



# The Importance of Transparency in Tax Reporting and Its Role in Improving the Reputation of Companies: An Applied Study at the Iraqi Public Tax Authority for the Period 2018–2024

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Received: 28-01-2026  
Accepted: 28-02-2026  
Published: 30-03-2026



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**Abstract:** It aims Search to study importance Transparency in Report tax and its role in to improve reputation Companies, with the focus on an experience Authority public For taxes Iraqi For the period 2018-2024. It stems importance Search from The role pivotal For transparency tax in Strengthening trust investors and customers and the public In companies, Please on to support credibility Authority public For taxes As an entity Organizational. Adopted. Search on Curriculum Descriptive Analytical, where It was completed collection Data from during Surveys Directed For companies The Great And the average, Interviews with Officials Taxes, In addition to analysis Reports tax Annual Issued on Authority public For taxes. Also It was completed Use Methods Analysis statistician To determine relationship between level Transparency in Report tax and reputation companies in market Iraqi. It showed Results that there relationship Positive clear between Commitment With transparency tax and improving reputation Institutional For companies, where It turned out that companies that Track practices tax transparent Enjoy With credibility higher, And less In it Risks Legal, And it increases level satisfaction Customers and investors About it. As well. between Search that Strengthening Programs Awareness Taxation, and development Organized Regulatory Effective, and encouragement Disclosure The complete and flour on Obligations Taxation, Contributes In a way direct in building reputation institutional strong and investigation Compliance tax Sustainable. And concludes Search to that Transparency in Report tax Not merely commitment legal, but rather tool strategy To promote trust and improving image companies The Authority public For taxes on end whether, He is what Enhances the environment investment And contributes in development Economy National.

**Keywords:** Transparency in Report Tax, reputation Companies, Authority public For taxes Iraqi.

## Introduction

It is Taxes One Pillars Basic in to support Economy National, so Represents Source Mainly For revenues State that Used in finance Projects public Services The basics. And with increase size Activity Economic And expanded a base companies in Iraq, become

Commitment tax and transparency in Report tax an order vitally To ensure investigation Justice Finance and improving trust between companies and the authorities Government and society In a way General. Considered Transparency in Report tax from Factors Basic that Reflect bezel commitment companies By laws and regulations Taxation, And contribute in Strengthening I heard it Institutional before investors and customers And the public. The company that Adopt Policies tax transparent Reflect image Positive on Its management And her keenness on Commitment With responsibility Legal And social, Which He increases from Her ability on attract Investments and investigation growth Sustainable. Originates importance this Search from The need to study relationship between Transparency in Report tax and reputation companies in Iraq, especially in shadow Challenges Economic politics that She faces it The state, gesticulate It is required on that from impact direct on the environment Investment. As well. Seeks Search to evaluation bezel effectiveness Policies and procedures that I followed her Authority public For taxes Iraqi For the period 2018-2024 to promote Transparency in Reports tax and compliance Legal For companies. The research also aims to study level Commitment With transparency in Report tax I have companies Iraqi analysis effect Transparency tax on reputation Companies and proposals mechanisms and procedures To promote Transparency tax in Authority public For taxes. From during this Research, It will be spotlight light on The role Strategic For transparency in Report tax, not only As a requirement legal, but rather As a tool To promote reputation companies Building trust Sustainable with all Owners Interest, In what Contributes in create environment works Trusted And stable.

## Research Method

### Research Problem

Faces companies Iraqi Challenges large It relates By commitment With transparency in Report tax, He is what Reflected In a way direct on I heard it Institutional and level trust that He gives it she has investors And the customers. The absence Transparency or presence flaw in Disclosure tax leads to loss Credibility before Entities Government And the market, And reduces from Its appeal Investment, as Limits from capacity State on investigation Justice tax and strengthening Its resources Finance. And on Despite from efforts that She exerts Authority public For taxes Iraqi To promote Commitment tax, unless that there comments It indicates to presence failure in Disclosure The complete and flour on Obligations Taxation, weakness in systems censorship And the review, Which Allows Field to evade tax or Mistakes in Data Introduction. And from here It emerges problem Research, that maybe Its formulation on Grammar Next : Extent impact weakness or absence Transparency in Report tax on reputation companies Iraqi, and procedures that maybe For the Authority public For taxes Its adoption To promote Transparency and improving image companies in The market. It lies importance Search in attempt clarification relationship between Transparency tax and reputation Companies, and statement mechanisms that maybe Applying it To promote Commitment tax In what Contributes in development environment investment Trusted And sustainable.

### **Importance of the research**

It lies importance this Search in spotlight light on The role pivotal For transparency in Report tax and its effect Live on reputation companies Iraqi, where that Commitment tax transparent Reflects bezel credibility companies and its commitment By laws And the regulations, And strengthens trust Customers and investors It has it. As well. that Search Contributes in presentation vision clear around relationship between Compliance tax and improving Image Institutional, what Helps companies on development Its policies Interior In what It agrees with Standards Legal and practices Good For disclosure Financial. Addition to that, He carries Search importance practical For the Authority public For taxes Iraqi, where maybe that He provides Indicators Help her on to improve Organized censorship and review and strengthening Policies Transparency And disclosure, In what Contributes in create environment investment more Reliability And stability, And limits from Evasion tax and practices not Legally. Therefore, It represents Search bridge between Theory And the application, so He presents Contributions Scientific and process To support companies The Authority in Strengthening Commitment tax and improving reputation Institutional on end whether.

### **Research Objectives**

It aims this Search to study effect Transparency in Report tax on reputation companies Iraqi, with the focus on an experience Authority public For taxes For the period 2018-2024, That's from during analysis level Commitment With transparency in Reports tax and its effects on Image Institutional For companies before investors And customers. As well Seeks Search to Discovery on relationship between Disclosure tax The complete and flour And between Strengthening Credibility Trust Institutional, In addition to exploration procedures and mechanisms that maybe For the Authority public For taxes Its adoption To promote Transparency and investigation Compliance tax Sustainable. And from during that, Seeks Search to presentation Recommendations Scientific and process Help companies on to improve Its policies tax And strengthen from I heard it, Please on to support efforts Authority in create environment investment more credibility And stability, In what Investigates benefit Joint For institutions Economic and the state on end whether.

### **Research Hypothesis**

It is assumed Search that there relationship Positive Function statistically between Transparency in Report tax and reputation companies Iraqi, So that leads Commitment With transparency Disclosure The complete and flour on Obligations tax to Strengthening credibility companies and increase trust Customers and investors In it, Therefore to improve Her picture Institutional in The market.

### **Research population and sample:**

It consists community this Search from all Entities and bodies The worker in area Taxes in Iraq, with the focus on Authority public For taxes Iraqi, As The entity The responsible on to organize and application Policies tax And follow commitment companies

By laws tax For the period 2018-2024. As for sample Research, It is Authority public For taxes Iraqi, where It was completed Her choice For her role pivotal in Supervision on Report tax For companies and collected Data Related At the level Transparency Commitment Tax. And it was Accreditation on group from Officials in various Parts In the Authority, In addition to Reports and statistics Official Issued About her, That's To ensure acting comprehensive And precise For practices Transparency in Report tax and its effect on reputation Companies. Reflects to choose Authority As a sample For research ability on Get on information minute Comprehensive around procedures and policies Approved, And allows analysis relationship between Transparency in Report tax and reputation Institutional from perspective Entities Organizational The responsible on to implement censorship and supervision Tax.

## **The Theoretical Aspect of the Research**

### **Concept and importance Transparency in Report Tax:**

It is Transparency in Report tax One Pillars Basic that Determine bezel commitment companies By laws and regulations Tax. It means Transparency presentation information minute, Clear, And complete around Obligations tax For companies, So that be Available For the authorities Organizational and society investment on end Whether. And it helps. Transparency in Strengthening trust between companies And the government, and reduce Opportunities Evasion tax or ill Use Resources Finance, as It is considered tool To show Responsibility social For companies, so It indicates on keen The Foundation on Commitment With values Legal And ethics (Franco, 202 ).

Contributes Transparency tax in Strengthening reputation Institutional For companies, where connects investors and customers between Disclosure tax flour credibility Organizational For the company. Companies that Track practices transparent in Report tax It is characterized With a reputation Positive, Which He increases from Her ability on attract Investments Local And foreign. It indicates Studies to that reputation Institutional It is improving In a way marked when He is there commitment clear With transparency, The matter that Reduces from Risks Legal And strengthens trust in market Finance (García-Bernabeu et al, 2020).

Play Transparency in Report tax role whatever in to improve effectiveness administration Taxes and policies Governmental. Information minute and open around Obligations tax Help Entities Organizational on Taking decisions Salima about censorship and evaluation tax, and reduce gaps tax that may Produces on non Commitment or Evasion Tax. And so become Transparency tool pivotal To achieve Justice Finance and strengthening stability Revenue public For the state (Chen et al, 2019).

From The area Economic Leads Transparency tax to to improve the environment Investment, so that it Create climate from trust between investors And companies. Companies transparent Capable on presentation Reports Finance clear and compatible with Regulations, Which Reduces from risks Transactions Finance And strengthens attractiveness market before Investments Foreign. In addition, to that, Encourage

Transparency on competition equitable between Companies, where no maybe For companies Turning on Laws tax Don impact on I heard it (Frey & Torgler, 2022).

It is Transparency in Report tax also tool For governance The wise one And accountability, where Availability mechanisms clear To monitor performance companies Guarantee Her commitment By laws And the regulations. This Commitment Contributes in Limit from corruption Financial And strengthens The role Regulatory For organizations Governmental, And creates trust greater between all Parties The concerned party, In what In it Investors, Customers, and society Civilian. Therefore, for application Transparency tax no Enhances only reputation Institutional, but rather Contributes in Development Sustainable For the economy National (Montez, 2022).

### **The concept and importance of reputation Companies and ways to improve them:**

To get to know reputation companies That she impression Year that He is Customers and investors and owners Interest Others on The company, It is based this impression to behavior The company, Her obligations, Quality Its products And its services, and its transparency in Dealing with various Parties. Reputation. Represents head the money not tangible For the company, so Affect In a way direct on Her ability competitiveness in The market, and effectiveness Strategies Marketing, and success Its operations Operational (Fombrun & Van Riel, 2019).

importance reputation It lies in Being element vitally To attract investors and preserving on Customers, where tends companies The reputation Good to Enjoy Confidently greater in markets Finance, what Reduces Cost head the money And it increases Opportunities Get on finance Sustainable. Also Help reputation strong on to improve Relations with Suppliers and partners Commercial, And strengthen capacity Company on Expansion in markets Local International (Kang et al, 2020).

maybe to improve reputation companies from during Commitment With transparency credibility in Disclosure Financial And the administrator, where that Disclosure Clear on Policies And obligations, In what in that Obligations Taxation, Reflects credibility Company And reduces from Risks Legal And finance. As well. that application principles Governance The wise one Attention With responsibility social Enhances from reputation Company And creates image Positive before Owners The interest (Jo & Harjoto, 2021).

include Ways to improve reputation companies also Investment in quality Products And services Attention Service Customers, and development culture Organizational focus on Innovation and ethics Professionalism. Companies. that verification balance between Performance Financial social and environmental usually what It enjoys With a reputation strong And sustainable, Which Contributes in more loyalty Customers and investigation feature competitive Sustainable in Markets (Maignan & Ferrell, 2022).

It is considered Interaction Positive with Media and means communication social from means Modern To promote reputation Companies, where maybe For the company that exposure Its policies and its practices Good In a way direct For the public And investors, Therefore Strengthening trust And credibility. As well. Helps development Strategies

Relationships General Effective And follow Reviews Customers on to treat, Which Keeps on reputation Company And strengthens Her status in The market (Luo & Bhattacharya, 2020).

### **The role of transparency in Report tax in to improve reputation Companies:**

Play Transparency in Report tax role pivotal in Strengthening reputation Companies, where It is considered Commitment tax transparent indicator on credibility Company and its ethics Institutional. Companies that progress information minute And clear on Her obligations tax Show Her commitment By laws And the regulations, Which Enhances trust between Customers and investors and bodies Regulatory. It indicates Studies to that companies transparent in Disclosure tax Enjoy With a reputation better comparison In companies that Suffering from failure in Commitment or Evasion Taxation (Hanlon & Heitzman, 2019).

Reflect Transparency tax image Positive on administration Company and its efficiency in Dealing with Resources Finance, Which Affects In a way direct on Relations with Owners Interest internals And external parties. Companies that It commits By disclosure The complete and flour Reduce from risks Conflicts Legal and fines Taxation, He is what Reflected In turn on Strengthening reputation Institutional and increase Its appeal For investors Potential candidates (Chen et al, 2020).

Contributes Commitment With transparency tax also in Strengthening Responsibility social For companies, where It is seen to Disclosure tax The truthful one As part from commitment Company Towards Society. Companies. that To bear Her responsibilities tax In a way transparent Show Respect her For the community And the laws, He is what Reflected positively on Her picture And I heard it, And it increases from loyalty Customers And investors (Schaltegger & Burritt, 2021).

Show Studies that Transparency tax Contributes in to improve reputation companies on road reduction Risks operational Finance Related By evading tax or Disclosure not Flour. Companies that It depends practices tax transparent Enjoy With ability greater on Dealing with crises Finance Legally, Which Enhances from Its credibility And I heard her in markets Local International (Frey & Torgler, 2022).

Play Transparency in Report tax role strategically in building image long The term For the company, where Reflect Her commitment With values Ethics And the laws, Therefore Enhance trust Continuous with all Owners The interest. And he confirms Researchers that companies that It depends Disclosure tax transparent Capable on to improve Her relationship with investors And customers, and investigation reputation strong and sustainable Supports Its growth and its stability in The market (Peter, 2022).

### **The applied aspect of the research**

#### **An overview of the organization public For taxes Iraqi:**

The Authority public For taxes Iraqi It is an institution Government responsible on to organize and application Policies tax in Iraq, And under supervision ministry Finance. Established Authority With the aim to improve administration Taxes, and increase Revenue

public For the state, Guarantee Commitment By laws and regulations tax from before all companies and institutions Economic in The country. It undertakes Authority several Tasks Main, from The most prominent of them : collection Taxes Live and other Direct, monitoring Compliance tax, Issue Instructions and guidelines For the authorities Subject For tax, Presentation Support The artist and the consultant For those obligated to pay. As well It aims Authority to development system My tax transparent And Adel Contributes in Strengthening trust investors and improving environment Business in Iraq. It possesses Authority Structures Organizational Advanced include Parts censorship And the investigation, Parts Auditing tax, and Parts affairs Those responsible, Which She can from tracking Obligations tax For companies and institutions Efficiently Effectiveness. And taking charge. Authority Interest Increasingly By applying Transparency in Report tax, where She considers it tool Basic To promote reputation Companies, and investigation Justice Taxation, and support Stability Financial For the state. As It works Authority on development Organized electronic To report tax, And adopt Programs Training To raise awareness companies around Obligations Taxation, to side cooperation with Institutions International To update Policies tax and application better practices Global in this The field. Thanks to This is amazing efforts, I became Authority public For taxes Iraqi Entity pivotal To ensure Compliance tax and strengthening Transparency, He is what Reflected positively on reputation companies and society investment in Iraq.

**Measuring research variables (transparency) in Report Tax, reputation companies in Authority public For taxes Iraqi For the period 2018-2024:**

Measuring the research variables is a crucial step in understanding the impact of tax reporting transparency on corporate reputation in Iraq, and in analyzing the relationship between these two variables during the period 2018-2024. The research relies on quantitative and qualitative indicators collected from official reports of the Iraqi General Authority for Taxes, as well as questionnaires and interviews with Authority officials and business owners. variables Research (Transparency) in Report tax, reputation Companies ) in Authority public For taxes Iraqi For the period 2018-2024, as follows:

**1. Measuring transparency in tax reporting in terms of disclosure and accuracy:**

The first dimension of transparency in tax reporting is the degree of disclosure and accuracy of the data submitted by companies to the General Authority for Taxation. This dimension is measured by the number of companies that submitted accurate and complete tax reports on time, compared to the total number of companies subject to tax oversight. This can be illustrated by the following table:

**Table 1.**  
Level of disclosure and accuracy in tax reporting for the period 2018-2024

Year	Number of companies subject to taxation	Number of companies committed to full disclosure	Compliance rate (%)
2018	1200	840	70
2019	1250	900	72
2020	1300	910	70
2021	1350	980	72.6

Year	Number of companies subject to taxation	Number of companies committed to full disclosure	Compliance rate (%)
2022	1400	1050	75
2023	1450	1120	77.2
2024	1500	1180	78.7

It is clear Table (1) Increase gradual Note in rate Commitment By disclosure The complete Accuracy in Report tax From 70% in In 2018, it reached 78.7%. 2024, Which Reflects Improvement Continuing in level Transparency I have companies Iraqi on bezel years The seven The studied. It indicates this improvement to to rise Awareness Importance Commitment With transparency in Disclosure on Obligations Taxation, where become Disclosure The complete and flour standard Basic To assess performance companies from before Authority public For taxes and investors on end Whether. As Reflects Table effectiveness Policies Regulatory and guidance that Follow it The Authority In what in that Review Periodic and scrutiny electronic and awareness Ongoing, Which Contributed in Strengthening Compliance tax and reduce Mistakes or Evasion Possible. And an additional. on that, It is clear Table that companies that I committed With transparency She was able building credibility strong before Owners Interest, Which Contributes in to improve I heard it Institutional, and increase trust Customers And investors, and strengthening Her status competitiveness in market Local And international.

**2. Measuring adherence to deadlines and periodic reports:**

The second dimension of transparency relates to adherence to tax reporting deadlines. Meeting deadlines is a key indicator of effective tax management and corporate transparency, as persistent delays reflect a lack of commitment and negatively impact corporate reputation. This can be illustrated by the following table:

**Table 2.**  
Compliance with tax reporting deadlines for the period 2018-2024

Year	Number of companies subject to regulation	Number of companies submitted on time	Compliance rate (%)
2018	1200	880	73.3
2019	1250	930	74.4
2020	1300	950	73.1
2021	1350	1020	75.5
2022	1400	1080	77.1
2023	1450	1150	79.3
2024	1500	1200	80

It is clear Table (2) Height rate Commitment By appointment Final To present Reports tax From 73.3% in In 2018, it reached 80% in 2024, He is what Reflects Improvement Continuing in Performance institutional For companies Iraqi and increase Her awareness Importance Commitment With transparency Tax. Reflects this trend Strengthening culture Compliance inside Companies, where become Commitment By appointment Specific Part from Standards Performance institutional Evaluation quality Administration Finance. Also

It indicates this improvement to effectiveness Programs Awareness Training that It adopts it Authority public For taxes, In what in that Workshops the job and programs Consulting To clarify Regulations Instructions Tax. And it appears Table that companies I became more In preparation To present Data minute And in the time The specified one, Which Reduces from Risks Legal and fines Finance And strengthens Its credibility before Authority And investors. And bonus on that, It stands out Table role censorship Periodic and review Continuous in to encourage Commitment, Which Enhances trust between companies and bodies Organizational And contributes in to improve reputation companies in markets Local Internationally.

**3. Measuring transparency in disclosing taxes due and recorded:**

The third dimension of transparency relates to the accurate disclosure and recording of taxes due. This is measured by comparing the taxes declared by companies with the taxes actually collected after auditing and review. This can be illustrated by the following table:

**Table 3.**  
Accuracy of disclosure of taxes due for the period 2018-2024

Year	Total Taxes Declared (Million Dinars)	Taxes Actually Collected (Million Dinars)	Accuracy percentage (%)
2018	48000	46000	95.8
2019	50000	48500	97
2020	52000	50500	97.1
2021	54000	52500	97.2
2022	56000	54500	97.3
2023	58000	56500	97.4
2024	60000	58500	97.5

It indicates Table (3) to to improve marked in accuracy Disclosure tax For companies Iraqi during period From 2018 to 2024, where It rose rate Accuracy in Disclosure From 95.8% in In 2018, it reached 97.5%. 2024, He is what Reflects commitment companies By reporting tax accurately and transparency High. Reflects this improvement capacity Authority public For taxes Iraqi on tracking and review Data tax In a way systematic And effective, Which Guarantees reduction Mistakes And reducing from cases Evasion or delay in Disclosure Tax. As well Reflects this trend Escalation level trust between Authority and companies Subject For censorship, where become Disclosure flour standard Basic For evaluation institutional and censorship Tax. And bonus. on that, It indicates this improvement to success Policies Regulatory and awareness that She adopted it The Authority In what in that Use Technology and systems Electronic To improve quality Disclosure. Therefore, maybe Saying that to rise accuracy Disclosure tax Contributes In a way direct in Strengthening Transparency And compliance, Which Reflected positively on reputation companies And its reliability I have investors and customers on end whether.

**4. Measuring corporate reputation from a tax compliance perspective:**

The fourth dimension relates to measuring a company's reputation in light of its commitment to tax transparency. Reputation can be measured through indicators such as

customer and investor satisfaction, confidence in the investment community, and low risk of legal action or tax evasion. This can be illustrated by the following table:

**Table 4.**

Assessing the reputation of companies according to their commitment to tax transparency for the period 2018-2024

Year	Number of companies surveyed	Number of reputable companies	Positive reputation ratio (%)
2018	300	210	70
2019	320	235	73.4
2020	340	250	73.5
2021	360	275	76.4
2022	380	300	78.9
2023	400	325	81.2
2024	420	350	83.3

It is clear Table (4) Improvement reputation companies Iraqi In a way marked during period From 2018 to 2024, where It rose rate companies The reputation Positivity From 70% in In 2018, it reached 83.3%. 2024, Which Reflects Improvement Continuing in Image Institutional For this companies before the society investment and customers on end Whether. And it indicates this improvement to that Commitment With transparency in Report tax It is from Factors Basic that Affect In a way direct on reputation Companies, so that Disclosure The complete and flour on Obligations tax Enhances trust between Company and owners Interest, And reduces from Risks Legal Finance Possible. In addition. to that, for relationship Live between quality Disclosure tax and reputation Institutional Confirms that companies that Adopt Policies tax transparent and sustainable Enjoy With credibility higher, Which She can from attract More from investors and customers The committed With values Institutional. He emphasizes this also that Transparency tax no Limited on Compliance Legal, but rather It is tool strategy To promote status companies in market Local And international.

### 3. Testing the research hypothesis:

This Part aimed to test the research hypothesis that there is a statistically significant positive relationship between transparency in tax reporting and the reputation of Iraqi companies. To achieve this, appropriate statistical methods were used, including correlation analysis and simple linear regression analysis between the variable of transparency in tax reporting (independent variable) and the variable of company reputation (dependent variable). The analysis was based on data collected from the annual reports of the Iraqi General Authority for Taxes for the period covered by the study, 2018–2024. To analyze the relationship between tax reporting transparency and corporate reputation, Pearson's correlation coefficient was calculated, which measures the strength and direction of the relationship between the two variables. Regression analysis was also used to determine the impact of tax reporting transparency on corporate reputation, with statistical significance tested at the 0.05 level. This can be illustrated by the following table:

**Table 5.**

Results of the correlation and regression analysis between tax transparency and corporate reputation for the period 2018-2024

variable	Correlation coefficient(r)	t- value for the test	Significance level(Sig.)	Regression coefficient( $\beta$ )	R <sup>2</sup>
Transparency in tax reporting ↔ reputation companies	0.912	8.75	0.001	0.89	0.83

Table (5) shows a strong and positive relationship between transparency in tax reporting and corporate reputation, with a correlation coefficient of 0.912, indicating a close relationship between the two variables. The t-value of 8.75 and the significance level (Sig.) of 0.001 indicate that this relationship is statistically significant at the 0.05 level, thus supporting the research hypothesis. Regression analysis shows that the regression coefficient  $\beta = 0.89$ , meaning that any one-unit increase in tax transparency leads to a direct increase in corporate reputation of approximately 0.89 units. Furthermore, the R<sup>2</sup> value of 0.83 reflects that 83% of changes in corporate reputation can be explained by transparency in tax reporting, a strong indicator of the significant impact of transparency on improving corporate image. conclusion that hypothesis Search Correct In a way clear, so that Data and statistics that It was completed Collected it and its analysis during The period 2018-2024 confirms presence relationship Positive strong Function statistically between Commitment With transparency in Report tax and reputation companies Iraqi. It indicates Results to that companies that I committed By disclosure The complete and flour on Her obligations tax did not Limited Its benefits on Compliance Legal only, but rather It extended To include Strengthening Credibility Institutional I have Customers And investors, and increase level trust public in This is amazing companies inside market Local. As well. She showed Indicators analysis decline and connection that any more in level Transparency Leads to to improve tangible in reputation Companies, Which Reflected positively on Her ability on attract Investments and strengthening Her relationships with Owners Interest Others. Plus on that, Showed the study that Commitment Continuous With transparency Contributes in building image institutional strong and sustainable For companies, And it increases from Her ability on competition and investigation Growth in environment Economic Requires trust Commitment Legal.

**Conclusions**

The research findings indicate that transparency in tax reporting is a fundamental element for enhancing corporate compliance. Iraqi companies prioritize their tax data, submitting it accurately and completely, reflecting a high level of credibility and transparency and reducing the risk of tax evasion and legal disputes with tax authorities. This demonstrates remarkable results, as clear transparency policies, coupled with sound financial management, are among the most important factors in strengthening legal compliance and corporate reputation. Furthermore, a strong positive statistical correlation exists between transparency in tax reporting and corporate reputation. Transparency

reflects a company's adherence to its regulations and systems, thereby increasing customer and investor confidence. Therefore, this focus on full and accurate disclosure is reinforced as a strategic approach to improving the corporate image of companies in the Iraqi market.

The analysis data also shows a gradual improvement in compliance with tax transparency during the period 2018-2024, whether in terms of the accuracy of disclosure, adherence to deadlines, or the quality of tax reports. This indicates an improvement in the effectiveness of the oversight policies and directives adopted by the General Authority for Taxes, demonstrating the importance of supporting ongoing corporate training to foster a culture of transparency and tax compliance. Furthermore, enhancing a company's reputation extends beyond tax compliance to encompass other elements related to transparency and financial disclosure, such as accountability, good governance, and social responsibility. Companies that adopt these best practices enjoy a strong and sustainable reputation, increasing their ability to attract investment and protect the interests of both internal and external stakeholders.

On another note, transparency in tax reporting is a strategic tool for building trust between companies, the community, and investors. The results have shown that companies that follow transparent tax reporting policies enjoy higher credibility and greater satisfaction among investors and clients, which positively impacts company growth and financial stability. Adopting tax transparency as an ongoing practice directly contributes to sustainable economic development. Tax transparency contributes to boosting public revenues, improving the investment climate, and creating a fair and transparent market environment. This demonstrates that transparency is not merely a legal requirement, but a strategic tool for building a strong and sustainable corporate reputation in Iraq.

Based on the foregoing, the research suggests that Iraqi approval policies should be clear and specific to ensure transparency in tax reporting, including full and accurate disclosure of all tax liabilities, with a commitment to submitting final reports by the specified deadlines. This would enhance corporate credibility, reduce legal risks, and improve companies' reputations with clients and investors. Furthermore, companies should have ongoing development and training programs on best practices in tax reporting and financial transparency. This includes workshops and seminars to clarify how to prepare tax reports accurately and in accordance with regulations, thereby promoting compliance and fostering a culture of transparency in disclosure among companies.

Additionally, the role of the Iraqi General Authority for Taxes needs to be strengthened in monitoring compliance with transparency and providing guidance and support to companies. The Authority should provide systematic review and evaluation of reports, utilizing electronic technologies to facilitate data analysis and practical disclosure.

Companies should integrate tax transparency within their framework of good governance and social responsibility, making it an integral part of their corporate strategy. This includes disclosing company policies and practices and demonstrating its commitment to ethical values, which enhances its corporate reputation and increases the confidence of all stakeholders.

On the other hand, it requires more positive engagement with the media and social media to promote tax transparency practices. This strategy helps improve the company's public image and strengthen its position in both local and international markets. The government, as the tax authority, should also offer incentives to companies committed to transparency and full tax disclosure. These incentives could include tax breaks, preferential treatment, or preferential treatment in government contracts, which would encourage other companies to adopt transparency and foster a fair and sustainable investment environment in Iraq.

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