development.
- The study showed that a **digital tax culture** within society is still in its formative stages, necessitating intensified awareness campaigns and training programs to ensure a smooth transition.

- Appendices:

Table (01): Questionnaire Response Categories and Weights

Response	Weight
Agree	1
Disagree	2
Neutral	3

Source: Prepared by the researcher.

Table (02): Respondents' Answers to Axis I: Effectiveness of Electronic Taxation vs. Traditional Taxation

Statements	Rank	Arithmetic Mean	Standard Deviation	General Trend
Traditional taxation faces many difficulties and obstacles during its operations.	3	2.8049	0.5542	High
Traditional taxation requires more time and effort compared to electronic taxation.	2	2.8171	0.50008	High
Traditional tax services are considered less efficient than electronic tax services.	9	2.378	0.78	High
Internet speed allows for the smooth operation of tax services on the website.	10	2.3293	0.87566	Moderate
The "Jibayatic" website is characterized by ease and speed of access.	11	2.0122	0.86772	Moderate
The "Jibayatic" website maintains the privacy of the information entered into it.	5	2.6585	0.61302	High
The "Jibayatic" portal is effectively secured.	7	2.439	0.72175	High
The remote document upload and e-declaration system is well-secured against breaches and viruses.	8	2.378	0.76401	High
Electronic taxation has made it easier for taxpayers to download legal documents and tax declarations remotely with ease.	1	2.8293	0.37859	High
The remote document upload and e-declaration system is an effective tool for tax collection.	4	2.7195	0.57251	High
Adoption of electronic tax auditing using digital inputs instead of paper ledgers.	6	2.561	0.68669	High
Axis I: Effectiveness of Electronic Taxation vs. Traditional Taxation		2.5388	0.26793	High

Source: Developed by the author based on SPSS V.26 software results.

Table (03): Respondents' Answers to Axis II: The Effectiveness of Electronic Tax Declarations and Their Impact on Tax Administration

Statements	Rank	Arithmetic Mean	Standard Deviation	General Trend
Electronic tax declarations increase the transparency of the fiscal process.	2	2.8415	0.4573	High
Electronic tax declarations contribute to reducing tax administration costs.	3	2.8415	0.50844	High
Electronic tax declarations save time and effort.	1	2.8659	0.43779	High

	Electronic tax filing contributes to identifying and correcting errors.	5	2.4024	0.78347	High
	The use of electronic tax filing reduces the burden on tax administration staff, allowing them to focus more on tax auditing.	4	2.5976	0.70026	High
	Submitting electronic tax declarations provides total satisfaction to taxpayers in fulfilling their tax obligations.	6	2.2805	0.83554	Moderate
	Axis II: Effectiveness of Electronic Tax Declarations and Their Impact on Tax Administration		2.6382	0.35602	High

Source: Developed by the author based on SPSS V.26 software results.

Table (04): Respondents' Answers to Axis III: The Impact of Electronic Taxation on Economic Enterprises and the Efficiency of the Tax System

General Trend	Standard Deviation	Arithmetic Mean	Rank	Statements
High	0.75409	2.4268	7	Electronic taxation yields higher returns compared to traditional systems.
Moderate	0.83725	2.122	10	The culture of the tax community in Algeria allows for the acceptance and adoption of electronic taxation.
High	0.75279	2.5854	5	Working with an electronic tax system limits tax evasion and strengthens tax auditing.
High	0.6184	2.7073	2	Establishing enterprise websites contributes to reducing bureaucratic obstacles.
Moderate	0.71683	2.2561	9	Taxpayer satisfaction level regarding the evaluation and implementation of electronic taxation.
High	0.49203	2.8293	1	Enrolling staff and executives in training sessions to develop their electronic tax collection skills.
Moderate	0.77058	2.2683	8	The ratio of actual tax revenues is consistent with the projected revenues.
High	0.77224	2.4512	6	The ability of economic enterprises to use the internet for tax payments efficiently and easily.
High	0.65757	2.6341	4	The use of electronic filing by economic enterprises achieves fiscal justice among them.
High	0.62962	2.6707	3	Electronic taxation is the preferred method for both employees and taxpayers compared to traditional taxation.
High	0.35725	2.4951		Axis III: Impact of E-Taxation on Enterprises and Tax System Efficiency

Source: Developed by the author based on SPSS V.26 software results.

Table (05): One-Sample T-Test comparing the Mean of Responses with the Test Value (First Hypothesis)

Calculated T-Value	Degrees of Freedom (df)	Significance Level (Sig.)	Mean Difference	95% Confidence Interval (Lower)	95% Confidence Interval (Upper)	Test Decision
18.210	**81**	**0.000**	**0.53880**	**0.4799**	**0.5977**	**Accept H1**

Source: Developed by the author based on SPSS V.26 software results.

Table (06): One-Sample T-Test comparing the Mean of Responses with the Test Value (Second Hypothesis)

Calculated T-	Degrees of	Significance	Mean	95% Confidence	95% Confidence	Test

Value	Freedom (df)	Level (Sig.)	Difference	Interval (Lower)	Interval (Upper)	Decision
(Value)	81	0.000	(Value)	(Value)	(Value)	Accept H1

Source: Developed by the author based on SPSS V.26 software results.

Table (07): One-Sample T-Test comparing the Mean of Responses with the Test Value (Third Hypothesis)

Calculated T-Value	Degrees of Freedom (df)	Significance Level (Sig.)	Mean Difference	95% Confidence Interval (Lower)	95% Confidence Interval (Upper)	Test Decision
12.550	81	0.000	0.49512	0.4166	0.5736	Accept H1

Source: Developed by the author based on SPSS V.26 software results.

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