عنوان مقاله:
Developing a Model to Improve the Quality of Tax Audits

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خلاصه مقاله:
This study aimed to design a model for improving the quality of tax auditing. To this end, this study used a fundamental research perspective and a qualitative methodology. The study was conducted using an analytical approach and the data-theoretic research method (Strauss and Corbin, ۲۰۰۶). Data were collected through a peer-reviewed interview, and ۲۳ interviews were conducted. The participants were selected using theoretical sampling. Data analysis was performed in three phases: open coding, axial coding, and selective coding using MAXQDA software. The results of this study led to the recognition of ۲۰ main categories and ۱۲۳ subcategories. They were in the form of the permanent model, including content, organization and model processing as core categories and causal conditions (professional actions, structural actions, professional environment, audit procedures), underlying factors (auditor requirements, process platform, institutional context and auditor capabilities), interventional conditions (human, structural, managerial and regulatory factors), strategies (development actions and support measures), consequences of the process, and the effects of structure process.

کلمات کلیدی:
Audit Quality Promotion, Grounded Data Theory Method, Tax Audit

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