



# THE ROLE OF JOINT AUDITING IN REDUCING TAX EVASION AND INCREASING TAX REVENUES: AN APPLIED STUDY

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Article history:	Abstract:
<b>Received:</b> 8 <sup>th</sup> July 2024 <b>Accepted:</b> 6 <sup>th</sup> August 2024	The research objectives to show the role of joint audit in reducing tax evasion and increasing tax revenue by identifying appropriate approaches that help in developing tax structure in a manner proportionate with the changes accompanying the contemporary environment, Therefore, a joint audit is a systematic procedure for gathering and objectively presenting evidence regarding management claims regarding economic events and activities in order to assess how well these assurances align with established values and provide the results to revelries involved, provided that two or more auditors conduct the process. The study sample is signified by employees of the General Tax Authority, including managers, accountants, accountants and financial analysts for fiscal year ending on 31/12/2023. The most significant of the research's findings was that taxes are important for more reasons than just the state's general revenue and that joint reviewing helps decrease tax shirking and tax evasion in a method that helps the state treasury collect financial resources to provision it so that it can apply on public services, defense, security, and education. But also due to the issues that tax studies bring up about the economy, law, society, and politics.

**Keywords:** Joint Auditing, Tax Evasion, Tax Revenues, Tax Structure, Financial Analysts.

## INTRODUCTION:

This was the aim of the relevant bodies interested in the auditing and accounting profession as well as the majority of studies and research to find appropriate methods and systems through which confidence in financial statements and reports can be restored. The sudden financial crises and collapses of many business companies, including some accounting and auditing companies, caused users of financial statements and reports to lose faith in financial reports and in the accounting and auditing profession in general. Joint auditing is the most crucial of these methods and systems, Additionally, the auditing profession helps to verify that users have faith in the financial reports that businesses provide about their performance. Without this trust, the financial information and reports would not have been used or relied upon, so the joint audit came with the aim of improving the quality of auditing and improving the quality of the auditor's report the most important helps to confirm confidence in The financial reports provided so as to increase confidence in financial statements and reports and help users to make appropriate decisions.

## THE FIRST PART: RESEARCH METHODOLOGY

### 11 Search problem:

The problem of research lies in exposure of tax departments to many methods and methods of tax evasion by taxpayers, which ultimately leads to a decrease in tax revenue, hence the joint audit can help detect these methods and methods in order to reduce tax evasion and increase tax revenue, and the study problem can be expressed through the resulting question: Does joint checking help reduce tax evasion and increase tax revenues?

### 13 Research Objectives:

Through the joint review, an organized process to gather and present evidence connected to management declarations about economic actions and activities objectively in instruction to determine the grade of compatibility by



auditors, the study aims to demonstrate the role of the joint audit in reducing tax evasion and increasing tax revenues by identifying appropriate approaches that help us develop the tax organization in line with the changes associated with the contemporary environment.

#### **14 Research hypothesis:**

The two basic hypotheses upon which the research is based are as follows:

1. Joint audit helps reduce tax evasion in the Iraqi General Tax (IGT) Authority.
2. Joint auditing helps increase tax revenue in Iraqi Overall Tax Authority.

#### **15 Research sample:**

The research sample represents the personnel of the General Tax Authority, including administrators, accountants, auditors, and financial analysts for economic year ending on 12/ 31/ 2023.

## **THE SECOND PART: THE THEORETICAL FRAMEWORK OF THE RESEARCH**

### **21 Concept of Joint Audit:**

The performance of auditing according to the joint audit approach appeared as a controversial event at the level of professional practice, and this controversy in turn moved to the academic side of auditing, and although the concept of joint audit and implementation of the audit process according to that entrance or at the local and regional level was known decades ago, as the recent global financial crisis and the subsequent accusations of secretarial and auditing profession as one of foremost reasons for the occurrence of crisis due to the material distortions controlled in financial declarations resulting from Fraud and the auditor's unclear opinion of these lists thus misleading users (Svelte & Asabi,2015:29) .

Joint auditing is when two examiners from diverse audit firms audit an entity, issue a single joint report that they both sign, share responsibility, and frequently plan the audit process together by allocating fieldwork among themselves. This helps to maintain the auditor's independence while also strengthening the evidence (Deng et al.,2012:3) .

The joint-audit is also seen as a systematic procedure for obtaining and impartially presenting evidence pertaining to management assurances regarding economic actions and actions in order to evaluate the extent of conformity between management assurances and the recognized values and to notify pertinent parties of findings. This is predicated on the fact that the audit is carried out by two or more auditors who have reached a consensus regarding the allocation of the audit process's tasks and that each auditor is entitled to see the other auditor's work. After that, each auditor submits their final opinions; if there are any differences, the report should outline each auditor's viewpoint and explain why (Baldur, etr.al., 2012:182) .

Another definition of a joint audit is a procedure wherein two or additional auditors are assigned to examine the same fiscal declarations in a way that guarantees involvement in allocation of effort throughout execution of the audit process and the planning of its necessary operations. Following this, a single audit report is issued, which must be signed by all accountable computer auditors who share responsibility for this report. The creation of two or more businesses is also included in the notion of joint audit. In order to prevent the recurrence of audit tasks and to ensure that the audit report is issued in a joint manner for responsibility, separate and independent audit firms conduct the process of auditing the financial statements of a single client. The concept of joint audit is focused on two or more audit partnerships reviewing financial declarations of a solitary client and is branded by issuance of a single joint audit bang and implementation of a single audit package (dividing audit work among joint auditors) based on joint planning for it (Deng,et.al.,2014:1031) .

One useful strategy for raising the caliber of the audit process is joint auditing, which aims to increase the efficacy and efficiency of the audit process in identifying mistakes and fraud. Additionally, it seeks to enhance the audited entity's binding services and provide a joint audit report with a shared effort and accountability. By implementing the finest audit methods and drawing on shared experience, this serves to boost users' confidence in financial statements. Using commonly accepted auditing standards (Marcello & Knaggy,2014:655) .

### **22 Importance of Joint Auditing:**

The researchers put forward a set of points through which the importance of joint auditing can be clarified, which container be illustrated by following: (Marcello&Knaggy, 2014: 655)

1. Joint auditing lowers audit risks that could occur after an individual audit and improves the competence and efficacy of audit process in identifying fraud and errors.
2. Use the identified strengths and expertise of team members (economic valuation experts or industry experts) from different departments to increase the effectiveness of joint auditing.



3. Improving the audited entity's binding services will increase the external auditor's independence and ensure that the audit process is of a high caliber.

4. Produce a collaborative audit report with a shared responsibility that contributes to increasing users' trust in financial statements.

5. utilizing accepted auditing standards and applying the finest audit processes with the aid of shared experience.

As can be seen from the above, the joint audit helps to create an environment where each auditor looks into the professional care that the other auditor has provided. It also increases the individuality of the auditors in relation to business in question dealing with two examiners rather than one auditor regarding the audit matter. In addition, the joint audit helps to improve the accuracy of the confrontation indication and maintain the independence of the auditor, but the company must pay more to have the opinion of two auditors. replacement of a single reviewer (Svelte & Asabi,2015:29) .

The joint audit helps in reducing deviations in the client's accounting system and enhancing the independence of auditors in the face of the client, and it also achieves a balance in the labor market between those in joint audits in terms of preparing the audit plan and collecting evidence, in adding to that, the joint review helps in reducing formulation of financial statements and achieving the quality of the financial report while increasing accuracy of audit report (Svelte & Asabi, 2015:29) .

The joint audit system can be considered one of the proposed mechanisms to increase the professionalism of audit offices and auditors by improving the quality of services provided to the client. Increasing the quality, effectiveness and efficiency of auditing will help improve the quality of audit reports so that users can make rational decisions as well as increase confidence in the financial statements, and this is done by providing an environment in which to ensure that the necessary professional care is given to both auditors in a way that helps in detecting material errors in the financial statements in addition to To detect cases of forgery and fraud and reduce cases of misleading users of accounting information (Beuselinck, et.al., 2010:7) .

Through the advantages of joint auditing, it helps to overcome challenges and difficulties to avoid joint legal responsibility due to the depth of discussion on material matters among the auditors, as well as a balance in the evaluation of work among the joint auditors (Barth, et.al., 2001:29). .

### **23 Tax evasion and its impact on tax revenue:**

Since taxes have a positive impact on society and reduced, the tax structure helps to increase tax incomes by creating suitable mechanisms to decrease tax fudging and tax evasion. Additionally, the taxpayer's attempts to avoid paying all or part of the tax that is due to him during the fiscal period or to avoid paying the tax at all (Watson & Homfosted, 2013:105) .

According to the applicable law that gave the tax financial authority the power to impose and collect taxes, tax revenue is either the process of collecting and receiving the tax amount from the taxpayer as final revenue to the state treasury represented by the General Tax Authority Fund, or it is a series of steps taken by the tax financial authority to collect government debts in accordance with the dates specified under the Government Debt Collection Law (Patil, 2010:6-7) .

Reducing tax shirking and evasion aids in raising funds to support public capital, which can then be used to fund public services, defense, security, health, and education. The significance of taxes lies not solitary in state's overall revenue but similarly in the economic and legal issues brought up by tax studies. Researchers have listed the following goals that taxes can accomplish: (Jaeger & Biafra,2014:14)

1. In order to allocate economic resources to meet the requirements of both the state and individuals, economists advocated for government intervention through taxation .

2. In periods of inflation and depression, taxes can be used to transfer buying power from persons to the state and to increase revenue when taxes are lowered.

3. Because the benefits of social investments differ from those of individuals, one method of mandatory saving is employed, with the earnings going toward public investments.

It canister be argued that joint-auditing helps lessen tax elusion by identifying taxpayers and their tax while working to follow up the collection process in order to help reduce tax evasion as well as increased revenues and tax revenues. The estimative units that work with the General Tax Authority deduct tax quantities on resources and imports that arrive the state, which assistances to increase and improve tax revenue and thus finance the condition's general economical by collecting the tax amount due to the taxpayer in cash or by checks (Hambali & Sapuan, 2009:188) .

### **24 The importance of joint auditing in reducing tax evasion and increasing tax revenue:**



Mechanisms for the growth and enhancement of the tax system can be activated with the help of joint auditing. Regarding the function of audit, secretarial, and tax workplaces in lessening impact of potential crises to which the republic's reduced may be visible, these offices are essential to businesses because, in these times, there are a lot of risks that management must be mindful of, such as the potential for bankruptcy and sudden closure. Joint auditing's function is to boost trust in the accounts departments' outputs, which in turn helps to activate apparatuses for evolving and enhancing tax system to meet the demands of modern world (Nares, 2014:79) .

Tax avoidance, which refers to avoiding paying taxes in whole or in part without breaking the law or its provisions, is another name for tax evasion. It is defined as "an activity carried out by a person or company to reduce tax within law by following methods and methods aimed at reducing the amount of tax." When a taxpayer fails to pay taxes that are due to him, either in full or in part, or tries to avoid paying taxes that are owed to him, this is known as tax evasion. The state will suffer social, economic, and financial harm as a result (Patil, 2010:4).

The investigators outlined the objectives that can be attained by taxes by producing the required revenues to satisfy public requirements, as economists argued for government intervention finished taxes to allocate economic incomes to meet needs of both the state and individuals. Earnings increase when taxes are reduced during a depression, and taxes can transfer buying power from persons to the government in the event of inflation. Economic growth is one method of enforcing required saving, the profits of which are used for public investments, because the benefits for the public and individuals are different, By dispersing national revenue by increasing taxes on highest income supports and lessening taxes on the lower income groups, taxes can also be used to lessen social inequities (Gheorghe, 2013:168).

Since taxes have a positive impact on the economy and society, joint auditing helps the tax system increase tax collections by implementing suitable measures to decrease tax evasion and avoidance (Mohammed, 2010:58). .

Taxes are important not only for the state's general revenue but also because of the economic, legal, social, and political issues brought up by tax studies. This is why the joint audit helps cut down on tax fraud and tax avoidance in order to raise money for the state treasury, which it may use to fund public service facilities, defense, health, education, and security (Grundy, 2006:212 .

### **THE THIRD PART: THE APPLIED SIDE OF RESEARCH**

#### **31 About the IGT Authority:**

The General Tax Law No. 113 of 1982 was applied when the General Income Tax Directorate, which was in charge of implementing the Income Tax Law, merged with the General Imports Directorate, which was in charge of implementing the Real Estate Tax Law. The ten departments that comprise the Authority's organizational structure are the Department of Business and Professions, Section of Companies, Section of Profits from the Transfer of Real Estate Ownership, Real Estate Section, Information Department, Audit Department, Financial Department, Legal Department, Electronic Computer Department, and Administrative Department. The 40 tax branches that make up the General Tax Authority's organizational structure are dispersed throughout the provinces, the city of Baghdad, and its suburbs. These branches are organized with estimation elements for divisions of commercial and professions, incomes from the transmission of real estate possession, audit and group units, the treasurer, and an electronic computer unit. Along with the Fund secretariat, the Authority also consists of estimation and audit units, which handle tax accounting for products and items imported with customs licenses and collect estimated taxes as trusts for General Tax Authority.

#### **32 Research population and sample and statistical methods used:**

The General Tax Authority's department managers, divisions, accountants, and auditors make up the research community. Either 78 of them chose the research sample, or the sample was chosen in order to meet the research's goals, a questionnaire form was designed, and the sincerity of the questionnaire and the stability of its tool were ensured, then this questionnaire was presented to the members of the research sample, and the five-degree Likert scale was used, as Following the development of the tool's first form and presentation by several ability members at Iraqi colleges, the tool's apparent validity was confirmed to ensure that it covers the fundamentals of research and that its paragraphs are clear. The Cronbach Alpha test was then used to settle the instrument's internal consistency and stability, and the results showed The Cronbach alpha constant value for education variables varied from (0.851), indicating that the responses provided by the research sample members on the questionnaire form have a high degree of credibility.

According to an analysis of the sample members' personal information, 25.6% of the research sample members were under 40, 42.3% were between 41 and 50, and the remaining members were above 50. With a 70.5% male to female ratio among research sample participants and a 29.5% female to male ratio, it is evident that men carry extra



responsibilities that women did not. The research sample's members were qualified to comprehend the PART and analyze its paragraphs, as well as to comprehend the relationship between independent and dependent research variables, as evidenced by the 64.1% of them who held a bachelor's degree and the 35.9% who held a master's degree. Regarding the research sample members' years of experience, the biggest percentage (53.8%) fell into the category of having more than 15 years of experience, indicating the members' cumulative work experience at the IGT Expert.

One of the statistical techniques that the statistical program for the social sciences (SPSS-19) has proven helpful for is the arithmetic mean assigned to the highest value of the five-degree Likert scale. This is because the research hypothesis is acceptable if the percentage is greater than 60%, that is, if the arithmetic mean exceeds (3) degrees of the scale area, and the arithmetic mean is one of the measures of central tendency. It represents a collection of data with a single value and is extracted by dividing the total number of values by their sum. The T-test was used for one sample and aims to test the research hypotheses by drawing conclusions about the statistical population's arithmetic mean and concluding that the relationships between the study's variables are real and do not return to chance when compared to the tabular T. If the calculated value is greater than the tabular value, the study is accepted and can be generalized to the statistical population because this sample is representative of it. Additionally, the use of percentages and standard deviation, which are measures of dispersion and are used to express the amount of dispersion of values from their arithmetic mean.

### **33 Presentation of results of field study and hypothesis testing:**

During this paragraph, the results of the respondents' answers will be obtainable and then hypotheses will be verified to show the position of joint auditing in reducing tax evasion and increasing tax incomes as follows:

**First: The results of H1 test:** which says: (The IGT Authority's joint audit helps prevent tax evasion.) The following table displays arithmetic means and standard nonconformities that the researcher removed for each paragraph or variable of the first research hypothesis in order to test this hypothesis:

Table (1) Standard deviations and arithmetic averages of the exploration sample participants' responses for H1 paragraphs

No.	Paragraphs	mean	S.D
1	Joint auditing helps reduce manipulation of the value of expenses by exaggerating them by excluding expenses that cannot be considered a reduction of taxable income.	4.814	1.219
2	Joint audit helps reduce the manipulation of the value of revenue generated by following appropriate procedures through which taxable revenues can be accurately identified.	4.245	0.894
3	Joint audit helps to reduce the preparation and maintenance of fictitious and incorrect accounts and work to reduce the processes through which tax assessment committees can be misled.	4.118	1.113
4	Tax inspection committees are committed to abide by all tax laws and instructions when estimating and calculating the tax amount.	4.529	0.892
5	Through joint auditing, economic units cannot hide any information that could be useful in determining the amount of tax.	3.782	0.763
6	Tax inspection committees ensure that economic units maintain original accounting records that include all revenues and expenditures and that they have been properly recorded.	3.994	1.026
Overall average		4.247	0.984

Source: Prepared by the researcher.

The arithmetic mean of each paragraph has reached 4.247 with a standard deviation of 0.984, as can be seen in the above table. Additionally, the previous table shows that every paragraph has attained more than three degrees on the





Likert scale, demonstrating that the first hypothesis is accepted. One sample was subjected to the (T) test in order to appraise this hypothesis; the consequences are shown in Table 2.

Table (2) The findings of the One Sample T-test for the search sample participants' responses to the first hypothesis's paragraphs

Average Arithmetic	Deviation Normative	T value Calculated	degree Freedom	level Significance	Difference in Arithmetic mean	95% confidence interval for teams In the arithmetic mean	
						Lower	Upper
4.247	0.984	4.728	77	0.000	1.611	1.278	1.944

Based on the calculated value of (T) (4.728), which is a statistically significant value at the level of significance ( $\alpha < 0.001$ ), it is evident from the above table that there is statistical significance between the variables of the first hypothesis, indicating the acceptance of this hypothesis.

This confirms that joint auditing helps reduce the manipulation of the value of expenses by exaggerating them by excluding expenses that cannot be considered a download of taxable income, as joint auditing helps reduce manipulation of the value of income achieved by following appropriate procedures through which taxable revenues can be accurately determined, and joint audit helps in reducing the preparation and maintenance of fictitious and incorrect accounts and working to reduce operations through which they can be misled. Tax Inventory and Assessment Committees, and the tax examination committees are committed to abide by all tax instructions when estimating and calculating the tax amount, and through joint auditing, economic units cannot hide any information that could be useful in determining the amount of tax, as the tax examination committees ensure that taxpayers keep original accounting records that include all revenues and expenses and that they have been recorded correctly.

**Second: The results of H2 test:** which claims that "the joint audit helps in increasing the tax revenue in the IGT Authority." The researcher used arithmetic averages and standard deviations to evaluate this theory, as seen in the table below.:

Table (3) Standard deviations and arithmetic averages of the participants' responses for the second hypothesis's paragraphs

No.	Paragraphs	Arithmetic mean	Standard deviation
1	Joint auditing can help increase taxpayers' tax awareness, which helps in simplifying procedures and improving tax revenues.	4.118	0.971
2	Through joint audit committees, it is possible to help provide the necessary information through which tax-related legislation can be simplified.	4.569	0.802
3	The joint audit works through its committees formed in the tax department to achieve justice and equality in the imposition of the tax	3.823	1.236
4	Through the reports submitted by the Chairman and members of the Tax Examination Committee, penalties for tax evaders can be tightened and thus reduced and tax revenues can be increased.	4.155	1.197
5	A joint audit can help increase the efficiency of tax department's information structure and thus help maximize tax incomes and revenues.	3.904	1.205
6	The joint audit helps in giving an incentive discount to those who submit a real report of their income to income tax by matching the work of the joint audit committees with the economic unit provided by the data.	3.884	0.798
Overall average		4.075	1.034



The above table, which indicates that the arithmetic mean of all paragraphs reached 4.075 with a standard deviation of 1.034, demonstrates that the second hypothesis was accepted. Furthermore, the above table demonstrates that every paragraph received a score greater than three on the Likert scale. One sample was subjected to the (T) test in order to assess this hypothesis; the results are exposed in Table (4).

Table (4) The findings of One Sample T-test for the study sample participants' responses to the second hypothesis's paragraphs

Average Arithmetic	Deviation Normative	T value Calculated	degree Freedom	level Significance	Difference in Arithmetic mean	95% confidence interval for teams In the arithmetic mean	
						Lower	Upper
4.075	1.034	4.886	77	0.000	1.764	1.536	1.992

According to the estimated value of (T) (4.886), which is a statistically significant value at the level of significance ( $\alpha < 0.001$ ), it is evident from the above table that there is statistical significance between the variables of the second hypothesis, indicating the adoption of this hypothesis.

This confirms that joint audit can help in working to increase tax awareness among taxpayers, which helps in simplifying procedures and improving tax revenue, and through joint audit committees can help provide the necessary information through which legislation related to tax can be simplified, and the joint audit works through its committees formed in the tax department to achieve justice and equality in imposing tax Doubt, and through the reports submitted by the Chairman and members of the Tax Examination Committee, penalties can be tightened on tax evaders and thus can be reduced and tax revenue increased, as the joint audit can help increase the effectiveness of the information system in the tax department and thus help increase revenues and tax proceeds to the maximum extent possible, and the joint audit helps in giving an incentive discount to those who submit a real report of their income to income tax by matching the work of the joint audit committees with the unit Economic data can serve the tax body sample research in making appropriate decisions that will help increase tax revenue.

#### **FOURTH THEME: CONCLUSIONS AND RECOMMENDATIONS**

##### **41 Conclusions:**

The following are some of conclusions that were drawn from this study:

1. Joint auditing is a systematic process of obtaining and impartially presenting evidence pertaining to management assurances about economic events and activities in order to determine how compatible these assurances are with the established standards and to notify the parties involved of the findings. It is carried out by two or more auditors who agree on the distribution of audit tasks.
2. The joint audit seeks to increase the efficacy and efficiency of the audit process in identifying mistakes and fraud, which is a realistic way to raise the caliber of the audit process, in addition to producing a joint audit report with a collaborative effort and shared accountability. By enhancing the audited entity's binding services, it also seeks to increase the independence of the external auditor and attain a high standard of audit process quality.
3. The joint audit system can be considered one of the proposed mechanisms to increase the professionalism of audit offices and auditors by improving the quality of services provided to the client. Increasing the quality, effectiveness and efficiency of auditing will help improve the quality of audit reports so that users can make rational decisions as well as increase confidence in financial statements.
4. The reduction of tax evasion and tax avoidance helps in the collection of financial resources to support the state treasury so that it can spend on the needs of society from education, health, defense, security and public service facilities, and the importance of taxes is not only the general revenues of the state, but also because of the economic and legal problems raised by tax studies.
5. Taxes are crucial for the state's overall revenue as well as for the political, social, legal, and economic concerns raised by tax research. Through the reduction of tax evasion and tax avoidance, the joint audit assists in raising funds to support the state treasury, which it then uses to fund public service facilities, defense, health, education, and security.

##### **42 Recommendations:**

Based on assumptions reached, the study endorses following:



1. Investing the information derived from the joint audit committees and the success of the joint audit process for taxpayers, whether new ones or those who try to hide part of their activities, urging the tax departments to strengthen the trend towards joint auditing due to its positive effects in reducing the performance gap achieved in the quality of financial reports.
2. Work on the development of tax legislature that is firmly drafted and to safeguard the avoidance of gaps from which taxpayers run out of tax in order to increase tax revenues and the need for cooperation and coordination between the tax administration and the joint audit committees to overcome problems that may hinder or delay the arrival of information to the tax administration by finding ways of communication and understanding more effectively.
3. To lessen the estimator's bias and make his choice more objective, he should keep accurate accounting records that accurately and systematically display revenues and expenses rather than using a sham. He should also strive to implement all strategies that help decrease tax evasion and tax avoidance, will help to improve cooperation and coordination between the tax administration and the joint-audit committees and simplify exchange and access of information to overcome any obstacles or issues that may hinder or delay this.
4. Improving the effectiveness of the tax collection system and tax estimators' ability to identify different types of tax evasion through training and instruction in order to assist the state's general budget; focusing efforts to increase tax revenues and finance the state's total budget; and creating a comprehensive plan that tackles all facets and shortcomings of the tax system.
5. Benefit from joint audit joint audit procedures in order to effectively reduce tax evasion and thus help increase revenues and tax revenues by identifying taxpayers and their respective tax, while working to follow up the collection process in order to help increase revenues and tax revenues.

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**Appendix (1)**  
**Questionnaire Form**

We put in your hands the questionnaire of the research tagged (the **role of joint audit in reducing tax evasion and increasing tax revenue - an applied study in the IGT Authority**), through which we seek to poll your opinions on the existing paragraphs, and your accurate answer about them will contribute to achieving the objectives of the research, so please kindly choose the answer that you see most in line with the actual reality, and we hope great in your cooperation with us in reading the paragraphs of the form and answering them in the light of your experience and vision, knowing that each The information contained in the form will be used for scientific research purposes only.

**First: Personal Information:**

Please tick (X) in the appropriate box:

- Age: 3-40 years..... 41-50 years old..... Over 50 years .....
- Gender: Male ..... female .....
- Qualification : Bachelor ..... Master..... Doctor .....
- Years of Experience : 5-10 years ..... 11-15 years old ..... More than 15 years .....

**Second: Questions related to the variables of the study:**

Please put an X in front of the alternative you see fit.

t	Questions	Strongly agree	I agree	neutral	Disagree	Strongly disagree
1	Joint auditing helps reduce manipulation of the value of expenses by exaggerating them by excluding expenses that cannot be considered a reduction of taxable income.					
2	Joint audit helps reduce the manipulation of the value of revenue generated by following appropriate procedures through which taxable revenues can be accurately identified.					
3	Joint audit helps to reduce the preparation and maintenance of fictitious and incorrect accounts and work to reduce the processes through which tax assessment committees can be misled.					
4	Tax inspection committees are committed to abide by all tax laws and instructions when estimating and calculating the tax amount.					
5	Through joint auditing, economic units cannot hide any information that could be useful in determining the amount of tax.					
6	Tax inspection committees ensure that economic units maintain original accounting records that include all revenues and expenditures and that they have been properly recorded.					
7	Joint auditing can help increase taxpayers' tax awareness, which helps in simplifying procedures and improving tax revenues.					
8	Through joint audit committees, it is possible to help provide the necessary information through which tax-related legislation can be simplified.					
9	The joint audit works through its committees formed in the tax department to achieve justice and equality in the imposition of the tax					
10	Through the reports submitted by the Chairman					



	and members of the Tax Examination Committee, penalties for tax evaders can be tightened and thus reduced and tax revenues can be increased.					
11	A joint audit can help increase the effectiveness of the tax department's information system and thus help maximize tax revenues and revenues.					
12	The joint audit helps in giving an incentive discount to those who submit a real report of their income to income tax by matching the work of the joint audit committees with the economic unit provided by the data.					