
The quality of joint auditing and its role in improving the effectiveness of the tax system (An applied study at the General Tax Authority)

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Abstract:

The purpose of this study is to examine the academic pillars of both joint audit standards and the tax system, with an indication of the nature of the relationship between the two, to identify appropriate ways to improve the tax system in this way. Provide support to adapt to various climate changes and developments. Two basic assumptions have put forward, namely: (1) the General Tax Authority is likely to implement joint audits in a way that guarantees the required standards, (2) improving the effectiveness of the joint audit tax system and Helps increase revenue. The research sample of General Tax Authority employees is for 2019 data. Analytical tools were used to achieve the desired results from the research, as the results showed that tax enforcement and collection required an efficient and effective system that would improve revenue, encourage investment and Provides assistance in achieving the desired targets of state budget financing, and as a result, there is a strong link between the joint auditing and development of the tax system and tax revenue. Ability to conduct joint audits to effectively achieve desired goals.

1. INTRODUCTION

In light of the modern business environment, many rapid and successive changes and developments have taken place, and in response to this, joint auditing has emerged that refers to the process of examining and reviewing financial reports by two establishments independent of each other, sharing the effort and responsibility, so that they prepare one audit report, and the joint audit is considered A means that works to raise the efficiency of the audit process in detecting errors and fraud, as well as discovering cases of tax evasion, noting that

tax evasion will negatively affect tax revenues that represent 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, and that. According to the law in force, which authorized the financial authority to impose and collect tax, and as such, it is a series of procedures that the tax authority follows to collect government debts according to the deadlines set under the government debt collection law.

First Discussion: Research Methodology

1-1- Problem Statement:

The research problem has arisen in an attempt to reduce tax avoidance and evasion to improve tax revenues and finance the state's general budget, in addition to the emergence of joint auditing methods to reduce these phenomena. The research problem can be expressed through the following question: Do joint audits help improve the effectiveness of the tax system and improve revenue? Tax?

1-2- Significant of research:

The importance of research comes from the importance of joint auditing, as joint auditing can help increase the importance of financial reports for different users and achieve the required goals, and tax is considered one of the most important financial resources for the state's treasury. It reflected negatively on it.

1-3- Research Objectives:

The purpose of the study is to identify the common denominator of the joint system and the nature of the relationship between them, in order to improve the smooth functioning of the system.

1-4 Hypothesis of research:

It is assumed that the assumptions are as follows: (1) It is possible to apply the common denominator in the form of the multiplier which includes the required amount.

1-5- Object of the research:

Represent the objectives of the general staff in the body of employees, accountants, accountants and financial analysts on the final financial statements of 31/12/2019.

Second Discussion: Theoretical Attar for Research

2-1- Concept and Importance of Common Joint Research:

A joint audit is seen as an organized process for the collection and objective presentation of evidence related to management's assertions about economic events and activities to determine the degree of compatibility between these assertions and the established standards and communicate the results to the concerned parties, provided that this process is carried out by two or more auditors so that they agree on Distributing the tasks of the audit process (Marcello & Knaggy, 2014: 655), and each auditor has the right to view the work of the other

auditor, then all the auditors provide the final opinion, and in the event of a difference between them, the report must clarify the differences between them while presenting their respective views (Deng, et.al., 2012: 3-4). Thus, a joint audit is when two auditors representing two different audit firms audit the accounts of a facility, and they issue a single joint report that they sign together, and under which they jointly bear responsibility, and often they jointly plan a process. Auditing with the distribution of fieldwork between them, as this helps to strengthen the evidence of evidence on the one hand as well as to maintain the independence of the auditor on the other hand (Marcello & Knaggy, 2014: 655). Therefore, joint auditing is doubtful. No applicant is required to judge the financial statements and express an impartial opinion thereon, and a method for auditing when expressing an opinion that sorts out auditing processes and supports the independence of auditors and increases their efficiency and your ability to address disputes with the departments of the companies subject to audit, and joint auditing allows for unifying thought, cooperation, professional harmony and mutual discussion between the auditors in charge. Which includes the joint planning of the audit process (Deng, et.al., 2014: 1031).

With regard to the importance of joint auditing, it works to increase the efficiency and effectiveness of the audit process in detecting errors and fraud, which is a practical approach to improving the quality of the audit process, as well as strengthening the independence of the external auditor and achieving a high level of quality of the audit process by improving the services that are binding on the entity subject to auditing, in addition to Presenting a joint audit report in a joint effort with joint responsibility, which helps in enhancing the users' confidence in the financial statements and statements, while applying the best audit procedures with the help of joint experience by relying on the auditing standards accepted in the practical application (Svelte & Asabi, 2015: 29) .

2-2- Concept and Importance of Common Joint Research:

The concept of a joint venture is one of the most important aspects of the concept, as well as the specificity of the subject matter. Concerning the practical place of research, it has an effect on the joint structure of joint research in the unitary economic place of research (Baldur, et.al., 2012: 182).

The concept is that the balance between the standards and the status quo is the same as the value of the stock. 29).

The concept of a joint venture means that the difference between the two is the same as the other. The concept of verification (Barth, et.al., 2001: 29).

Accordingly, it can be said that the concept of joint audit quality means that the auditor adheres to the professional standards of auditing, rules and ethics of professional conduct, audit guidelines, rules and procedures issued by organizations concerned with the profession of auditing and to maintain the neutrality, integrity and independence of the auditor in a way that achieves the relevant parties such as users of financial statements, audit offices and organizations Professional bodies, government agencies, and the establishment subject to review are the expected objectives of the audit process. And that the concept of review

quality must include the following dimensions: (Beuselinck, et.al., 2010: 7)1. Strong planning for the application process.

2. Scientific and practical development of clients.
3. Field Action Implementation.
4. Commitment to the standards of accounting and issuance of references to meaningful regulatory bodies.
5. Investigate referral targets at limited times and desired levels.
6. Reasonable and adequate disclosure in the statement with a reasonable guarantee of disclosure of errors and nuclear opponents in the workplace.

The importance of the quality of the joint audit is that the management of the economic unit is responsible for preparing the financial statements, but is keen to obtain a high level of a quality audit of its financial statements to add confidence and credibility to these financial statements for all beneficiaries to be able to know the financial position of the facility and increase its share Market among others in the market, knowing the places of weakness and the possibilities of failure or stumbling to take the necessary measures to prevent the occurrence of failure and correct it promptly (Svelte & Asabi, 2015: 29).

Therefore, in the long term, it is in the interest of the management of the economic unit subject to an audit that the audit process is carried out with the highest level of quality, and the owners of the project and the investors are in their interest for the audit process to be carried out at the highest level of quality to ensure that the facility's funds are protected from loss, theft, manipulation and forgery, which enables the owners of the project. And investors in making appropriate decisions about the feasibility of investment, just as the low level of audit quality will enter the facility in costly legal cases, which will negatively affect the taking of appropriate decisions. The importance of joint audit quality can be illustrated through the following points: (Barth, et.al., 2001: 29), (Deng, et.al., 2014: 1031)1. Explain the specific guidelines for the proceedings which must be complied with to speed up the commitment to the basic principles of allocating power to the benefit of the client.

2. Interpretation of guidelines concerning executions and policies which are based on a thorough investigation of reasonable persuasion in the form of general reference in general and adherence to and adherence to standard standards.
3. Gain the trustworthiness of the work from increasing the diligence and alertness to the details of the work.
4. Reduce the workload related to operational coordination, and improve efficiency and functional performance, and reduce the amount of time and effort involved in rehabilitating operations.
5. Encourage and enhance the spirituality of the members of the library as they raise their spiritual spirit.

6. Facilitate the creation of common land, so that it may be possible to disseminate the knowledge of other schools which has its own goals and characteristics to discuss common interests.

7. Partnership in the national struggle from development, as well as the partiality in the limitation of the investigation of the problems of the poor and the legal issues and the removal of accusations in the performance of obligatory duties.

2-3- Functional System of Force and Instruments of Appreciation:

The system is valid in the modern economy and the balance is fixed.).

The financial system is part of the economic system. This is because of the interest in some of them: - (Patil, 2010: 6-7), (Jaeger & Biafra, 2014: 14)

1. National entry outsourcing of firms due to production results not caused by an individual entry which is the main reason for the strike.

2. Strengthening economic institutions and stagnation or stagnation of the majority in the field of education.

3. The weakness of the number of major investments that can bear the multiplier.

4. The industrial sector that recognizes the basic pressure of the striking system.

5. Disseminated and deep-rooted corruption for hard-earned education and the handing over of securities to institutions for the benefit of individuals and not for the general treasury.

6. Foreign privileges for the right of some countries or the result of the agreement of the Arab Partnership.

7. Focus on economic activity in parallel non-joint ventures.

8. Heckley's violation of the multiplier system as a direct non-compliance with the general results of the multiplier.

9. Direct impairment due to penetration.

10. Strengthening the difficulty of studying due to comparative warfare and the lack of strength and the weakness of the administration.

Through these reasons it becomes clear that the imbalances are related to all components of the tax system, that is, they affect tax policy, tax legislation and tax administration, and the tax system cannot be reformed except by making radical reforms at these three levels, and the tax system can be improved through the following mechanisms: - (Watson & Homfosted) (2013: 105)

1. Adherence to the criteria for efficiency in the tax system that achieves financial, economic and social goals despite their often conflict, especially in times of crisis, and to ensure harmony between the interest of the state, the individual and society. Among these criteria are

fairness and clarity, appropriateness in the collection, economics in collection expenditures, simplicity and diversity Flexibility, stability and coordination, transparency and simplicity.

2. Guaranteeing the balance between negative politics and the other side of economic politics (cash politics, currencies, wages, interest rates) and financial politics (debt policy and compromise politics).
3. The strong political decision to include the value of the community and to include the interests of spiritual, material, health and environment.
4. The recurrence of the sale of the private sector with a special impact on the total in the form of approximation of the judicial system, and the possibility of the implementation of the source for expansion by the source of justice.
5. Combat warfare by interpreting legislative and administrative systems.
6. Expansion of the law of imposition and degradation of the enforcement of enforcement even to the extent that the obligation is reduced and the implications of the implication of the imposition are reduced.
7. Focus on the development of human resources to improve the quality of performance from the development of specialized design, preparation and training of operating staff in the form of continuous.
8. Implementation of the principles and tools of the e-government in the administration of operations for transparency, functionality and expansion.

2-4 The Importance of the Joint Partnership in Improving the Functional Structure System:

In addition to the co-operative system, there are a number of factors that affect the quality of the work.

1. Strengthening: Strengthening the sterilization from scratch or partially to the extent that it is contrary to the law or to the extent that the status quo increases.
2. Striking Strike: Strengthening Striking Strike does not have to deal with the obligation to repay the striking tax on the whole or in part by following the method and methods of violating the Striking Rule, tolerating the printing and fencing.

It can be said that joint auditing will help reduce tax evasion and tax avoidance in a way that helps in collecting financial resources to support the state's treasury so that it can spend on the needs of society in terms of education, health, defense, security and public service facilities, and the importance of taxes is not only the state's public revenues but also for what Tax studies raise economic, legal, social and political problems (Patil, 2010: 4). The researchers outlined the purposes that can be achieved with taxes as follows: (Auras, 2014: 79)

1. Definition of Essential Interests for Satisfaction of General Needs: The Economic Association involves the intervention of the government based on the tax system to justify the economic needs of individuals and the state.
2. Economic stabilization: The strength of the legislation is due to the transfer of legal strength from individuals to the state in its growth, and not to the extent of its inflow at the time of depreciation in the recession.
3. Economic development: - Compulsory means of exploitation and exploitation of general investments in general investments for the benefit of individual beneficiaries in respect of social benefits.
4. Use of force to reduce social divisions by re-distributing national entrances: - to increase the multipliers by the way of higher entry rates and reduce the rates of international entry.

Based on the above, it can be said that joint auditing can help in activating the mechanisms for developing and improving the tax system, and about the role of auditing, accounting and tax offices in reducing the effects of the crises that the country's economy may be exposed to, these offices have an important role for the business, Businesses greatly need advice and technical support at such times, and at such times many risks arise that the management must pay attention to, the risks of bankruptcy and sudden closure may loom on the horizon, and here comes the role of joint auditing to enhance confidence in the outputs of the accounts departments and thus help in Activating the mechanisms for developing and improving the tax system (Gheorghe, 2013: 168).

Third Discussion: The Applicable Side to the Discussion

3-1- Definition of General Body for Iraqi Stripes:

The management of the general public is responsible for the implementation of the law. الآتي:
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1. Sections: Incorporates the regulatory body for titles and divisions of commercial and commercial activities and divisions of companies and quotient of real estate, real estate, division of information, division of finance and division of levies.
2. Authority branches: The organizational structure of the General Tax Authority includes (40) tax branches distributed according to the geographical area of the city of Baghdad and its suburbs in addition to the governorates. The structure of these branches consists of appraisal units for the business and professional divisions, profits from the transfer of property ownership, audit and collection units, and fund trust And the electronic calculator unit.3. Universal estimates in the financial sector.

3-2- Integrated and Objective Research and Statistical Use:

It is a collection of articles from the Department of Accountability and Accountability in general. This response is based on the object of the research, as well as the scale used to write

the five degrees, and the answer is based on the response points based on the value of the item:

1. Consistent (5) points.
2. Consistent (4) points.
3. Muhaid (3) points.
4. Disagree (2) point.
5. Disagree (1) point.

The apparent validity of the tool was also verified after developing its initial form and presented by several faculty members in Iraqi universities to ensure that it covered the basic aspects of the research and the clarity of its paragraphs, and to ensure the stability of the research tool, the Cronbach Alpha test was used to verify internal consistency. Her, and Table (1) shows the results of this test Table (1)

Find the Kronbach Alpha for the variables of the search and find the internal tracking method

Cronbach Alpha deal	Number of variables	Hypotheses	Hypotheses
0.85	6	There is also the possibility of implementing a joint investigation in the general body for multiplication in the form that includes the required existence.	The first
0.84	6	The joint venture facilitates the evaluation of the functioning of the current system and the increase in the number of independent projects..	The second
0.845	12	Total	

Source: Research Numbers.

According to the table, the value of the curve is equal to the difference between (0.84 and 0.85).

Table (2)

Demographic analysis of the characteristics of the subject matter

percentage	Numbers	Authorship	Variable	#Sr
%28	14	About 40 years	Age	1
%32	16	From 41 -50 Sindh		
%40	20	More than 50 years		
%64	32	male	Gender	2
%36	18	female		
%80	40	Baccalaureate	Scientific factor	3
%20	10	Majestic is active		

%22	11	From 5 -10 years	Years of Experience	4
%26	13	From 11 -15 years		
%52	26	Most of 15 years		

Source: Research Numbers.

Explain from table break (2) Al-Ati: 1

1. Of the 28% of the people who studied the buildings, they were at least 40 years old, and 32% of them were older than 41-50 years old, while the rest of the buildings were more than 50 years old.
2. The proportion of men mentioned in the subject matter is 64%, while the proportion of women is less than 36%, which means that men have to bear the additional burden of women.
3. The ratio of the calculus testimonials to the subjects of the research subject is 80% and the magistrates are 20%.
4. News reports for individuals who have been the largest relative for more than 15 years, compared to 52% of the orders that share the intensive news report in the work of individuals who are the object of the research.

Statistical Packages for Social Sciences (SPSS-19) as well as the implementation of the Statistical Statistics Program and the use of the latest statistical methods:

1. The average calculation for the five scales, if the assumption is accepted, if the ratio is higher than the calculated rate of (3). For example, a set of statements with a single value and calculated by calculating the total value divided into numbers, excluding the use of the lineage and the deviation of the standard which gives a single comparison of the value and the target to the interpretation of the value.
2. One sample T-test, to determine the hypotheses about the calculation of the statistical group and the statistics that show the difference between the two. The calculated value is greater than the equivalent value of the study accepted and can be generalized to the statistical community according to this representative representation.

3.3 Presentation of Field study and Supposed Hypotheses:

During this period, the system sets out the results of the individual eyewitness accounts, then selects the hypotheses to determine the importance of the joint investigation to improve the functioning of the working system, increase the working force, and fund the general balance of the state.

First: The results of the first hypothesis test: - which states: (There is a possibility to apply the joint audit in the General Tax Authority in a manner that guarantees the required quality), and to test this hypothesis, the researcher extracted the arithmetic means and standard deviations for each paragraph of the paragraphs or variables of the first research hypothesis, As shown in the following Table (3)

Accounting mediums and standard deviations are not the answer to the individual object of research on the first hypotheses.

Standard deviation	Accounting	The paragraphs	#Sr
0.506	4.725	There is a possibility of dividing the work under the joint audit in a fair manner among the auditors, each according to its competence, with the need for the work team to focus on arranging and auditing tax activities according to their importance.	1
0.488	3.664	The Joint Audit Working Group can avoid bottlenecks resulting from lack of time during the assignment of tasks, work to obtain strong evidence and present the report in a timely manner..	2
0.676	4.328	The joint audit team has an adequate understanding of tax activities and areas of tax evasion, with the need to use analytical procedures in auditing and discovering errors as quickly as possible.	3
0.544	4.212	The joint audit work requires reviewing all legal obligations, along with developing an appropriate plan to examine and evaluate the internal control system in the tax department.	4
0.453	3.833	The joint audit work team provides one audit report that shows the adequacy of disclosure in the financial statements, about the cases in which tax evasion was carried out by the taxpayers .	5
0.502	3.906	The joint audit report is more accurate than the one prepared by one auditor, which enhances the tax administration's confidence in the financial statements, and thus helps in rationalizing administrative decisions.	6
0.528	4.112	The overall average	

Source: Prepared by the researcher.

It is evident from the above table that the paragraph (there is a possibility to divide the work under the joint audit in a fair manner among the auditors, each according to its competence, with the need for the work team to focus on arranging and auditing tax activities according to their importance) has obtained an arithmetic mean (4.725) with a standard deviation (0.506), As for the paragraph (the joint audit work team can avoid bottlenecks resulting from lack of time during the distribution of tasks, and work to obtain strong evidence and submit the report in a timely manner), it got an arithmetic mean (3.664) with a standard deviation (0.488), while the paragraph (The joint audit team has an adequate understanding of tax activities and areas of tax evasion, with the necessity to use analytical

procedures in auditing and discovering errors as quickly as possible) I obtained an arithmetic mean (4.328) with a standard deviation (0.676), and the paragraph (the joint audit work requires reviewing all obligations Legal, with the development of an appropriate plan to examine and evaluate the internal control system in the tax department (it obtained an arithmetic mean (4.212) with a standard deviation (0.544), either paragraph). The joint audit working team provides one audit report that shows the adequacy of disclosure in the financial statements. Regarding the cases in which tax evasion was carried out) it obtained a mean of (3.833) with a standard deviation (0.453), while the paragraph (the joint audit report is more accurate than the report prepared by one auditor, which enhances the confidence of the management The tax mean in the financial statements) has obtained arithmetic mean (3.906) with a standard deviation (0.502), and about the general average, the arithmetic mean has reached (4.112) with a standard deviation (0.528). From the Likert scale, which indicates acceptance of the first hypothesis. To test this hypothesis, a (T) test was used for one sample, and the results were as shown in Table (4).

Table (4)

The results of the One-Sample T-test for the answers of the individuals of the research sample for the first hypothesis items

95% confidence interval for the difference In the mean		Difference in SMA	level indication	Shake Freedom	T value Calculated	deviation Standard	Average Arithmetic
Upper	Lower						
1.825	1.279	1.552	0.000	49	3.433	0.528	4.112

Source: Prepared by the researcher.

It is clear from the above table that there is a statistical significance among the variables of the first hypothesis, depending on the calculated value of (T) of (3.433), which is statistically significant value at the level of significance ($\alpha < 0.001$), and this indicates acceptance of this hypothesis and indicates that there is a possibility to apply Joint audit in the General Tax Authority in a manner that guarantees the required quality. The general requirements for the application of joint auditing can be clarified through the following:

1. An equitable division of work among the auditors, each according to its competence, with the necessity of the work team focusing on arranging and auditing tax activities according to their importance.
2. Avoid bottlenecks resulting from lack of time during the assignment of tasks, and work to obtain strong evidence and report promptly.
3. Provide an adequate understanding of tax activities and areas of tax evasion, with the need to use analytical procedures in auditing and discovering errors as quickly as possible.
4. Reviewing all legal obligations and setting up an appropriate plan to examine and evaluate the internal control system in the Tax Department.

5. Submit a single audit report showing the adequacy of disclosure in the financial statements, concerning the cases in which tax evasion was carried out by the taxpayers.

6. The joint audit report should be more accurate than the report prepared by one auditor, in a way that enhances the tax administration's confidence in the financial statements, and thus rationalizes administrative decisions.

Second: The results of the second hypothesis test: - which states: (Joint auditing helps improve the effectiveness of the tax system and increase tax revenues). To test this hypothesis, the researcher extracted the arithmetic averages and standard deviations, and as shown in the following table:

Table (5)

The arithmetic means and standard deviations of the answers of the individuals of the research sample for the paragraphs of the second hypothesis

Paragraphs	the arithmetic mean standard deviation	standard deviation	#Sr
0.547	4.211	Joint auditing helps improve the tax system by reducing cases of tax evasion, which helps increase and improve tax revenues and finance the state budget.	1
0.603	4.788	N joint auditing helps improve tax revenues and helps expand new and planned companies among organizations that are similar in their activities or related in their production chain.	2
0.458	3.504	The joint audit provides a good view of the events and potential expectations in the different tax scenarios, and then measures with local mechanisms that are compatible with their environment in order to finance the general budget.	3
0.522	4.004	Joint auditing helps employing intelligence and organizational sensitivity in anticipating events, identifying problems, resolving crises, and adopting prevention approaches before treatment to reduce tax evasion.	4
0.498	3.820	The tax revenues, through its policies and behaviors, translate the principle of justice, fairness and equality, and this is done with the help of the joint audit report to improve the tax system in general.	5
0.475	3.655	Joint auditing helps in activating mechanisms for	6

		improving the tax system and increasing tax revenues, in a way that enables organizations to encourage investment and finance the state's general budget.	
0.517	3.997	The overall average	

Source: Prepared by the researcher.

It is clear from the above table that the paragraph (joint audit helps improve the tax system by reducing cases of tax evasion, which helps in increasing and improving tax revenues and financing the state budget) has obtained arithmetic mean (4.211) with a standard deviation (0.547), either Paragraph (The joint audit helps in improving tax revenues and in a way that helps in expanding the new and planned companies among the organizations that are similar in their activities or are related in their production chain). A good vision of the events and potential expectations in the different tax scenarios, then the management by local mechanisms that are appropriate to their environment to finance the general budget) have obtained arithmetic mean (3.504) with a standard deviation (0.458), and the paragraph (joint audit helps to employ intelligence and organizational sensitivity to anticipate events Identifying problems, solving crises, and adopting the prevention approach before treatment to reduce tax evasion. And its behavior is the principle of justice, fairness and equality, and this is done with the help of the joint audit report to improve the tax system in general (it got arithmetic mean (3.820) with a standard deviation (0.498), while the paragraph (joint audit helps in activating the mechanisms for improving the tax system and increasing tax revenues) In order to enable organizations to encourage investment and finance the state's general budget, it obtained arithmetic mean (3.655) with a standard deviation (0.475). Regarding the general average of the variables of this hypothesis, the arithmetic mean reached (3.997) with a standard deviation (0.517). All items scored higher than (3) on the Likert scale, which indicates acceptance of the second hypothesis. To test this hypothesis, a (T) test was used for one sample to ensure that the relationship between these variables is a real relationship and is not due to pure chance. Table (6) illustrates that.

Table (6)

The results of the One-Sample T-test for the answers of the individuals of the research sample for the second hypothesis items

95% confidence interval for the difference In the arithmetic mean		Difference in SMA	level indication	Degree Freedom	T value Calculated	deviation Standard	Average Arithmetic
Upper	Lower						
1.476	1.234	1.355	0.000	49	3.215	0.517	3.997

Source: Prepared by the researcher.

It is clear from the data of the above table that there is a statistical significance among the variables of this hypothesis, depending on the value of (T) calculated, which is (3.445), which

is statistically significant value at the level of significance ($\alpha < 0.001$), and this indicates acceptance of the second hypothesis and indicates that auditing The subscriber helps in improving the effectiveness of the tax system and increasing tax revenues, as follows:

1. Helping to reduce tax evasion, encourage investment, and finance the state's budget.
2. The expansion of new and planned companies among the organizations linked in their production chain, so that they do not operate diverging from each other or compete in their seizure of natural resources.
3. Improve tax revenues and provide a global view of potential tax activities and projections in order to improve them.
4. Employing intelligence and organizational sensitivity in anticipating events, identifying problems and solving them.
5. Application of the principle of justice, fairness and equality, in a way that helps in developing the national economy.
6. Helping to encourage investment and finance the state's general budget.

The fourth topic: conclusions and recommendations

Conclusions:

During this research, a set of conclusions were reached, and they are as follows:

1. Joint audit is an organized process of collecting and objectively providing evidence related to management's assertions about economic events and activities by two or more auditors so that they agree on the distribution of the tasks of the audit process.
2. The quality of joint auditing means that the auditor adheres to the professional standards of auditing, and the professional rules and ethics to maintain the impartiality, integrity and independence of the auditor.
3. The tax system is the set of taxes applied within a certain framework of using financial art in a particular society at a particular moment, with its legal and technical rules for taxes.
4. The imposition and collection of tax require an effective and efficient system that helps in achieving the desired goals related to improving revenues, encouraging investment and financing the state budget.
5. There is a close relationship between joint auditing, tax system development, and tax revenues as a result of the joint audit's ability to achieve the required goals effectively.

4.2 Recommendations:

Based on the conclusions reached, the research recommends the following:

1. Urging the tax departments to reinforce the trend towards joint auditing because of the positive effects it achieves in reducing the performance gap in the quality of financial reports.

2. Work to develop tax legislation that is drafted tightly in a manner that ensures avoiding loopholes that taxpayers implement from the tax in order to increase tax revenues.
3. Keeping correct accounting records that show expenses and revenues correctly and in an orderly manner and not in a sham to reduce the bias of the estimator and make his decision more objective, and work to follow all methods that help in reducing tax evasion and tax avoidance.
4. Increase the efficiency of the tax collection system and increase the efficiency of tax assessors to detect various cases of evasion through qualification and training in order to support the state's general budget.
5. Developing an integrated strategy that addresses all aspects and gaps in the tax system, directing efforts to improve tax revenues and support the state's general budget.

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