The Impact Of Taxes On Electronic Commerce In Importing And Exporting Agricultural Crops

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Abstract: -

The current research aims to study the effect of taxes on electronic commerce in importing and exporting agricultural crops in Iraq, in addition to studying the reality of production, its development and growth rates for production and productivity, and then analyzing the factors affecting agricultural crops and finding out the real reasons that led to the decrease in production and then the decrease of its contribution in the agricultural GDP. The research focuses on the hypothesis proposed: With e-commerce in mind, the import and export of field goods is affected by a number of factors which have led to a drop in their returns. In order to reach the objectives of the research, the complementary relationship of the variables included in the study was studied and the appropriate model was adopted for the nature of these data. The research reached a set of conclusions, the most important of which was that e-commerce can increase the effectiveness and efficiency of importing and exporting agricultural crops.

Introduction

Iraq is one of the most important countries for providing rural yields on the planet, as evidenced by its development of numerous and unusual varieties as compared to the rest of the delivering nations, the production of agricultural harvests in Iraq has enormous monetary value since Iraq is one of the few countries with a similar advantage in the development and production of horticultural yields. In recent years, significantly, and then its production decreased in general, and this decline is due to a set of factors, including political conditions, weak agricultural policies and plans in Iraq, as well as the infection of large numbers of crops with diseases and low prices of the crop at levels not commensurate with its production costs, and the poor marketing of agricultural crops. The lack of expansion of marketing agency and its distribution to the factories that used as a raw material, and the failure to open foreign markets for export. All these matters led to a lack of interest of farmers in producing agricultural crops because the agricultural crop has become economically unfeasible.
**1-1- The Problem Statement: -**

The research problem is a decline in crop production and productivity that is dependent on a wide range of agricultural industry problems that impede the growth of the agricultural economy, like local price volatility in food crops, export paths, production and suppliers' effects on Iraqi food production.

**1-2 Research Objectives:**

The current research aims to study the effect of taxes on electronic commerce in importing and exporting agricultural crops in Iraq, in addition to studying the reality of production, its development and growth rates for production and productivity, and then analyzing the factors affecting agricultural crops and finding out the real reasons that led to the decrease in production and then the decrease of its contribution in the agricultural GDP.

**1-3 Research Hypotheses:**

The subsequent hypothesis underpins the study: A number of variables influence the import and export of agricultural crops, resulting in a decline in demand while e-commerce is used.

**1.4- Research Method: -**

Two styles of methods were used to achieve the research goals: the descriptive approach, which involves identifying the study's most significant factors and varieties, and the quantitative approach, which implies choosing the best statistical tool to describe the association and the target.

**The Second Topic: The Theoretical Framework**

**1-2 Tax Concepts**

The tax is viewed as a financial deduction from a person's wealth that the state makes without special remuneration to achieve a public purpose, and it has often been referred to as a sum of cash that taxpayers pay to the national treasury, the most significant of which is the government expenditure that the state requires as members of cooperation in a policy organization. (Abu Hashish, 2004: 17), in terms of the tax system's goals, the following should be clarified: Yassin, 2005, p. 15

1. Justice, equality and the enforcement of the rule of convenience are the concept of convenience.


3. An abundance of tax resources.

4. Achieving the country's economic goals.

5. Attracting Arab and foreign capital and encouraging investment.
The tax is levied on the grounds of the state's determination, and this pillar refers to the basis on which the state insists on enforcing the tax mostly on taxpayers (Abu Hashish, 2004: 14).

1. The principle of the utility as a basis for imposing the tax: The principle of utility stipulates that the tax burdens are distributed among the members of society according to the benefits that accrue to each of them as a result of the government’s conducting its public activities. Private and government satisfaction of public needs made.

2. The principle of the ability to pay: This principle indicates that there is an ability to pay taxes that can be determined and established. Therefore, the distribution of tax burdens among members of society should be done according to this ability. Distribution according to ability to pay is the case for all matters aimed at the interest of the group.

2.2 The concept of electronic commerce:

The WTO defines e-commerce as "an interconnected collection of operations for concluding agreements, forming trade ties, delivering, promoting, and selling goods through electronic means," and therefore "electronic knowledge submitted and obtained through electronic means, regardless of the means of extraction in the location where it is received" (Al-Issawi, 2013: 78).

As for the definition contained in the United Nations project, it is the automatic programming of commercial, industrial and administrative processes that are suppressed and sequenced in an automatic way without any humanitarian intervention, as well as the use of means and controlling them from a formal point of view, according to a certain standard or standard level (Turban, et.al., 2011: 46).

Whereas, the concept of e-commerce was mentioned in the Encyclopedia of Britain that it includes selling information, services and goods using the communication network (Al-Shafei, 2016: 25). Other researchers see it as exchanges using the electronic exchange of documents and through e-mail, or by using electronic transfers of funds between economic units, as well as all electronic means similar to these activities (Shapiro & Varian, 2009: 27).

It was described as the purchase and sale processes between people and firms, or between individuals themselves, or between companies and any of them, over the Internet through examining the electronic catalog shown on the network, and E-commerce as a commercial process that uses directly between large corporations and their business associates (Kotter, 2015: 217).

Lilia gave a specific concept to electronic commerce that includes any activity that uses some forms of electronic communication in the storage, exchange, advertising, distribution and payment of goods and services (Lilia, 2010: 56).

The researcher believes that electronic commerce is the trade that takes place using technologies and the global information network through the electronic exchange of data and information remotely, exceeding space and time, and covers many categories from retailers to financial intermediaries.
2-3 e-commerce characteristics:

The use of information network technologies as the most important medium for dealing with e-commerce, as previously indicated- has almost radically changed the face of commerce and business. E-commerce has become the aspiration of all commercial companies. As well as customers, through their characteristics, which can be summarized as follows: (Harkens & Green, 2014: 139-140)

Firstly. The global (global) character of e-commerce: This rapid trend of the development of e-commerce falls within the global explanatory trends that express the path of globalization embodied by the Canadian scientist "Mac Luhanna" in his famous saying: The world has become a small village. Accordingly, it is possible to express the trend of development of e-commerce in the global commercial market, which has become an area that is not defined by spatial and temporal features (Ministered, 2008: 1).

Secondly. The non-bureaucratic nature of the commercial process: Any electronic commercial transaction in its three stages (presentation, completion of the process, payment of the price and delivery of the commodity or service) is done electronically (in most cases) without paper documents. However, this feature raises several problems at the legal and tax level (() Nivea, 2000: 838.

Third. The electronic identity of the dealers: No one can deny that the Internet brings people closer without revealing their identity. This involves the commercial dealers, so that exchange can take place between a seller and a buyer, and the agreement is made without the person knowing the other. The absence of accurate information about the identity of the commercial dealers raises several difficulties related in particular to the reliability of the contract on the one hand and the potential for fraud and fraud on the other hand (Turban, et.al., 2011: 46).

Fourthly. Guarantees and conditions of delivery: One of the most important characteristics of e-commerce is the "risk" in the absence of previous guarantees, given the electronic identity of the contractors, except in cases of prior knowledge among the contractors. The issue of guarantees of respecting the electronic commercial contract also raises difficult problems today due to the hypothetical presence of dealers with the possibility of the disappearance of any party at any moment, especially since the reliability of electronic information is still on the table as is common among Internet users (Nivea, 2000: 838)

2.4 Environmental Requirements for e-commerce Business:

A study conducted by (Macuna International) identified the five conditions that must be met by the state in order to measure its readiness and readiness to enter the world of e-commerce, and these conditions are as follows:
Firstly. Network interconnection: Network interconnection means the total dependence on the existence of the network infrastructure. Accordingly, the state's readiness in the field of networking can be judged if it has the following: (Berkowitz, et.al., 2009: 33)

a. Availability of telecommunications services.

B. Infrastructure readiness and stability.

Secondly. Leading the electronic path: The state's commitment, enthusiasm and response to finding market solutions related to e-commerce is essential, especially its support for finding solutions for industries wishing to e-marketing and creating an enabling environment that encourages private sector initiatives and guarantees consumer protection (Harkens & Green, 2014: 139)

Third. Information security: The availability of the institutional, legislative and legal infrastructure is a basic necessity to support an appropriate environment for e-commerce, as well as commitment to transparency in the application of these laws and procedures, especially with regard to protecting intellectual property rights and creativity, adopting electronic signature and permitting the use of codes, while the implementation of these laws is weak, and the absence Adequate protection of information is an obstacle to entering the e-society and then e-government. The readiness of the state in the field of information security can be noted as follows: (Nivea, 2000: 838)

a. The credibility of the state in implementing laws related to intellectual property rights.

B. The extent of efforts made to protect "privacy" via electronic media.

T. The state's ability and willingness to put in place a legal and legislative framework to keep pace with these developments.

Fourthly. Human Capital: The presence of qualified human expertise with appropriate competence and experience to support e-business and build a knowledge-based society is a prerequisite for adopting the topic of e-commerce (Al-Shafei, 2016: 33)

2.5- The relationship between taxes, electronic commerce and the import and export of agricultural crops:

The Internet is a valuable source of knowledge and benefit for many people, thanks to what is known as "electronic commerce," which refers to the operations of executing and handling trading practices relating to products and services through transmitting data across the Internet through the construction of a website. To show the products that will be sold. But, to return to the original issue, how can you make money on the internet? Is the merchandise displayed at random? Of course not; to do so, you'll need a strategy, and this plan is made up of three sides that reflect the progress triangle, and lack of each of these points will result in the project of importing and exporting crop production through the Internet failing miserably. These points are as follows: (12-13) (Al-Sayed 2012)
a. Quality of agricultural crops and their continuous development.

B. Create a website dedicated to marketing agricultural crops.

T. Developing a sound marketing plan for agricultural crops.

Many believe that finding a good product is a difficult process to achieve, and this is not true. The most successful products are the ones that you can manufacture yourself, and everyone has special skills that distinguish him from others, and these skills are usually not available to everyone, and in many cases these skills have a market, and from here it is possible Using these skills to create a special product (Michel, 2015:26-27).

The second step is the development of a website dedicated to marketing the product, in which it must be taken into account that everything on the site urges and motivates the visitor to buy the product, and the wording of words is the most important tool. Marketing, the right words are what convert your visitors into customers, or may make them go to other sites and never return to this site (Yesil & Magdalena, 2017:42-44).

Either the marketing plan is the one that provides the site with a constant flow of visitors interested in the product, and this can be achieved through good content, offering a number of free services, and preparing a list of visitors' names to send periodicals to the site to them (Mayer, 2010: 195).

The Second Topic: The Practical Aspect of the Research

3.1 Agricultural production in Iraq and the extent of its contribution to the national economy: -1

The overall production structure in Iraq consists of various activities, foremost of which is the mining and quarrying activity, which mainly depends on the extraction of oil and secondarily on the extraction of sulfur and phosphates, and then on the agricultural activity, the manufacturing activity, and then the social services activity and other activities.

The gross domestic product increased at current prices in Iraq from about (15) billion dinars in 2000 to about (2,286) billion dinars in 2010, and to about (50,151) billion dinars in 2015, that the growth of output with this escalating increase reflects the size of rising inflation in light Conditions preceding the blockade due to the increase in government spending, especially in support of economic activities through government subsidies.

The agricultural output in Iraq is made up of two necessary elements: plant development and animal production, and organic fertilizer is a high percentage of plants as the amount of plant production reached approximately (66%) of the farm value in the 1985-2010 era, and the value of the animal production was proportional. Maybe since the growth of livestock output is dependent on imported inputs and dictated by the country's financial capability. At current markets, agricultural GDP grew from approx. €2.2 billion in 2000 to approximately €1256 billion of dollars in 2010 and to approximately €2.553 billion dollars in 2015.
As stated above, the relative value of agriculture augmented from (0.14 percent) in 1985 to (9.44 percent) in 1995, and then fell to (5.1 percent) in 2000 following signature of the UN Memorandum of Understanding (food oil and the essential desires of the Iraqi community).

The average annual gross and agricultural output in Iraq for the two periods (2000-2010) and (2011-2020) and the rate of change between them can be shown through the following table:

**Table (1) The annual average of gross and agricultural output in Iraq for the two periods (2000-2010) and (2011-2020) and the rate of change between them (million dinars)**

<table>
<thead>
<tr>
<th>Durations</th>
<th>At current prices</th>
<th>At constant prices of 1990</th>
<th>Relative importance (%)</th>
<th>Agricultual GDP</th>
<th>Gross domestic product</th>
<th>Relative importance (%)</th>
<th>Agricultura l GDP</th>
<th>Durations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995 – 1990</td>
<td></td>
<td>2941</td>
<td>15.2</td>
<td>13741</td>
<td>961</td>
<td>7.0</td>
<td>19373</td>
<td></td>
</tr>
<tr>
<td>2000 – 1995</td>
<td></td>
<td>272792</td>
<td>50.3</td>
<td>5307</td>
<td>1067</td>
<td>20.1</td>
<td>542276</td>
<td></td>
</tr>
<tr>
<td>2005 – 2000</td>
<td></td>
<td>149799</td>
<td>49.3</td>
<td>9130</td>
<td>1008</td>
<td>11.0</td>
<td>304136</td>
<td></td>
</tr>
<tr>
<td>2010 – 2005</td>
<td></td>
<td>1756421</td>
<td>8.7</td>
<td>15972</td>
<td>1951</td>
<td>12.2</td>
<td>2025920 7</td>
<td></td>
</tr>
<tr>
<td>2015 – 2010</td>
<td></td>
<td>2923259</td>
<td>7.2</td>
<td>31209</td>
<td>3996</td>
<td>12.8</td>
<td>4037276 8</td>
<td></td>
</tr>
<tr>
<td>2020 – 2015</td>
<td></td>
<td>2186469</td>
<td>8.5</td>
<td>20211</td>
<td>2633</td>
<td>13.0</td>
<td>2587728 4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>%161</td>
<td>%121</td>
<td>-</td>
<td>%1360</td>
<td>%8408</td>
<td>معدل التغيير</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Central Organization for Statistics and Information Technology.

It is noted from the above table that the relative importance of agriculture during the period 2000-2005 and 2015-2020, at constant prices for the year 1990, amounted to (0.11%) and (0.113%), respectively, as a result of encouraging the product to continue its production by subsidizing the price The final product and the reduction of production costs and thus reducing the final price as a means to support the consumer, especially in exceptional circumstances such as the blockade and war (subsidizing the prices of means of production), in addition to supporting the selling prices of the outcome to the final consumer, as is the case in supporting the selling prices of agricultural commodities included in the ration card (consumer protection), As well as reducing commodity prices by supporting the final product prices for export purposes (giving price competitive power in markets outside the borders of Iraq).

The government followed a set of support policies for agricultural production and its requirements, the most important of which was the pricing of strategic agricultural crops and included: grains (wheat, barley, rice, yellow corn, white corn), oil and industrial crops, cotton,
sunflower and sugar beet, as these crops were priced. By calculating production costs and recommending a profitable profit margin for the product. The proposed pricing by the Ministry of Agriculture was sent to the Economic Affairs Committee of the Council of Ministers, to study it and raise its final recommendation, where it is finally approved and announced in the media.

2-3 Formulation of a Research model and an Impact Analysis among its Variables:

It is essential to assess the time series for the period of 2000 to 2020 in order to formulate the research model and analyze the impact between its variables, as time series analysis plays a significant and crucial part in delivering knowledge about the essential principles of a specific trait, and the subsequent standard model may be used to analyze the results for the current period.

\[ y = a_0 + a_1x_1 + a_2x_2 + a_3x_3 + a_4x_4 + e \]

Whereas:

- \( y \): the dependent variable represented by the import and export of agricultural crops in Iraq
- \( x_1 \): the independent variable for the number of agricultural crops in Iraq.
- \( x_2 \): IV of grain output amounts in Iraq.
- \( x_3 \): the independent productivity rate vector for agricultural crops in Iraq.
- \( x_4 \): Separate agricultural prices vector in Iraq.
- \( A_0 \): The hard part.
- \( A_{1,2, \ldots, n} \): the measured parameters.
- \( e \): Restrict random error.

The search variables may be represented in a logarithmic way to maintain that no negative values being present in these variables, thereby making the model employed semi-logarithmic:

\[ \log y = a_0 + a_{1\log x_1} + a_{2\log x_2} + a_{3\log x_3} + a_{4\log x_4} + e \]

3-3 Standard Analysis:

Any preliminary diagnostic checks may be conducted in order to do the normal study, and the most important of these measures are the unit static root test, the test for calculating the time lag intervals, and the joint integration test, with the unit root test for strings dormancy being the subject of this study.

The static time series can be checked to ensure that the association between the testing variables is a valid correlation, and the Phillips-Perron test is one of the most relevant methods that can be used to solve this issue, since it tests the null hypothesis (H0), which requires the presence of the unit root and therefore arriving at The time series and the unit root test could be used to show the
outcomes of the existing search variables' regular study. The following table summarizes the effects of the unit root (Phillips-Perron test) for the quest variables:

**Table (2) Unit Root test results for search variables**

<table>
<thead>
<tr>
<th>The Variables</th>
<th>Value of T Calculated</th>
<th>Table Value at the Level of Significance</th>
<th>The Results</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Logy</td>
<td>1.655 4.438</td>
<td>2.122 3.975 3.995</td>
<td>The First Level Difference</td>
</tr>
<tr>
<td>Logx1</td>
<td>1.215 4.635</td>
<td>2.215 3.233 3.367</td>
<td>The First Level Difference</td>
</tr>
<tr>
<td>Logx2</td>
<td>2.223 5.909</td>
<td>2.231 3.474 3.247</td>
<td>The Level Difference</td>
</tr>
<tr>
<td>Logx3</td>
<td>2.118 4.549</td>
<td>2.435 3.707</td>
<td>The First Level Difference</td>
</tr>
<tr>
<td>Logx4</td>
<td>2.224 4.675</td>
<td>2.332 3.314 3.348</td>
<td>The First Level Difference</td>
</tr>
</tbody>
</table>

Source: The researcher's preparation based on the results of (Eview-9) methodology.

As can be seen in the table above, all of the quest variables' time series are not static at the level, but they become static after taking the first discrepancy at a significant level of 1%, and therefore the standard model's results can be calculated after checking the general integration between the study variables, to ensure the presence of a balanced relationship. There are a number of measures that can be used to assess the integration of testing variables, the most significant of which is the Johansen-Gesels test. To perform this test, two significant tests must be completed:

First and foremost: - Impact evaluation: This measure is used to show the effect between the research variables, where the null hypothesis is evaluated, which states that (n) the number of possible joint integration vectors is smaller than or equal to (q), which is determined using the following equation:

\[ \text{Trace } (r) = T i = r + 1 \ln (1 - r) \]

Where: T: represents the sample size, r: the number of vectors of cointegration.

Where (r) is the lowest number for propectives (p-r) and in the null hypothesis a number of integral covariant vectors are defined, which is at least (r), that is, the total vectors is less or equal to r which is considered as variables throughout the current analysis.

Second: The maximum value test: This test is calculated according to the following equation:

\[ \text{Max } (r, r + 1) = T i = r + 1 \ln (1 - r - 1) \]
The null hypothesis, that \( (r) \) of the covariant integration vectors remain, is being compared to the alternate hypothesis, that \( (r + 1) \) of the covariant integration vectors exist. Which implies that there is no cointegration vector, and if there is less, we cannot deny the null hypothesis dependent on the presence of at least one covalent integration vector? If time series are non-static at the ground, they are integrals of the first degree, i.e. (1) I or higher. In general, if two strings have a similar complementarily, it implies they pass together over time and will have a mutual complementarily, resulting in a long-term partnership between the study variables.

The results of the joint integration test (Johansen-Gesels test) between variables regarding the effect and the maximum value tests, according to the following table:

**Table (3) The results of the test of the common complementarily between the study variables**

<table>
<thead>
<tr>
<th>Hypothesized</th>
<th>Trace Test</th>
<th>Max Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of CE(s)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eigenvalue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>( r = 0 )</td>
<td>68.772</td>
<td>24.332</td>
</tr>
<tr>
<td>None 0.574</td>
<td>70.615</td>
<td>36.237</td>
</tr>
<tr>
<td>At most 1</td>
<td>56.634</td>
<td>14.314</td>
</tr>
<tr>
<td>( r = 1 )</td>
<td>42.214</td>
<td>16.226</td>
</tr>
<tr>
<td>0.426</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At most 2</td>
<td>20.887</td>
<td>11.348</td>
</tr>
<tr>
<td>( r = 2 )</td>
<td>18.325</td>
<td>10.501</td>
</tr>
<tr>
<td>0.225</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At most 3</td>
<td>14.233</td>
<td>9.274</td>
</tr>
<tr>
<td>( r = 3 )</td>
<td>10.125</td>
<td>9.690</td>
</tr>
<tr>
<td>0.145</td>
<td></td>
<td></td>
</tr>
<tr>
<td>At most 4</td>
<td>8.056</td>
<td>8.225</td>
</tr>
<tr>
<td>( r = 4 )</td>
<td>6.443</td>
<td>7.128</td>
</tr>
<tr>
<td>0.098</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Rejecting the null hypothesis at the 5% level

Source: The researcher’s preparation based on the results of (Eview-9) methodology.

**Table (4) Results of long-term elasticity’s of research variables**

<table>
<thead>
<tr>
<th>The Variables</th>
<th>Co. Efficient</th>
<th>Std. Error</th>
<th>T. Statistic</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Logx₁</td>
<td>1.326</td>
<td>0.134</td>
<td>5.516</td>
<td>0.018</td>
</tr>
<tr>
<td>Logx₂</td>
<td>1.438</td>
<td>0.120</td>
<td>3.428</td>
<td>0.033</td>
</tr>
<tr>
<td>Logx₃</td>
<td>1.113</td>
<td>0.223</td>
<td>4.648</td>
<td>0.024</td>
</tr>
<tr>
<td>Logx₄</td>
<td>1.605</td>
<td>0.215</td>
<td>3.229</td>
<td>0.012</td>
</tr>
<tr>
<td>C</td>
<td>0.946</td>
<td>0.173</td>
<td>4.205</td>
<td>0.028</td>
</tr>
<tr>
<td>( S^{2} )</td>
<td>0.825</td>
<td></td>
<td>Mean Dependent Var.</td>
<td>0.245</td>
</tr>
<tr>
<td>( Adjusted S^{2} )</td>
<td>0.681</td>
<td></td>
<td>S.D. Dependent Var.</td>
<td>0.312</td>
</tr>
<tr>
<td>S.E. of Regression</td>
<td>0.009</td>
<td></td>
<td>Information Criterion</td>
<td>4.632</td>
</tr>
<tr>
<td>Log Likelihood</td>
<td>1.774</td>
<td></td>
<td>Hennery Criterion</td>
<td>2.774</td>
</tr>
<tr>
<td>Statistics</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prob. (Statistics)</td>
<td>-</td>
<td></td>
<td></td>
<td>2533.048</td>
</tr>
</tbody>
</table>

Source: The researcher’s preparation based on the results of (Eview-9) methodology.
Source: The researcher's preparation based on the results of (Eview-9) methodology.

The above table indicates that the approximate coefficients of the search variables suggest that they have a connection that increases the productivity and effectiveness of import and export of field products by electronic trade methods; and the association among the search variables can be explained by focusing on the following equation:

\[ \text{logy} = 0.946 + 1.326\log + 0.738\log + 1.113\log + 1.605\log + 0 \]

The regression coefficient (R2) in Table (4) indicate has reached (0.825), which means that the e-commerce can be explained by (82.5%) of the changes in the factors affecting the import and export of agricultural crops. At a large amount, all independent testing variables are appropriate (5 percent). A collection of data relating to these elasticities could be taken from previous table on the effect on the long elasticities of the analysis variables that could be explained as follows:

1. An increase in the number of agricultural crops of various varieties in Iraq by (1%) will lead to an increase in the import and export of agricultural crops by (1.326%).

2. An increase in the quantities of agricultural crops production in Iraq by (1%) could lead to an increase in the import and export of Iraqi agricultural crops by (1.438%).

3. An increase in the productivity rate of agricultural crops in Iraq by (1%) will lead to an increase in the import and export of agricultural crops of various kinds by (1.113%).

4. Reducing the prices of agricultural crops in Iraq by (1%) will lead to an increase in import and export of agricultural crops by (1.605%).

Thus, it can be said that all the factors that have been mentioned in this research (the number of agricultural crops, the amount of agricultural crops production, the rate of productivity of agricultural crops, the sale prices of agricultural crops) can affect the import and export of Iraqi agricultural crops, but this effect varies in proportions, as It is noted that reducing the selling prices of agricultural crops in Iraq will lead to an increase in the import and export of Iraqi agricultural crops in light of the application of electronic commerce mechanisms.

The Fourth Topic: Conclusions and Recommendations

4.1 Conclusions:

1. The number of agricultural crops was increasing continuously during the school years due to the improvement in date palm cultivation and better methods of pest prevention.

2. All varieties of agricultural crops had positive growth rates as a result of the increase in the number of palm trees produced in addition to the farmers' interest in this cultivation and improvement of their condition.
3. The productivity rates of agricultural crops are not at the required level due to the stability of cultivated area and that there is a supporting factor which is the growth in the continuous number of date palms.

Also, the price of dates is directly proportional to the production, and this means that farmers respond strongly to the fluctuations of agricultural prices, especially the prices of dates.

4. The numbers, quantity, productivity and selling prices of agricultural crops can affect import and export operations in light of the application of e-commerce mechanisms, but this effect is of varying proportions, as it is noticed that lowering prices had the greatest impact.

4.2 Recommendations:

1. There is an urgent need to legislate some laws and regulations that will protect agricultural crops from bulldozing and laws related to gender transfer of different lands.

2. Facilitating the export of agricultural crops abroad and opening export outlets so that the local price is linked to the global price, and this will encourage farmers to develop local production.

3. Working on numbers of agricultural crops, working on improving their cultivation status and improving methods of pest prevention and insect control.

4. Providing the necessary and sufficient support for agricultural crops with regard to controlling pests and insects that affect date palms with modern control methods.

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