

Zeros Elimination from the National Currency

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Abstract : The purpose of this paper is to investigate the role and importance of accounting for the implementation of the VAT system in the country. For this purpose, after the evaluation of specifications and important advantages of the VAT and the experience of other countries, important role of accounting in the precise determination of taxes, strategies to prevent escape of tax and realization of tax revenues of government, necessary control to increase the efficiency and accuracy of the calculations discussed. High-dependence of government to borrowing from the banking system and inflation tax and a low general ratio of tax revenues to GDP, indicating the inadequacy of the country's tax system. It can be said that being of a proper accounting system consider as a prerequisite for successful implementation of VAT in the country. So it's crucial for accountants with responsibility announce its full fitness to meet the requirements. For successful implementation of VAT as such a multi-stage sales tax and the tax on the price.

Keywords : accounting, tax reform in Iran, Value Added Tax (VAT), economic

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