جامعــة الموصــل
كليــة الإدارة والاقتصــاد

قياس العلاقة بين الضرائب وجودة الأداء الحكومي لعينة من البلدان النامية والمتقدمة مع إشارة للعراق

رسـالة ماجستير
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المستخلص

تهدف الدراسة إلى قياس العلاقة بين الضرائب بوصفها مصدرًا مالياً رئيساً وبين جودة الأداء الحكومي لتقييم كفاءة وفعالية الحكومة في إدارة شؤون الدولة وتقديم الخدمات العامة، وتحليل هذا التأثير في سياق اقتصادي ومؤسسي مقارن، واعتمدت الدراسة على فرضية أساسيَّة مفادها وجود علاقة ذات دلالة إحصائيَّة بين الضرائب وجودة الأداء الحكومي، وتفاوت هذه العلاقة حسب درجة التطور الاقتصادي للبلد.

مؤخراً، شهدت الدول النامية تراجعاً في كفاءة العلاقة بين الضرائب وجودة الأداء الحكومي، إذ اتسمت هذه العلاقة بالهشاشة والتقلب نتيجة ضعف البنى المؤسسية، في المقابل حافظت الدول المتقدمة على علاقة إيجابية ومستقرة، تعكس فاعلية الأداء الحكومي في تعزيز كفاءة التحصيل الضريبي.

واستخدمت الدراسة مجموعة من المتغيرات وهي الإيرادات الضريبية كنسبة من الناتج المحلي الإجمالي، كمتغير تابع، أما المتغيرات التوضيحية هي الناتج المحلي الاجمالي للفرد، ومعدل التضخم كنسبة من الناتج المحلي الإجمالي. والسيطرة على الفساد، وفعالية الحكومة، والاستقرار السياسي وغياب العنف، سيادة القانون، وجودة التنظيمات، والصوت والمساءلة. وكانت عينة الدراسة مجموعة من الدول النامية والمتقدمة، وللمدة الزمنية (2002– 2022)، معتمدين على أنموذج الانحدار الذاتي للفجوات الزمنية الموزعة (PMG/ARDL)، واعتمدت الدراسة على بيانات (Panal Data) تغطي مجموعة من الوحدات عبر فترة زمنية محددة، مما أتاح تحليل الأثر الديناميكي للمتغيرات المدروسة بدقة أكبر.

وقد استُخدم منهجان في البحث العلمي: الأَوَّل يتضمَّن الجانب الوصفي الَّذي يتضمن بدوره الإطار النظري والعرض المرجعي لمفهوم الضرائب وعلاقتها مع متغيرات الدراسة التفسيرية، والمنهج الثاني يعتمد على التحليل الكمي القياسي، الَّذي يضم بناء الأُنموذج الخاص بالدراسة.

أهم الاستنتاجات التي استُخلصت في الدراسة، وجود علاقة طردية طويلة الأجل ودالة إحصائياً في الدول النامية بين الإيرادات الضريبية وكل من الناتج المحلي الإجمالي للفرد، ومعدل التضخم، والسيطرة على الفساد، مما يعكس دور هذه المتغيرات في توسيع القاعدة الضريبية وتحسين الامتثال، وتأثير سلبي ومعنوي لفعالية الحكومة، وجودة التنظيمات، والاستقرار السياسي على الإيرادات الضريبية في الدول النامية، مما يشير إلى فجوة بين تحسن المؤشرات شكلًا وفعاليتها الحقيقية في دعم السياسات الضريبية، أما في الدول المتقدمة، وجود علاقة طردية طويلة الأجل ودالة إحصائياً بين الإيرادات الضريبية وفعالية الحكومة، والاستقرار السياسي، والنمو الاقتصادي للفرد، ما يعكس نظماً ضريبية راسخة وكفاءة في الجباية، واختلاف واضح بين الدول النامية والمتقدمة في قدرة الهيكل الضريبي على التكيف مع الصدمات، حيث أظهر معامل تصحيح الخطأ في الدول المتقدمة (0.4431−) قدرة أعلى على العودة إلى التوازن مقارنة بالدول النامية (0.1265−)، مما يعكس هشاشة نظم الجباية في الدول النامية.

Abstract

This study aims to measure the relationship between taxes, as a major financial source, and the quality of government performance, and to analyze this impact within a comparative economic and institutional context. The study relied on a basic hypothesis: there is a statistically significant relationship between taxes and the quality of government performance, with this relationship varying according to a country's development level.

Recently, developing countries have witnessed a decline in the efficiency of the relationship between taxes and the quality of government performance. This relationship has been characterized by fragility and volatility due to weak institutional structures. In contrast, developed countries have maintained a positive and stable relationship, reflecting the effectiveness of government performance in enhancing the efficiency of tax collection.

The study used a set of variables: tax revenue as a percentage of GDP as the dependent variable. The independent variables were GDP per capita, inflation rate as a percentage of GDP, control of corruption, government effectiveness, political stability and absence of violence, rule of law, regulatory quality, and voice and accountability. The study sample comprised a group of developing and developed countries, covering the period from 2002 to 2023. The study relied on the Autoregressive Distributed Lag (ARDL) model, using the EViews 12 software package. Two research approaches were used: the first included a descriptive approach, which in turn included the theoretical framework and reference presentation of the concept of taxes and their relationship with the explanatory variables of the study. The second approach relied on standard quantitative analysis, which included constructing the study's model based on the theoretical functional relationships presented in the theoretical aspect and strengthening them with previous studies. The model was then tested. Among the findings of the study is the existence of a statistically significant long-term relationship in developing countries between tax revenues and GDP per capita, inflation rate, and control of corruption, reflecting the role of these variables in expanding the tax base and improving compliance. Government effectiveness, regulatory quality, and political stability have a negative and significant impact on tax revenues in developing countries, indicating a gap between the formal improvement of indicators and their actual effectiveness in supporting tax policies. In developed countries, there is a strong and statistically significant long-term relationship between tax revenues and government effectiveness, political stability, and economic growth per capita, reflecting well-established tax systems and efficient collection. There is also a clear difference between developing and developed countries in the ability of the tax structure to adapt to shocks, as the error correction coefficient in developed countries (-0.4431) showed a higher ability to return to equilibrium compared to developing countries (-0.1265), reflecting the fragility of tax systems in developing countries.

Measuring the relationship between taxes and the quality of government performance for a sample of developing and developed countries with reference to Iraq

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ABSTRACT

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There are differences between well-performing government policies to identify beneficiary and developed countries with reference to Iraq.

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