



**DEVELOPING A TAX AUDIT MODEL WITH AN EMPHASIS ON  
ORGANIZATIONAL TAX COMPLIANCE**

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**Abstract:**

The current research was conducted with the aim of developing a tax audit model with an emphasis on organizational tax compliance. The current research was interpretive, applied, qualitative, field-library and data-based with Glaser's (emergent) approach. The participants in this research were 19 university professors, specialists, experts and activists who have research or executive experience in the field of tax audit or are members of the official tax advisor community, who were selected in the form of a snowball until the research constructs reached theoretical saturation. The data collection tool in the present study was a semi-structured interview. Data analysis in this research was done in two ways. In the first part, the demographic characteristics of the participants in the research were investigated, and in the second part, according to the Glaser-based database approach and using open, axial and selective coding, the results were analyzed using MAXQDA software. The results of the research showed that the tax audit model with an emphasis on organizational tax compliance had three dimensions of effective factors, strategies and consequences, which effective factors include six categories of trust level, organizational factors, legal factors, level of transparency, cultural factors and level of expertise and ability; The strategies include four categories of educational solutions, executive solutions, adjustment and communication strategies and the consequences include three categories of consequences related to taxpayers, consequences related to the tax organization, and consequences related to the macro issues of the country. Therefore, the country's tax audit managers can, in addition to paying attention to the factors that are effective on the audit and tax compliance, use the strategies that were identified in the present research, so that they can ultimately provide positive consequences for the taxpayers, the tax organization, and also the macro issues of the country.

**Keywords:** tax audit, tax compliance, strategies, consequences.

**Introduction**

One of the perennial challenges of tax organizations and systems is tax compliance by taxpayers. Tax compliance refers to taxpayers' adherence to tax obligations and compliance with tax laws (Olaoye and Ekondai, 2019). Tax compliance is one of the goals of all tax systems in the world that they aspire to and have sometimes achieved to a very good extent (Kamiab

Teymouri et al., 1401). Solutions to promote voluntary compliance by taxpayers require resources, factors, human resources, physical facilities on the one hand, and management, timing, process change, and feedback mechanisms on the other (Widori et al., 2019).

Global research shows that tax evasion and other cases of tax non-compliance range between 10 and 15 percent (Organization for Economic and Policy Analysis, 2022). However, although there is no exact figure on the amount of tax evasion in Iran and non-compliant groups, experts believe that tax evasion in Iran is more than 50 percent of the actual amount of tax collected (Masihi et al., 2019). Also, experts believe that the tax system needs a system that can collect the maximum amount of fair and legal taxes with minimal effort and expenses and in the shortest time. In this case, this system can meet the needs of the tax system. They believe that the new system should also be such that it does not leave the tax authorities as a large creditor for years and frees them from the situation they are currently in (Abdo and Adam, 2023). Another expectation of the new system is that it should be ad hoc, meaning that the system should be such that it can well handle the taxes stipulated in the budget bill for each year (Lancey et al., 2023). Although in recent years, the country's financial policymakers have sought to increase the efficiency of the country's tax system by approving Article 272 of the Tax Code and the Law on the Use of Certified Public Accountants, the results of existing research have shown that there are differences in the assessments and determination of taxable income by these two groups (Jamshidi et al., 1402).

Many tax authorities, relying on voluntary tax compliance, are looking for ways to increase tax revenue. Most methods, such as audits and penalties for non-compliance, are very costly and laborious (Alem and Kasper, 2023). Previous tax compliance research has examined the impact that economic factors, such as tax rates and penalties, have on compliance objectives. However, existing models are not fully capable of predicting tax compliance and require substantial refinement and optimization (Sigel et al., 2022).

One of the main goals of the tax system in all countries of the world is to collect taxes due to the government with minimal administrative costs and maximum taxpayer compliance. In this regard, the dominant strategy for tax management is to attract the participation of all taxpayers in paying taxes voluntarily by increasing their trust in the tax system and reducing compliance costs (Anvukoy et al., 2023). However, in the tax collection process, some taxpayers always fail to fulfill their duties due to the weakness of the tax system and the existence of some flaws in tax laws and regulations, or administrative processes, intentionally or through negligence or inattention. Although it is almost impossible to completely eliminate this phenomenon in the tax system of any country, tax organizations in developed countries, fully aware of these facts, are continuously seeking to reduce or minimize tax non-compliance through the design, implementation and execution of compliance management programs (Dolareev and Rostiarini, 2022). Therefore, continuous improvement of compliance through the implementation of tax compliance management programs has become one of the main pillars of tax management in the tax systems of developed countries.

A review of past research shows that research has been conducted in the field of tax audit and tax compliance. For example, Osman et al. (2024) showed that there is a clear relationship between tax compliance, tax audit and tax crimes. In another study, Sojoodi et al. (1403) showed that there was a positive relationship between tax justice, trust in the government, discretion, tax information and tax awareness with tax compliance, but there was a negative

relationship between tax complexity and tax compliance. There was no significant relationship between tax morale and tax compliance. Mehrabian et al. (1402) also showed in their study that taxpayers mentally separate taxes from other income and distinguish between gross and net income and do not include all financial activities in a single mental account. The results of this study also showed that mental accounting has a positive and significant effect on tax compliance and taxpayers who have higher mental accounting scores also comply more with taxes. In another study, Kersh et al. (2023) showed that households with adequate sanitation and sanitation systems are more tax compliant and pay more taxes than households without these facilities. Mo et al. (2022) also showed in their study that although the Amhara region has revenue potential to cover its expenses, tax revenue performance is inefficient due to inefficient VAT audit practices, a weak tax education system, lack of tax resources, and long-term tax rates. This study ensured that VAT audit and tax education significantly affect tax revenue performance. In another study, Klinthaus and Chatzis (2020) addressed the problem of targeted VAT case selection using machine learning, and their findings showed that their approach can greatly facilitate the VAT audit case selection process. Taheri et al. (2010) were also able to present a multifaceted model, which was the result of the views of different experts, of the quality of tax audit in the value-added tax system in Iran, and Valizadeh Jojadeh (2010) showed that the level of auditors' knowledge of the factors affecting tax audit improves taxpayers' tax compliance. A summary of previous research shows that the present study is innovative in three aspects compared to previous research. The first aspect is that in previous research, the tax audit system has not been regulated so far, which ultimately leads to tax compliance of organizations, while the present study has taken this important step. The second aspect is related to the research method in question, in which the researchers used a qualitative approach (Glaser-based data) that has rarely been used in the research field of tax compliance and tax audit. The third aspect of the comprehensiveness of the present study is that, unlike previous studies that were conducted in the context of a single organization, the present study examined tax audits based on tax compliance in general in all organizations in the country. Today, many global organizations and professional experts believe that the advances made in the discussion of calculations (using advanced statistical and econometric methods) and the use of new available audit methods are effective factors in preventing tax evasion and non-compliance. However, there are still many problems in various fields of tax affairs, especially tax compliance, which indicate the vital importance of fundamental reforms in tax audits. Therefore, in the present study, the researchers sought to find answers to these questions: What are the most important problems in tax audits and their solutions? What legal, executive, etc. shortcomings existed in tax audits in the past that have caused tax non-compliance by various organizations? How can these shortcomings be identified and solved? By answering these questions, a tax audit model can be developed that will best lead to organizational tax compliance and answer the general question of what a tax audit model with an emphasis on organizational tax compliance looks like.

### **Methodology**

According to the research paradigm of Saunders et al. (2019), the present study was interpretive in terms of paradigm, applied in terms of purpose, qualitative in terms of data type, field-library in terms of data collection method, and data-based with the Glaser (emergent) approach in terms of strategy. The statistical population of this study was university professors, specialists,

experts, and activists who have research or executive experience in the field of tax auditing or are members of the official tax advisors community. Sampling was snowball, in that after interviewing each of the experts, they were asked to introduce other people who have expertise in the relevant research field. Sample selection continued until the research constructs reached theoretical saturation, meaning that no new information was obtained by conducting a new interview, and accordingly, the number of interviewees reached 19.

Two methods were used to collect data in this study. To collect data related to the theoretical foundations and background of the research, library methods were used, and to collect data related to the research variables, tools such as audio recorders and notepads were used, and then they were analyzed using different coding stages. Obtaining permission to record interviews, informed consent, maintaining anonymity, confidentiality of information, and ethical obligations were considered in all interviews. In fact, the data collection tool in the present study was a semi-structured interview. The interview questions were arranged in a way that ultimately the research questions could be answered. To examine and confirm the validity and reliability of the research, four elements of validity, transferability, dependability, and confirmability, as well as test-retest reliability, were used, and all criteria indicated confirmation of the validity and reliability of the research instrument, and the test-retest reliability value was 0.89.

Data analysis in this study was carried out in two ways. In the first part, the demographic characteristics of the participants in the study were examined, and in the second part, the results were analyzed according to the Glaser-based data-based approach and using open, axial, and selective coding using MAXQDA software. For this purpose, at the beginning of coding, an attempt was made to identify the categories through open coding, and through axial coding, the categories were related to each other. After the relationship between the categories was identified through open and axial coding, the categories, subcategories, and their relationship were integrated through selective coding, and a theoretical model was developed.

**Findings**

In this part of the research results, the demographic information of the interviewees is reported in Table 1.

**Table 1. Demographic information of the interviewees**

Work experience (years)	Job (position)	Level of education	Gender	Age	Interviewee code
31	Tax Unit Manager	Master's degree	Male	52	1
12	Senior Tax Auditor	Master's degree	Male	36	2
13	Senior Tax Auditor	Master's degree	Male	42	3
20	University Professor	PhD	Male	45	4

10	Financial Manager	Master's degree	Male	40	5
11	Head of Tax Audit Department	PhD student	Male	35	6
20	General Tax Manager	PhD	Male	51	7
40	Financial Manager	PhD	Male	59	8
20	Financial Manager	Master's degree	Female	50	9
12	Senior Auditor of the Tax Affairs Organization	PhD	Male	36	10
23	Accounting Expert	Master's degree	Male	47	11
21	Financial Accountant	PhD	Male	44	12
10	Tax Administration Employee	Master's degree	Male	41	13
18	University Professor	PhD	Male	48	14
19	Tax Consultant	Master's degree	Male	43	15
10	Financial Accountant	PhD	Male	40	16
20	University Professor	PhD	Gender	51	17
20	Financial Assistant	PhD	Male	42	18
10	University professor	Level of education	Male	41	19

As the first stage of data coding (open coding), the preliminary codes and how they were converted into final codes were explained. In this stage, after open coding and removing duplicate codes, 119 initial codes were obtained. In the second stage of data coding, which is called axial coding, the final open codes were assigned to categories and were given a higher degree of abstraction. Finally, in the third stage of coding, or selective coding, the axial category was identified and the relationship of other categories to this category was determined. In fact, through axial coding, the categories were related to each other. After the relationship between the categories was identified through open and axial coding, the categories, subcategories, and their relationship were integrated through selective coding. Finally, the results of the coding were obtained in three parts. The first part, the results of which are reported in Table 2, deals with the factors affecting tax audit with an emphasis on organizational tax compliance. The second part, the results of which are reported in Table 3, shows the strategies for improving tax audit with an emphasis on organizational tax compliance. The third part, in the form of Table 4, deals with the consequences of using an appropriate tax audit model with an emphasis on organizational tax compliance. In the following, first in Table 2, the results related to the factors affecting tax audit with an emphasis on organizational tax compliance are reported.

**Table 2. Factors affecting tax audit with an emphasis on organizational tax compliance**

Category	Concept	Initial codes
Trust Level	Trust from the taxpayer	The level of taxpayer trust in the tax system
		Lack of trust in the country's financial and monetary health
		People's lack of faith in the existence of tax justice
	Trust from the tax authority	The Tax Administration's lack of trust in taxpayers Tax employees and auditors, by default, consider taxpayers' returns to be incorrect and the tax obtained based on the data declared by taxpayers to be less than reality
Organizational Factors	Weakness in law enforcement Concept	Lack of appropriate and continuous interaction between taxpayers and auditors
		Annual change of auditors and auditors and inability to use experience and continuous interactions
	Nature of jobs	Private companies seek profitability and reduce tax costs, but not state-owned companies
		In private organizations, while complying with legal duties, the will of managers is to pay attention to the interests of the company or organization
Legal Factors	Legal weakness	Uncertainty regarding the issue related to financial transactions
		Existence of legal restrictive tools
		Major bottlenecks in returns and the audit process have not been addressed
		There is a lot of interference in tax recognition
		Existence of legal weaknesses such as not determining salaries for employers
		Auditors cannot analyze Slow
		Lack of time for auditors to process tax cases
	Weakness in interaction	Weakness in the organization's implementation of tax audit laws
		Some laws have no enforcement guarantee.
	Corruption	The existence of administrative and financial corruption in tax offices
The existence of frequent embezzlements in the country		
Transparency level	Transparency in tax calculation	The existence of a huge difference between taxpayers' declarations and the tax assessed by the organization
		The existence of challenges in accessing real information from companies
	Transparency in spending tax revenues	The government's lack of feedback on the use of tax revenues to the people
		The tax organization and the government do not justify to the people how tax revenues are used and spent in the development of the country

Cultural factors	Having a negative view of taxes	Cultural backwardness in paying taxes
		Taxpayers' negative view of paying taxes
		Tax collection only if pressure is applied
	Honesty	Taxpayers' sending real numbers to the tax system
		Taxpayers' accurate recording of financial and non-financial information
		The integrity of auditors and tax employees
Level of expertise and ability	Expertise and ability of taxpayers	The taxpayers are traditional and have not received modern training
		The tax organization is far ahead of the taxpayers
	Expertise and ability of employees	The audit unit's (personnel) is up-to-date on laws and circulars
		The level of expertise of tax organization employees
	Corruption	The level of awareness of company employees and accountants about tax laws

According to the results of Table 2, the factors affecting tax audit with an emphasis on organizational tax compliance include six categories: the level of trust (trust from the taxpayer and trust from the tax authority), organizational factors (weakness in interaction and the nature of jobs), legal factors (weakness in law, weakness in law enforcement, and the presence of corruption), the level of transparency (transparency in tax calculation and transparency in spending tax revenues), cultural factors (having a negative view of taxes and honesty), and the level of expertise and ability (expertise and ability of taxpayers and expertise and ability of employees). Table 3 reports the strategies for improving tax audit with an emphasis on organizational tax compliance.

**Table 3. Strategies for improving tax audit with an emphasis on organizational tax compliance**

Category	Concept	Initial codes
Educational solutions	Culturalization	Improving the tax culture of society
		Cultivating the understanding that tax compliance ultimately leads to the development of the country and is in the interest of the individual
		Cultivating the awareness of the severity of the stigma of tax evasion
		Providing tax culture-building programs by the Iranian Broadcasting Corporation
		Expressing the benefits of paying taxes for the development of the country
	Taxpayer Training	Better guidance for taxpayers by the organization and its employees

		Using expert consultants with experience in tax affairs alongside the financial management and accounting team
		Providing training packages for taxpayers to increase their tax literacy
		Designating specific centers and experts to prepare electronic tax returns
		Using outsourcing for activities that require expertise and expertise, such as preparing electronic returns
		The need to designate an accounting and finance team for companies
	Staff Training	Increasing the knowledge level of tax employees
		Providing practical training in universities and educational centers
		Training tax agency officers on how to deal correctly with taxpayers
Implementation solutions	Executive Simplification	Simplifying tax concepts based on the knowledge level of ordinary people, not experts
		Using electronic returns for better access to information
	Administrative	Delete Management pressures from tax administrators
		Creating an appropriate and relaxed administrative environment and working conditions to determine fair taxes
		Maintaining and maintaining expert human resources in tax-related organizations
	Access to Banking Information	Making banking information available by the Central Bank to the Tax Administration
		Identifying commercial and non-commercial accounts by the Central Bank and notifying it to the Tax Administration
		Identifying the reason for deposits made to accounts
		Granting the Tax Administration the authority to examine accounts
	Financial strategies	Providing tax incentives such as forgiveness of crimes
		Creating tax resources such as nature or green taxes and similar ones
		Considering heavy fines for tax evaders and violators
	Amendment of the rules	Continuously amending repetitive and cumbersome laws
		Minimizing legal notifications
		Continuously amending laws in line with current needs
		Many tax laws are one-sided in favor of the government and to the detriment of taxpayers

	Emphasis on teamwork and collaboration	Consulting taxpayers when drafting laws and implementing them
		Appointing an audit group instead of a single auditor
	Fair execution	The government and the tax administration should not seek to secure funding, but seek justice
		Justice should be considered at all levels of tax audits
	Documentation	Creating an automated process for documenting business and financial units
		Tax administration based on documents
		Documenting transactions systematically
	Transparency	Transparency and understanding of laws and regulations
		Explaining how to calculate the source of taxable income to taxpayers
		Providing appropriate feedback from the government on how to use tax revenues
Adjustment	Adjustment of tax tariffs	Adjusting similar jobs in metropolitan cities and counties
		Developing audit standards specific to each job
		Laws appropriate to geographical and cultural conditions should be considered for different provinces and counties
		Considering taxpayers' records in tax audits
		Tax rates should be different for each province and city
		Separating public and private companies during tax audits
		The feedback received from taxpayers in each province and city should be reviewed separately and appropriate solutions should be provided for each.
		Localizing tax centers for different counties and avoiding centralization
	Streamlining executive processes	Determining the time for handling cases to auditors based on the volume and risk of the cases.
		Designating tax auditors specific to each job and selecting auditors who are sufficiently familiar with that job.
Establish a risk-based audit system		
Categorizing taxpayers and providing appropriate solutions for each category		
Communication strategies	Increase engagement	Forming a working group to create a unified approach in the field of differences in taxable income earned by taxpayers and the Tax Administration

		Involving taxpayers and explaining to them how taxes are calculated
		Connecting buyers and sellers to each other
		Communicating with taxpayers regarding audits when there are ambiguities in tax files
		Tax auditor's interaction with taxpayers
	Role Modeling	Modeling successful countries in the field of taxation
		Using modern technologies by modeling them on advanced countries
	Using Technology	Using artificial intelligence and algorithms in the audit process
		Reducing the role of human factors and following a systematic process

According to the results of Table 3, strategies for improving tax auditing with an emphasis on organizational tax compliance include four categories: educational strategies (culture building, taxpayer education, and employee training), executive strategies (executive and managerial simplification, access to banking information, financial strategies, law reform, emphasis on teamwork and collaboration, fair implementation, documentation, and transparency), adjustment (adjustment of tax rates and adjustment of executive processes), and communication strategies (increasing interaction, role modeling, and use of technology). Table 4 below reports the consequences of using an appropriate tax auditing model with an emphasis on organizational tax compliance.

**Table 4. Consequences of using an appropriate tax auditing model with an emphasis on organizational tax compliance**

مقوله	Concept	Initial Codes
Consequences related to taxpayers	Increase tax compliance	Increasing taxpayers' tax compliance
		Reducing taxpayers' tax evasion
	Ease of payment	Easier tax payment by taxpayers
		Reducing the costs of preparing tax returns
	Increase trust	Increasing taxpayer satisfaction
		Increasing transparency in the ways of handling tax audits
Consequences related to the tax organization	Increase income	Increasing tax revenue of the tax authority
		Reducing tax collection costs
		Collecting tax revenues will be more sustainable
		Receiving paid taxes in the shortest possible time
	Increase fairness	Increasing tax justice
		Reducing financial corruption and undue human interference
	Energy conservation	Eliminating or reducing the number of cases sent to review boards

		Saving energy for auditors and tax agency employees
	Improving services	Increasing employees' opportunities to carry out new activities to improve tax affairs
		Providing better services from tax organization employees
		Increasing audit accuracy
		Improving the tax audit process
		Reducing tax return processing time
		Proper governance of tax data
Consequences related to the country's major issues	Improving planning	Appropriate planning of departments and ministries based on a specific amount of tax revenue
		Determining the amount of the country's income from taxes and appropriate planning and allocation based on it
	Increasing national confidence	Changing people's perspective on the country's financial system and increasing trust
		Increasing people's social participation by increasing trust in the government and governance

According to the results of Table 4, the consequences of using an appropriate tax audit model with an emphasis on organizational tax compliance include three categories of consequences related to taxpayers (increasing tax compliance, ease of payment, and increasing trust), consequences related to the tax organization (increasing revenue, increasing justice, saving energy, and improving services), and consequences related to the country's macro issues (improving planning and increasing national trust).

**Discussion and Conclusion**

The present study was conducted with the aim of developing a tax audit model with an emphasis on organizational tax compliance. The results of the study showed that the factors affecting tax audit with an emphasis on organizational tax compliance include six categories: trust level, organizational factors, legal factors, transparency level, cultural factors, and level of expertise and ability. This part of the research results is consistent with part of the research results of Osman et al. (2024), Klinthaus and Chatzis (2020), and Valizadeh Jojadeh (2010). Osman et al. (2024) showed that there is a clear relationship between tax compliance, tax audit, and tax crimes, Klinthaus and Chatzis (2020) showed that the level of knowledge and expertise of auditors can greatly facilitate the process of selecting a VAT audit case, and Valizadeh Jojadeh (2010) showed that the level of auditors' knowledge of the factors affecting tax audit improves taxpayers' tax compliance. In explaining this part of the research results, it can be stated that the level of mutual trust between taxpayers and the tax system is one of the factors that can affect tax audit with an emphasis on organizational tax compliance, because people's lack of faith in the existence of tax justice and, on the other hand, the lack of trust in the Tax Affairs Organization in taxpayers has led to both sides of this equation being harmed. Other

factors affecting tax audits and taxpayers' tax compliance include the lack of appropriate and continuous interaction between taxpayers and auditors, legal weaknesses such as not determining salaries for employers, weaknesses in the implementation of tax audit laws by the organization, the existence of a huge difference between taxpayers' declarations and the organization's tax assessment, the government's lack of feedback on the use of tax revenues by the people, cultural backwardness in paying taxes, and the level of awareness of employees and accountants of companies about tax laws. Another part of the research results showed that strategies for improving tax audits with an emphasis on organizational tax compliance include four categories: educational strategies, executive strategies, adjustment, and communication strategies. This part of the research results is in line with some of the results of the research by Sojoodi et al. (1403), Kersh et al. (2023), and Mo et al. (2022). Sejoodi et al. (1403) showed that there was a positive relationship between tax justice, trust in the government, discretion, tax information, and tax awareness with tax compliance, but there was a negative relationship between tax complexity and tax compliance, and there was no significant relationship between tax morale and tax compliance. Kersh et al. (2023) showed that families with adequate sanitation and sewage systems are more tax compliant and pay more taxes than families without these facilities. Mo et al. (2022) also showed in their research that inefficient VAT audit practices, a weak tax education system, a lack of tax resources, and a long-term tax rate make tax revenue performance inefficient, and VAT audit and tax education significantly affect tax revenue performance. This part of the research results can be explained as follows: the use of appropriate educational strategies such as creating a culture of understanding that tax compliance ultimately leads to the development of the country and is in the interest of the individual, the use of expert consultants with experience in tax affairs alongside the financial management and accounting team, and increasing the knowledge level of tax employees can provide the foundations for improving tax auditing and increasing tax compliance. Management strategies such as simplifying tax concepts based on the knowledge level of ordinary people, not experts, making banking information available to the Tax Affairs Organization by the Central Bank, amending laws continuously in line with current needs, polling taxpayers when developing laws and implementing them, creating an automated process for documenting business and financial entities, and making laws and regulations transparent and understandable can also be used. Another strategy for improving tax auditing with an emphasis on organizational tax compliance identified in this study is adjustment, which can include adjusting tax tariffs, such as developing audit standards specific to each job, considering laws appropriate to geographical and cultural conditions for different provinces and cities, and adjusting executive processes, such as determining the time for auditors to handle cases based on the volume and risk of cases, and creating a risk-based audit system. Communication strategies are another strategy for improving tax auditing with an emphasis on organizational tax compliance identified in this study. In this context, measures such as forming a working group to create a unified approach in the field of taxable income differences obtained by taxpayers and the tax administration, modeling from successful countries in the field of taxation, and using artificial intelligence and algorithms in the audit process can also be used. Other research results showed that the consequences of using an appropriate tax audit model with an emphasis on organizational tax compliance include three categories of consequences related to taxpayers, consequences related to the tax organization, and consequences related to

macro-issues of the country. This part of the research results is consistent with some of the research results of Mehrabian et al. (2013) and Taheri et al. (2010). Mehrabian et al. (2013) showed that improving tax audit with an emphasis on mental accounting has a positive and significant effect on tax compliance, and Taheri et al. (2010) also showed that the quality of tax audit in the value-added tax system in Iran leads to increased tax compliance. In order to explain this part of the research results, it can be stated that using an appropriate tax audit model with an emphasis on organizational tax compliance can lead to increased tax compliance, ease in paying taxes by taxpayers, and increased taxpayer trust and satisfaction. Also, the use of an appropriate tax audit model with an emphasis on organizational tax compliance has positive consequences for the tax organization, which in this regard can be referred to as increasing the tax organization's tax revenue, increasing tax justice, eliminating or reducing the number of cases submitted to review boards, increasing the opportunity for employees to carry out new activities to improve tax affairs, and providing better services by employees of the tax organization. In addition to taxpayers and the tax organization, the use of an appropriate tax audit model with an emphasis on organizational tax compliance also has positive consequences for the country's macro issues, including appropriate planning of departments and ministries based on a specific amount of tax revenue, the country's income from taxes being specific and appropriate planning and allocation based on it, changing people's views on the country's financial system, and increasing people's trust and social participation through increased trust in the government and governance.

In general, based on the results of the research, it can be stated that tax auditing with an emphasis on organizational tax compliance is affected by various factors, some of which lead to improved auditing and tax compliance, and others act as obstacles. The managers of the country's tax organization should pay attention to these factors and, by applying the educational, executive, adjustment, and communication strategies identified in this study, provide the basis for improving auditing and tax compliance. This in turn can lead to increased tax compliance, increased revenue, and improved services for the country's tax organization, and also increase national trust.

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