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RESEARCH ARTICLE

Developing A Model To Improve The Quality of Tax Audits

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Abstract

This study aimed to design a model for improving the quality of tax auditing. To this end, this study used a fundamental research perspective and a qualitative methodology. The study was conducted using an analytical approach and the data-theoretic research method (Strauss and Corbin, 2006). Data were collected through a peer-reviewed interview, and 23 interviews were conducted. The participants were selected using theoretical sampling. Data analysis was performed in three phases: open coding, axial coding, and selective coding using MAXQDA software. The results of this study led to the recognition of 20 main categories and 123 subcategories. They were in the form of the permanent model, including content, organization and model processing as core categories and causal conditions (professional actions, structural actions, professional environment, audit procedures), underlying factors (auditor requirements, process platform, institutional context and auditor capabilities), interventional conditions (human, structural, managerial and regulatory factors), strategies (development actions and support measures), consequences of the process, and the effects of structure process.

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1. Introduction

One of the methods to understand the role of audits and achieve its benefits is to move towards an SEO view, on which the role of auditing is based. This study argues that the auditing profession provides various facilities with different aspects to respond to the distance from its expectations. However, suppose the auditors do not fully understand their role in society. In that case, they cannot fulfil their vital duties in fulfilling society's expectations and, based on economic logic, they cannot survive as a beneficial economic process in the long run. Since tax collection is an inevitable issue for governments, it can be argued that governments, at any time, resort to tax collection in different ways to meet the needs of society and finance the costs. Thus, the determination and collection of taxes have become more important than before for the authorities. Correct compliance with the tax system is possible when the enforcement of fiscal and tax policies has been implemented by taxation within the framework of the tax system (Dehghani Doyle, 2019).

The Tax Audit Process is a program that confirms whether companies have complied with their policies, operations, and executive objectives in realizing tax justice and compliance. A tax audit evaluates the alignment of the received data, information, and documents related to the company's financial activities with tax laws and assesses compliance with other systems. These documents can be examined as part of various tax audits or considered part of the accounting planning process. The auditors try to identify and collect taxes by obtaining tangible evidence from the existing system, reviewing the documents, and performing audits of offices, tax returns, and financial statements. In this case, a step toward tax justice is taken. Improving the quality of tax audits will make auditors more successful in recording taxes and identifying taxpayer tax rates.

2. Theoretical Framework of the Research

Because in most countries, tax is the greatest source of income for the state treasury, the income from tax returns has a major role in the stability of the state and its economy. On the other hand, the lack of tax and its non-payment creates major issues for the progress and development of countries, e.g., lack of economic, social, and infrastructure (Rahmayanti et al., 2020). Due to the increase in tax violations, government revenues have decreased and the tax gap has deepened (Kulwell and Ovaladi, 2021). The tax gap is defined as the difference between the tax received and the tax taken according to the law. Thus, tax breaks include the mistakes of the taxpayers in the financial comment, tax evasion, deferred taxes, the mistakes of the taxpayer in diagnosis and receiving, paying taxes and various factors that may lead to tax compliance (Goddrati, 2018: 2). The tax gap and tax payments decrease are influenced by strict compliance with tax laws by taxpayers and tax agents. In general, non-compliance with tax laws by believers and tax agents is one of the basic problems of emerging and developing economies (Kulavel and Ovaladi, 2021). Although various ways have been done to reduce tax avoidance and prevent tax evasion, this goal appears to have not been realized. As such, a significant issue is how to increase the effectiveness and efficiency of the tax organization. The inefficiency of laws, lack of coordination in different sectors and inability to accurately identify tax-subject earnings are among the factors that have reduced government tax revenues. Tax Auditing (Ulai and Akundaio, 2019) is one way to achieve the required compliance (Aia et al., 2016). The fight against tax evasion is one of the goals of all global tax systems, for which there are two basic strategies. One is the creation and development of faithful self-assessment systems and the second is the application of risk-based tax audits (Dehghani Doyle, 2019).

A Tax Audit is an activity or group of activities that try to determine the extent of the commitment of the believers through the assessment of their compliance with applicable tax laws and the accuracy and integrity of the provided tax returns (Mansour and Kalib, 2019). Tax audits are audits to ensure

the perfect taxpayer compliance with tax laws. Tax audits have increased awareness among tax beneficiaries and caused a considerable increase in tax revenues. Tax audits aim to improve tax compliance status and reduce tax evasion problems and threats (Okonkwo, 2014: 8). Tax evasion of taxpayers is one of the effective barriers to tax collection. Tax audits are among the most important factors in ensuring tax compliance review. Tax audits are considered a tool for enforcing the governmental laws and are mainly understood by implementing a variety of audits solely within the framework of legal transparency, type of processing, duration of the processing, and other procedures of processing in compliance with applicable laws (Rahmayanti et al., 2020). One of the most important supervisory tasks in reducing information complexity is monitoring the financial reporting process and presenting desirable reports. In this regard, auditing is one of the tools expected to play a significant role in protecting different users' interests, especially effective tax rates. One of these policies and methods is using the modern tax audits approach. This approach is an essential element for effective monitoring of tax compliance.

Tax avoidance makes paying attention to tax accountability and quality even more complex. Among the most important issues considered in most studies are tax avoidance or tax evasion, the factors that affect it, and its results (Dehghan, 2016). Chalu and Mzee (2018), using the representation theory, argued that relations between the state and the auditor are similar to the relationship between the director and the deputies. Chalu and Mzee (2018) interpreted the government as a director and tax auditors as the representatives. One of the general policies of the tax administration is to strengthen tax auditors and this approach is fundamental to effective management of tax compliance. In addition, identifying the factors related to the quality of tax audits to prevent tax uncertainty can help the government trust and strengthen the relationship between the manager and the agent. On the other hand, the quality of tax audit and identifying its factors have not been considered in the financial domain. Improving the quality of tax audits by increasing the reliability and validity of the financial reporting process in line with accounting rules and laws can help enhance tax revenue and tax efficiency for governments. This process promotes social justice in the government's public service. Promoting the quality of tax audits greatly reduces tax avoidance and increases the country's tax revenue. Finally, economic growth stability can be achieved by allocating resources by the government, which is an important factor in increasing economic efficiency and decreasing dependence on oil resources. On the other hand, given that one of the most fundamental challenges of the economy is income and financing, improving the quality of tax audits can eventually lead to increasing social participation in the supply of public resources and resistance to economic conditions.

Researchers have emphasized political factors, cultural issues, and auditors' scientific expertise in tax audit quality investigations. During the past years, studies have examined various factors that affect the quality of audited tax audits and different aspects of tax audit quality. In other words, so far, no model has been developed to enhance the quality of tax audits and the factors influencing them. As such, the main objective of this study was to present a model to improve the quality of tax audits.

2.1. Literature Review

Zarei Majd and Jannati Far (2017) examined the issue of tax audit quality from the perspective of accounting standards. Their results indicated that the national accounting standards devised by the Accounting Agency and the Ministry of Finance and Economic Affairs make due observance of them and have increased accounting quality. In addition, Shiri Hakimabadi et al. (2018) conducted a study on tax audit solutions based on the audited risk assessment model and reported that the efficiency of

the accounting model variables has the reduction of sampling risk efficiency. [Alaei \(2019\)](#) prioritized identifying and prioritising effective factors on tax compliance in the medical community of Ardabil province. His findings showed that, except for the social dimension, legal, administrative, economic, tax and political factors were identified as effective factors in tax compliance among the physicians in Ardabil province. [Taheri and his colleagues \(2020\)](#) conducted a study to improve the quality of the tax audit model in the value-added tax system of Iran. Their designed model included the causal conditions, the intervening factors, the platform, and the strategies to achieve VAT quality and its consequences. They developed a multi-disciplinary model that resulted from the experts' view in the mentioned levels to offer a comprehensive view of the quality of tax audits in the VAT system in Iran. [Kazazi et al.'s \(2020\)](#) study reported that The VAT policy on various industry sectors had less inflationary effects on these sectors and the maximum effect of the extraneous effect was at the rate of value-added tax rate approved in that period. According to the VAT scenario on various industries, a 9% increase in the price of products was observed, while the so-called aggregation policy had different consequences for different industries. [Valizadeh Javadareh \(2020\)](#) also conducted a study to understand the perception of many in the Yazd Tax Department via risk-based tax audits and found that the model had sufficient knowledge of risk-based tax accounting ratios. Furthermore, the identification of mining to risk-based tax audits was not significantly different. Risk-based tax audits are more known for practicing in legal entities. Moreover, [Chal and Mzee \(2018\)](#) studied factors affecting the effectiveness of tax auditing in Tanzania. Their findings indicated that the first factor was the implementation of recommendations of tax auditors by the administration, which was referred to under the organizational category. The second factor was the adequacy of tax accountability, referred to as tax auditors, and the third factor was taxpayers' attitude. The fourth and fifth factors included access and use of tax audit regulations and standards; leadership and tax policies for tax audits were legally categorized.

Also, [Mansour and Caleb \(2019\)](#) also examined the effect of using analytical procedures to reduce tax audit costs and reported that analytical methods reduced tax audit costs. They believed workshops, training programs, planning, and audit costs could be significantly reduced. Additionally, [Kleanthous and Chatzis \(2020\)](#) performed a VAT audit with the problem of choosing a targeted value-added tax case using machine learning. Their findings showed that their approach could greatly facilitate the VAT audit case selection process.

To improve the quality of tax audits, a hierarchical structure was developed to enhance the quality of tax audits. Any corrective action without a pathological view will not lead to fruitful results. Improving the quality of tax audits to make appropriate packaging in tax agencies and tax agencies. Therefore, by identifying the problems and challenges of tax audits, tax revenues can be provided by offering tax rules and audit standards. Avoiding tax evasion can accelerate the process of tax identification and collection and help manage this process more effectively.

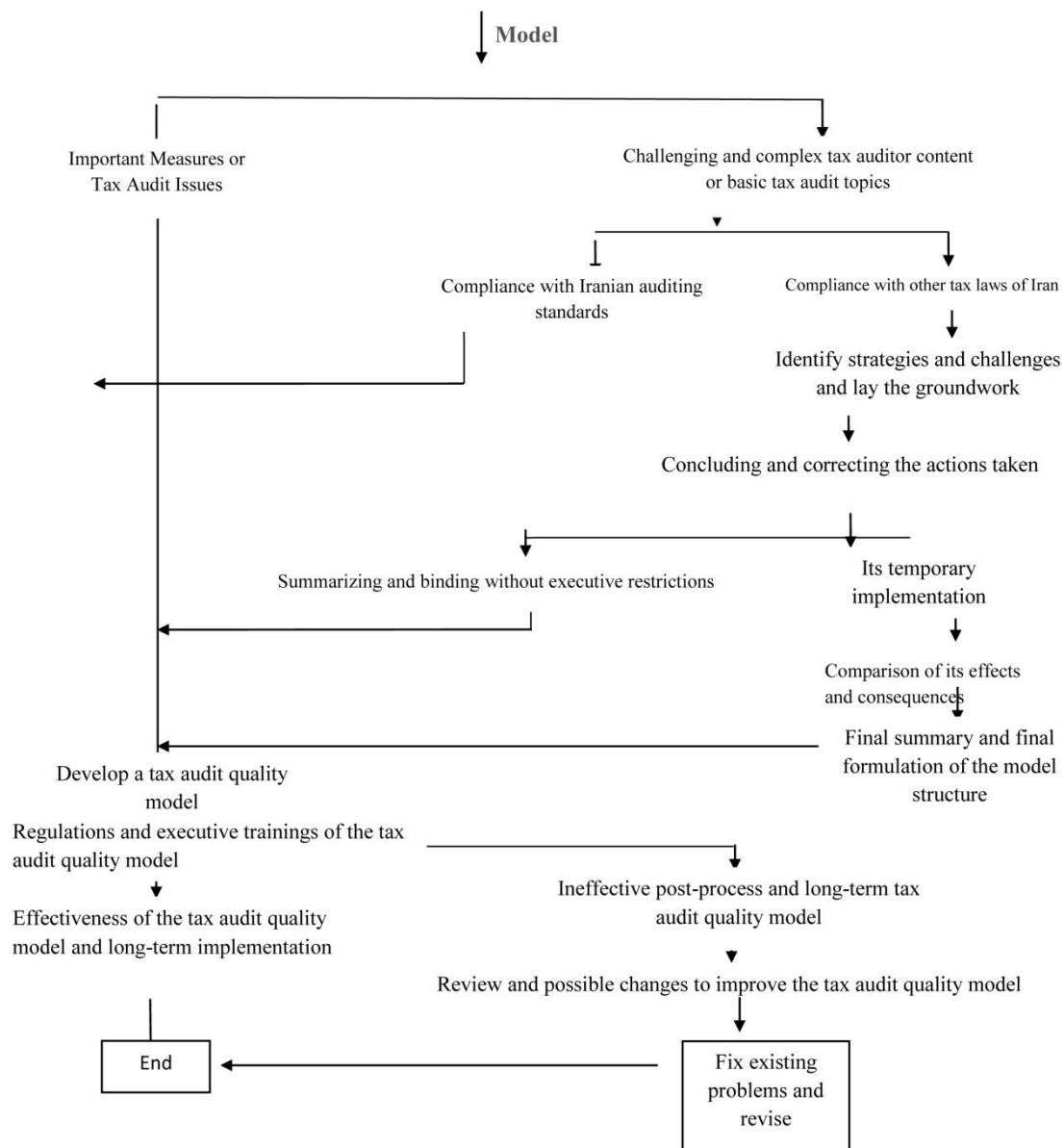


Figure 1. Suggested hierarchical structure develop and upgrade tax audit quality

2.2. Research Questions

The following research questions were proposed based on the literature review and the study's objectives.

- 1- On what principles is the tax audit quality improvement model's structure based?
- 2- How are the elements related to the tax audit quality improvement model formed?
- 3- What measures are needed to improve the quality model of tax audit?
- 4- What are the requirements of the tax audit quality improvement model?
5. What are the intervening factors in improving the quality model of tax audit?
6. What are the elements of the achievements of the audit quality improvement model?

3. Research Methodology

This research is fundamental research in which the researcher, without any specific applied

objective, merely studies for knowledge development. The researcher used different approaches, including the inductive approach and research method of grounded and systematic theory (Strauss and Corbin, 1978).

3.1. Research Area, Society and Statistical Sample

The data has been collected over the years(2019 and 2020). This research method's number of interviews (sample size) was not specific. Therefore, 23 experts (Tax Experts and Official Accountants, Accounting Professors and Accounting Professors of universities and corporate financial managers).

3.2. Sampling Method

Samples were selected using theoretical sampling. In theoretical sampling, participants are selected based on their ability to provide information on the topic of the study. The theoretical sampling technique indicates that the researcher cannot determine an exact number of participants from the beginning, and at the end of the study, the number of participants is confirmed. Theoretical sampling is the process of gathering data to generate the theory. The researcher collects, encodes, and analyzes data at the same time. Then the researcher decides what data to collect and when and where to find it to generate the emerging theory.

Semi-structured interviews were performed with 23 participants using open questions. The interviews lasted from 30 and 120 minutes. In order to realize reliability and increase credibility, it was attempted to communicate the results of interviews with participants from the very beginning of data collection and interviews. This was done to interpret the data and intended by participants correctly. Also, the results were shared with the teachers after analysis, coding interviews, and other data groups. In the following, in terms of cognitive methods and the research path based on the strategies of the data theory research method, the research process was revised by the professors.

Table 1. Details of Research Participants

Participant	Level of education / Field of study	Position	Number
1	PhD in Accounting	Faculty member	4
2	Master of Accounting	Certified Public Accountant	3
3	Master of Accounting and Management	financial manager	4
4	PhD in Accounting	Representative of the organization in the tax dispute resolution board	1
5	Master of Accounting	Representative of the organization in the tax dispute resolution board	3
6	PhD in Accounting	Head of Tax Audit	1
7	Master of Accounting	Head of Tax Audit	2
8	Master of Accounting	Head of Tax Audit	2
9	PhD in Accounting	Senior Tax Auditor	1
10	Master of Accounting	Senior Tax Auditor	1
11	PhD in Accounting	Member of the board subject to repeated Article 251 of the Penal Code	1

3.3. Data analysis

The data analysis was done using the grounded theory method in three coding phases. According to this theory, first, the researcher should find conceptual categories related to data. Then, the researcher should look for the relationships between these categories, and finally, these communications should be conceptualised and reported. According to the grounded theory method,

the data analysis involves open, axial, and selective coding. These coding phases do not necessarily come sequentially and may overlap or take place simultaneously. Each of these stages of analysis is described in the following subsections.

1- Open Coding

The first stage of analysis for theory building is open coding. Open coding refers to categorizing pieces of data under a name, title or label, which concurrently summarizes each piece of data. The codes show how the data have been chosen, separated, and classified to begin the analytical process.

2- Axial Coding

Classification and categorization in open coding reduce the number of units we must work with. At the axial coding stage, information is linked in new ways by linking categories. In this step, the foundation data theorist chooses an open coding stage category, places it in the center of the investigation process (as a central phenomenon), and then relates other categories to it.

3- Selective Coding

Strauss and Corbin (2006) believed that selective coding is the last stage of coding in which the main category is chosen and its link to other categories is determined. Interpretation and expression of relationships between the main category and other categories are made according to the presented model of the study. The basic coding is based on selective coding. In this study, after the selective coding stage, the quality model of tax audit was developed, which consequently was presented as a model, and then the components of each of the main categories were given as a table of exposition.

3.4. Validation of the Model for Improving Tax Audit Quality

In this study, the main focus on pluralism in order to enhance the internal reputation has been in Iran. After analyzing the data obtained from interviews using the triple coding method, the category extracted from interviews and the results were presented to 10 experienced and expert authorities. Based on this, acceptability and model validation were evaluated.

4. Research Findings

Based on qualitative data analysis, an axial coding paradigm was developed. According to this method, the communication line between research categories included: causal conditions, axial phenomenon, confounders, ground conditions, strategies and consequences.

Figure 2 shows the axial coding paradigm and the qualitative process model of the research. After collecting and analysing data and coding and interrelation of categories, the "Model for Improving the Quality of Tax Audit" was designed (see Figure 2).

The first Research Question: On what principles are the structure of the tax audit quality improvement model-based?

- Model structure: When coding collected data, it was observed that four subcategories of professional actions, structural actions, accounting practices, and the professional environment constituted the model structure with the same conditions and were the main effective conditions in the formation of the quality improvement of tax audits.

Professional Actions: Professional actions refer to those activities that prove the role of a job. According to the interviews, the professional practices fell into three categories: institution characteristics, operating platforms and requirements.

Structural Measures: Structural measures are the necessary mechanisms for the advancement of the audited profession and include the commitment and nature of the profession. During the interview process, cases such as the commitment of auditors, regulations, laws and regulations, enforcement of laws and regulations, and their execution procedures were some of the cases that formed the professional commitment and nature of the work.

Professional Environment: The professional environment is related to the required platform for conducting audited activity in a transparent and scientific environment according to professional ethics standards. The professional environment consisted of two categories of occupational content and environmental conditions. The interviewees referred to the factors such as new technologies, legal interruptions, and the country's political, regulatory and economic conditions while shaping the factors of the professional environment.

Audit Procedures: Audited procedures are related to tax audits and audits. They were divided into two categories of audit and audit rules. Compliance with the government's laws, regulations and policies, databases, political and economic factors of society, and tax sector-based economic structures were among the cases the interviewees referred to and could be classified as audit procedures.

The Second Research Question: On what basis are the elements of the tax audit quality improvement model?

- Model elements: The elements of the model or central phenomenon represent the main subject of the study. This category can bring other categories together to explain the whole. As Strauss and Corbin (2006) note, the criteria for selecting the elements of the model are:

- This phenomenon must be central, i.e. other major categories can be related to it.
- It should repeatedly appear in data. It means signs of it are found in all or most study cases.
- The explanation of the connection of categories is logical and coherent and has nothing to do with force.
- The depth and power of explaining it become more profound by refining it analytically through integration with other concepts.

In this study, a model for improving the quality of tax accountability was selected as a central phenomenon. The concept of the SAI, the quality enhancement model, was the main topic. All participants referred to their content, whether directly or indirectly. Every part of the data or viewpoints of the research participants entailed signs of the quality of the tax audit. When interviewed by the participants, their views of various dimensions were considered in the model for improving the quality of tax audits.

The main phenomenon or core of the process studied in this research was the tax audit quality improvement model. These reasons led to the selection of this category as a central phenomenon. Analysis of collected data showed that considering the model content, organizing the model, and the process of the model was effective in forming the model for improving the quality of tax audits.

Model content: Consideration of the model's content involved individual and organizational factors. Conclusions drawn from the interviewees' viewpoints included inference of auditors, the role of colleagues, size and process volume, paying attention to the dimensions of tax justice, paying attention to the social attractions of tax, and auditors' ability.

Model Organization: Organizational management and regulation were among the main factors in the tax audits model. The results showed that some studies were done based on financial and motivational aspects of financial accounting, which positively impacted financial performance,

employee satisfaction, managers' opportunism, and the presence of a strong team and legal claims.

Model Process: Standardized ways and professional procedures determine the model's formation process for improving the quality of tax audits. These two factors summarized interviewees' opinions regarding items such as the accounting period, the satisfaction of the interviewees, tax risk, company profitability, information transparency and transactions, and executive guarantees.

The Third Research Question: What measures are required to improve the quality of tax audits?

Actions or Strategies: Actions or strategies refer to actions, methods, and practices that act in various situations, contexts and conditions. The participants also tried to achieve behavioral strategies and tactics based on causal reasons. They adopted various behavior strategies due to the quality improvement of tax audits and the fields and conditions in which they were located, which in this study emerged as three subcategories of development measures, support measures, and lining.

Development Measures: Development measures included plans, systems and activities that paved the way for the development of human resources to promote the tax accountability model. In the context of the extracted concepts from interviews with experts, measures such as increasing community awareness, increasing the skills and expertise of auditors, comprehensive and full accounting program and increasing auditors' financial auditors' confidence were identified.

The Fourth Research Question: What are the requirements of the tax audit quality enhancement model?

Model Requirements: The model requirements or context conditions are specific forms or conditions defined as general conditions of the interventionist. These special forms are assembled in a specific place and time to create a situation where individuals respond to them with their actions and interactions toward the social reality under study. In order to study the model of improving tax audit quality, it is necessary to understand and consider its underlying conditions. Data analysis showed that the four categories of auditor requirements, process platform, institutional context, and auditor capabilities were the most important context in which the main conditions were effective in developing tax audited quality. Causal factors affect central phenomena (Tax Audit Quality Improvement Model).

In Table 2, the codes related to the auditor's requirements, the process context, the institutional context, and the capabilities of the auditor are mentioned. In analyzing the data and viewpoints of participants, these four categories were salient.

Auditor Requirements: Behavioral and feedback factors and environmental conditions were the auditor's requirements in the tax audit process. The data collected from interviewees showed that auditor requirements included neutrality, professional uncertainty, conflict of interest, tax liability, appropriate, professional limitations, employer ethics, auditor's independent opinion, and mutual trust-building.

Process Platform: The platform of the process was related to the professional tendencies and commitments of auditors in the field of improving the quality of tax audits, which was primarily based on concepts such as increased responsiveness, interaction, the responsibility of auditors, disclosure and evaluation, and professional requirements.

Institutional Context: The factors that held the balance and the utility of the audit were the factors that paved the way for the institutionalization of the Tax Audit Quality Promotion Model. They included auditor security topics, motivating the tax authority employees, neutrality, accountability of auditors and moderates, experienced personnel, and people's finance.

Auditor's Abilities: The auditor's knowledge and skills were among those that showed the auditor's abilities. They are among the interviews conducted in the form of concepts such as

The Fifth Research Question: What are the main interventional factors in improving the quality of tax audits?

Interventionist conditions: The interventional conditions involved in the model were general conditions that moderated the effect of causal factors. Four subcategories of human, structural, administrative, and regulatory factors were identified in explaining the main categories of interventionist conditions that effectively formed the quality evaluation model. Each of these categories encompassed a code that is shown in Table 1.

Human Factors: People's organizational and professional status shows the human characteristics of the audit quality improvement model. This was in the form of tax constraints, set ranking, taste, meritocracy, transparency of law, reporting accuracy, and lack of Board expertise.

Structural Factors: Organizational content and legal processes were structural factors informing the Financial Audit Quality Improvement Model. The analysis of experts' opinions indicated that issues such as lack of corporate transparency, knowledge and awareness, the appropriate performance of state tax administration, tax audit process, tax management process, tax culture, time pressure on the auditor, political pressure on the auditor, wealth control, type of tax audit, dependable audit reports, methods of accounting, time limits, and limitation of relation with the owner of business constituted the structural factors.

Management Factors: Technical and perceptual cards represented the ability of management that could make a model of tax audit quality improvement. The identified categories for this level were legal limitations, the time specified for auditors, welfare and motivational issues, the reasonableness of tax auditors' rights, the acceptance of tax auditors' skills and expertise, the amount of companies' income as an interventionist, and regulators, the monitoring of the public sector of accountants, careful monitoring of auditors' accounts, and the monitoring institutions.

Regulatory Factors: Supervision factors point to the efficiency of resources and procedures. The concepts obtained from experts' opinions for this level were follow-up systems and auditor attitudes.

The Sixth Research Question: What are the consequences of the model for improving the audit quality?

Outcomes: In the quality evaluation model, the results and effects of the behavioral strategies and cause, as well as the results of tax audits, are presented. Regarding the specificity of outcomes, [Strauss and Corbin \(2006\)](#) state that some outcomes are either intended or unintended and the result can be one or many, short-term or long-term. Also, consequences can be visible to someone but hidden from others. Outcomes can be immediate or gradual and returnable or irreversible. They can be unpredictable or predictable and have low or wide effects.

The tax audits quality improvement model results in this study are categorized and presented in Table 1. The effect of structural effects and process improvement are determined based on the participants' views.

Structural Effects: Qualitative improvement and procedural efficiencies can lead to long-term

effects and preserve the achievements of efforts to improve the quality of tax audits. Concepts such as the effectiveness of laws, restoration of government rights, promoting tax knowledge and improving the quality of audits can increase the validity of information, the satisfaction of the believers, of vesicles, honesty and satisfaction, improve the efficiency and effectiveness of tax audit, and benefit taxes and realization of taxes. This helps us avoid confusion, tax evasion, corruption, and error.

Process Improvement: Facilitation, packaging and increasing the efficiency of concepts can be found in categories such as industry growth and development, the general well-being of the community level, transparency and achieve high goals, saving, tax justice, reduced tax and tax risk, reduced tax breaks, reduced costs (in the model), and reduced tax collection costs.

Based on open coding, axial and selective codings of 23 interviews, 20 main categories and 123 subcategories were extracted. The relationships between formed categories in the data showed that the pattern conforms to the original form of Strauss and Corbin paradigms, i.e. axial phenomenon (improving tax quality) is affected by the causal conditions and affects the strategies. These strategies in turn shape the related consequences under the effect of the axial phenomenon, contextual conditions and interventionist factors. This paradigm pattern is shown in Figure 2. In the following section, we discuss the abovementioned pattern categories and give examples of the quotes by the interviewees in most of the table.

5. Conclusion

One of the most important ways of financing governments is tax revenues. In addition, taxes can control the amount of liquidity and improve the distribution of income and wealth among individuals in countries. The tax belongs to the company's profits and business units and individuals and causes costs for them. In other words, taxes are part of their income and profits. Thus, they may use methods to decrease tax costs for various reasons. By increasing the quality of tax audits, we can better evaluate the accuracy of information provided by the participants and the present study aims to answer this need.

Twenty categories of professional measures, structural measures, professional environment, audit procedures, paying attention to the content of the model, model organizing, human factors, structural factors, regulatory factors, auditor requirements, procedural requirements, procedural bed, organizational capabilities, development measures, support measures, bed planning, structural effects and improvement constituted the dimensions of the tax audit quality model.

Professional actions, structural measures, professional environment and accounting procedures were the causal categories of the designed model. In fact, these categories were among the main categories that created axial phenomena, which is the quality of tax audits. [Kenchel et al. \(2012\)](#) contend that professional practices related to auditor and business owner characteristics may considerably influence creating a framework or conceptual model to describe the structure of audited services. Professional practices can improve the level of confidence in the documents and the reliability of the information, raising the quality of tax audits.

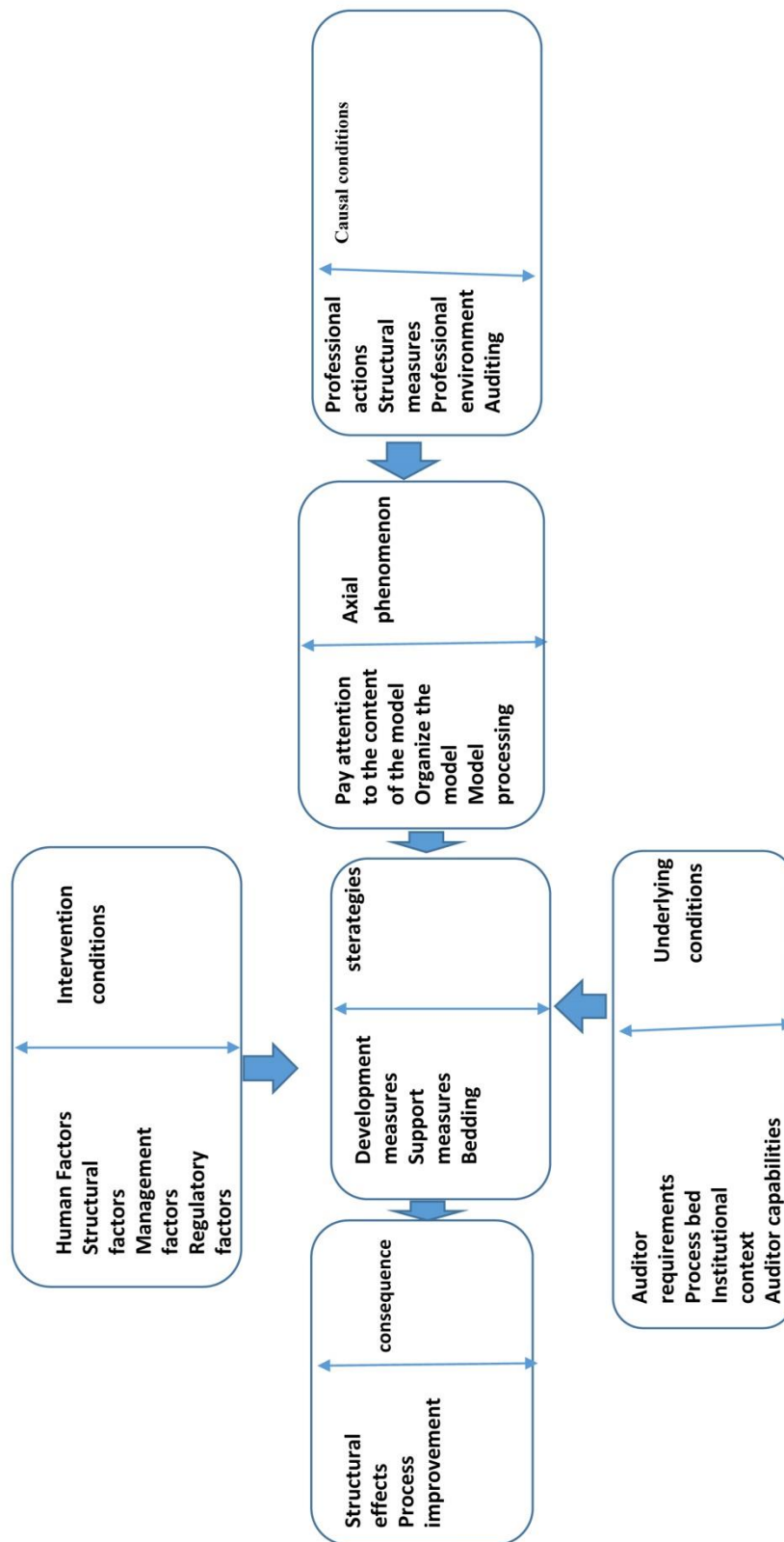


Figure 2. The general model of tax audit quality improvement model

Table 2. The Main Categories of Data Collection and Interview Analysis to Improve the Quality of Tax Audits

Casual conditions								
Professional actions	Audit firm size	Structural measures	Commitment of auditors	Professional environment	Changes in the rules	Auditing procedures	Economic and political factors of society	
	Hiring accounting expertise in companies							
	Use the latest directives and be aware of changes in tax laws							
	Reforming the structure of the economy		Pay attention to the etiquette of the auditor's professional conduct		How to handle taxes		New technologies	
	Amendments to tax laws							
	Test and selection of the auditor							
	Business complexity		Observance of the principle of auditor independence		Eliminate political issues for the appointment of managers		Existence of a strong database	
	Industry experience							
	Forming an audit committee							Legal interruptions
Axial phenomenon								
Pay attention to the content of the model	Inference of the auditor	Model organization	Pay attention to profit manipulation	Model processing	Audit tenure			
	Notices							Paying attention to the opportunism of managers
	Process size and volume		Pay attention to a strong team		Tax risk			
	Examining all the protagonists						Periodic rotation of tax auditors	Company profitability Executive guarantee
	Compliance with tax laws with accounting and auditing standards		Pay attention to profit manipulation		Comprehensive tax plan			
	The proportion of the number of auditors to the number of works referred						Compliance audit	Sociable law
	Paying attention to the dimensions of procedural justice		Support the tax audit profession		Company profitability			
	Attention to ethics and values						Compliance audit	
	Paying attention to the consequences of the company's income		Compliance audit					
	Paying attention to the social attractions of taxation				Compliance audit			
interfering factors								

Tax restriction s	Human Factors	Stru ctura l facto rs	Lack of transparency in corporate transactions	Mana gemen t facto rs	Legal restrictions	Regu lator y facto rs	Tracking systems	
			Proper performance of the country's tax affairs organization				Attitudes of auditors	
	Auditors' tastes		Tax audit process		Auditors' welfare and motivation issues		Existence of the same procedure	
			Tax culture among taxpayers				Existence of activity tracking systems	
	Merit in choice		Time pressure on the auditor		Acceptability of tax auditors		Existence of a healthy system for the activity cycle	
	Transparency of rules and regulations		Political pressures on the auditor					
			Lack of manpower in auditing		The amount of income of companies		Social costs	
	Accuracy and reliability of reporting published by managers		Wealth control				Control costs	
			Reliable and reliable audit reports		Close monitoring of tax auditors		Synchronizat ion of accountants	
			Accounting methods and methods					
	Restrictions on communication with the employer							
	Occupational restrictions							
Underlying conditions								
Auditor requireme nts	Neutrality	Proc ess bed	Increase accountability	Institu tional contex t	Motivate the employees of the Tax Affairs Organization	Audi tor capa biliti es	Experience and expertise of auditors	
	Conflict of interest		Increase interaction				Auditor Accountability	Professional doubt
	Mutual trust-building		Increase the work commitment of auditors				Accountability of taxpayers	Consistency
	Increase confidence		Disclosure and evaluation					
Strategies								
Developm ent measures	Increasing the level of community awareness	Supp ort meas ures	Outsourcing and handing over small files	Beddi ng	Encouragement and education of taxpayers			
					Decision-making and legislation and commentators			
					Interaction between the audit organization and certified public accountants with the tax administration			
	Increase the skills and expertise of auditors				Interaction between the auditor and the auditor			
					The proportion of the number of auditors to the number of files			
					Sanctions and political issues in the country			
					Environmental category and formulation of green taxes			
Comprehensive and complete audit	Social tax costs							
	Ranking of auditing firms							
			Full implementation of the comprehensive tax plan and					

	program		comprehensive database		Transparency of financial statements
	Increase the financial ability of auditors				Transparency of tax laws
					Identify new tax sources
					Organizational and tax culture
consequences					
Structural effects	Effectiveness of the rules	Process improvement			System availability
	Realization of government rights				Ability to track accounts and operations
	Upgrading tax knowledge				
	Increase information credibility and easy access to information				Reduce the costs of information asymmetry
	Increase taxpayer satisfaction				
	Increase receipts				Reduce audit risk
	Avoid confusing people				
	Avoid tax evasion				Reduce audit time
	Prevent corruption				
	Growth and development of industries				Reduce tax breaks

Structural measures and structural factors will enhance the ability of auditors to evaluate structural and integrated actions, lead to better monitoring of auditors, provide timely reports, and increase the speed of audits. Moreover, the auditor's independence principle is one of the most important components of structural measures. In this regard, [Kenchel et al. \(2018\)](#) showed that the observance of the principle of auditor's independence had a significant role in his judgments, and the auditor issues his own report, which is the basis for economic decision-making of individuals. These judgments will increase the effectiveness of the tax accountability profession.

The categories of the professional environment and audit procedures determine the conditions and position of the tax audit model. Changes in laws and a strong database are the most important elements of these two categories, which may pose opportunities and limitations to ensuring the quality of tax audits. Paying attention to these elements encourages auditors to seek fraud or other illegal actions, improving the quality of tax audits. In this regard, [Singh et al. \(2012\)](#) have shown that changes in laws and the enforcement of strict laws, inconsistencies and corruption are major incentives to hide activities by economic activists, which eventually affect the tax rate. [Hops et al. \(2012\)](#) also believe that tax audits can increase tax monitoring by reducing audit time and thus affect tax evasion and legality.

Considering the content, organizing, and the process of the model make it better planned on the method of tax audits and can also provide conditions for solving the problems and shortcomings. In the model's content, better conditions can be provided for compliance with tax laws with accounting and auditing standards by creating a specific structure. By forming strong accounting teams and supporting auditors and the audit profession, the tax audit process is organized; therefore, tax audit output is more effective and tax audit quality will be improved.

Human and managerial factors are the key factors in the capability of any organization. The greatest challenge in any organisation's management is to ensure people's participation in benefiting from their experience and working together to achieve the desired results. Hence, the critical success element of organizations is how to use human and management factors. In this research, the concept includes all the human resource's attention and considerations in the social environment of audit organizations, tax agencies and audited institutions. The concept of human and administrative factors,

including human resources with code sets that pay attention to management in an audit or tax organization, tax restrictions, meritocracy in the selection, auditors' taste of welfare and motivational issues are related to these factors and also affects the process of improving tax audit quality.

According to the study's findings, the supervisory category is one of the main categories of the intervention factors of the designed model. In this regard, [Mohammad Alavi \(2012\)](#) believes that there are currently two approaches to monitoring the audit profession, including self-monitoring and independent governmental supervision in the world. Through the self-control system approach, supervision has existed in countries since the mid-2000s. Following a continued decline in the quality of audits, the system has replaced itself with independent government oversight. The purpose of monitoring is to guarantee the quality of the auditing and win the stakeholders' trust. The regulations developed by the regulatory bodies in independent governmental supervision include various financial reports and audit chains. It significantly affects the quality of auditors and audits.

According to the results, the auditor's requirements are the first component of the designed model's ground condition. Auditors' requirements for neutrality and professional competence make auditors more willing to upgrade the audited quality in order to build mutual trust. Also, the requirement of auditors to obtain professional certificates from the Official Accountants Community as a tool to increase auditors' professional competence affects the audit quality. The process and institutional context are the other components of ground conditions. Creating process and institutional contexts can increase the performance of the accounting profession. Process and institutional context can provide the necessary conditions for improving the quality of tax audits through fulfilling expectations and goals of lawmakers, regulatory authorities, auditors and auditors. Auditors' ability, as a component of underlying conditions, has a significant role in monitoring the believers' financial reporting process. Auditors with high ability, fraud risk platforms, know how to operate and use these platforms for audits, and understand their importance will be more successful than other auditors. On the other hand, there may be many disputes and difficulties between auditors, accountants, and taxpayers. It is concluded that, in such situations, a capable auditor with appropriate analysis and the correct decision can play a significant role. The auditor's ability plays a significant role in improving the quality of tax audits. In this regard, [Gorji Zadeh et al. \(2016\)](#) showed that capable auditors have an important role in monitoring the financial reporting process and consequently increase the quality of audits.

Strategies are an important part of quality evaluation because the quality of processes can affect the quality of outputs and outcomes. For example, lack of development measures, supportive actions and effective packaging are reasons for low tax audit quality. Therefore, by developing and supporting measures and creating appropriate contexts for implementing the SAI process, one can circumvent the impact and provide a quality tax audit.

The last category of the designed model includes structural effects and process improvement. Most experts agree that long-term outcomes are obtained and emphasize that the outcomes should be replaced with inputs and processes in such measurements. If the factors and conditions mentioned in the CPI model work well, the outputs and desired and expected outcomes are expected to be achieved. These consequences consist of two general categories of structural effects and process improvement. The use of outcomes as output evaluation criteria is common. The quality of outcomes is largely a perceptual structure and is usually invisible. Outcomes, however, are determining criteria for evaluating the quality of tax audits. Evaluating the quality of tax audits through outcomes is mostly conducted with a practical view.

6. Research Recommendations

According to the nature of the present study, which was designing a model for improving the

quality of tax audits, it is possible to suggest some proposals for the planning and policy section of the tax administration:

- Structural issues such as the observance of the independence principle of auditor, paying attention to the regulation of professional behavior of auditor, and the temporal and political pressure of auditor should be placed on the agenda of the policy-makers of this organization, as facilitates the implementation of the quality improvement of tax audits.

- Policy design in such a way that there is no breach of trust between human resources and management factors of the organization and prevent managers' opportunism.

The structure of tax laws and amendments of tax laws using the latest directives and awareness of changes in tax laws are the most important subjects of the causal provisions that must be changed to create an efficient upgrade system.

Tax policymakers should pay more attention to the identification of superior and merited talents in the selection of auditors as well as their career promotion.

Policies are adopted in a way that, by attention to auditors' welfare and motivational issues, supports the efforts of auditors and the audit profession. This will increase the accountability and commitment of auditors.

Considering that expertise in corporate boards and careful management planning in investment and financing ultimately improve the company's performance and provide more quality reporting output. In addition, the reliable output of the management makes it possible for these companies to be timely, accurate, and of good quality. These criteria can attract many investors and boost the speed of foreign surveillance such as independent auditors, with which tax and tax auditors will have a relatively easier job. Thus, considering the benefits of specialization, it is recommended that the owners of companies try to hire more experienced managers. Tax auditors should pay more attention to board expertise, especially for companies whose boards lack expertise, as financial reports offered by these companies may have more deliberate and unintended errors than those of other companies.

The results showed that increasing awareness and encouragement of society and organizational culture significantly improves the quality of tax audits. Considering that education and culture from the perspective of consequentialism contain ethical messages, increasing awareness and improving the quality of education can create a positive view of taxation in them. Therefore, it is recommended that the tax administration publicize the positive consequence of tax adoption through advertising and provide the conditions for a tax acceptance culture. Hopefully, this way, society will regard taxation as a social cost and have an obligation to pay it to profit from the resources and facilities of the country. In addition, when taxpayers practice duties that they recognize, regardless of rules and regulations, they facilitate the quality of tax audits.

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