The challenges of the tax collection from the electronic content in Algeria: A field study on a group of tax practitioners

تحديات التحصيل الجبائي على المحتوى الإلكتروني بالجزائر: دراسة ميدانية لمجموعة من الممارسين الجبائيين

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Abstract:
This study aims at shedding light on the challenges of tax collection from the field of content industry based on the views of the tax practitioners. The study used the analytical descriptive method to describe the variables through a questionnaire distributed to the employees of tax directorates in some of the Algerian cities. Findings show the existence of challenges that are similar to those that face the electronic trade, in addition to accounting, administrative, and behavioral challenges that affect the suitable tax collection from the content industry and creators.
Keywords: tax collection; accounting challenges; behaviors; content industry.
JEL Classification Codes: H2. H260

ملخص:

تهدف هذه الدراسة إلى الوقوف على تحديات التحصيل الجبائي في مجال صناعة المحتوى من وجهة نظر الممارسين الجبائيين، بحيث اعتمدت الدراسة على المنهج الوصفي والتحليلي والذي يعتمد لوصف متغيرات الظاهرة من خلال استبيان وجه لإطارات مديرية الضرائب عبر عدد من ولايات الوطن، ومن خلاله توصلت الدراسة لمجموعة من النتائج من أهمها وجود تحديات مشابهة للتحديات التي تواجه التجارة الإلكترونية بالإضافة إلى تحديات أخرى محاسبية وإدارية وسلوكية أثرت بدورها على تحصيل جبائي مناسب على مجال صناعة المحتوى وصانعيه.

الكلمات المفتاحية: التحصيل الجبائي، التحديات المحاسبية، السلوكيات، صناعة المحتوى.

تصنيفات JEL : H2.H260

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INTRODUCTION:

The electronic trade became a vivid reality mainly after the big change that occurred on the economy after Covid-19 and its outputs. In this context, the commercial transactions witnessed a radical change as they shifted from the traditional into the electronic ways. In order to promote for this commercial type, more creative and modern solutions have been adopted leading to the emergence of an electronic content presented by content creators and social media influencers. In this line, the electronic content promotes for various goods and services through various channels mainly social media. Based on this change towards the electronic commerce, the various fiscal systems found themselves in front of new challenges to regularize such transactions and find a fiscal pot to create a suitable tax collection from the content creators. Nevertheless, these fiscal measures faced accounting, administrative, and behavioral challenges. Based on what has been said, we find ourselves obliged to grapple with a paramount question that is: What are the challenges that face the fiscal administration in Algeria in tax collection from the electronic content industry

From this problematic, some sub-questions arise such as:

1. What are the accounting challenges that face the application of the tax collection from the electronic content industry in Algeria?
2. What are the administrative challenges that face the application of the tax collection from the electronic content industry in Algeria?
3. What are the behavioral challenges that face the application of the tax collection from the electronic content industry in Algeria?

Aims of the study:

This study aims at finding a regularized formula that allows tax collection from the electronic content industry.

Hypotheses of the study:

1. The application of tax collection from the electronic content industry faces accounting challenges in Algeria.
2. The application of tax collection from the electronic content industry faces administrative challenges in Algeria.
3. The application of tax collection from the electronic content industry faces behavioral challenges in Algeria.

Methodology of the study:

The study uses the descriptive method. We designed a questionnaire and analyzed it statistically with SMART PLS to test the quality of the questions (factor loadings, composite reliability test, and average variance extracted AVE)

Population of the study:

The population of the study includes the tax practitioners mainly the directors and inspectors

Sample of the study:

The study was meant to be conducted on 120 tax practitioners. However, some have been excluded because they did not meet the requirements. Hence, the sample includes 80 individuals.

Limitations of the study:

The study took place from June 2022 to September 2022 in the tax directorates in 12 Algerian Wilayas.

Literature review:
1. **The study of Arbaoui & Akacem (2019) "the requirements of the application of the electronic tax collection in Algeria: a field study in the regional directorate of taxes in Bechar".** The study aimed at knowing the obstacles that hinder the application of the electronic tax collection in Algeria. Findings showed the absence of legal frames related to imposing electronic taxes, the lack of the human and material potentials, and the lack of the sufficient fiscal awareness that allows the acceptance of such taxes.
2. **The study of Bahi (2017) "the challenges of the digital tax collection in the light of the electronic trade".** The study aimed at shedding light on the challenges that face the taxation on the electronic trade. Findings showed that it is not possible to prove the contracts and transactions in the electronic trade and that there is a disruption in the application of the fiscal equity due to the flexibility of the electronic transactions.
3. **The report of Simms & Juswanto (2017) "fair taxation in the digital economy".** The report aimed at shedding light on the big change the economic world is witnessing and the big intervention of technology in it in a way that it is impossible to control the digital part of the economy because it became the economy itself. In addition, the report tackled the strategies of Base Erosion and Profit Shifting BEPS. Findings show the necessity of controlling the big actors of the digital economy and giving enough time to pay the taxes, in addition to the necessity of adapting the laws and policies by the decision makers everywhere.
4. **The study of Maatoq & Kamouche (2019) "the legal problematic related to the fiscal field triggered by the electronic trade".** The study aimed at shedding light on the legal issues related to taxation triggered by the electronic trade. Findings show that it is necessary to end the obstacles that emerged with the electronic trade, build a unified international fiscal system to end the legal gaps between the states' legislations, and adapt it to the flexibility of the electronic trade and its rapid change.

1. Theoretical frame:

The electronic trade had various characteristics that distinguish it from the traditional including the difficulty of tax collection that deprives the economy from considerable revenues.

1-1 The concept of tax collection:

It is the process of transforming the tax from the payer to the public budget through a set of legal, technical, and administrative measures. It is made through various ways; either cash, transfers, or others (Ali, 2006).

1-2 The importance of tax collection:

It is one of the sources of income to fund the public budget in order to achieve an economic and social equilibrium, create a balance between the public expenditures and revenues, and protect the national economy through the continuous funding of the public budget.

1-3 Ways of tax collection:

Tax collection takes place according to a set of rules that must be respected by the fiscal administration. In this line, According to Rana (2005), tax collection is carried out through the following ways:

- A tax collection organized by the tax administration through preparing a list of those that must pay the taxes, the due amount, and the date.

- Tax collection through a disclosure of the incomes by the tax payer. The fiscal administration checks the validity of the disclosure.

- Tax collection from the source through withholding the tax from the source of income directly by the fiscal administration or the business manager.

Despite that there are various ways of tax collection, a suitable tax collection from the electronic trade has not been achieved. This led to the emergence of other international efforts. Moreover, a new way of electronic trade appeared with Covid-19 that is promoting for goods and services by the electronic content creators. (boukhary , 2022)

1-4 The concept of electronic content creation/industry:

This refers to the process of generating ideas about a certain topic for a certain group of people. These ideas are presented in written, audio, or visual templates in a way that enables the audience to receive the content through various outlets such as social media that are the most common and attracting for audience (Lebbib, 2006).

1-5 The concept of a content creator:

He is the person who has creative thinking and managed to embody his ideas in a content with creative ways that trigger the target audience in order to teach or entertain them (Attia, Zizah, & Atallah, 2021).

1-6 The concept of an influencer:

He is the content creator who is active on social media. He has an important number of followers, posts, and reactions (Hotmart, 2022).

2. The field study:

2.1 Assessment of the measurement model:

We check the quality of the statements used in this model with SMART PLS software through testing their convergence and agreement. We use the convergent validity test to check the ability of these statements of measurement and their constancy in different circumstances. In addition, we use discriminate validity test to measure the statements dissonance.

2-1-1 Convergent validity:

To test the convergent validity of the statements of the model, we use these tests: factor loading for initial measurements, reliability and complex constancy, and converging validity of the variance extracted as follows:

2-1-1.1 Factor loading for initial measurements:

It is used to check the validity of the measurement tools which require the statements to exceed the value of 0.70. As for the statements whose values are less than 0.70, they are deleted from the model. The following table shows the results of the convergent validity test:

Table 01: the results of the factor loading with its criteria for the axes of tax collection and content creation

Ertyukilp'[ ]\78*-o0u876					
symbol	Indexes dimension	X tax collection			Y content creation
		Xa accounting challenges	Xb administrative challenges	Xc behavioral challenges	
XA1	It is difficult to process the applications of the accounting system of the electronic trade in the fiscal law	0.682			
XA2	The financial lists joined in the fiscal disclosure lack the necessary sources of income of the tax payers	0.768			

XA3	The companies face difficulties in applying the principles of accountancy when determining the accounting gain from the electronic commercial transactions	**0.740**			
XA4	It is difficult for the fiscal administration to achieve an effective control on the books of the tax payers and their fiscal disclosures in the electronic trade	**0.930**			
XA5	It is difficult to charge the legal accountant with the validity of the financial list provided for the fiscal administration	**0.113**			
XA6	It is difficult to determine the fiscal pot of the electronic transactions in the light of the lack of the necessary skills by the fiscal inspectors in dealing with the modern technology	**0.832**			
XB1	There are many disputes between the tax employees and payers that hinder the job		**0.250**		
XB2	It is difficult to find the scientifically competent employees that deal with the electronic trade transactions		**0.743**		
XB3	It is difficult for the fiscal administration to cope with the modern administrative styles and systems and technology with its applications		**0.785**		
XB4	It is difficult for the employees to be aware about the administrative developments made by the information revolution and the electronic trade system		**0.921**		
XB5	It is difficult to follow the administrative developments that occur in the world of the electronic trade to know how to fiscally handle them		**0.931**		
XB6	The central fiscal administration neglects the process of monitoring and evaluating the performance of the fiscal administration		**0.314**		
XC1	There is a weak trust between the			**0.987**	

	tax payers and inspectors in the electronic trade				
XC2	Most of the tax payers do not go to the fiscal administration to discuss their fiscal disclosures			**0.222**	
XC3	Most of the fiscal inspectors ignore the necessary styles to be followed in dealing with the news of the electronic trade			**0.997**	
XC4	The tax payers fear the new developments of the fiscal transactions of the electronic trade			**0.987**	
XC5	The tax payers fear that their incomes would be impacted by the new fiscal transactions of the electronic trade			**0.988**	
XC6	There is a weak trust in the security protection of the personal information on the internet			**0.304**	
Y1	The tax practitioners are not aware about the unofficial electronic advertising channels				**0.407**
Y2	Imposing taxes on the content creators limits their electronic commercial transactions and hinders them				**0.763**
Y3	Imposing taxes on the content creators leads to tax evasion and fraud				**0.784**
Y4	The governmental policies tend to exempt the content industry from taxes to support the electronic commercial transactions				**0.682**
Y5	Fiscal exemptions and privileges must be granted for content creation to attract and incite content creators to commit fiscally				**0.891**
Y6	The trust between the content creators and the fiscal administration must be strengthened				**0.835**

Source: prepared by the authors relying on the outputs of SMART LPS

From table 01, we see that the averages of the factors loading with the criteria are between 0.740 and 0.997 i.e. more than 0.70. This indicates that they interpret what is required inside the context of the dimension they belong to (the accounting, administrative, and behavioral)

except statements Xa1, Xa5, Xb1, Xb6, Xc6, Y1, and Y4 which did not achieve this value. Hence, they must be deleted from the model as shown in table 02:

Table 02: the statements that are deleted because they did not meet the conditions

Symbol	Statement	Dimension	percentage
Xa5	It is difficult to charge the legal accountant with the validity of the financial list provided for the fiscal administration	**Xa**	**0.113**
Xb1	There are many disputes between the tax employees and payers that hinder the job	**Xb**	**0.250**
Xb6	The central fiscal administration neglects the process of monitoring and evaluating the performance of the fiscal administration	**Xb**	**0.314**
Xc2	Most of the tax payers do not go to the fiscal administration to discuss their fiscal disclosures	**Xc**	**0.222**
Xc6	There is a weak trust in the security protection of the personal information on the internet	**Xc**	**0.304**
Y1	The tax practitioners are not aware about the unofficial electronic advertising channels	**Y**	**0.407**

Source: prepared by the authors relying on the outputs of SMART LPS

2-1-1-2 Composite reliability test:

We test the reliability of the statements using the coefficients of consistency that are Cronbach's Alpha and composite reliability. The least accepted value for the factor's consistency is 0.70. The results of the composite reliability of the model's dimensions are shown in table 03:

Table 03: Results of the composite reliability of the model

Axes	Dimension	Cronbach's Alpha	Composite reliability
X	Accounting challenges	0.948	0.955
	Administrative challenges	0.868	0.911
	Behavioral challenges	0.993	0.995
Y	Content creation	**0.798**	**0.863**

Source: prepared by the authors relying on the outputs of SMART LPS

Table 03 shows that all the coefficients of Cronbach's Alpha exceeded 0.70 which shows the consistency of the model's statements. In addition, the values of the composite reliability coefficient of all the factors exceeded 0.70. As for the axes, the consistency coefficients of the main variables of the study were more than 0.70. The coefficients of Cronbach's Alpha or the composite reliability of the tax collection axis of the 1st dimension reached 0.948 and 0.955 respectively. As for the 2nd dimension, they were 0.868 and 0.911 respectively. Concerning the 3rd dimension, they reached 0.993 and 0.995 respectively. As for the axis of the content creation, the coefficients of Cronbach's Alpha and composite reliability reached 0.798 and 0.863 respectively.

2-1-1-3 Convergence validity through AVE:

The convergence validity test that is explained through the variance extracted represents the tool of checking the convergent validity that requires an extracted variance

average that is more than 0.50. The following table shows the values of the convergent validity of the dimensions of the study axes:

Table 04: extracted variance average test of the study dimensions

Axes	Dimension	Extracted variance average
X	Xa	0.706
	Xb	0.721
	Xc	0.980
Y	**Y**	**0.614**

Source: prepared by the authors relying on the outputs of SMART LPS

Table 04 shows that AVE is significant. To accept its value, it must exceed 0.5. In the 1st axis (tax collection), the value of the 1st dimension reached 0.706, the 2nd 0.721, while the 3rd 0.980. As for the 2nd axis (content creation), the value reached 0.614. Both are statistically accepted.

2-1-2 Discriminate validity:

When measuring the discriminate validity we use Fornell-Larcker criterion and cross loadings criterion as follows:

2-1-2-1 Fornell-Locker criterion:

We use this criterion to know whether the statement represents itself more than any other statement. This test relies on comparing the correlation of the square structure and AVE to evaluate the structural equations with the unobservable variables and the measurement error.

Table 05: Fornell-Larcker criterion:

	Xa	Xb	Xc	Y
Xa	**0.840**			
Xb	0.199	**0.849**		
Xc	0.116−	0.361	**0.990**	
Y	0.145−	0.458	0.625	**0.784**

Source: prepared by the authors relying on the outputs of SMART LPS

We consider that there is a discriminate validity of the study tool if the Fornerl-Larcker criterion of each variable is higher than the other study variables i.e. the dimension represents itself more than representing the rest of the variables. Hence, there is no interference between the study dimensions. From the above table, we see that the dimensions of the study axes meet this requirement as each dimension got the highest possible value with itself. The highest values of the dimensions ranged between 0.840 for the 1st, 0.849 for the 2nd, 0.990 for the 3rd, and 0.784 for the 2nd axis.

2-1-2-2 Cross Loading criterion:

This test checks the statements that interpret a specific latent variable. The value of the relation between the statement and its latent variable must be higher than the value of its relation with another latent variable

Table 06: Cross loadings

Cross loadings				
Dimension	X			Y
criteria	Xa	Xb	Xc	
Xa1	**0.682**	0.182	0.054	0.055
Xa2	**0.768**	0.281	0.039-	0.059-
Xa3	**0.740**	0.117	0.235-	0.076-
Xa4	**0.930**	0.159	0.118-	0.103-
Xa6	**0.832**	0.213	0.050-	0.103-
Xb2	0.107	**0.743**	0.463	0.432
Xb3	0.334	**0.785**	0.219	0.294
Xb4	0.124	**0.921**	0.246	0.393
Xb5	0.157	**0.931**	0.259	0.404
Xc1	0.131-	0.291	**0.987**	0.603
Xc3	0.099-	0.383	**0.997**	0.624
Xc4	0.126-	0.358	**0.987**	0.605
Xc5	0.105-	0.393	**0.988**	0.640
Y2	0.065	0.504	0.472	**0.763**
Y3	0.204-	0.136	0.423	**0.784**
Y4	0.130-	0.115	0.322	**0.682**
Y5	0.198-	0.503	0.642	**0.891**
Y6	0.138	0.121	0.369	**0.500**

Source: prepared by the authors relying on the outputs of SMART LPS

From table 06, we see that the cross loading coefficients of the statements related to the axis of (tax collection) with its dimension (accounting, administrative, and behavioral) have the highest value in this axis compared to the other dimensions. As for the axis of content creation, it does not have dimensions and, thus, its value is the same. Thus, we say that the statements that measure a specific latent variable do not measure another latent variable because the value of correlation between the statement and its latent variable is the highest compared to the value of correlation with another latent variable. This confirms the quality of the model

Figure 01: The general structural model of the study
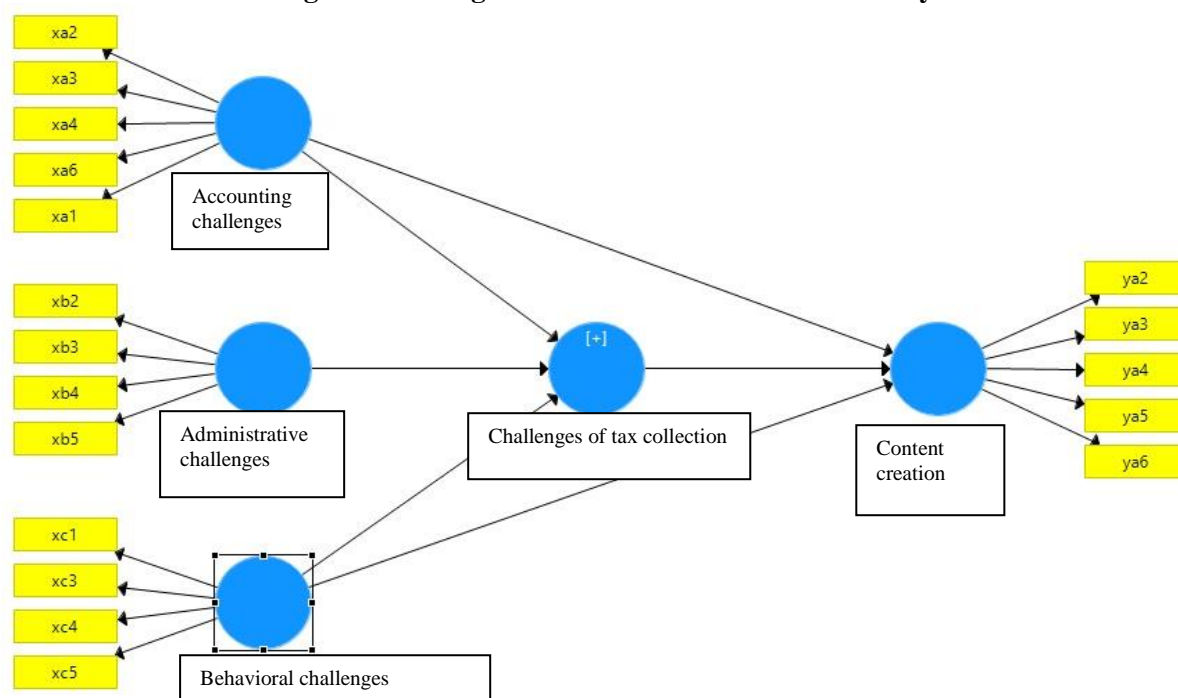
Source: prepared by the authors relying on the outputs of SMART LPS

2-2 Testing the internal model (structural model):

In this part, we shall evaluate the results of the internal model through evaluating the correlation degree, forecasting abilities of the model, the relations between the structures, in addition to the necessary tests to evaluate the structural model.

2-2-1 Testing the validity of the internal model:

In order to check the validity of the internal model of the study, we carry out the following tests: the determination coefficient test, the effect size, and the model's goodness of fit GOF.

2-2-1-1 Coefficient of determination R^2:

To test the coefficient of determination, we calculate the square relation between the real values and the forecasting values related to the internal structure. The test explains the size of the latent accumulated effects of the external factors on the internal latent variable i.e, the coefficient indicates the size of the variance in the self formations shown by the related external formations. The following table shows the coefficient of determination of the study model:

Table 07: test of the coefficient of determination R^2

Size of the interpretation	Adjusted R^2	Coefficient of determination R^2	Dimension
Average	0.430	0.473	Y

Source: prepared by the authors relying on the outputs of SMART LPS

Table 07 shows the value of the correlation square of the dependent variables. The interpretation of the dimensions of the variable "tax collection" of the model reached 43% of

the interpretation of the dependent variable "content creation" which is an interpretation that is between 0.33 and 0.67. Thus, it is an average interpretation.

2-2-1-2 Test of the effect size F^2:

From the interpretations of the means of R^2 of the internal dimensions, we can use the change in the value of R^2 when cancelling a specific external structure of the model to evaluate whether the cancelled structures have a core effect on the internal dimensions. This measure is referred to as an effect size f^2 where $f^2 \geq 0.35$ is a big effect size, $f^2 \geq 0.15 < 0.35$ is an average effect size, $f^2 0.02 < 0.15$ is a weak effect size, and $f^2 < 0.02$ has no effect.

Table 08: effect size test F^2

Result	F^2	Latent variables
Average effect	0.156	Xa
Big effect	0.371	Xb
Big effect	0.374	Xc

Source: prepared by the authors relying on the outputs of SMART LPS

From table 08, we see that the effect size of the dimension of "the accounting challenges" on the dependent variable reached 0.165. The effect size of the dimension of "the administrative challenges" on the dependent variable reached 0.371. The effect size of the dimension of "the behavioral challenges" on the dependent variable reached 0.374. They all show the effect of the fiscal collection on the latent variables in the model except the dimension Xa whose effect was average with a value of 0.156.

2-2-1-3 Test of the coefficient of the forecasting quality Q^2:

This test indicates the ability of the model to forecast the dependent variable. When the model shows its forecasting relation, it forecasts the exactness of the data that are not used in the estimation of the model. In the structural model, the values of Q^2 that are more than 0 imply the existence of a specific internal latent variable.

Table 09: the coefficient of the forecasting quality Q^2

Dimensions	SSE	SSO	$Q^2 = (1-SSE/SSO)$	Result
Xa	720	720		
Xb	320	320		
Xc	320	320		Big ability
Y	320	247.464	0.227	

Source: prepared by the authors relying on the outputs of SMART LPS

Table 09 shows that the forecasting unit is bigger than 0. This indicates the significance of the forecast. The values of SSE for each dimension reached 720 for Xa, 320 for Xb, and 320 for Xc. As for the values of SSO for each dimension, they reached 720 for Xa, 320 for Xb, and 320 for Xc. The value of Q^2 for the dimension of the content creation has a rate of 22.7%. Thus, it has a big forecasting ability. We can say that the forecasting abilities among the model have an accepted forecasting ability. This means we can rely on the external (independent) variables in forecasting the internal (dependent) variables.

2-2-1-4 Test of GOF:

GOF is used as a comprehensive measure for the model. However, this criterion cannot distinguish decisively between the confirmatory model and the predictive model. Thus, it is limited to the formations of specific models. In addition, GOF works to check the reliability of the study model i.e. shows the general performance of the model.

Table 10: the results of the structural model –GOF-

Model	Calculation way	Result
The variable of the tax collection / the variable of the content creation	$GOF =$ $\sqrt{AVE * R^2}\sqrt{(0.614*0.185)}$ $=0.113 GOF$	**Average**

Source: prepared by the authors relying on the outputs of SMART LPS

From the calculated value 0.113, we can say that we can rely on the model in answering the problematic of the study with a small and acceptable degree.

3. Testing and discussing the study hypotheses:

In order to test the study hypotheses with the structural modeling method, we calculate the estimations of the relations in the structural model with Bootstraping style which points to the expected relations between the structures. The path coefficient is between -1 and +1. The values that are close to +1 indicate strong positive relations while those that are close to -1 indicate strong negative relations that are generally statistically significant. As for the coefficients that are close to 0 from the two sides, they indicate the weakness of these relations. The relation is statistically significant when the P-value is less than 5%.

3-1 Sub-hypotheses:

There is an effect of the axis of the tax collection on the axis of content creation

Table 11: test of the significance of the dimensions of the axis of "tax collection" on the axis of "content creation" (H^1,H^2,H^3)

hypothesis	relation	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	decision
H^1	**Xa->y**	0.650	0.651	0.096	3.110	**0.002**	confirmed
H^2	**Xb-> y**	0.309	0.309	0.099	3.127	**0.002**	confirmed
H^3	**Xc->y**	0.495	0.480	0.087	5.661	**0.000**	confirmed

Source: prepared by the authors relying on the outputs of SMART LPS

Table 11 shows that the path coefficient between the dimensions of the accounting challenges and the axis of content creation is 0.650. In addition, the significance value reached 0.002 which is less than 0.05. As for T value, it reached 3.110. Thus, H1 is confirmed which means that the dimension of the accounting challenges affects the axis of content creation. In addition, we find that the path coefficient between the dimension of the administrative challenges and the axis of content creation is 0.309. As for the significance value, it reached 0.002 which is less than 0.05. As for T value, it reached 3.127. Hence, H2 is

confirmed which means that the dimension of the accounting variables affects the axis of content creation. Furthermore, we find that the path coefficient between the behavioral challenges and the axis of the tax collection is 0.495. The significance value reached 0.000 which is less than 0.05. As for T value, it reached 5.661. Therefore, H3 is confirmed which means that the dimension of the behavioral challenges affects the axis of the tax collection.

3-2 The main hypothesis:

There is an effect of the axis Challenges of tax collection on the axis of Content Creation.

Table 12: The results of the total effect of the study hypothesis

Main hypothesis	The original path coefficient	The mean of the path coefficient	Standard deviation	T value	Significance P values	Decision
Tax collection➔ Content creation	0. 360	0.360	0.099	3.120	0.000	**confirmed**

Source: prepared by the authors relying on the outputs of SMART LPS

Table 12 that is related to the results of the total effect of the study hypothesis shows that the variable of the tax collection challenges has a clear effect on the variable of the content creation. The more the interest of the fiscal administration about the challenges of the tax collection increases, the more the level of the revenues of tax collection from the content creation increases. Thus, we can rely on this final model of the study.

4. Conclusion:

The fiscal administration in Algeria faces big challenges to cope with the development of the electronic trade mainly after the development of the content creation and the increase of the revenues. We can sum up the main findings of the study saying:

1. There are accounting challenges that face the fiscal administration related to the application of the accepted accounting principles when determining the gain. Moreover, there is a difficulty in handling the applications of the accounting system of the electronic trade in the fiscal law.

2. The administrative challenges that face the fiscal administration lie within the fact that the higher administration does not keep up in pace with the development of the electronic trade and content creation. In addition, the employees find difficulties to estimate the revenues from content creation.

3. The main behavioral challenges include the lack of the fiscal awareness by the tax payers and the voluntary tax evasion due to the lack of trust in the fiscal administration and the fear of the decrease of their revenues. In addition, the higher administration does not show interest in the modern activities such as content creation

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