THE ROLE OF TAX AUDITING IN ENHANCING THE EFFECTIVENESS OF THE SELF-ASSESSMENT METHOD AND ITS IMPACT ON REDUCING TAX EVASION

(AN EXPLORATORY STUDY OF THE OPINIONS OF A SAMPLE OF EMPLOYEES OF THE LARGE TAXPAYERS DIRECTORATE, ITS TAXPAYERS, AND CERTIFIED PUBLIC ACCOUNTANTS IN THE CITY OF ERBIL)

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***ABSTRACT*:**

This study aims to clarify the role of tax auditing in the self-assessment method and its impact on reducing tax evasion. This main objective is achieved through several sub-objectives, including identifying the concept and importance of the self-assessment method, explaining the mechanism for its application in the city of Erbil, and presenting the legal framework governing its implementation. The study also analyzes the relationship and measures the effect of tax auditing conducted by the General Commission for Taxes on the self-assessment method, and clarifies the role of the existing determinants of the self-assessment method in calculating taxable income in terms of application procedures in Erbil.

The research problem lies in the lack of clarity regarding the extent to which tax auditing is capable of enhancing the effectiveness of the self-assessment method in tax assessment and reducing tax evasion within an organizational and institutional environment facing several challenges related to the legal framework, the level of tax awareness, and the adopted accounting systems and There is a statistically significant relationship and effect between the application of the self-assessment method and the reduction of tax evasion ,and what extent does the application of the self-assessment method have a statistically significant effect in reducing tax evasion.

In its theoretical aspect, the study relied on the inductive approach to collect relevant scientific information, while the descriptive–analytical approach was adopted in the field study through distributing a questionnaire to a purposive sample of (368) respondents, consisting of employees of the Large Taxpayers Directorate and its affiliated taxpayers (economic units), as well as certified public accountants holding a legal accounting qualification in the city of Erbil. The data were analyzed using the Statistical Package for the Social Sciences (SPSS).

The study reached several results, most notably that tax auditing contributes to achieving tax justice, as the practice of tax auditing on economic units for the purpose of verifying the tax amount places all units in an equal position before tax law. Under the self-assessment method, mutual trust is established between the tax administration on the one hand and taxpayers and auditors on the other. Moreover, it reduces bargaining and administrative corruption by minimizing direct contact between taxpayers and tax administration employees. The existence of strict and well-organized tax auditing increases the level of taxpayer compliance and limits attempts to circumvent the tax system, ultimately leading to a reduction in tax evasion and an enhancement of public revenues.

The study recommends developing the skills of tax auditors through specialized training programs in financial data analysis and tax evasion risks, and adopting electronic auditing tools that contribute to accelerating examination and verification processes. It also recommends adopting the self-assessment method more widely, while providing a supportive regulatory environment that includes clear legislation and simplified procedures for submitting electronic tax returns.

Keywords: *Tax auditing, self-assessment method, tax evasion.*

INTRODUCTION

With the rising costs of traditional tax collection methods, weak compliance rates, and increasing disputes between taxpayers and tax authorities, the self-assessment method has emerged as an innovative approach that grants taxpayers a greater role in determining their tax obligations under subsequent audit supervision. This method originated in Europe, was later adopted by Commonwealth countries, Australia, Canada, and New Zealand, and subsequently spread to Asia and Africa.

Self-assessment is based on the taxpayer calculating the tax due and disclosing it in a tax return submitted within the prescribed deadlines, while the tax administration retains the right to conduct audits at a later stage. This method is founded on mutual trust and shared responsibility between the taxpayer and the administration. It contributes to reducing administrative costs, increasing voluntary compliance, accelerating tax collection, and improving the relationship between taxpayers and the tax authority.

However, the success of the self-assessment method is contingent upon the existence of effective tax auditing mechanisms and an advanced tax culture. The absence or weakness of auditing may turn this method into a fertile environment for tax evasion, which is an illegal behavior involving the concealment, falsification, or non-disclosure of financial information for the purpose of reducing tax liabilities. Forms of tax evasion include the total or partial concealment of income, inflation of expenses, use of fictitious invoices, or shifting profits to low-tax jurisdictions. Its causes may be legislative (such as excessive complexity of tax laws), economic (such as high tax rates), institutional (such as weak efficiency of tax administrations), or cultural (such as low tax awareness). Tax evasion leads to reduced public revenues, increased burdens on compliant taxpayers, weakened trust in the tax system, and the entrenchment of inequality. In the context of the Kurdistan Region of Iraq, the tax system faces structural and institutional challenges that hinder its ability to achieve high levels of efficiency and effectiveness, whether in revenue collection or in ensuring tax justice. Among the most prominent challenges is the weakness of electronic linkage systems among related governmental departments and institutions, which limits the immediate and accurate exchange of data and information and negatively affects the speed and efficiency of tax auditing procedures. In addition, the absence of a centralized and unified taxpayer database leads to duplication of efforts, increased likelihood of errors, and difficulty in tracking tax obligations over time.

Furthermore, tax administrations suffer from deficiencies in staff training on modern auditing methods and relevant international standards, which reduces auditing effectiveness and limits the ability to detect cases of tax evasion or manipulation of tax returns. Added to these constraints are noticeable disparities in taxpayers' levels of tax awareness, reflected in weak voluntary compliance, as well as political and economic influences that sometimes impose non-technical considerations on the formulation and implementation of tax policy.

Although tax authorities in the region have begun to apply certain features of the self-assessment method and have taken gradual steps toward modernizing auditing mechanisms, these efforts remain at an early stage and lack institutional integration with advanced and interconnected auditing systems. Therefore, developing digital infrastructure, building an integrated database, and enhancing human resource efficiency represent fundamental pillars for strengthening the effectiveness of the tax system and achieving its developmental objectives.

Based on this reality, the problem of the present study is formulated around the following question: What is the role of tax auditing in enhancing the effectiveness of the self-assessment method in reducing tax evasion in the city of Erbil? This main question gives rise to several sub- questions related to the level of taxpayer compliance with the self-assessment method, the ability of tax auditing to detect cases of tax evasion, the available tools and methods for tax auditing in the current tax environment, and the relationship between tax auditing and tax evasion control methods under self-assessment, and is there is a relationship and effect between the application of the self-assessment method and the reduction of tax evasion.

This study is justified by several considerations reflecting its importance and necessity. Economically and financially, the Kurdistan Region, and the city of Erbil in particular, faces a real challenge represented by heavy reliance on oil revenues as the main source of funding for the public budget, exposing financial stability to sharp fluctuations in global oil prices. Under such conditions, there is an urgent need to diversify public revenue sources by improving the efficiency of the tax system and increasing its contribution to financing public expenditures, thereby enhancing the government's capacity to meet societal needs in a more sustainable manner. And, there is a relative scarcity of local literature addressing the relationship between tax auditing and the self-assessment

method within the context of the Kurdistan tax system, as most previous studies have focused on one of the two dimensions without deeply examining their integrative relationship. Accordingly, this study represents a scientific attempt to bridge an important research gap and to provide a theoretical and applied framework that may serve as a reference for researchers and policymakers.

The study aims to achieve several key objectives, most notably analyzing the reality of self- assessment implementation in the city of Erbil, measuring the impact of tax auditing on its effectiveness, and identifying the most significant challenges and obstacles that may hinder the desired integration between them. It also seeks to formulate and present practical recommendations that contribute to improving tax collection efficiency and enhancing financial sustainability in the city of Erbil.

The importance of the study stems from the growing significance of taxation in the present time, particularly under the economic conditions facing Iraq, and from the role of tax revenues in supporting the state's public budget in a manner that achieves economic stability. Undoubtedly, maximizing tax revenues is a natural outcome of taxpayer compliance, which can be achieved when taxpayers develop a positive perception and understanding of the tax system through the application of the self-assessment method. Through this system, the tax authority seeks to reach the taxpayer's true income based on their own declaration in final accounts, by fostering trust between the taxpayer, the tax administration, and the tax auditor, encouraging honest disclosure of actual profits—an objective reinforced by the role of tax auditing as a tool for limiting tax evasion.

THE THEORETICAL FRAMEWORK OF THE STUDY

2.1 Concept and Definition of Tax Auditing

The tax system in most countries is characterized by being based on the principle of declaration, whereby the taxpayer is required to submit a declaration of income and profits to the tax administration, which in turn determines the taxable base due. In this context, many taxpayers seek to reduce their tax burden through various means, which may harm the state's financial interests. Therefore, tax administrations resort to a set of legal measures, among which tax auditing is one of the most important. Tax auditing is considered a fundamental and technical stage of the tax administration's work and one of the most important types of special-purpose audits. Accordingly, it is one of the fields of accounting auditing applied by the tax administration to monitor the extent of compliance with tax laws (Mutalha & Adala, 2018: 90).

Tax auditing has been defined as the examination of tax declarations and all records, documents, and supporting papers related to taxpayers, regardless of their tax personality, with the aim of verifying the accuracy of the information contained in their tax files and comparing declarations and obtained information with other sources and with the taxpayer's financial and living conditions (Ramzi & Ayman, 2022: 15). It has also been defined as the systematic audit of self-tax assessments, accounting records, vouchers, invoices, and other relevant documents for the purpose of determining the taxpayer's true and fair tax liability and ensuring compliance with tax laws and the proper submission of tax declarations (Gulzar et al., 2024: 778).

The researchers view tax auditing as a systematic and methodological process carried out by the tax administration through tax auditors, aimed at collecting the necessary evidence and indications to examine and verify the accuracy and reliability of the records and documents submitted by taxpayers, ensuring the absence of material errors or tax evasion, and forming an objective and impartial professional opinion regarding the credibility and fairness of taxpayers' declarations in accordance with applicable tax laws and regulations.

2.2 Importance of Tax Auditing

Financial corruption is one of the most significant factors hindering development at all economic, financial, political, social, and cultural levels within society. It leads to the waste of wealth and resources, loss of time, violation of laws, and deviation from official duties for personal financial gain. Manifestations of financial corruption include bribery, tax evasion, manipulation of financial records, and other practices that weaken the effectiveness of the tax system (Al-Nasrawi & Thabit, 2020: 69).

Auditing is viewed as a process that plays a major role in maintaining the mutual trust necessary in financial relationships among various parties in society, by providing an independent and impartial professional opinion on financial figures and data presented by economic units. Auditing is not limited to examining numbers and financial statements; it extends to verifying compliance with regulations and policies, ensuring the validity of financial

transactions, and detecting practices indicative of corruption or mismanagement. The International Federation of Accountants (IFAC), when issuing standards in 2002, indicated that the importance of auditing in serving the public interest lies in the following (Thabit et al., 2020: 12; Massoudi & Fatah, 2021: 747):

• Assisting in making sound managerial decisions.
• Helping tax experts build trust and efficiency in the fair application of the tax system.
• Ensuring the efficient and effective use of economic unit resources, as the main objective of any economic activity is profit maximization with minimal environmental and social harm.

Tax auditing is a means rather than an end; it aims to serve the tax administration by determining taxable income in a scientific and systematic manner that safeguards the rights of both taxpayers and the state. It also contributes to increasing tax revenues, enhancing compliance with tax legislation, reducing cases and forms of tax evasion, and supporting the tax system in achieving its financial, economic, and social objectives (Al-Dhabit, 2013: 71).

Tax auditing is a complex process based on scientific and practical foundations, requiring a deep understanding of applicable tax laws as well as comprehensive knowledge of relevant accounting standards and regulations. The tax auditor's role goes beyond checking figures to analyzing and evaluating financial operations professionally to ensure tax compliance and detect suspicious practices that may indicate financial corruption (Qahmoush, 2012: 21–22). The importance of tax auditing also lies in providing accurate and sufficient information about taxpayers, assisting in accurately defining the tax community, and assuring taxpayers that tax legislation is implemented fairly and without discrimination (Ayoub, 2021: 241).

2.3 Pillars of Tax Auditing
Tax auditing is based on several fundamental pillars, including:

1.   The Tax Auditor
The tax auditor is the person responsible for auditing taxpayers' data, financial statements, declarations, documents, and records, with the authority to request missing information and clarify ambiguities (Abdulkarim, 2006: 107). Auditors may be accounting experts, tax auditors, or accountants who perform auditing in accordance with professional and ethical standards. This requires the exercise of due professional care and the possession of adequate scientific and practical qualifications to ensure accurate income measurement. Providing qualified and experienced auditors is vital to enhancing audit quality, which necessitates continuous skill development to acquire new competencies (Jamshidi et al., 2022). In Iraq, tax auditing is conducted by estimators and auditors in a desk-based manner within the Audit and Control Department at the General Commission for Taxes (Al-Dhabit, 2013: 73).

The primary task of the tax auditor is to verify that the results of economic units' activities presented in accounts are true and fair, and that revenues and expenses comply with tax law provisions. The success of the auditor depends on the ability to obtain audit evidence from various sources, identify corroborating indications, request explanations, and consider time constraints to avoid delays that could lead to statute limitations (Hussein, 2010: 61).

2.   Tax Law
Tax policy consists of general orientations announced by the state in legal provisions within tax legislation, expressing its intent to achieve social, economic, financial, and political objectives (Abdulkarim, 2006: 109). Tax laws should be clear and simple; ambiguity and complexity facilitate tax evasion and corruption. Iraqi income tax law does not contain explicit provisions comprehensively regulating tax auditing; instead, auditing procedures arise indirectly from granted powers such as inspection, taxpayer discussion, and access rights. Although tax auditing is practiced accordingly, comprehensive legislative regulation is preferable given the importance of its outcomes (Ayoub, 2021: 246).

3.   Tax Awareness
Tax awareness is an essential pillar of tax auditing, as it enables taxpayers to recognize their responsibility toward society. Effective tax auditing increases taxpayers' trust in the state, enhancing their sense of duty and willingness to pay taxes (Hussein & Raef, 2021: 54).

4. Availability of Income Information and Data

The financial authority can exercise oversight and obtain income information when it possesses adequate professional expertise, legal coherence, and access to taxpayers' books and documents, enabling auditors to determine the true financial position (Ayoub, 2021: 246). This occurs through:

a) Tax Return:

A tax return is a signed statement submitted by the taxpayer to the tax administration within a specified period, showing taxable results for a given period, with or without prior request (Ali & Al-kharsan, 2002: 270). Failure to submit the return within the legal deadline results in penalties, subject to exceptions such as travel abroad, illness, or force majeure (Iraqi Income Tax Law No. 113 of 1982, as amended).

b) Keeping Commercial Books and Records:

These are accounting records showing profits, losses, and assets of commercial and industrial entities, constituting a supplementary obligation to filing tax returns. The law specifies those required to maintain such records (Commercial Books Regulation for Income Tax Purposes No. 2 of 1985, Article 7).

The researchers emphasize all that, in addition to these pillars, the use of technology and innovation in auditing has become essential for enhancing accuracy, efficiency, and transparency, reducing human error, enabling large-scale audits, improving predictive analysis, and strengthening trust and credibility in audit outcomes.

2.4 Stages of Tax Auditing

Tax auditing proceeds through several sequential stages:

1. Preliminary Stage

This stage involves collecting data and information about the economic unit and constitutes the foundation for auditing. It includes verifying timely submission of financial statements, recording personal and income information, confirming auditor certification, documenting changes in business activity or legal status, and gathering all relevant internal and external documents (Abdoussalam, 2013: 50; Al-Nuaimi, 2008: 35).

2. Verification and Financial Audit Stage

This stage includes verifying compliance with income tax laws, reviewing financial statements and audit reports, conducting comparative analyses across periods, ensuring proper tax treatment of revenues and expenses, examining records and documents, requesting clarifications, and reviewing expenses, depreciation, and provisions to determine allowable deductions (Badawi & Al-Mulaiji, 2004: 114).

3. Reporting Stage

After completing the audit, the tax auditor prepares a report outlining the audit period, documents relied upon, findings, tax calculations, outstanding taxes, and recommendations. Outcomes may include acceptance of the tax return or its adjustment based on audit findings, with clear justification provided in accordance with tax law (Al-Azawi & Ahmed, 2023: 51; Saad, 2009: 86; Badawi & Al-Mulaiji, 2004: 116).

2.5 Concept and Definition of the Self-Assessment Method

The idea of the self-assessment method is based on the taxpayer's self-determination of tax liability, whereby the taxpayer calculates the tax due based on what is presented in the accounts and what is disclosed in the tax return as net income. The taxpayer then pays the tax, and at this stage the tax administration has no option but to accept it. However, the tax administration retains the right to audit the taxpayer's books and all financial documents to verify the correctness of the tax calculation. If it is found that the paid tax was not calculated correctly, or that the books and documents reveal other income not declared in the return, the tax will be recalculated correctly, with penalties and possibly other sanctions that in some countries may extend to imprisonment for several years. Since the tax authority may reopen any assessment if new information becomes available about the person concerned within five years after the relevant tax assessment year, this means that a person not reviewed in the current year will likely be reviewed in the following four years. In this way, the tax administration ensures the audit and re-audit of all or most taxpayers' returns within five years (Ali & Al-Kharsan, 2020: 248).

The self-assessment method for income tax contributes to the adoption of modern approaches in tax administration, where taxation is no longer merely a means of collecting revenue, but is increasingly viewed as a public service provided to society and taxpayers within a framework of transparency and mutual cooperation. This method is considered one of the fundamental pillars for achieving tax justice by relying on taxpayers' own

information as the basis for determining taxable income, while maintaining mechanisms for audit and investigation (Amin, 2000: 35).

The application of self-assessment fundamentally assumes that all information provided by taxpayers—including calculation of the tax base, calculation of the tax due, and payment of the tax due (Zaimah, 2016)—is correct. At the same time, self-assessment requires taxpayers to be more responsible in ensuring the accuracy of the information submitted so it can be accepted as is by the tax administration (Subing et al., 2011). This method may also create opportunities for taxpayers to commit fraud and manipulate the amount of tax payable (Lim & Indrawati, 2016). Nevertheless, the self-assessment tax collection procedure will function well when taxpayers have a high level of tax knowledge and discipline. The characteristics of the self-assessment method include simple legal certainty, ease of calculation and implementation, and greater fairness and equity, as tax computations are performed by taxpayers themselves (Gechert & Heimberger, 2022).

The self-assessment method can be defined as:
- A system or approach whereby the taxpayer submits a statement containing the main financial resources earned and expenses incurred, in addition to determining financial position and profits, whether for individuals or economic units (Al-Kharsan & Ali, 2013: 41).
- A tax collection method that grants authority, trust, and responsibility to taxpayers to calculate the tax due, pay it, and self-report it (Sakinah, 2018; Satyawati & Cahjono, 2017).
- A tax collection system that authorizes taxpayers to determine the tax payable each year in accordance with applicable tax laws (Masrullah et al., 2021).
- An assessment whereby the taxpayer personally determines the tax base by identifying all income and deducting all expenses, consistent with modern tax thought that emphasizes voluntary compliance through timely submission of the tax return and accountability for the accuracy of the data and information included therein (Hussein & Alwan, 2023: 17). It is worth noting that tax settlement relies on the principle of voluntary compliance through taxpayers' submission of financial statements for tax imposition in a manner that achieves social justice among taxpayers (Mohammed & Jassim, 2012: 190).

To implement the self-assessment method for estimating taxable income, specific forms are used that the taxpayer completes personally. These are referred to as the self-assessment statement or tax return, through which the taxpayer discloses all revenues earned during the year in accordance with laws and regulations issued by competent authorities (Hussein & Alwan, 2023: 18).

The researchers believe that the self-assessment method is one of the methods of tax assessment used to determine tax liability, including income tax, whereby the taxpayer determines

taxable income personally. This method is primarily based on the trust granted to the taxpayer to provide accurate and correct information concerning tax obligations. Self-assessment is also considered a mechanism that promotes voluntary compliance, as it encourages taxpayers to adhere to tax laws and instructions without direct administrative intervention. Accordingly, taxpayers are required to be honest and accurate in submitting annual tax returns and disclosing true income, along with declaring any adjustments, exemptions, or deductions, thereby ensuring a relationship based on trust and cooperation with the tax administration.

2.6 Importance and Objectives of the Self-Assessment Method

Al-Zuheiri noted that the importance of self-assessment lies in addressing the numerous objections consistently raised by taxpayers, licensed accountants, and auditors regarding the tax administration's rejection of business results shown in financial statements. It also facilitates tax procedures, reduces administrative bureaucracy, and achieves fairness for taxpayers (Al-Zuheiri, 2016: 251). Anyanduba & Oboh and Okello stated that the importance of self-assessment is that it encourages taxpayers to assess themselves and voluntarily pay their tax obligations. It builds trust among taxpayers, increases revenue generation, reduces collection costs and tax disputes, and promotes voluntary compliance. Adopting self-assessment entails a significant shift of responsibility from the tax administration to taxpayers in terms of computing accurate tax liabilities and making payments based on those calculations. It also places responsibility for keeping proper business transaction records on taxpayers to enable them to declare tax positions as accurately as possible. Consequently, compliance requirements under self-assessment are generally expected to increase, alongside a reduction in compliance costs because most tax calculation responsibilities fall more heavily on taxpayers (Anyanduba & Oboh, 2019; Okello, 2014).The researchers affirm that the importance of self-assessment lies in enhancing trust and credibility between the

taxpayer and the tax administration through acceptance of the taxpayer's submitted financial statements, and in addressing objections that taxpayers and accountants may raise regarding the credibility of an economic unit's financial reports.

With regard to the objectives of tax self-assessment, they include:
- Raising the level of voluntary compliance, improving collection efficiency, reducing disputes between the parties, saving time and effort, and simplifying procedures.
- Determining income comprehensively and accurately based on information obtained from the taxpayer, which increases trust between the taxpayer and the administration because this approach is characterized by neutrality and objectivity, does not subject the taxpayer to the auditor's personal judgment, and makes the taxpayer feel involved in determining the tax payable—an essential foundation for the success of any contemporary tax system and its objectives (Hussein & Al-Karim, 2016: 312).

The researchers believe that the self-assessment method has core objectives that make it one of the preferred approaches in organizing tax work within the Kurdistan Region, including reducing tax administration costs, limiting uncollectible taxes, increasing taxpayer compliance, raising tax awareness, reducing tax disputes arising from arbitrary assessments or administrative discretion, improving the efficiency of the tax system, and sustainably increasing government

revenues without imposing additional taxes. Accordingly, the researcher supports adopting this method in the Region because it balances the state's interests with taxpayers' rights and contributes to building a more just and efficient tax system.

2.7 Conditions for Implementing the Self-Assessment Method
For the self-assessment method to be sound and effective, several conditions must be met:
1. Clear and simple tax laws: Taxpayers must understand tax law and its application to their circumstances. Simple regulations reduce taxpayer effort and compliance costs, and can be achieved through rewriting tax law in clear language, simplifying administrative procedures, and introducing simplified rules for small taxpayers. Binding rulings can clarify the law and ensure consistent application by both taxpayers and tax officials (Palil & Mustafa, 2011).
2. Good taxpayer services: Self-assessment requires a service-oriented approach by tax administrations so taxpayers receive the information and support needed to comply. Taxpayers should have access to clear information, forms, and updates through inquiry centers, websites, and public seminars. Essential elements of fair tax service include procedural neutrality, credibility of tax authorities, and respectful treatment of taxpayers (Terrefa, 2016: 85).
3. Simple filing and payment procedures: Tax forms should be simple with clear instructions, and filing and payment should be convenient. Modern innovations—such as e-filing, drop boxes, and electronic payments (online banking and mobile)—can improve the business environment and reduce compliance costs (Okello, 2014: 16).
4. Effective enforcement of collection: Rapid identification of taxpayers who fail to file returns or pay due taxes is crucial for improving compliance. This requires a clean and updated taxpayer register and swift enforcement, as international experience shows that larger debts become harder to collect. Better staffing standards, improved management, and enhanced communication can increase public respect for the system (Kassa, 2021).
5. Risk-based selective auditing: The main purpose of tax auditing is to ensure taxpayer compliance with legal provisions regarding audited financial statements and tax-related filings (Prince & Anyanduba, 2014). Taxpayers must perceive a reasonable risk of detection if they do not comply. Therefore, self-assessment depends heavily on a strong audit program focusing on high-risk taxpayers and using diverse audit techniques (Torgler, 2003).
6. Fair application of interest and penalties: Interest and penalties remind taxpayers to exercise due care in preparing returns and managing tax affairs. They should not be excessively lenient or unrealistically harsh, and must be applied consistently. Penalties punish legal violations, while interest compensates for the time the taxpayer used government funds. Enforcement is particularly important under self-assessment due to its reliance on taxpayer honesty and the absence of full assessment by the tax authority (Razil, 2010).
7. Fair and timely dispute resolution: Taxpayers must have access to appeal processes to protect their rights when they disagree with audit results. Procedures should be simple, neutral, and transparent, typically

including internal independent administrative appeals, a specialized court if dissatisfaction persists, and judicial review for legal issues and procedural justice (Terrefe, 2016: 86).

The researchers believe that designing effective audit programs in advance—by the General Commission for Taxes in cooperation with specialized bodies—constitutes strong support for the success of the self-assessment method.

2.8 Concept of Tax Evasion

Economic weakness in many countries has led them to search for real financial resources to increase revenues, which the tax administration can provide. However, heavy reliance on taxation has expanded the tax base through new taxes that burden taxpayers, contributing to the spread of tax evasion. This phenomenon includes practices, some of which constitute legal crimes such as tax fraud involving forgery, deception, and breach of trust, while others fall within behaviors not usually covered by law, such as legal tax avoidance. Whether legal or illegal, these behaviors share an economic objective: achieving financial gains for perpetrators or depriving others of legitimate benefits (Al-Jilani & Maymoun, 2013: 1).

Tax evasion is among the most important issues in public finance and taxation, especially in discussions of state resources and their role in economic development, as taxes represent a primary source of state treasury funding (Michael, 2005: 51). Evasion reduces state revenues, weakens its ability to meet public burdens, lowers living standards, widens inequality, diminishes public services such as health and education, and undermines equality and fairness among taxpayers. This problem affects both developing and developed countries and includes all types of economic units; it is considered an economic crime due to its harmful social outcomes (Khalaf, 2014).

Tax evasion has been defined as illegal behavior by individuals or economic units to avoid paying due taxes, leading to loss of government revenue (Hossain et al., 2024: 276). It is also defined as acts committed by the taxpayer to partially or totally escape the imposed tax (Neriman & Mohammed, 2025: 581). Tax evasion can be defined as a taxpayer's attempt to avoid paying taxes fully or partially through illegal means or by exploiting loopholes in tax legislation, such as providing false information or concealing income, which results in loss of government revenue and obstructs sustainable economic development.

2.9 Causes of Tax Evasion

Tax evasion arises from several categories of causes:

1) Legislative causes: such as unclear legal texts, lack of legal stability due to frequent amendments, weak tax penalties, expansion of the tax base and increased tax burden, and double taxation (Al-Rawi, 2008: 24; Hussein, 2011: 86; Wijayanti et al., 2020: 169; Saputri & Kamil, 2021: 153; Bouchikhi, 2014: 154). The researchers believe legislative causes are among the most significant, as clear legislation, deterrent sanctions, strict application, and effective oversight can reduce tax evasion.

2) Taxpayer-related causes: including weak tax awareness, incorrect beliefs about taxation, religious misconceptions, poor allocation of public spending, and the taxpayer's poor financial situation—particularly when the tax system does not fairly account for ability to pay (Murad, 2010: 9–10). The researcher emphasizes that weak tax awareness plays a major role in evasion.

3) Tax administration-related causes: such as low staff competence and inadequate training, lack of internal control systems, insufficient electronic systems, weak wage and incentive systems, complexity and duplication in tax laws and procedures, corruption, and weak tax auditing (Hajjar, 2018: 25; Comandaru et al., 2018: 126; Al-Kafrawi, 2001: 331; Yee et al., 2017: 419; Kharroubi, 2011: 15). The researchers argue these administrative causes facilitate evasion by reducing compliance and weakening enforcement.

4) Technical causes: such as lengthy and complex audit procedures, delays in determining tax positions, and reliance on paper-based systems rather than advanced electronic systems, making audits slower and less effective (Khal, 2014: 422).

5) Political causes: if taxpayers perceive tax revenues as spent on non-beneficial purposes or if laws are not applied fairly and transparently, resistance increases; effective oversight and equal application are needed (Venter, 2011: 30; Nugaha & Hajanirina, 2020: 47).

6) Economic causes: tax evasion tends to increase during recessions and crises and decline during periods of prosperity, as financial pressure and reduced income make tax burdens heavier (Ibrahim, 2010: 67). The researcher notes that evasion rises and falls with the economic cycle.

The researchers stresses that analyzing each factor separately does not imply strict separation among causes; tax evasion is complex and results from interaction among multiple factors.

2.10 Methods of Tax Evasion

Tax evasion takes multiple forms depending on the nature of activity and the evader's skill. Technological and economic development has contributed to the evolution of evasion methods (Rida & Ahmed, 2022: 7). Key methods include:

1. Accounting-operation evasion: submitting returns based on fabricated books and records, distributing profits to fictitious partners, falsifying purchase/sales invoices, understating revenues, and overstating expenses to reduce taxable profits (Murad, 2011: 15). This includes:
- Understating revenues: e.g., sales without invoices, cash sales, fictitious returns, or fake discounts.
- Inflating costs/expenses: by overstating deductible costs beyond legal conditions (Abdulraouf, 2024: 130–131).

2. Legal-form evasion: creating a legal appearance contrary to reality, such as fake invoices for fictitious purchases to claim deductions; reclassifying taxable sales as exempt; paying profits as wages; and transferring income sources formally to tax-exempt entities while retaining actual control (Khalaf, 2014)

3. Document-based evasion: manipulating purchase, sales, and expense documents, including fabricated invoices, dual invoices for a single transaction, or overstated expense bills to reduce taxable income (Al-Dali & Dawood, 2015: 287).

4. Complete concealment of economic activity: the activity is unknown to authorities and no tax is paid, or true turnover figures are concealed (Neriman & Mohamed, 2025: 585).

5. Delaying tax payments for years: using the tax amount during the delay as a gain and waiting for amnesty decisions regarding penalties (Wahba, 2010: 14).

6. Concealing assets: such as hiding inventories, selling secretly, and not disclosing all activities (Ateer, 2012: 79–80).

7. Sham contracts: creating fictitious contracts or opening fake bank credits under false names to evade taxes (Ma 'ali, 2015: 16).

Other methods include opening multiple tax files in different branches, distributing income sources among relatives to exploit allowances, and obtaining forged clearance certificates to process transactions without paying taxes (Abd, 2013: 461).

2.11 Importance of Tax Auditing in Reducing Tax Evasion

Auditing has special importance in tax work due to its role in shaping the relationship between the taxpayer and the financial authority and its impact on reducing evasion, as well as its role in improving the regularity and development of tax work. Audited accounts are typically recognized by entities dealing with the audited party. The importance of auditing appears in several aspects, including (ktaby.com, 2007, p. 28):

1. Reducing tax evasion by requiring taxpayers (individuals and legal entities) to maintain books and submit them to the tax authority after audit and certification by an external auditor, helping reach true income as far as possible, especially considering penalties for false or incomplete data.

2. Since auditing occurs after recording all operations in books, it encourages continuous readiness and complete recording, which supports tax audit requirements.

3. The importance of internal control increases in tax work, as it enhances taxpayer trust when it ensures accurate income calculation and compliance with laws and protects tax employees from improper inducements; this enables the tax system to achieve justice and reduce tax evasion (Aliwi & Al-Gharban, 2011: 309). Similar audit procedures are applied in tax work to determine taxable income, such as confirmations, observation, verification, inquiry, analysis, computation, and comparison (Ghazal, 2019: 235).

2.12 Contribution of the Self-Assessment Method to Reducing Tax Evasion

The effectiveness of income tax revenues from economic units is influenced by the self-assessment method, as taxpayer behavior is affected by intentions and trust. The greater the trust among taxpayers, the more they perceive their tax responsibilities and obligations (Mispa, 2019: 166).

Many studies indicate that the self-assessment method relies on the honesty and accuracy of taxpayers in reporting obligations and can affect tax evasion in several ways:

First, it increases transparency and accountability in reporting, requiring taxpayers to calculate and report obligations accurately, reducing opportunities for manipulation or underreporting (Palil et al., 2016: 202).

Second, it enhances tax awareness and education, encouraging business owners to understand obligations and providing information and resources to navigate reporting accurately (Purwanto & Indrawan, 2020: 188).

Moreover, self-assessment allows improved compliance monitoring and enforcement through technology and data analytics to detect inconsistencies, making evasion easier to identify; this may reduce taxpayers' tendency to evade due to higher perceived detection risk. It also simplifies tax disclosure for business owners, reducing compliance burden and increasing accurate reporting (Kassa, 2021: 5; Mulyawan & Marhaeni, 2022: 46; Ngah et al., 2021: 223).

Self-assessment can also promote a fair and equitable tax environment by allowing taxpayers to claim eligible deductions and exemptions, reducing their business tax burden (Rustaprilana et al., 2022: 52; Umar & Masud, 2020: 315).

Tax morale plays a crucial role in implementing self-assessment within economic units, as it shapes perceptions of fairness. When taxpayers see the system as fair, tax morale tends to be higher, resulting in voluntary compliance (Torgler, 2004: 256; Wardani & Anugrah, 2023: 223). It has also been reported that self-assessment has a positive and significant effect on tax evasion reduction through cooperation between tax officers and taxpayers, improving return accuracy and reducing errors due to misunderstanding or lack of knowledge (Seralurin & Ermawati, 2019: 275).

PRACTICAL ANALYSIS OF QUESTIONNAIRE RESULTS

This section summarizes the research that utilized this information by using statistical analysis of data acquired from a questionnaire designed to satisfy research objectives. The goals of these efforts were to show how tax auditing improved self-assessment efficiency and how it was used to reduce tax evasion. So, a sample of 368 tax payers from parts of Erbil's taxpayers was given the questionnaire. This sample included members of the Large Taxpayers Directorate, taxpayers within its jurisdiction, and auditors to conduct a survey seeking to collect a diverse and complete picture of the practical realities of tax practice in the region.

This portion employed descriptive and inferential statistical analysis methods to measure the sample's attitudes towards three study measures of tax auditing, self-assessment and reducing tax evasion. Several of the statistical tools used for estimating the causal relationship between variables were used, most notably the mean, standard deviation, and percentages, as well as correlation and impact tests, to establish the statistical correlation between variables.

This study uses empirical analysis to test empirically the hypotheses by determining how strongly respondents agree or disagree with the performance of tax auditing and the impact of the audit on tax compliance and decrease the evasion. It also seeks to clarify the relation between the

application of self-assessment and the efficiency of the tax system within the Kurdistan Region, in view of the administrative, legislative and economic problems faced by tax institutions.

3.1. Descriptive Analysis of the Demographic Data of the Study Sample
For this data was needed to understand the demographic characteristics of respondents before sampling the sample where the results were gathered. This analysis helps to account for the general trend of responses based on the personal, academic, and professional characteristics of responses. It also offers useful evidence of the level of representation of the sample of study population. It shows that experience, qualifications, specialization, and job position is diverse, giving credibility and scientific depth to the results.

Table 1. Statistical description of personality traits

Personal trait	Class	Frequency	Percentage
Academic and Professional Qualifications	PhD	11	2.99%
	Master's	63	17.12%
	Legal accounting	63	17.12%
	Bachelor's	184	50.0%

	Diploma	47	12.77%
Academic or Professional Specialization	Accounting	194	52.72%
	Auditing	63	17.12%
	Business Administration	73	19.84%
	Finance and Banking	9	2.45%
	Other	29	7.88%
Affiliated Category	Employee at the Large Taxpayers Directorate	56	15.22%
	Taxpayer affiliated with the Large Taxpayers Directorate	249	67.66%
	External Auditor	63	17.12%
Job Title	Accounts Manager	85	23.10%
	Tax Auditor	18	4.89%
	Accountant	153	41.58%
	Internal Auditor	49	13.32%
	External Auditor	63	17.12%
Years of Professional Experience	Less than 5 years	25	6.79%
	5–10 years	88	23.91%
	11–15 years	157	42.66%
	More than 15 years	98	26.63%
Have you participated in training courses on the Self- Assessment Method?	Yes	233	63.32%
	No	135	36.68%
Total		**368**	**100%**

The proportion of all (368) individuals is shown in Table 1, which indicates the percentage of the sample of (368) from an academic and professional degree. Overall, the percentage of these (85%) is represented in Table 1, the percentage of (368) individuals with a bachelor's degree and the percentage of those for master's degrees and legal accounting, with a percentage of (17.12%). The percentage of holders of a diploma and a student's degree is 12.773% while the percentage of holders of a doctorate is 2.99%.

The sample was distributed according to academic or professional specialization, revealing that the majority of respondents (194 individuals, or 52.72% of the total sample) were from the accounting field. This was followed by business administration (19.84%), auditing (17.12%), finance and banking (2.45%), and other categories (7.88%).

The sample was distributed according to its category, revealing that the largest proportion of respondents were taxpayers affiliated with the Large Taxpayers Directorate, totaling 249 individuals, or 67.66% of the total sample. This was followed by auditors at (17.12%), while employees of the Large Taxpayers Directorate comprised only (15.22%) of the total study participants.

The sample was distributed according to job title, where it appears that the accountant's category came in first place with (153) individuals and a percentage of (41.58%) of the total sample, followed by the accounts managers category with a percentage of (23.10%), then the internal auditor's category with a percentage of (13.32%), while the percentage of auditors reached (17.12%), and finally the tax auditors category came with a percentage of (4.89%) only.

The sample was distributed according to the number of years of experience in the professional field, where it is clear that the highest percentage of respondents are concentrated in the category (11 to 15 years) with several (157) individuals, i.e., (42.66%), followed by the category (more than 15 years) with a percentage of (26.63%), then the category (5 to 10 years) with a percentage of (23.91%), while the category (less than 5 years) came in last place with a percentage of only (6.79%).

The sample was distributed according to participation in training courses related to the application of the self-assessment method, where it is clear that the largest percentage of respondents participated in these courses, with (233) individuals and a percentage of (63.32%) of the total sample, while (135) individuals, or a percentage of (36.68%), did not participate in any of these courses.

3.2 Measuring Study Variables

This section aims to analyze and measure the main study variables through the responses provided by the sample members, using a set of statistical indicators such as the arithmetic mean, standard deviation, and agreement rate. This measurement is an important step in determining the respondents' level of understanding of the questionnaire items and their degree of agreement with its content.

This measurement process is determined by performing each axis of the study separately starting from the independent variable tax auditing, proceeding through the mediating variable, self-assessment, and reaching back to the two dependent variables tax evasion and higher revenue.

This quantitative descriptive study describes the extent to which these concepts are used in Erbil's actual tax administration. It thus allows test of later statistical hypotheses regarding field data.

First: Measuring the Independent Variable (Tax Auditing)

A successful tax system has to depend on tax auditing. It is a checking instrument, which checks the authenticity of the taxes and accuracy of the information on the taxpayer. It also helps the taxpayer protect tax law and also to make taxation more transparent and accountable to the taxpayer, which also improves transparency and accountability over fiscal administration and taxpayers' relationship. This section will examine how well sample members understood tax auditing and how they used tax auditing in practice and how they were aware of what items of the independent variable that is 13.

Table 2 shows the analysis of the mean responses of sample members, standard deviations, and agreement percentages for each item in the independent variable (tax audit).

Table 2. Measurement of the Independent Variable (Tax Audit)

Item	Text	Mean	Std.	Percentage of Agreement
X1	Tax auditing contributes to verifying the accuracy of taxpayers' tax declarations.	4.4130	.77287	88.26%
X2	The tax administration uses a unified system for auditing tax declarations.	4.1467	.88597	82.93%
X3	Tax auditors possess adequate qualifications and technical skills.	4.0543	.99442	81.09%
X4	Modern digital tools are used during audit procedures.	3.9946	1.05695	79.89%
X5	Audit results enhance taxpayer classification and monitoring.	4.2772	.78773	85.54%
X6	Tax auditing improves transparency and trust in the tax system.	4.2717	.79649	85.43%
X7	Tax auditing ensures the accuracy of tax disclosures in financial statements.	4.2228	.85411	84.46%
X8	There are oversight mechanisms to evaluate tax auditors' performance.	4.1196	.96356	82.39%
X9	Tax auditors have legal authority to access taxpayers' records.	4.2880	.83758	85.76%

X10	Files selected for auditing follow objective, risk- based criteria.	4.2391	.92344	84.78%
X11	Tax auditing increases taxpayers' compliance with timely tax payments.	4.2717	.87475	85.43%
X12	Effective tax auditing improves tax collection efficiency.	4.3207	.83219	86.41%
X13	Tax auditing ensures compliance with tax laws and reduces violations.	4.3614	.77939	87.23%
Overall Mean		**4.2293**	**0.8738**	**84.58%**

Table 2 shows that the total mean score for the sample on the tax audit variable was 4.2293 with standard deviation of 0.8738 and a overall agreement rate of 84.58%. This high percentage suggests that tax auditing has an important contribution to improving the efficiency of taxation and accounting for tax compliance among the sample samples. In all items, item X1 had the highest mean score of 4.4130 and an agreement rate of 88.26 percent and it was one of the items which has a wide understanding of the importance of tax auditing when checking accuracy for tax returns. This suggests that the participants know that the auditing process is the basis for tax credibility. The agreement rates of items (X13), (X12), and (X9) were higher than 85%, suggesting that it was highly believeable by the respondents that effective auditing helps the compliance process, increase collection efficiency, and minimize the incidence of tax evasion. On the other hand, item (X4) had the lowest average score (3.9946) and agreement rate of 79.89% suggesting that digital technologies are not well defined or standardized within the tax context under study but remain limited or insufficiently standardized in the tax context under study.

In general, the results show the extent to which tax auditing is used to be effective, and that fiscal auditing is a comprehensive oversight tool that provides transparency and confidence in the fiscal system and supports self-assessment at a time of multiple taxpayers and different levels of tax awareness.

Second: Measuring the mediating variable (self-assessment method)
The self-assessment method is a modern approach adopted by tax authorities in several advanced financial systems. It is based on the principle of granting taxpayers the freedom to determine their own taxable income by completing a tax return form in accordance with applicable legislation. The tax authority then reviews these returns and verifies their accuracy through tax audits.

This is a qualitative shift in how taxpayers' relationship with the tax authority and thus improves mutual trust and encourage voluntary compliance. This section seeks to assess how the sample group has understood the nature of self-assessment in terms of how they feel about the process of application and how they think the methods of self-assessment form should be utilized by answering the items of the mediating variable, which consists of 12 items. The results of the statistical analysis of the response means, standard deviations, and agreement percentages for items of the mediating variable are in Table 3.

Table 3. Measuring the Mediating Variable (Self-Assessment Method)

Item	Text	Mean	Std.	Percentage of Agreement
M1	The self-assessment method allows taxpayers to calculate their taxable income using official forms.	4.2989	4.2989	85.98%
M2	The self-assessment method improves flexibility in income disclosure.	4.2201	4.2201	84.40%
M3	The tax administration offers training programs on self-assessment.	4.1549	4.1549	83.10%
M4	The self-assessment method enhances tax fairness.	4.2065	4.2065	84.13%

M5	Clear procedures exist to correct unintentional declaration errors.	4.2446	4.2446	84.89%
M6	Taxpayers need basic knowledge to fill out self- assessment forms.	4.2364	4.2364	84.73%
M7	Taxpayers feel more comfortable with self- assessment than traditional methods.	4.1957	4.1957	83.91%
M8	Self-assessment enhances voluntary compliance.	4.2228	4.2228	84.46%
M9	Self-assessment reduces administrative complexities.	4.3071	4.3071	86.14%
M10	Self-assessment reduces tax disputes.	4.3261	4.3261	86.52%
M11	Self-assessment helps expand the tax base.	4.2962	4.2962	85.92%
M12	Self-assessment increases transparency between taxpayer and tax authority.	4.3505	4.3505	87.01%
Overall Mean		**4.2550**	**0.8184**	**85.10%**

Table 3 shows the mean of the self-assessment method variable relative to standard deviation is 4.2550, with standard deviation of 0.8184 and agreement rate of 85.10%. This high share represents a positive perception of how important this methodology is and its role in improving tax administration and taxpayer relationship.

The highest arithmetic mean of 4.3505 was found at agreement of 87.01% for item, M12, which shows that most respondents believe the self-assessment report improves mutual transparency, strengthens trust in the tax system and encourages voluntary compliance. Items (M9) and (M10) had high agreement rates, exceeding 86% in agreements, indicating strong support for the use of this approach for simplifying procedures and reducing disputes between taxpayers and tax administration.

The least agreed-upon item was (M3) concerning awareness and training programs, which the tax administration applied through an agreement rate of 83.10%. The limited or effective presence of training programs at some institutions can be explained by the limited reach or effectiveness of training programs in some schools, and requiring higher institutional efforts to address this problem.

The results reveal generally that respondents feel that self-assessment is a prerequisite to modernizing tax administration in the Kurdistan Region. It helps to achieve tax fairness, reduces disputes, and can be an effective tool for compliance and public revenues in improving compliance and maximizing public revenues.

Third: Measuring the dependent variable (reducing tax evasion)

Modern tax administrations are fundamentally focused on cutting down tax evasion, one of the most pressing problems that negatively affect the efficiency of the financial system and the state's ability to ensure fiscal fairness and revenue. Especially in situations where voluntary compliance or lack of tax awareness are severely limited or where tax auditing and self-assessment are used to reduce these illicit practices, this variable becomes increasingly important.

This section is intended to measure respondents' opinions of how the techniques and methods employed in tax evasion to impact how procedures and practices are used to reduce tax evasion. Table 4 presents the results from the statistical analysis of responses, standard deviations and agreement percentage for the variable of reducing tax evasion.

Table 4. Measurement the dependent variable (reducing tax evasion)

Item	Text	Mean	Std.	Percentage of Agreement
Y1	Awareness of tax evasion techniques reduces taxpayer exploitation of legal loopholes.	4.2500	.840070	85.00%
Y2	Strict legal penalties reduce tax evasion.	4.3071	.842180	86.14%
Y3	Effective auditing reduces tax evasion.	4.2772	.831480	85.54%
Y4	A comprehensive tax system reduces tax evasion.	4.2880	.821160	85.76%
Y5	Electronic tax collection reduces evasion cases.	4.2201	.929640	84.40%
Y6	Taxpayers' sense of responsibility helps reduce tax evasion.	4.1902	.883830	83.80%
Y7	Awareness of strict tax laws increases compliance.	4.2418	.773320	84.84%
Y8	Submitting declarations on time reduces tax evasion.	4.1875	.828750	83.75%
Y9	Accurate financial declarations reduce tax evasion opportunities.	4.1984	.861720	83.97%
Y10	Awareness of tax importance reduces tax evasion.	4.3288	.790290	86.58%
Overall Mean		**4.2489**	**0.8402**	**84.98%**

For example, the mean in the variable was (4.2489) and the standard deviation of (0.8402); that averaged to (84.98%) with a mean agreement rate of (84.98%). To put this in perspective, there is a strong consensus among the sample that current regulatory, awareness, and administrative procedures play a central role in reducing tax evasion.

Item (Y10) scored best in the mean (4.3288) with a compliance rate of (86.58%) because respondents knew that raising awareness on taxes and increasing financial literacy among taxpayers were important means of helping eliminate evasion. A person's awareness of the nature of taxation as an integral part of society reinforces voluntary compliance. As in both item (Y2) and item (Y4), the agreement rates in both items were high, with a large consensus between the authors, with an average agreement rate of 86.14 percentage points, and an average of 85.76% among items. The lower agreement rate in paragraph (Y8) was (83.75%, reflecting a difference with the extent that some taxpayers pledge to submit declarations within the specific legal deadlines in order to increase administrative control and foster timely compliance.

3.3 Reliability of the Research Instrument (Cronbach's Alpha)

Reliability is one of the most significant metrics of the quality of scientific research instruments as it reflects the degree of consistency and reliability the instrument has and how it measures the variables examined when repeated use on the same sample or the same samples. Cronbach's alpha translates to one of the common methods for estimating internal reliability by way of measuring how correlation ship between elements of the instrument is matched. The higher the alpha value to 1 represents the greater degree of internal consistency within the instrument, enhancing the reliability of the extracted data and reducing the variability that may occur in measuring variables. As a result, a value less than 0.70 often indicates poor internal reliability, which requires revisiting or changing elements to verify the robustness of the results.

Table 5. Cronbach's Alpha Test for Study Variables

Variable	Cronbach's Alpha	Number of Items
Tax Auditing	0.942	13
Self-Assessment Method	0.946	12
Reducing Tax Evasion	0.928	10
All of Item	0.979	35

Table 5 shows the results of the internal reliability of the research instrument as Cronbach's alpha for all study variables. All variables have over 0.90 alpha levels and this suggests that the items of each variable represent very high internal consistency. In addition, the total of all the questionnaire items (0.979) improves the credibility and reliability of the measurement instrument for measuring tax auditing, self-assessment techniques and tax fraud. These results show that the items studied are homogeneous and well correlated so it can be used to follow regression and factor analysis.

3.4 Normality Testing

In any statistical study, the normality of data is one of the most important consideration for verification as the pattern of data distribution dictates the decision on appropriate analysis techniques and reliability of the results. The Kolmogorov-Smirnov test was used to test the normality of the study distribution, as well as the chi-square test to measure the variance between observed and predicted frequencies according to a normal distribution.

Table 6. Normality Test for Study Data

Variable	Kolmogorov-Smirnov (p-Value)	Chi-squared (p-Value)	Degrees of Freedom
Independent	0.1414 (<0.001)	37.337 (<0.001)	8
Medium	0.1302 (<0.001)	56.805 (<0.001)	8
Dependent	0.1509 (<0.001)	100.73 (<0.001)	8

It appears to be that the probability values for the three variable variables – tax audit, self- assessment, and reduction of tax evasion - in both tests are less than the mean values for 0.001 for the three variables. This shows that the distribution of the study data is far from normal. These results suggest the traditional assumption of normality cannot be met in this sample and the researcher needs to use non-parametric statistics.

3.5. Testing the Study Hypotheses

This section aims to test the main hypotheses identified in the theoretical framework of the study. This is achieved by analyzing the responses of the sample members using appropriate statistical methods such as correlation coefficients, simple and multiple linear regression, and t- and F-tests. This allows for determining the direction and strength of the relationship between the study variables (tax auditing, self-assessment and reducing tax evasion,).

The first hypothesis: There is a statistically significant relationship and effect of tax auditing on the effectiveness of applying the self-assessment method.

The first hypothesis is that tax auditing can have statistically significant relationship and effects on implementing the self-assessment method. It will explore how tax auditing is beneficial to the self-assessment process by complementing compliance with the self-assessment policy in all of the sample members, taxpayers, the Large Taxpayers Directorate, and auditors, to ensure accurate and transparent tax returns.

Table 7. Results of Testing the First Hypothesis

Constant	Slope	t-Value	p-Value	F-Value	p-Value	Correlation	R^2
0.855	0.804	28.954	<0.001	838.33	<0.001	0.834	0.696

Table 7 shows the regression slope for tax auditing is 0.804 and has strongly positive effects on self-estimation and suggests tax auditing to be a highly favorable economic impact on the effectiveness of self-estimation. In addition, the t-value of 28.954 and p-value 0.001 indicates strong statistically significant correlation.

The p-value for the regression model is 0.001 and indicates that its F-value was appropriate and statistically significant, and it is reliable in explaining the variance in self-estimation performance. The correlation coefficient of 0.834 indicates a strong positive relationship between tax auditing and self-estimation effectiveness; the coefficient of determination of 0.696 indicates that at the expense of about 69.6%, tax auditing could explain approximately 69.6% of the variance in self-estimation efficiency.

Based upon the previous statistical data, the first hypothesis is acceptable. This finding demonstrates a statistically significant relationship and effect of tax auditing on the effectiveness of self-estimation for all participants in the sample. As accounting, the results show that tax auditing is essential in improving the accuracy and transparency of financial information submitted by all members of the sample and to encouraging voluntary compliance with tax returns. This is also the influence of internal control and accounting auditing practices as well as in terms of ensuring data accuracy and minimum errors or manipulation, which improves the effectiveness of taxation, which could contribute to greater public revenues. It shows that effective auditing is a strong foundation to support self-assessment and improving tax accounting effectiveness.

Second Hypothesis: There is a statistically significant relationship and effect between the application of the self-assessment method and the reduction of tax evasion.

The second hypothesis is aimed at verifying whether the self-assessment method affects tax evasion as measured by its statistical relationship and direct impact on tax compliance with the sample group.

Table 8. Results of Testing the Second Hypothesis

Constant	Slope	t-Value	p-Value	F-Value	p-Value	Correlation	R^2
0.886	0.790	24.003	<0.001	576.14	<0.001	0.782	0.612

The statistical evidence for statistical significance in Table 8 shows the positive effect of self-assessment method on tax evasion at a slope of 0.790 and t values of 24.003, and p value 0.001 for the self-assessment method. The F-value of 576.14 and the p-value 0.001 suggest that the model is suitable and the correlation coefficient of 0.782 and the coefficient of determination of 0.612 show that approximately 61.2% of the changes in tax evasion could be explained by the method utilizing this method.

In light of the statistics, the second hypothesis is accepted, because the data show a statistically significant relationship and effect between using the self-assessment method and reducing tax evasion.

In accounting terms, the findings show that using the self-assessment method improves data transparency and the accuracy of tax returns and reduces manipulation and tax fraud. And it also reflects the supervision of accounting audits as well as voluntary compliance in improving tax system performance and greater reliability of revenues.

Third Hypothesis: There is a statistically significant relationship and effect of tax auditing on reducing tax evasion.
The third hypothesis aims to assess the extent to which tax auditing contributes to reducing tax evasion among the sample group by measuring the statistical relationship and direct impact of audits on compliance with tax laws and regulations.

Table 9. Results of Testing the Third Hypothesis

Constant	Slope	t-Value	p-Value	F-Value	p-Value	Correlation	R^2
0.978	0.773	25.012	<0.001	625.62	<0.001	0.794	0.631

There are results that the regression slope of tax auditing is 0.773 suggesting that auditing has a very positive role in cutting tax evasion. The statistical significance of the relationship in fact is evidenced in the t-value of 25.012 with p-value 0.001 at the t-value. The model was valid for F- value of 625.62 with p-value 0.001, and the correlation coefficient of 0.794 and the coefficient of determination of 0.631 indicate that approximately 63.1% of the changes in reducing tax evasion can be explained by tax audits.

The third hypothesis is accepted as evidence that tax audits positively affect tax evasion in a statistically significant amount of sample numbers.

Overall, the results show that tax audits are an essential part of the accounting process and serve as a useful tool for monitoring tax returns accurately and validity and to minimize manipulation of financial information. In addition, audit control functions are monitored because they are able to encourage voluntary compliance and improve the quality of financial reports in order to help prevent tax evasion and in general to increase the effectiveness of the tax system.

Fourth Hypothesis: There is a statistically significant and mutually significant relationship and effect between tax auditing and the effectiveness of self-assessment in reducing tax evasion.

This hypothesis aims to test the extent of the combined effect of tax auditing and the effectiveness of self-assessment in reducing tax evasion by analyzing the statistical relationship between these variables and measuring their concurrent effect on the tax compliance behavior of the sample.

Table 10. Results of Testing Hypothesis Four

Regression coefficients		t-Value	p-value	F-Value	p-value	R	R^2
Constant	0.639	4.825	< 0.001	383.81			
Tax audit β_1	0.455	8.660	< 0.001	VIF	< 0.001	0.823	0.678
Self-assessment effectiveness β_2	0.397	7.283	< 0.001	3.291			

Table 10 provides evidence that fiscal auditing and self-assessment effectiveness are both important and beneficial in in reducing tax evasion. The tax audit regression and self-estimation effectiveness regression slopes were 0.455 and 0.397, respectively statistically significant at a significance level of less than 0.001. This demonstrates that the greater efficiency of both variable affects tax fraud effectively.

Also, the F - value of 383.81, p - value less than 0.011, supports the utility and explanation validity of the overall regression model. The 0.823 correlation coefficient is highly effective as indicating strong correlation between variables and the 0.678 coefficient suggests that the difference in tax evasion for both tax audit and self-estimation can be explained by both tax audit and self-estimation effectiveness. The value of 3.291 is within acceptable limits (less than 5) and the two independent variables did not overlap, and they are reliable statistics that confirm the reliability of the statistical model. In light of these results, the fourth hypothesis is accepted, which indicates a statistically significant association and co-effect between tax auditing and self- assessment measures in reducing the tax evasion among the sample group.

For accounting purposes, the results show the value of combining tax auditing activities to ensure the accuracy and validity of financial returns, and self-assessment which promotes voluntary compliance by taxpayers. This integration is an efficient and fair tax system because auditing discovers and manipulates potential deviations and manipulations, and self-assessment allows for financial awareness and transparency in tax filing.

Therefore, it can be said that combining these two dimensions achieves an accounting and oversight balance that contributes to reducing tax evasion and strengthens mutual trust between the tax administration and taxpayers, thereby increasing the efficiency of the financial system and enhancing the sustainability of public revenues.

CONCLUSIONS

1. Tax auditing contributes to achieving tax justice, as auditing economic units to verify tax amounts places all units in an equal position before tax law.
2. The adoption of self-assessment in determining taxable income is based on mutual trust between the financial authority (the General Commission for Taxes) and taxpayers (taxable economic units), through accepting financial statements and auditing them later.
3. Under self-assessment, mutual trust is achieved between the tax administration and taxpayers and external auditors; it also reduces bargaining and administrative corruption by reducing contact between taxpayers and tax administration staff.
4. The analytical results show a correlation coefficient of 0.823, indicating a very strong relationship between the variables. A coefficient of 0.678 indicates that the variation in tax evasion can be explained by both tax auditing and self-assessment effectiveness, reflecting a statistically significant relationship and a joint effect of tax auditing and self-assessment measures in reducing tax evasion among the sample group.
5. Strict and well-organized tax auditing increases taxpayer compliance and limits attempts to circumvent the tax system, ultimately reducing tax evasion and enhancing public revenues.

6. Among the difficulties of implementing self-assessment is the limited capacity of some taxpayers due to educational level, meaning not all taxpayers have sufficient knowledge of tax laws and procedures.

SCIENTIFIC AND PRACTICAL RECOMMENDATIONS

1. Develop tax auditors' skills through specialized training programs in financial data analysis and tax evasion risks, and use electronic audit tools that accelerate examination and verification.
2. Expand the application of self-assessment with a supportive regulatory environment, including clear legislation and simplified procedures for electronic filing, while strengthening taxpayers' tax awareness.
3. Establish an institutional mechanism linking audit results with self-assessment settlement to ensure coordinated and periodic information exchange between auditors and tax departments.
4. Update tax laws to keep pace with economic developments, set unified criteria for measuring compliance and tax evasion, and ensure transparency in interpreting legal texts.
5. Assess the magnitude of tax evasion and the revenue losses it causes, as such estimates improve awareness of risks to public revenues and encourage stronger action, especially in light of globalization and evolving evasion methods.
6. External auditors should play a key role in supporting self-assessment through observations or qualifications in their reports that help the General Commission for Taxes determine whether financial statements can be relied upon.

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