

DEVELOPMENT OF A SPECIALIZED TAXATION/  
ACCOUNTING INTERNET WEB SITE

by

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## **DEVELOPMENT OF A SPECIALIZED TAXATION/ ACCOUNTING INTERNET WEB SITE**

A recent study indicated that the internet economy in the United States generated \$301 billion of revenue in 1998. (Belton) In addition, the study indicated that the internet economy is doubling every nine months. It is estimated that there are now more than 800 million publicly addressable Web sites. (Plain Dealer) Millions of individuals worldwide have access to the internet with the number of users growing daily. Just about all publicly-held companies, governmental authorities, educational institutions, and major not-for-profit organizations now have an internet presence. Just about everyone now considers it important to have a dedicated Web site.

If a CPA firm or local practitioner still does not have a firm Web site, now is the time to establish an internet presence. A Web site is easy to develop and inexpensive to maintain. After establishing a Web site for the firm, it might also be of value for the firm to devote part of its site to a specialized taxation/accounting topic which may be of interest to members of the firm. This would be a professional and attractive way for a firm to differentiate itself from other similar firms and to build on its areas of expertise. It may also be a way of increasing professional revenues in the specialized topic area.

This paper discusses the development of a specialized taxation/accounting Web site with examples from an actual Web site located at [www.greentaxes.org](http://www.greentaxes.org) (Environmental Taxation Worldwide Web Site). Many of these development ideas can be used by a CPA firm in constructing a specialized taxation/accounting topic area on the web. Topics reviewed in the article include: setting objectives for a specialized taxation/accounting Web site, flowcharting initial Web site design, technical considerations, promoting the Web site, covering Web site expenses, and continuous development of the Web site.

### **SETTING OBJECTIVES FOR A WEB SITE**

The objectives for a specialized taxation/accounting Web site will define what the developers want to accomplish with the site. The objectives will also set parameters on the development and accumulation of information on the site. The objectives for the greentaxes site are included in Figure 1. In the end, the objectives for a specialized taxation/accounting Web site should be aligned with the business needs of the entity developing the site.

### **FLOWCHARTING INITIAL WEB SITE DESIGN**

A flowchart of the initial Web site design should be prepared to document the intended structure of the site. Once the Web site is placed in operation, it will be under continuous development, as discussed later in the article, but, the initial design flowchart does show the original intentions for the information content of the site.

The initial design flowchart for the greentaxes site is shown

Figure 1.--Setting Objectives for a Specialized Taxation/ Accounting Web Site (www.greentaxes.org).

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## OBJECTIVES

The objectives of the environmental taxation worldwide Web site are to:

- \* accumulate and disseminate information on various kinds of environmental taxation issues which exist throughout the world.

- \* maintain a board of advisors to the web site made up of tax professionals from various countries throughout the world. Members of the board will be available for consultation on environmental taxation issues within their areas of expertise and within their respective regions of the world.

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in Figure 2. A few recommendations for web site design would include, to the extent possible, keep it simple, accentuate appearance, and use some humor if possible.

## TECHNICAL CONSIDERATIONS

Web site technical considerations include: (1) selection of an appropriate name, (2) registration of the name with Network Solutions, Inc. or other related company, and (3) selection of an internet host site.

- (1) A good site name should be short, interesting, and helpful in identifying the information content of the Web site. The derivation of the name greentaxes is explained in Figure 3.

- (2) If a freestanding Web site is chosen for presenting a specialized taxation/accounting topic, the

Figure 2.--Initial Design Flowchart (www.greentaxes.org).

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ENVIRONMENTAL TAXATION WORLDWIDE WEB SITE  
www.greentaxes.org  
HOMEPAGE

INTRODUCTION

NOTICES

SPONSORS

LIGHTER SIDE

BOARD OF ADVISORS

## TAX LINKS

## CURRENT ISSUES

### BRIEF SUMMARIES OF PROPOSED AND ENACTED ENVIRONMENTAL TAX LEGISLATION

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Web site name should be registered as a domain name with Network Solutions, Inc. A domain name gives you exclusive rights to use the name on the internet for a two year period with payment of a small fee. Starting in May 1999, additional companies, besides Network Solutions, Inc., have been granted the right to register new internet addresses. (Simons)

(3) Again, if a freestanding Web site is devoted to a specialized taxation/accounting topic, selection of an

Figure 3.--Derivation of the Name [www.greentaxes.org](http://www.greentaxes.org).

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[www.greentaxes.org](http://www.greentaxes.org)

world wide web

The word green  
is commonly  
associated with  
the environment

The Web site is  
a not-for-profit  
undertaking

The site is  
a taxation Web site

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internet host provider for the site should be based on the reliability of the provider and space available on the provider's site. A small monthly service charge will be payable to the host provider for placing the Web site on the internet.

### **DEVELOPING INFORMATION CONTENT**

There are many taxation/accounting Web sites on the internet at the present time. In the development of a new site, it is economical and efficient to not replicate information already available on other Web sites. The specialized greentaxes Web site is dedicated to the accumulation and

dissemination of information on various kinds of environmental taxation issues which exist throughout the world. If information is available on other Web sites which supports the mission of the greentaxes Web site, an internet link has been established to the other sites so that users of the greentaxes site can access the information without having to reproduce the information on the greentaxes Web site. Internet links which exist on the greentaxes Web site are listed in Figure 4. Internet links add to the economy, efficiency, and effectiveness of Web site development.

In order to accumulate and disseminate information on environmental taxation issues, the greentaxes Web site maintains a board of advisors made up of tax professionals throughout the world. Currently, there are thirty members on the board from nine countries. Board members are asked to submit to the Web site, information on environmental taxation issues within their respective countries and to continually review the site for improvement. In addition, board members can be contacted by email through the Web site for consultation on environmental taxation issues. A specialized taxation/accounting Web site sponsored by a CPA firm should have interested members of the firm on the Web site's board of advisors along with other interested academicians and accounting professionals. All of the board members should be available for consultation by interested webusers.

Figure 4.--Internet Links on www.greentaxes.org.

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**Link**

**Brief Description of Link**

www.taxsites.com Link provides access to internet tax sites maintained by the United States Internal Revenue Service, by all fifty state governments in the United States, and by many other governmental bodies throughout the world.

www.oecd.org Internet site of the Organization of Economic Cooperation and Development which has sponsored considerable research on environmental taxation issues and published a number of studies on environmental taxation.

www.foe.org Internet site of Friends of the Earth which provides access to environmental tax information.

www.thomas.gov Site provides access to environmental taxation legislation currently pending in the Congress of the United States and to various pending budget proposals.

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**WEB SITE PROMOTION**

Web sites can be promoted by paid advertising, word-of-mouth promotion, listing the Web site address on business stationery, business cards, and other promotional materials.

In addition, the Web site can be registered with various internet search engines. An internet search engine will provide a brief description of a Web site to internet users who request information in selected subject/topic areas.

A number of search engines allow free registration of a Web site on the search engine and the registration process can be completed on the internet. One Web site (addme.com) will automatically register any Web site with twenty-nine search engines for no charge. Addme.com will also register a site with up to 400 search engines for a small fee.

Installation of a counter on a Web site is also advisable in order to keep track of the number of users who are accessing the site. If Web site developers are interested in selling paid advertising on the site, keeping track of Web site users is important since internet advertising rates are based on hits by site users.

### **COVERING WEB SITE EXPENSES**

Creation, development, and maintenance of a freestanding specialized taxation/accounting Web site does involve some expenses. Ways to defray these expenses include the sale of products or services on the Web site, selling advertising, and solicitation of grants from individuals interested in the site. The sale of products and services is the main purpose of many commercial Web sites but it is also common on many not-for-profit organization sites which often sell items (books, magazines, monographs, T-Shirts, etc.) related to their mission. Selling paid advertising on a Web site is feasible if the site attracts considerable traffic among internet users.

Many specialized Web sites which appeal to a limited audience must rely on grants to cover site expenses. Greentaxes.org, being a specialized Web site which appeals to a limited audience, relies on grants to fund its operations. A listing of the grants received by greentaxes.org to cover operating expenses is shown in Figure 5.

### **CONTINUOUS DEVELOPMENT**

A Web site should be considered a work-in-process and be under continuous development in order to attract repeat users. Continuous development would entail keeping the information on the site up-to-date, making the site user-friendly, and keeping the site user-oriented. Up-to-date information. If the same information is repeatedly displayed and/or the information is out-of-date, users will usually not return to the site. This would be especially true for a specialized taxation/accounting Web site where reliance on erroneous information could have financial significance. User-friendly site. A Web site must also be user-friendly. It must be easy to go from one section (link) in the site to another section (link) without considerable effort by the user. If use of the site is too cumbersome,

Figure 5.--Cash and In-Kind Grants Received by www. greentaxes.org.  
Grant

Provider	Grant
(1) Internet host provider fees and domain name registration	Cleveland State University
(2) Web site computer assistance and maintainence	Cleveland State University
(3) In-kind preparation of summaries on environmental taxation issues	Board of Advisors to www.greentaxes.org
(4) Web site design fees to upgrade site design	Cleveland State University
(5) Sponsor a worldwide environmental taxation issues conference in Cleveland in June 2000	Cleveland State University The University of Akron Walsh University

users will normally exit the Web site. User-oriented site. It is important to identify what users want from a Web site and provide that information to the user. You cannot adapt a user to a Web site but you must adapt the Web site to the user. A specialized taxation/accounting Web site represents an opportunity to keep individuals with a common interest together and to recruit new interested parties. A Web site with no user interest has little value. In some instances, a Web site may have high information content but the information is presented in a dull and boring manner (e.g., retailer placing entire catalog on site page by page). Again, this may lead to users exiting the site.

## SUMMARY AND CONCLUSIONS

Ultimately, the test of a good specialized taxation/accounting Web site is whether it adds value to a user's internet experience. This value-added can be in the form of (1) new information being placed on the internet or (2) easier access to currently available information. Either way, adding value for the internet user is the only justification for the development of a new specialized taxation/accounting Web site. A CPA firm should consider developing a freestanding Website or devoting part of the firm's site to a specialized taxation/accounting topic which is of interest to the firm. This would be a way of capitalizing on the firm's expertise, differentiating the firm from other CPA

firms, and, possibly, increasing professional revenues. If the Website does add value for internet users, it will join the millions of other successful Web sites which have forever changed the way people accumulate information and enter into business transactions.

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                                  www.greentaxes.org  
                                  www.oecd.org  
                                  www.taxesites.com  
                                  www.thomas.gov

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