



THE EFFECT OF STRATEGIC AUDITING ON IMPROVING THE QUALITY OF THE AUDITOR'S REPORT AND DEVELOPING THE TAX SYSTEM (AN APPLIED STUDY IN THE IRAQI GENERAL TAX AUTHORITY)

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Article history:	Abstract:
<p>Received: 28th May 2022 Accepted: 30th June 2022 Published: 4th August 2022</p>	<p>The research aims to address the knowledge bases of strategic auditing and to indicate the role that it can play in improving the quality of the auditor's report and improving the tax system, from linking the regular audit with the strategic audit in a way that serves the process of implementing and evaluating strategies and in a way that contributes to achieving the mission and objectives of the economic units on the one hand and maximizing their value on the one hand. On the other hand. The research was applied to a sample of administrators, accountants, auditors and evaluators working in the Iraqi General Tax Authority, for the data of the fiscal year 2021, and a questionnaire was designed in line with the objectives and hypotheses of the research and a set of appropriate statistical methods were used for that, and the research reached a set of conclusions that were from The most important of them is that the strategic audit can help improve the quality of the auditor's report and develop the tax system</p>

Keywords:

1. INTRODUCTION

The strategic audit provides a comprehensive report on the strategic state of the company and describes how to formulate objectives and policies, how to implement, evaluate and control them with programs, budgets and procedures. According to the economic point of view, by providing the management with a comprehensive report of its strategic position in its various fields within the framework of the decision-making process. Develop the existing tax system.

The first topic: Research methodology

1.1 Research problem:

The problem of the research is that most of the Iraqi economic units depend on traditional methods in managing their business, and therefore the regular audit of all kinds means the requirements of that administration, but in light of the adoption of the Iraqi economic units on the strategic approach in managing

business and achieving goals effectively, and the research problem can be expressed Through the following question: Does strategic audit help in improving the quality of the auditor's report and improving the tax system?

1.2 The importance of research

The importance of the research comes from the importance of strategic audit in providing the auditors with a work mechanism through which they can carry out this type of audit in light of the adoption of the company's strategic approach in managing its business, and contributing to increasing the level of awareness of the company's administrative leaders as well as auditors of the importance of this concept in improving the quality of the auditor's report and improving the system tax.

1.3 Research Objectives:

The research aims to address the knowledge bases of strategic auditing and to indicate



the role that it can play in improving the quality of the auditor's report and improving the tax system, from linking the regular audit with the strategic audit in a way that serves the process of implementing and evaluating strategies and in a way that contributes to achieving the mission and objectives of the economic units on the one hand and maximizing their value on the one hand. On the other hand

1.4. Research Hypotheses:

The research is based on two basic hypotheses, as follows:

- 1- The strategic audit helps in improving the quality of the auditor's report.
- 2- The strategic audit helps in improving the tax system.

1.5 Research community and sample:

The research was applied to a sample of administrators, accountants, auditors and assessors working in the Iraqi General Tax Authority, on the data of the fiscal year 2021.

THE SECOND TOPIC: THE THEORETICAL SIDE OF THE RESEARCH

2.1 The concept and importance of strategic auditing:

Strategic audit is a broader and more comprehensive type of management audit, as it provides a comprehensive assessment of the overall strategic situation. It not only describes how to formulate goals and policies as strategic decisions, but also how to implement, evaluate and control them with programs and procedures, so it enables management to better understand the party with which functional areas overlap. Diversity and the way it contributes to achieving the company's mission (David, 2001, 325-326)

There are those who view strategic audit as examining and evaluating the company's operations in

light of the requirements of strategic management. It includes all aspects of the strategic management process and is focused on one part of the process such as environmental analysis. It can also be formally committed to the law, allowing managers to take measures when Aradoo, whether the audit is comprehensive or focused, formal or informal, must work to make the functions related to each other interdependent (Samuel & Peter, 1999:141). Thus, the strategic audit is the examination and evaluation of the operations of the economic, strategic and operational unit that are affected in the strategic management process (Certo & Peter, 1995:139)

The strategic audit takes the economic unit according to a comprehensive view and provides a comprehensive assessment of its strategic position, and it covers all aspects of strategic management and its place in the decision-making framework" (Wheelen & Hunger, 2000, 28-29).

The strategic audit reveals great importance due to the main feature of change that characterizes the internal and external factors and variables, as they are not fixed in the long run and therefore will affect the strengths and weaknesses, opportunities and risks, and that this change will include the timing, style or method in which it will be carried out (Al-Maghribi, 1999: 227) .

2.2 The difference between regular auditing and strategic auditing:

Ordinary audit is seen as the activity that compares the current situation with the desired goals that form the basic direction of the unit (Turner, 1990:5). Policies are not only strategic decisions, but also how to implement, evaluate and control them through programmes, budgets and procedures. A comparison can be made between regular auditing and strategic auditing, as shown in the following table:

**Table (1)
 Comparison between regular auditing and strategic auditing**

Comparison contract	Normal checking	Strategic audit
Objective	Expressing an impartial opinion on the validity and fairness of the financial reports	A comprehensive report on the overall strategic situation of the economic unit
Nature of work	Good faith, until proven otherwise	Familiarity with strengths and weaknesses
Scope of work	Checksum	full audit (comprehensive)
Obligation to contract	There is no written contract	There is no written contract
Timing	Periodic (annual) and takes place after the unit has finished preparing the final accounts	Non-periodic (continuous) and takes place while setting goals and formulating and implementing a strategy
The report	The report includes the auditor's	It includes the unit's overall strategy in



	opinion, whether it is clean or restricted	terms of goal setting, formulation and implementation process
Responsibility	The auditor is responsible to his clients (stakeholders) in terms of documentary audit, account audit, technical audit and other matters.	The auditor is responsible to the administration or whoever is requested to do so, to audit the unit's strategy in terms of the process of setting goals, the unit's mission, and strengths and weaknesses.

Source: prepared by the researcher

From the foregoing, it is noted that the strategic audit is more comprehensive and broader, and the regular audit may be a part of the strategic audit because the latter provides the unit's management with a comprehensive assessment of the unit's overall strategic situation in various fields, whether administrative, accounting or strategic, and the process of examining the documents, books and records of the economic unit A neutral, economic, technical examination to verify the correctness of the operations and express an opinion on the fairness of the unit's financial reports, depending on the strength and robustness of the internal control system, and this is what is called the audit of accounts (Juma'a, 2000: 7).

2.3 Strategic audit steps:

The strategic audit is the main aspects of the strategic management process and within the framework of decision-making, which consists of eight interrelated steps, and these steps can be clarified through the following: (Simons, 2000:304).

- 1- Evaluating the results of the company's current performance according to the indicators of return on investment and profits, the current mission, goals, strategies, and so on.
- 2- .Examination and evaluation of the management of the strategic managers of the economic unit, who are the supreme president and members of the board of directors.
- 3- .Survey of the external environment to locate the strategic factors represented by opportunities, threats and risks.
- 4- .Surveying the internal environment of the unit to determine the strategic factors represented in strengths and weaknesses.
- 5- .Analyze the strategic factors to identify problems, diagnose their areas, and review the unit's mission and goals when necessary.
- 6- .Finding, evaluating and choosing the best alternative strategy in light of the analysis process and its results and in light of the capabilities available to the company.

- 7- .Implementation of the selected strategies through programmes, budgets and procedures.
- 8- Evaluating the implemented strategies through the results review system and monitoring activities to ensure that the minimum recognition threshold is not exceeded.

It is clear from the foregoing that these steps help in the implementation of the strategic audit process in the company, which requires the auditors to be familiar with it for the purpose of achieving it correctly and in a manner that serves the objectives and mission of the company. Therefore, the strategic audit covers the main aspects of the strategic management process within the framework of the strategic decision-making process, and this requires the The company has to build a strategy or a set of strategies to achieve its goals, and therefore it is required that the audit be transformed from a regular audit to a strategic audit for the purpose of controlling and evaluating the selected strategies and identifying their strengths and weaknesses, in addition to identifying the opportunities and threats facing the company and preparing for them in order for it to be able to survive, compete and succeed (David, 2001, 325-326).

2.4 The relationship between strategic auditing, the quality of the auditor's report, and the improvement of the tax system:

The quality of the auditor's report is related to the quality of the procedures followed in the audit process. The audit procedures can be divided in light of automated data processing into a set of stages. These stages can be clarified by verifying the reliability and confidence of the control procedures, which is to conduct detailed tests and check the extent of confidence in the operation of Data by verifying that the evidence leading to operation enables judgment on the accuracy and completeness of the data and ensures that the system's information output is sound and accurate (Wheelen & Hunger, 1995:48-55).

The strategic audit helps improve the quality of the auditor's report by presenting the results in the form of reports, statistical tables and analytical ratios that include working to discuss the results with the concerned administrative levels before completing the



report, and providing scientific recommendations for the procedures that must be completed to reach good performance (Certo & Peter, 1995 :139)

As for the role that strategic auditing can play in developing the tax system, there are clear effects that the tax system leaves towards various economic sectors, industries and quality activities, including the following: (Samuel & Peter, 1999:142)

1- Low taxes may be an important and main factor for companies that do not operate in one specific market, but rather multiple markets, such as business related to Internet networks, insurance companies and banks, because the establishment of secondary companies in a country that imposes low taxes.

2- The direct negative impact on revenues, and this is evident through what the state incurs as a result of giving it a lot of incentives.

3- Important administrative burdens, especially if the incentives are left to discretion. If they cannot be managed properly, these incentives will create important opportunities to engage in contradictory and suspicious behaviors from the Before those in charge of tax departments and other government employees. Therefore, it is necessary to study the role that strategic auditing can play in developing the tax system, in order to support the private industrial sector and encourage investment through tax. It is necessary to enter through aspects related to taxation, including improving tax administration by introducing many reforms to purify it from administrative and financial corruption and work on Activating tax justice and making it include all industries in the private sector,

transparency of the existing tax system, clarity of tax rates and exemption rates and their stability (David, 2001, 325-326)

THE THIRD TOPIC: THE PRACTICAL ASPECT OF RESEARCH

3-1 The population and sample of the research and the statistical methods used:

The research community consists of individuals working in the Iraqi General Tax Authority, including administrators, accountants, auditors and evaluators, either the research sample was chosen from the members of the community (63) people, and a questionnaire was distributed to them, and (60) valid questionnaires were retrieved for analysis from the members of the research sample, It represents a percentage of (95.24%), and the questionnaire was used as one of the research tools, and the questionnaire was divided into two areas. The first field explains the relationship between strategic auditing and the quality of the auditor's report and consists of (8) paragraphs. As for the second field, it shows the relationship between strategic auditing and system improvement. Tax and consists of (8) paragraphs.

In order to ensure the stability of the paragraphs of the resolution, the half-segmentation method and the Cronbach's alpha coefficient were used and the Pearson correlation coefficient was found, and the correlation coefficients were corrected using the Saberman-Brown correlation coefficient for correction.

Table (2)
The stability coefficient using the split-half method

Axis title	Half Splits		
	No. of paragraphs	Correlation coefficient (R^2)	Adjusted R^2
The relationship between strategic audit and the quality of the auditor's report	8	0.802	0.643
The relationship between strategic audit and tax system improvement	8	0.816	0.666
all paragraphs	16	0.809	0.655

Source: prepared by the researcher.

This method was also used to measure the stability of the resolution, and Table (3) shows that the reliability

coefficients are high, which reassures the use of the specific resolution

Table(3)
Stability coefficient using Cronbach's alpha method

Axis title	No. of paragraphs	Cronbach's alpha coefficient
The relationship between strategic audit and the quality	8	0.886



of the auditor's report		
The relationship between strategic audit and tax system improvement	8	0.804
all paragraphs	16	0.845

To achieve the objectives of the research and test its hypotheses, the statistical program for the social sciences was used, and the data was entered into the computer according to the five-degree Likert scale, and the arithmetic mean was calculated to find out the extent of the high or low responses of the research individuals to each of the expressions of the research variables, as well as the use of the standard deviation to identify the The extent of the deviation of the responses of the study members for each of the search terms, and the t-test for the mean of one sample was used to find out the difference between

the paragraph average and the neutral average of three degrees.

3.2 . Testing the research hypotheses:

During this section, the research hypotheses will be tested as follows:

3.2.1. Testing the first hypothesis:

The first objective states the following: (The strategic audit helps improve the quality of the auditor's report), and the paragraphs of this hypothesis can be analyzed using a set of statistical tools, as shown in the following table:

Table (4)
 Analysis of the first hypothesis paragraphs

No.	Paragraph	mean	S.D	t-test	p-value
1	Strategic audit helps improve the quality of the auditor's report by improving the suitability of audited financial statements to aid decision-making processes	4.212	0.445	13.445	0.000
2	The strategic audit enhances the validity of the audited financial statements in a way that can give a clear picture of the economic unit and its performance	3.885	0.411	9.664	0.000
3	Strategic audit improves the reliability of financial statements as a result of improving the quality of the auditor's report and thus enhancing the reliability of this data in the future	3.675	0.523	10.342	0.000
4	The report resulting from the strategic audit process can provide indicators for the auditor in order to enhance his ability to present the validity of the assumption of continuity	3.887	0.448	12.524	0.000
5	The report resulting from the strategic audit process is characterized by detail and clarity in a way that can serve all the beneficiaries	4.211	0.516	8.564	0.000
6	The data contained in the report resulting from the strategic audit process is characterized by comparison with past performance or target performance and thus help in addressing deviations	4.202	0.388	9.608	0.000
7	Strategic audit can help to accurately reinforce the principle of materiality in a way that helps improve the quality of the auditor's report	3.664	0.464	14.454	0.000
8	The data contained in the report resulting from the strategic audit process is	3.548	0.541	9.808	0.000



	characterized by the element of transparency and adequate disclosure of all financial statements during the audit period				
	all paragraphs	3.911	0.467	11.051	0.000

Source: prepared by the researcher.

It is noted from the above table that the paragraph (strategic audit helps improve the quality of the auditor's report by improving the suitability of the audited financial statements in order to assist decision-making processes) has obtained a mean (4.212) with a standard deviation (0.445) and the value of t was (13.445), either The paragraph (the strategic audit enhances the validity of the audited financial statements in a way that can give a clear picture of the economic unit and its performance), it obtained an mean (3.885) with a standard deviation (0.411) and the value of t was (9.664), while the paragraph (improves The strategic audit of the reliability of the financial statements as a result of improving the quality of the auditor's report and thus enhancing reliance on this data in the future) obtained an mean (3.675) with a standard deviation (0.523) and the value of t was (10.342), and the paragraph (The report resulting from the strategic audit process It can provide indicators for the auditor in order to enhance his ability to present the validity of the assumption of continuity) I got an mean (3.887) with a standard deviation (0.448) and the value of t was (12,524), and the paragraph (The report resulting from the strategic audit process is characterized by detail and clarity in a form that can serve all the beneficiary parties) got an mean (4.211) with a standard deviation (0.516) and the value of t was (8.564), either the paragraph (the data contained in the report resulting from the strategic audit process is comparable with past performance or performance The target and thus help in the treatment of deviations) I got an mean (4.202) with a standard deviation (0.388) and the value of t was (9.608), and the paragraph (Strategic audit can help in promoting the principle of materiality accurately in a way that helps improve the quality of the auditor's report) It obtained an mean (3.664) with a standard deviation of (0.464) and the value of t was (14.454), while the paragraph (the data contained in the report resulting from the strategic audit process is characterized by the element of transparency and adequate disclosure of all financial data during the

audit period) has obtained a mean Arithmetic (3.548) with a standard deviation of (0.541) and the value of t was (9.808), and therefore the general mean for all paragraphs was (3.911) with a standard deviation of (0.467) and the value of t was (11.051), which is greater than its tabular value, and thus this hypothesis was accepted.

After analyzing the results of the first hypothesis, it can be said that the strategic audit helps improve the quality of the auditor's report by improving the suitability of the audited financial statements in order to assist decision-making processes, and that it enhances the validity of the audited financial statements in a way that can give a clear picture of the economic unit and its performance. The strategic audit also improves the reliability of the financial data as a result of improving the quality of the auditor's report and thus enhancing reliance on this data in the future. About the strategic audit process is characterized by detail and clarity in a way that can serve all the beneficiary parties, and the data contained in the report resulting from the strategic audit process is comparable with past performance or target performance and thus help in addressing deviations.

The strategic audit can help to reinforce the principle of materiality in an accurate way that helps improve the quality of the auditor's report. In addition, the data contained in the report resulting from the strategic audit process is characterized by the element of transparency and adequate disclosure of all financial data during the audit period, and accordingly, it has been proven The first hypothesis and it can be said that strategic auditing can help improve the auditor's report.

2.2.3 Testing the second hypothesis:

The second hypothesis states the following: (The strategic audit helps improve the quality of the auditor's report), and the paragraphs of this hypothesis can be analyzed through the following table:

Table (5)
Analysis of the paragraphs of the second hypothesis

No.	Paragraph	mean	S.D	t-test	P-value
1	The strategic audit helps improve tax	3.886	0.466	9.224	0.000



	administration by introducing many reforms to purify it from administrative and financial corruption				
2	The strategic audit helps in simplifying the legal framework of the tax system in general in a way that complies with the requirements of the modern business environment and the accompanying changes and developments	3.098	0.676	12.034	0.000
3	The development of the tax system requires the issuance of a law that is consistent with the current business environment, with the need to amend the law in accordance with the emerging changes in this environment in a way that can achieve the set goals effectively and efficiently.	4.332	0.551	10.676	0.000
4	The tax system can be developed through the use of modern technology, training of employees on it, and benefiting from the advantages it provides in terms of reducing time and costs, in addition to improving the quality of services provided.	4.675	0.434	8.842	0.000
5	Training employees on an ongoing basis and participating in conferences and scientific symposiums aimed at developing the tax system can help identify the system's deficiencies and work to address them.	3.674	0.559	11.341	0.000
6	Considering taxes as one of the main and important sources through which the state's general budget can be financed, in addition to encouraging investment with the aim of developing the economy, can be a motive for developing the tax system.	3.988	0.392	18.056	0.000
7	The tax system can be developed by benefiting from the previous experiences and experiences carried out by other countries or other systems that have proven successful, and amending them according to the requirements of the current environment and the needs of the state.	4.211	0.343	13.437	0.000
8	The development of the tax system helps to rely on various sources of revenue in order to improve them in a way that supports the national economy and can achieve the public benefit of citizens.	3.774	0.676	8.105	0.000
	all paragraphs	3.955	0.512	11.464	0.000

Source: prepared by the researcher.

It is noted from the above table, that the paragraph (the strategic audit helps improve tax administration by introducing many reforms to purify it from administrative and financial corruption) has obtained an mean (3.886) with a standard deviation (0.466) and the value of t was (9.224), either paragraph (helps The strategic audit in simplifying the legal framework of the tax system in general) it obtained an mean (3.098) with a standard deviation

(0.676) and the value of t was (12.034), while the paragraph (the development of the tax system requires the issuance of a law consistent with the current business environment, with the need to amend The law, according to the emerging changes in this environment, in a manner through which the set goals can be achieved effectively and efficiently) has obtained an mean (4.332) with a standard deviation (0.551) and the value of t was (10,676), and the



paragraph (the tax system can be developed through the use of modern technology And training workers on it and benefiting from the advantages it provides in terms of reducing time and costs in addition to improving the quality of services provided) I got an mean (4.675) with a standard deviation (0.434) and the value of t was (8.842), and the paragraph (The training of workers in terms of Every continuous and participation in each of the conferences and scientific symposia that aim to develop the tax system can help in identifying the flaws in the system and working to address them.) I obtained an mean (3.674) with a standard deviation (0.559) and the value of t was (11.341), either paragraph (Considering taxes as one of the main and important sources through which the state's general budget can be financed, in addition to encouraging investment in order to develop the economy, can be a motive for developing the tax system) I got an mean (3.988) with a standard deviation (0.392) and the value of t was (18,056), The paragraph (the tax system can be developed by benefiting from previous experiences and experiences carried out by other countries or other systems, which have proven successful, and modified according to the requirements of the current environment and the needs of the country.) has obtained an mean (4.211) with a standard deviation (0.343) and it was The value of t (13.437), while the paragraph (the development of the tax system helps to rely on various sources of revenue in order to improve them in a way that supports the national economy and can achieve the public benefit of citizens) has obtained an mean (3.774) with a standard deviation j (0.676) and the value of t was (8.105), and accordingly, the general mean for all paragraphs was (3.955) with a standard deviation of (0.512) and the value of t was (11.464), which is greater than its tabular value, and thus this hypothesis was accepted.

After analyzing the results of the second hypothesis, it can be said that the strategic audit helps improve tax management by introducing many reforms to purify it from administrative and financial corruption, and the strategic audit also helps in simplifying the legal framework of the tax system in general in a way that conforms to the requirements of the modern business environment and the accompanying changes And developments, as the development of the tax system requires the issuance of a law in line with the current business environment, with the need to amend the law according to the emerging changes in this environment in a way that can achieve the set goals effectively and efficiently.

The tax system can be developed through the use of modern technology, training of employees on it, and benefiting from the advantages it provides in terms of reducing time and costs, in addition to

improving the quality of services provided. Training employees on an ongoing basis and participating in conferences and scientific seminars aimed at developing the tax system can help In identifying the flaws in the system and working to address them, considering taxes as one of the important and main sources through which the state's general budget can be financed, in addition to encouraging investment with the aim of developing the economy can be a motive for developing the tax system, and the tax system can be developed through benefiting from experiences And the previous experiences carried out by other countries, as the development of the tax system helps to rely on various sources of revenue in order to improve them, and accordingly the second hypothesis has been proven and it can be said that the strategic audit can help in developing the tax system in a way that is commensurate with the various environmental changes.

FOURTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS

4.1. Conclusions:

The research reached the following conclusions:

1. The regular audit differs from the strategic audit in terms of the objective or the nature of the work, its scope, timing, assessment, responsibility and scope, in addition to the necessity of a written contract.
2. The strategic audit covers all aspects of the strategic management process and places them within the framework of decision-making, which consists of several interrelated steps that begin with the process of evaluating the current performance and then examining the performance of strategic managers.
3. The strategic audit is a type of management audit practiced by the company that uses the strategy as a means to achieve its goals and assist in the process of making various decisions.
4. The strategic audit is broader and more comprehensive than the regular audit. It does not describe how to formulate objectives, policies and strategies, but also how to implement, evaluate and control them through programmes, budgets and procedures.
5. The strategic audit can help improve the quality of the auditor's report and develop the tax system.

4.2 Recommendations:

The research recommends the following:

1. The need for companies to strategically analyze all the factors of the internal and external environment, standardize and study



weaknesses and know the opportunities and threats they face.

2. Informing company managers about the strategic audit and introducing it to it in terms of its objectives, procedures, and the style of work through which it is carried out in a manner that is in line with the requirements of the modern business environment and the accompanying rapid and successive changes and developments.
3. The need to give strategic audit special importance, especially in the current circumstances due to the country's change from a directed economy to a market economy.
4. For the purpose of its application, that the Iraqi economic units possess a strategy or a set of strategies, as it is considered the appropriate ground for application.
5. The need for internal and external auditors to be familiar with strategic auditing, and this is done by providing seminars or courses on its content, procedures, stages and how to implement it.

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Supplement (1) Questionnaire form

Respected Responsive Brother...
Hello dear...

We put in your hands a questionnaire tagged (the impact of strategic auditing on improving the quality of the auditor's report and developing the tax system), through which we seek to explore your views on the existing paragraphs, and that your accurate answer about it will contribute to achieving the objectives of the research, so please kindly choose the answer that you deem most consistent. With the actual reality, and our great hope for your cooperation with us in reading the paragraphs of the form and answering them in the light of your experience and vision, knowing that all the information included in the form will be used for scientific research purposes only.

With much gratitude and appreciation....

First: personal information:

Please tick () in the appropriate box: -

1-Age: from 30 to 40 years from 41 to 50 years more than 50 years

2-Gender: male female

3-Academic Qualification: Bachelor Master's Ph.D

4-Years of Experience: from 5 to 10 year from 11 to 15 year more than 15 year

Second: Questions related to the study variables:

Please tick () in front of the alternative that you see fit.



No.	Questions	Strongly agree	Agree	neutral	Disagree	Strongly disagree
1	Strategic audit helps improve the quality of the auditor's report by improving the suitability of audited financial statements to aid decision-making processes					
2	The strategic audit enhances the validity of the audited financial statements in a way that can give a clear picture of the economic unit and its performance					
3	Strategic audit improves the reliability of financial statements as a result of improving the quality of the auditor's report and thus enhancing the reliability of this data in the future					
4	The report resulting from the strategic audit process can provide indicators for the auditor in order to enhance his ability to present the validity of the assumption of continuity					
5	The report resulting from the strategic audit process is characterized by detail and clarity in a way that can serve all the beneficiaries					
6	The data contained in the report resulting from the strategic audit process is comparable with past performance or target performance, and thus helps in addressing deviations					
7	Strategic audit can help to accurately reinforce the principle of materiality in a way that helps improve the quality of the auditor's report					
8	The data contained in the report resulting from the strategic audit process is characterized by the element of transparency and adequate disclosure of all financial statements during the audit period					
9	The strategic audit helps improve tax administration by introducing many reforms to purify it from administrative and financial corruption					
10	Strategic audit helps simplify the legal framework for the tax system in general					
11	The development of the tax system requires the issuance of a law that is consistent with the current business environment, with the need to amend the law in accordance with the					



	emerging changes in this environment in a way that can achieve the set goals effectively and efficiently.					
12	The tax system can be developed through the use of modern technology, training of employees on it, and benefiting from the advantages it provides in terms of reducing time and costs, in addition to improving the quality of services provided.					
13	Training employees on an ongoing basis and participating in conferences and scientific symposiums aimed at developing the tax system can help identify the system's deficiencies and work to address them.					
14	Considering taxes as one of the main and important sources through which the state's general budget can be financed, in addition to encouraging investment with the aim of developing the economy, can be a motive for developing the tax system.					
15	The tax system can be developed by benefiting from the previous experiences and experiences carried out by other countries or other systems that have proven successful, and modifying them according to the requirements of the current environment and the needs of the country.					
16	The development of the tax system helps to rely on various sources of revenue in order to improve them in a way that supports the national economy and can achieve the public benefit of citizens.					