

## **The Consistency, Efficiency, and Effectiveness of One-Time Transactions (Onett) as Implemented by the Bureau of Internal Revenue Towards Error-Free Transactions**

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### **Abstract**

The dissertation examines the Consistency, Efficiency, and Effectiveness of One-Time Transactions (ONETT) as implemented by the Bureau of Internal Revenue (BIR) to achieve error-free tax processes. The study explores the ONETT system's operational outcomes, focusing on pre-audit and post-audit processes and their role in minimizing errors. Findings reveal that ONETT excels in transaction accuracy but struggles with processing timeliness, leading to inefficiencies. Pre-audit processes were moderately effective in ensuring error-free transactions, with risk assessment and guideline clarity cited as areas needing improvement. The post-audit process was deemed inadequate due to ineffective recommendations, although the reports generated were clear. Statistical analysis showed a strong positive correlation between ONETT improvements and error reduction. However, the audit processes exhibited minimal influence on the overall effectiveness of transactions. Recommendations include improving the ONETT process's timeliness through automation, enhancing audit clarity, and providing better training for BIR personnel to achieve higher efficiency and error-free outcomes.

*Keywords: ONETT, Bureau of Internal Revenue, tax compliance, audit process, transaction accuracy.*