

Article

Determinants of Tax Decisions in Jordan: Income and Sales Auditor Perspective

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Abstract: This study examines the factors influencing tax decision-making from the perspectives of income and sales auditors in Jordan. It explores how internal and external factors shape auditing processes and compliance. Using a sample of 215 tax auditors from 2018 to 2022, this study adopts a quantitative methodology and collects data through structured surveys. The findings highlight key variables such as auditor independence, professional experience, and taxpayer knowledge as significant factors influencing tax decisions. The study recommends enhancing auditor training, fostering independence, and improving taxpayer education to promote transparency and fairness in tax systems.

Keywords: tax audit; tax administration; income tax; auditor independence; taxpayer compliance



Citation: Al-Khleifat, Sajed, Yousef Abu Siam, Mahmoud Nassar, and Mohammed Haroun Sharairi. 2024. Determinants of Tax Decisions in Jordan: Income and Sales Auditor Perspective. *Journal of Risk and Financial Management* 17: 579. <https://doi.org/10.3390/jrfm17120579>

Academic Editors: Lidija Hauptman and Ivana Pavić

Received: 11 November 2024

Revised: 10 December 2024

Accepted: 12 December 2024

Published: 23 December 2024



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1. Introduction

In accordance with specific statutes or legislation, the federal government imposes an economic cost on members of society through taxation without providing immediate compensation for their contributions. The primary purposes of taxation are to cover government expenses and achieve specific societal and economic goals. Taxation is recognized as an essential means of financing, enabling government expenditures, funding projects, and addressing diverse societal needs. Taxation also aims to achieve an equitable distribution of wealth by redistributing income, taxing the wealthy, and exempting the poor, therefore contributing to social equilibrium. Additionally, institutions help keep the economy stable by strengthening domestic businesses and shielding them from the threat of rivals overseas via policies for taxation on imports (Abu Nassar 2021; Alimat 2013; Alwan 2017; Al-Zu'bi 2010; Asker and Yaqub 2020; D'Agosto and Pisani 2016).

Recognizing the importance of tax revenue in achieving these goals, many nations have established professional tax agencies to collect taxes from citizens. In response, governments have implemented regulations to ensure fair administration and enforcement of taxes, preventing biased interpretations or act Raions by tax authorities. The legislation provides individuals a specific timeframe to file their tax reports, after which tax auditors review them to determine the amount owed to the government (Abu Sinneh 2008; Al-Adi 2015; Al-Faouri 2017; Dawood 2015).

When making tax judgments, accountants are primarily responsible for verifying the accuracy of customers' reported financial information. The audit's judgment is based on a number of internal as well as external factors, with the objective of achieving substantial tax payments as set by the government's revenue department and ensuring that tax implementation is imposed accurately and scientifically while decreasing conflicts among customers and tax auditors. The auditing self-determination, level of higher education, expertise in accounting, as well as tax background in auditing are all insider variables that

might affect the revenue-collection authority's goal of increasing revenues. Considerations outside of the taxpayer's control may involve their level of understanding about taxes, the expertise of tax officials, and the specifics of their business.

Accordingly, the purpose of the current study is to look at how both sales and income tax auditors in Jordan use both internal and external criteria to decide how much taxation an individual has to contribute in accordance with Jordan's sales and revenue taxation laws. This study addresses a critical gap in understanding the interplay of internal and external factors influencing tax decision-making in Jordan, a developing economy with unique administrative and legislative challenges. *The major purpose is to recognize such variables. The primary aims of the research are to:*

- *Analyze the impact of auditor independence on tax decisions;*
- *Assess the influence of taxpayer knowledge of on compliance;*
- *Examine how professional experience shapes auditors' decision-making processes.*

This study contributes to the literature by identifying actionable recommendations for enhancing tax-auditing practices, focusing on auditor independence, professional development, and taxpayer education. This study's uniqueness lies in its focus on the Jordanian tax-auditing context, which has received limited attention in the literature. By examining the interplay between auditor independence, professional experience, and organizational pressures, the study provides new insights into improving audit effectiveness. Additionally, it offers practical recommendations for policymakers:

- Training programs tailored to enhance auditor knowledge of tax regulations and ethical standards.
- Public awareness campaigns to educate taxpayers and reduce disputes.

These contributions not only fill academic gaps but also have practical applications for improving tax systems in Jordan and similar developing economies.

The current investigation is structured as follows: the subsequent section focuses on the theoretical framework and a comprehensive literature assessment of applicable research that has been scrutinized and evaluated. Furthermore, the investigation's methodology section will generally include the formulation of the study, methods for obtaining and evaluating data, and the assessment of hypotheses. Furthermore, the results, and the corresponding debates, will be elaborated upon, followed by the main recommendations.

2. Conceptual Framework and Previous Studies

While taxes, as we perceive them, are believed to have originated at the beginning of time, they have changed considerably throughout the centuries. Taxes have been defined in a variety of ways throughout history (Fuest and Riedel 2009; Hair et al. 2010; Kumar 2020). "Money deducted by government organizations on both individuals and businesses corresponding to their respective financial competencies in an ultimate and non-reciprocal way with the purpose of absorbing governmental responsibilities and generating governmental revenue" is how Mehl (as stated in Cohen and Sayag 2010) describes taxation. According to Abu Nassar (2021), it is "a monetary policy the quantity of which is assessed by a government entity as well as a local government and derived from consumers in an ultimate as well as non-reciprocal behavior in accordance with particular regulation or rules, alongside the objective of assisting with encompassing state expenditure as well as accomplishing expected social and economical goals that the state attempts to attain". As an additional point, Asker and Yaqub (2020) defines taxes both as "what exactly may be considered to contribute to revenue from the government, contrasting with penalties handed down by authorities, as taxation cannot be used as a preventive or consequence for inappropriate performance".

During his 2022 study, Abbas focused on the Iraqi law that regulates the managerial appeal of taxation conclusions. Approaches for assessing the burden of taxes, avenues for appealing to the taxation authorities, and evaluation methodologies have been examined during the research. In analyzing Iraqi law and global norms, the results offer insight

into the differences that exist between administration appealing techniques and court processes regarding challenging taxation decisions. The article went on to cover the topic of both administrative and judicial challenges regarding the immense authority of tax administrators. When it comes to managerial challenges in the assessment of taxes, Abbas's investigation penetrates extensively into the constitutional framework. The Iraqi constitutional framework has been extensively investigated; however, a greater comprehension of taxation appealing processes could have been achieved using a comparison technique, which involves a wider range of foreign tax administrations.

Outcomes from [Dwaikat's \(2021\)](#) research investigating Palestinian tax investigator methods of decision-making have been examined. This research investigated the way examiner decision-making is influenced by specific variables, the administration of taxes, those who pay taxes, and tax laws. The investigation, which analyzed answers from 100 accounting professionals throughout the West Bank, showed that auditor conclusions were significantly impacted by the government, law, personal variables, and the management of taxes. Several of the suggestions included improving investigator opportunities for continuing education and increasing consumer knowledge via conferences, including documents, particularly alternating investigators, in order to avoid close relationships compromising the findings they reached. Despite providing useful recommendations, Dwaikat's investigation effectively recognizes important factors determining examiner conclusions. Nevertheless, accountants' reported information can potentially introduce bias into the investigations. The method of auditing might be seen in a fairer light if the public and outside stakeholder suggestions were included.

The key elements influencing Vietnamese enterprises' compliance with tax laws were studied by [Nguyen and Tran \(2020\)](#). Surveys and focus group discussions of 200 businesses were among the various qualitative and quantitative methodologies utilized in the research. Inspection of likelihood, reputation of the company, and structure of ownership have been shown to have an important influence on consensual compliance with taxes, whereas auditing likelihood, penalty fees, degree of severity, and social standards were identified to affect imposed conformity. Although Nguyen et al.'s dissertation provides a thorough analysis of compliance with tax variables, their conclusions might not be applicable to the Vietnamese atmosphere. A better understanding of the factors driving the payment of taxes might be gained by comparing these findings with those of other nations.

Through the process of customer understanding, [Taha \(2019\)](#) investigated the consequences of customer knowledge as well as tax development on compliance from taxpayers. Researchers found that adherence was greatly impacted by information acquisition and the process of socialization, leading to heightened understanding. This research emphasizes the vital importance of raising understanding among taxpayers and educating them to promote cooperation. In order to better comprehend how socialization and training shape tax behavior over time, follow-up information might be useful.

The impact of tax auditor compliance with professional requirements on the efficacy of audits in Kuwait was studied by [Hamada \(2014\)](#). According to the research, which included both primary and secondary information from the 211 auditing professionals, the performance of audits was greatly enhanced when inspectors complied with mandatory, individual, and professional requirements. The elements that strengthen the effectiveness of audits are explained in Hamada's research. However, larger systemic issues impacting the quality of audits could be missed if inspector viewpoints are the only ones considered.

Legislation uncertainty, accountants' level of expertise, and monetary incentives were some of the aspects studied by [Al-Khalayleh \(2014\)](#) as influencing Jordanian revenue and earning income auditor choices. The research concluded that these aspects had different effects on investigators' inferences and suggested easing tax rules while enhancing auditors' working circumstances better. The evaluation offers an in-depth examination of the variables that influence the judgments made by accountants in Jordan. Whether these variables interact with larger economic and political circumstances is an area that might need further investigation in future studies.

A qualitative study was carried out by [Salem \(2011\)](#) on administrative duties and exclusive and monetary factors that impact the determinations made by tax examiners in Jordan. The research's authors suggested that tax rules should be improved and that inspectors should be provided with specialized instruction. The research successfully determines significant variables that impact the choices made by tax evaluators. To gain an understanding of how such factors impact the assessment of taxes worldwide, it would be helpful to offer comparisons with different countries.

Approaches to improve the expert knowledge of Jordan's revenue tax assessors were evaluated by [Jasim \(2011\)](#). The research concluded that professional certifications should be more strongly supported and suggested that training programs should be improved. Tax inspectors should prioritize continuing their educational pursuits, based on Jasim's report. Investigator efficiency and the results of compliance with taxes might be more fully understood with more studies into the effects of different training initiatives.

Regarding the impact of administration and enforcement on compliance with taxes, [Brouno and Feld \(2012\)](#) investigated the dynamics among tax officials as well as individuals. Based on the research, customers were more likely to permit taxation when tax officials addressed them with respect. The importance of civility in interactions among tax officials and consumers is highlighted by this research. It would be interesting to see the way many different kinds of polite interaction affect compliance with taxes in the long run during subsequent studies.

Existing research primarily focuses on individual factors affecting tax auditor decisions, such as their level of education or independence ([Dwaikat 2021](#); [Al-Khalayleh 2014](#)). However, there is a lack of studies examining:

- The combined impact of internal and external variables, such as workload pressures, organizational culture, and taxpayer awareness.
- Context-specific challenges in developing economies, where tax systems face unique administrative and compliance issues.
- The role of auditor independence in mitigating biases, particularly in high-pressure environments.

This study addresses these gaps by focusing on Jordanian tax auditors, an underrepresented group in the literature, and their unique operational challenges.

3. The Methodology

This descriptive–analytical study aimed to understand the impact of internal and external factors influencing tax-auditing decisions by surveying Jordanian sales and income tax auditors. A stratified random sampling method was used to select 215 auditors, ensuring representation from various departments within Jordan's Income and Sales Tax Department. This approach was chosen for its effectiveness in describing, analyzing, and interpreting responses from the research sample.

Auditors from the Hashemite Republic of the Jordanian Earnings and Revenue Taxation Department make up part of the research population. The auditing professionals who work for the Amman-based department of the Income and Sales Tax Department make up the study's sample. The research's information-gathering and analysis process began with the development and distribution of an internet-based survey to relevant department heads. Based on the accounting auditors assigned to these departments, 215 questionnaires were received. To achieve the study's objectives and address its research questions and assumptions, a questionnaire was developed based on a comprehensive literature review. The variables were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The measurement items were adapted from previously validated scales, including those used in studies by [Hamada \(2014\)](#) and [Dwaikat \(2021\)](#). Cronbach's Alpha for the constructs ranged from 0.78 to 0.89, indicating good internal consistency.

3.1. Descriptive Analysis of Study Variables

Table 1 presents the findings, revealing that 51.6% of the 215 respondents were male. Among those who took the survey, 145 people (or 67.4% of the total) have a bachelor's degree or higher. Furthermore, 166 out of a total of 215 participants (or 77.2% of the sample) had accounting degrees. Nearly half of the survey participants had over 10 years of experience as tax auditors. About 9.3% of the group in question has occupational certificates, with 3.7% having a CPA designation, 1.9% a CMA designation, and 3.7% a JCPA designation. These statistics indicate that participants were well-informed and capable of understanding the survey questions. This suggests that their answers are reliable for statistical purposes and that the findings could potentially be utilized for larger numbers of people.

Table 1. The demographic characteristics of the study sample.

Demographic Characteristics of the Sample	Frequency (Count)	Percentage (%)
Gender		
Male	111	51.60%
Female	104	48.40%
Educational Qualification		
Bachelor's Degree	145	67.40%
Higher Diploma	4	1.90%
Master's Degree	46	21.40%
Doctorate	7	3.30%
Other	13	6%
Specialization		
Accounting	166	77.20%
Financial and Banking Sciences	7	3.30%
Business Administration	6	2.80%
Economics	3	1.40%
Law	8	3.70%
Other	25	11.60%
Tax Experience		
Less than 5 years	66	30.70%
5 years to less than 10 years	49	22.80%
10 years or more	100	46.50%
Professional Certifications		
CPA	8	3.70%
CMA	4	1.90%
JCPA	8	3.70%
Other	195	90.70%

Source: (Authors).

Regarding the first independent variable, which is the tax administration's attempt to raise revenues from taxes, a descriptive evaluation of responses is shown in Table 2. The average rating for this factor was 3.90 (agreeable), with a standard deviation of 0.50, as shown in Table 2. The sample's consistency of reply is shown by the small standard variation. The effect of elevated tax-assessor turnover percentages on revenue from taxes was the smallest scored factor (the average score: 3.66). The most highly scored product, on the other hand, had a mean score of 4.13 and is concerned with how successful tax audit training sessions have proven in increasing the collection of taxes. Auditors indicated that seminars significantly enhance their understanding of the subject, positively influencing their financial decision-making.

Table 2. The tax administration's initiatives to increase revenue from taxes.

Factor	% Strongly Agree	% Agree	% Neutral	% Disagree	% Strongly Disagree	Mean	SD	Rank
1. When interacting with consumers, the revenue tax management follows straightforward and stated standards.	19.5	67.4	10.7	1.9	0.5	4.03	0.64	4
2. Consumers may easily understand the tax administration's guidelines and rules.	12.1	63.7	17.2	6.5	0.5	3.8	0.74	4
3. The revenue collection management offers a team of highly competent and knowledgeable individuals that help increase the revenue from taxes in an effective manner.	16.7	61.4	16.3	4.7	0.9	3.88	0.76	3
4. The auditing of revenue and earnings taxes is impacted by the rapid turnover of accountants.	14.6	48.4	26	9.8	0.9	3.66	0.88	5
5. Improving revenue from tax collections is one outcome of instruction for accountants of taxes on income and sales.	32.1	54.4	8.8	4.2	0.5	4.13	0.77	1
All things considered						3.9	0.5	

Source: (Authors).

With respect to the secondary independent variable, which involves the completion of more files, the descriptive evaluation of the answers is shown in Table 3. With an average rating of 4.04 and a standard deviation of 0.51, the responses to questions pertaining to the abovementioned factor demonstrated an impressive level of acceptance, as shown in the table below. This indicates a significant amount of internal uniformity among the research participants.

Table 3. The results of the analysis for the factor of completing a higher number of files.

Factor	% Strongly Agree	% Agree	% Neutral	% Disagree	% Strongly Disagree	Mean	SD	Rank
6. Tax auditing firms' choices are influenced on the tax administration's requirement that they complete more files, which causes them to feel hurried along with opinionated.	21.4	50.2	18.1	9.8	0.5	3.82	0.89	4
7. The total amount of finished files for the sales and income tax investigations increases when monetary rewards are increased.	42.8	46	8.4	2.3	0.5	4.28	0.75	1
8. The necessary amount of documentation may be finished with the help of well-managed Revenue along with Sales Tax Departments.	31.1	57.2	7.4	3.3	0	4.18	0.7	3
9. Auditors' choices regarding sales and earnings taxes have been influenced by the absence of incentive payments offered by the administration of taxes.	23.3	42.8	19.5	13	1.4	3.73	1	5
10. The amount of finished documents is impacted by the income tax administration's substantial workload for tax inspectors.	34.9	55.3	7.9	0.9	0.9	4.22	0.7	2
As a whole						4.04	0.51	

Source: (Authors).

With a standard deviation of 3.73, the topic ranking last in terms of average rating is about how inspector choices are affected by the tax policy administration's failure to offer incentives with money. By contrast, problems concerning the impact of financial incentives affecting the quantity of finished documents by the tax auditors ranked highest, obtaining a mean score of 4.28. The result highlights the significant effect of monetary incentives on improving the quality of audits and preventing corrupt activities like corrupt behavior, which in turn affects tax options.

Observations associated with the following independent factor (variability in tax investigator occupational experience) are descriptively presented in Table 4. The data regarding this variable has a modest standard deviation of 0.47 as well as an average rating of 4.17, suggesting an impressive level of acceptance, as seen in the table below.

Table 4. The findings from the analysis of the variable factor of taxation auditors' specialist experience.

Factor	% Strongly Agree	% Agree	% Neutral	% Disagree	% Strongly Disagree	Mean	Standard Deviation	Rank
11. Auditing conclusions regarding earnings and revenue taxes can be affected by examiners' varying levels of experience as professionals.	39.5	53	7	0.5	0	4.31	0.62	2
12. Tax investigators' choices about auditing tax returns are influenced by educational resources in the assessment of taxes.	31.6	60.9	7	0.5	0	4.23	0.61	3
13. Tax accountants' capacity for handling a larger number of income files is influenced by the quantity of professional experience.	34.9	54.4	9.8	0.9	0	4.23	0.65	3
14. The auditing choices made by a tax accountant are heavily influenced by their comprehensive knowledge of the laws governing taxes.	46.5	48.4	5.1	0	0	4.41	0.58	1
15. When the tax auditors become uninterested with their assignment, they decide on choices that don't qualify as detailed.	20.9	39.5	26	12.1	1.4	3.66	0.98	4
As a whole						4.17	0.47	

Source: (Authors).

The following provides strong evidence of a significant degree of consistency in the replies within the research population. The subject matter concerning the influence of everyday tasks on the decision-making process of the tax auditors had the smallest median score, at 3.66. By contrast, having an average rating of 4.41, the question pertaining to the significance of an accounting auditor having comprehensive knowledge of the tax code stands out. Consequently, it is believed that competent tax auditor choices demand a broad knowledge of tax law.

The descriptive assessment of answers corresponding to the fourth-place independent variable (which includes the independence of tax auditors) is shown in Table 5. With an average rating of 4.06 and a standard deviation of 0.52, the answers regarding the given variable demonstrate a good degree of consistency with uniform results among the study's participant population. Concerning the effect of revenue auditing firms' and customers' personal relationships upon audit judgments, the piece of information receiving the smallest mean score (3.85) was connected to this topic. The highest-scoring item, with a mean score of 4.26, was the significance of equitable and impartial decision-making in guaranteeing equal taxation treatment. Accordingly, it is essential for reasonable tax audits to have an objective and impartial standing position.

Table 5. The Independent Status of Tax Auditors.

Factor	% Strongly Agree	% Agree	% Neutral	% Disagree	% Strongly Disagree	Mean	SD	Rank
16. The audit's findings made by tax auditors are influenced by the independence they enjoy while conducting assessments of taxes.	29.8	50.7	13.5	6	0	4.04	0.82	3
17. When regulations are updated, however are often a lot of confidential guidelines and correspondence that guide audit choices.	22.8	59.5	14.4	2.8	0.5	4.01	0.72	4
18. Tax investigators' along with customers' close relationships are having an opportunity to influence auditing decision-making.	27	42.8	20	9.3	0.9	3.85	0.95	5
19. Taxpayers are given consideration with equity and fairness when decisions are made in a way that is fair and objective.	38.1	51.2	9.8	0.9	0	4.26	0.66	1
20. The decisions being made throughout the audit have been influenced by a tax the auditor's passion and commitment for the profession.	31.6	54	11.2	2.8	0.5	4.13	0.75	2
As a whole						4.06	0.52	

Source: (Authors).

Based on Table 6, The most significant aspect influencing the auditing professional's choice regarding taxpayer compliance, according to the average evaluation of 3.93, is the improvement of auditor understanding via different endeavors and sources of information, which has a mean of 4.10. Regarding the factors influencing decision-making processes, the influence of different operations and resources is the most insignificant, with a mean of 3.81.

Table 6. The investigation on the taxpayer's action type.

Taxpayer's Activity Nature	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	Standard Deviation	Rank
21. Tax auditing firms' opinions are molded by a variety of business operations as well as different sources of profits.	21.90%	48.40%	19.50%	9.80%	0.50%	3.81	0.9	4
22. The the auditor's competent judgment regarding audit findings can be improved through the implementation of many sources along with procedures.	25.60%	60.50%	13.00%	0.90%	0%	4.1	0.64	1
23. The choice about the auditing of taxes is influenced by the kind of each taxpayer's occupation and their income that is taxable.	17.20%	58.10%	16.30%	7.90%	0.90%	3.83	0.81	3
24. The approach towards various tasks according to various circumstances becomes affected by the taxpayer's employment type.	20.00%	60.90%	15.30%	3.30%	0.50%	3.96	0.72	2
As a whole						3.93	0.57	

Source: (Authors).

As shown in Table 7, with an average rating of 4.06, consumer ignorance of their tax rights and responsibilities is probably the most important aspect affecting their knowledge. With an average score of 3.86, customer attributes impacting negotiating are the most significant element.

Table 7. The consumers' level of knowledge regarding the tax factor.

Tax Awareness Weakness	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	Standard Deviation	Rank
25. Taxpayers' indifference of their legal privileges as well as duties impacts the way they file their taxes.	31.60%	62.80%	4.70%	0.90%	0%	4.25	0.58	1
26. Having an imposing individual as well as being aggressive constitute two attributes qualities that can impact auditing discussions.	21.40%	53.30%	15.80%	8.40%	0.90%	3.86	0.88	4
27. The auditor's judgment has been impacted due to the taxpayer's insufficient participation.	25.60%	62.30%	9.80%	1.90%	0.50%	4.1	0.67	2
28. The audit judgement has been influenced by a lack of understanding in coordinating with audits.	22.30%	61.90%	13.00%	2.80%	0%	4.03	0.68	3
As a whole						4.06	0.47	

Source: (Authors).

The most significant elements influencing the audit's findings involve the commissioner's knowledge regarding legal regulations (average score of 3.94), followed by the way they work among auditors (average rating of 4.04). Personality characteristics associated with the commissioner rank lowest, with an average score of 3.72 (see Table 8).

Table 8. The commissioners' professional and educational competency variable.

Professional and Academic Competency	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	Standard Deviation	Rank
29. Tax commissioners' educational qualifications influence investigation choices.	20.00%	54.90%	18.10%	6.00%	0.90%	3.86	0.83	3
30. Tax commissioner' effectiveness as practitioners influences auditing performance.	21.40%	61.90%	14.40%	2.30%	0%	4.02	0.67	2
31. Auditors' evaluations are impacted by their lack of experience regarding the whole body of regulations.	24.70%	59.10%	12.60%	3.70%	0%	4.04	0.72	1
32. Audit judgments are influenced by the commissioner's personality.	14.00%	55.30%	20.50%	9.30%	0.90%	3.72	0.85	4
33. Auditing decisions have been impacted by the commissioner's insufficient participation.	23.30%	62.30%	10.70%	3.30%	0.50%	4.04	0.71	1
As a whole						3.94	0.53	

Source: (Authors).

Based on Table 9, The average rating of 3.77 suggests that the judicial commissioner's extensive awareness of the laws and regulations is among the most important aspects connected to their title and credibility, with an average rating of 4.05. Considering a

mean score of 3.57, the relationship between the commissioner of finance and the auditing personnel is perhaps the most important aspect.

Table 9. The credibility along with reputation of the commissioner variables.

Commissioner's Name and Reputation	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	SD	Rank
34. The commissioner's along with the auditor's relationships with themselves affects auditing decisions.	20.00%	36.70%	25.60%	15.80%	1.90%	3.57	1.03	4
35. The the auditing and commissioner's friendly connection influences the audit's findings.	14.90%	50.70%	26.00%	7.90%	0.50%	3.71	0.83	3
36. Auditing judgments have been affected by the commissioner's collaboration along with credibility.	15.30%	38.60%	28.40%	17.70%	0%	3.51	0.95	5
37. The commissioner's relationships with audits are influenced by their education and experience within tax along with accounting.	22.30%	61.90%	12.60%	2.80%	0.50%	4.02	0.7	2
38. Auditing inferences have been influenced by the commissioner's comprehensive knowledge about the law.	23.30%	61.40%	12.60%	2.80%	0%	4.05	0.68	1
As a whole						3.77	0.62	

Source: (Authors).

This research demonstrates that the income tax commissioner's academic and occupational competence, the individual's understanding regarding their financial responsibilities, the taxpayer's different operations and sources of information, and the commissioner's comprehensive knowledge of the law constitute the most significant variables in auditing decision-making. The findings show that these components are essential when assessing effective auditing results.

The results pertaining to the tax-investigation decision, which is the dependent variable, will be examined in the following paragraphs. The effectiveness and integrity of the tax audit recommendations are among the main objectives of the investigation.

The taxation audit choices component has a mean rating of 3.95, suggesting that the auditor's judgments are both successful and equitable based on those who responded. The small standard deviation of 0.44 indicates that participants agree on the elements that influence auditing judgments. The verdict is independent and impartial: the assertion indicating that impartial and autonomous decisions result in the greatest impartial treatment of consumers had the greatest average score of 4.32. The significance of objectivity and justice in attaining fair taxation results is highlighted by the above result.

Based on Table 10, the impact of evidence-based decision-making on the reliability and precision of taxation audit outcomes is the next most important element, obtaining an average ranking of 4.17. The following underscores the importance of establishing audit decisions on substantial information.

Table 10. The findings concerning the income tax audit decisions variable.

Tax Audit Decision Factors	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Mean	SD	Rank
39. The greatest reasonable and equitable treatment of customers is achieved by recommendations that base themselves on independent along with impartiality.	43.30%	47.30%	7.90%	0.90%	0.50%	4.32	0.69	1
40. The revenue along with taxation from sales auditor operates free from discrimination along with societal demands.	11.20%	38.60%	29.80%	17.20%	3.30%	3.37	1	6
41. The judgement of the sales and income taxes auditors has been affected by the relationship of substantial motivations to success level.	20.00%	54.40%	19.10%	6.00%	0.50%	3.87	0.81	5
42. Auditing tax choices are not as effective given that there isn't an extensive record of all consumers.	21.40%	61.90%	15.30%	1.40%	0%	4.03	0.65	3
43. Taxation auditors' subjective interpretations of particular regulations determine their assessment decisions.	18.60%	59.10%	17.70%	4.20%	0.50%	3.91	0.75	4
44. The revenue that is investigation judgement has been affected by a certain degree of commitment of the investigators to complete the file along with the way it influences revenue from taxes.	17.70%	61.40%	15.80%	4.70%	0.50%	3.91	0.74	4
45. The tax investigation decision-making is affected by the degree to which the internal auditors follow the law.	21.90%	62.80%	13.00%	1.90%	0.50%	4.03	0.68	3
46. The factual accuracy along with refinement of audits of taxes conclusions have been affected by judgements which have based on evidence that is trustworthy.	30.20%	57.70%	11.20%	0.90%	0%	4.17	0.65	2
As a whole						3.95	0.44	

Source: (Authors).

Findings from audits of taxes should be established on objectivity through customers in the form of databases, trustworthy evidence, and impartiality for the audit to be deemed legitimate and efficient. All these variables facilitate making audits of taxes more reliable and effective. The capability of functioning independently despite the limitations of society, money-related rewards, and mutually beneficial ways remains less essential currently. The findings demonstrate the way these variables correlate with superior tax-auditing inference overall.

3.2. Testing of the Research Hypotheses

Hypothesis 1. *According to Jordanian revenue and earnings taxable auditing firms, the federal government's goal of raising tax revenues does not affect the audit decision-making process.*

According to Table 11 and the analysis of the statistics, Jordanian revenue and sales tax-auditing firms see the suggestion of the drive towards greater tax revenues being an important aspect that determines their examination decisions. At the level of significance (α) of < 0.05 , the relationship coefficients (R) were 0.318. R^2 equaled 0.101, and β was 0.318, which are the values of the coefficients of proportionality. The conclusion drawn from this is that taxation investigation determinations have a negative impact because the main purpose of the tax system is for optimal earnings at the cost of various additional objectives.

Table 11. Regression analysis on management's efforts influencing audits.

Description	R (Correlation)	R ² (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
How the pursuit of Higher Tax Collection by Leadership Influences the decision to Implement a tax audit	0.318	0.101	24.002	0.318	1	0

Source: (Authors).

These findings support the alternative hypothesis, which states: "From the perspectives of financial status and sales tax examiners in Jordan, there exists a significant impact of management's goal of enhanced tax payments on the revenue inspection result". Therefore, we dismiss the neutral assumption and approve it based on these findings. The results of this study could be because accountants are vulnerable to pressure from taxing authorities to set priorities for developing revenues from taxes above additional objectives that were an immediate influence of the management's emphasis on the subject at hand. The results are in accordance with those of the research by [Dwaikat \(2021\)](#), which additionally discovered that taxes on income inspector judgments were significantly influenced by revenue and by the leadership's goal of increasing collections. This finding agrees with that of [Salem \(2011\)](#), who discovered that problems with administration significantly influenced the recommendations generated by Jordanian tax investigators.

Hypothesis 2. *No Effect of Completing a Higher Number of Files on the Tax Audit Decision from the Perspective of Income and Sales Tax Auditors in Jordan.*

To test this hypothesis, a linear regression analysis was conducted to evaluate the impact of completing a higher number of files on the tax audit decision. Table 12 presents the results.

Table 12. Impact of Completing a Higher Number of Files on the Tax Audit Decision from the Perspective of Income and Sales Tax Auditors in Jordan.

Description	R (Correlation)	R ² (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
Impact of Completing a Higher Number of Files on the Tax Audit Decision	0.42	0.176	45.621	0.42	1	0

Source: (Authors).

The results from the statistical analysis revealed a significant effect of completing a higher number of files on the tax audit decision from the perspective of income and sales tax auditors in Jordan. The correlation coefficient (R) was 0.420, with a significance level (α) of ≤ 0.05 . The coefficient of determination (R^2) was 0.176, and the beta coefficient (β) was 0.420. This indicates that the pressure to complete a higher number of files, which is often linked to auditor monthly bonuses, can lead auditors to make hasty and less objective decisions.

Based on these findings, we reject the null hypothesis and accept the alternative hypothesis: “There is an effect of completing a higher number of files on the tax audit decision from the perspective of income and sales tax auditors in Jordan”. The likely explanation is that the desire to process more files, which is tied to financial incentives, can pressure auditors to make quicker decisions that may lack thoroughness and objectivity. This finding aligns with the study by [Al-Akkawi \(2006\)](#), which investigated key factors affecting income tax auditor decisions in Jordan. The study found that administrative, personal, and financial factors have a direct impact on tax auditor decisions and recommended revising auditor duties and focusing on the quality of auditors and taxpayers.

Hypothesis 3. *No Effect of Differences in Professional Experience of Tax Auditors on the Tax Audit Decision from the Perspective of Income and Sales Tax Auditors in Jordan.*

A simple linear regression analysis was conducted to assess the impact of differences in the professional experience of tax auditors on the tax audit decision. The results are presented in Table 13.

Table 13. A Straightforward Linear Regressive Study of How the revenue along with sales tax auditors within Jordan consider the Effect of shifting Levels of professional qualifications on auditing decisions.

Description	R (Correlation)	R^2 (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
Variations in tax auditors’ Levels of Professional Knowledge along with how they influence Audit Outcomes	0.583	0.29	86.923	0.538	1	0

Source: (Authors).

Statistical research shows that variations in professional background had an important effect on the decision to conduct an audit of tax returns. On the 0.05 significant level with the ground, the corresponding correlation coefficients (R) equaled 0.583. R^2 was 0.290, and β was 0.538, which are the coefficients of proportionality. This additionally indicates that accounting inspectors with a greater background make better conclusions during audits.

The results obtained confirm the second theory, which states: “Based on the viewpoint of income and sales tax auditors in Jordan, it appears that an impact of variations in the professional background of revenue accountants on the tax-auditing decision”. Therefore, we reject the null theory and implement this hypothesis as the basis for our study. Based on these results, it would appear that tax audit findings are more precise and comparable when auditors possess multiple decades of expertise within the field. This finding corresponds with the findings of [Hamada’s \(2014\)](#), which suggests that educational initiatives ought to concentrate on audit requirements and assist them in developing more competent professionals. This result is in alignment with that of [Al-Khalayleh \(2014\)](#), who discovered that revenue auditors’ failure to demonstrate competence as professionals impacts the auditing choices they make.

Hypothesis 4. According to interviews with Jordanian revenue and earnings tax auditing firms, researchers hypothesized that the independence of auditors had little influence on auditing judgments.

The findings in Table 14 show that the choice to conduct an audit on taxes is significantly affected by the independence of the auditor. At the 0.05 significant level, the corresponding correlation coefficients (R) equaled 0.493. The beta coefficient (γ) was 0.493, while the resulting coefficient of determination (R^2) was 0.243. More precise and impartial tax-auditing conclusions will result from examiners who operate more independently.

Table 14. The auditor impacted the fiscal auditing choices.

Description	R (Correlation)	R^2 (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
Investigating the Impact of Auditing the Independence upon the final tax audit Finding	0.493	0.243	68.378	0.493	1	0

Source: (Authors).

Thus, we may conclude that there is an impact of independence of auditing upon the tax-auditing judgment from the viewpoint of the sales and income tax-auditing in Jordan and reject the null assumption in favor of the alternative hypothesis. This decision highlights the importance of independence for auditors in making fair and open auditing judgments. The importance of upholding moral standards like independence and honesty was emphasized in Hamada's (2014) research, and this is in line with the results we found. The current study opposes Al-Khalayleh's (2014) findings that inspectors' personal ties with customers do not impact their decision-making.

Hypothesis 5. Jordanian profits along with retail sales tax auditors Do Not Consider the taxpayer's activity type When making a Decision About an audit.

To determine how a taxpayer's activities affect outcomes during taxation auditing, a basic linear regression approach was carried out.

Based on Table 15, statistical analysis reveals that the choice regarding tax-auditing is significantly influenced by the specifics of the taxpayer's business. The significance level (α) was less than or equal to 0.05, and the relationship value (R) was 0.335. The experiment had a beta coefficient (β) of 0.335 and a coefficient of measurement (R^2) of 0.112. This suggests that accountants must possess a broad understanding and ability to effectively handle the broad spectrum of customer behaviors simply because of their broad spectrum and complicated systems.

Table 15. Taxpayer's activities affected the outcome during the taxation auditing.

Description	R (Correlation)	R^2 (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
How the taxpayer's activities affects the audit finding	0.335	0.112	26.964	0.335	1	0

Source: (Authors).

From the point of view of sales and earnings tax auditors in Jordan, taxpayer activities affect their tax audit decision-making, which we acknowledge as being correct. Therefore, we reject the null theory. Regarding a broad range of taxpayer behavior, accountants need to be proficient in evaluating such situations with the goal of arriving at appropriate

examination judgments. This outcome falls in accordance with the investigation of [Al-Akkawi \(2006\)](#), who discovered that accountants must be competent across a variety of disciplines attributed to the wide range of consumer operations that influence auditing choices. In addition, this falls in line with the results of [Dwaikat's \(2021\)](#) investigations, which particularly emphasized the challenges that investigators face while handling various sources of revenue.

Hypothesis 6. *As far as Jordanian sales and income tax inspectors are involved, customer knowledge had little impact on the choice they make about carrying out a tax audit.*

In order to assess how consumer knowledge affected their decision to launch an audit of their taxes, a basic linear regression examination was performed. The results are shown in Table 16.

Table 16. Revenue along with sales tax auditors within Jordan opinion on the effect of taxpayer Knowledge upon choosing to Conduct a revenue audit.

Description	R (Correlation)	R ² (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
The Role of customer knowledge in the Final Tax audit Call	0.412	0.166	43.554	0.412	1	0

Source: (Authors).

The results show that consumer knowledge significantly influences the decision to perform an audit of their taxes. Considering an acceptable level of significance (α) of <0.05 , the corresponding correlation coefficient (R) equaled 0.412. A beta ratio of 0.412 and a coefficient about determination (R^2) around 0.166 were recorded. The following presents more evidence because taxpayer-funded education contributes to stronger and more precise auditing judgments, which subsequently leads to fewer disagreements among investigators and taxpayers.

Thus, we may conclude that there is an impact of taxpayer knowledge on the tax-auditing decisions from the point of view of the revenue and sales tax examiners in Jordan. Therefore, we reject the null hypothesis in favor of the other possibility. Greater precision and pleasant audit findings are usually a consequence of increased consumer familiarity with tax regulations and guidelines, based on this conclusion. The finding agrees with the research by [Al-Akkawi \(2006\)](#), which highlighted the crucial role of understanding taxes in minimizing avoidance of taxes. Furthermore, this falls in line with the findings of [Dwaikat's \(2021\)](#) research, which emphasized the important role of ethical behavior and financial understanding in determining revenue preferences. Additionally, this is consistent with [Dwaikat's \(2021\)](#) investigation, which indicated that investigators' judgments are adversely affected by insufficient awareness of taxpayers.

Hypothesis 7. *Considering the Viewpoint of Jordanian income along with Retail Sales Tax Auditors, there is no Impact of tax the leaders' professionals along with scientific competency to the audit decision.*

To determine how tax legislators' scientific and professional abilities influenced their auditing decision-making, a basic linear regression model was run. Table 17 displays the results.

Table 17. The Influence of tax authorities' professionals along with scientific competence on the audit Judgement from the point of View of Jordanian the revenue along with sales tax auditors.

Description	R (Correlation)	R ² (Coefficient of Determination)	F	β (Beta)	df (Degrees of Freedom)	Sig (Significance Level)
The Role of Tax Inspectors' Academic along with professional background in tax Audit Results	0.434	0.189	49.489	0.434	1	0

Source: (Authors).

4. Research Findings

Findings indicate that tax inspectors' level of intellectual and technological expertise strongly impacts auditing findings. Considering a threshold for significance (α) of < 0.05 , the corresponding correlation coefficients (R) equaled 0.434. R^2 was 0.189, and β was 0.434, which are the coefficients of reliability. It demonstrates that revenue officials' judgments throughout auditing are more accurate and efficient, and they possess greater degrees of professional and technological knowledge. From the point of view of the country's income and sales tax auditors, it appears that a consequence of taxation commissioner competence and scientific knowledge of auditing decisions affects audit results. Therefore, we accept the other assumption and reject the null hypothesis.

Research investigating the outcomes of several hypotheses regarding the tax-auditing decision-making process has led to several conclusions. The first hypothesis, which proposed that management's goal of increasing tax revenue would significantly impact tax audit decisions, was rejected based on the findings ($\alpha \leq 0.05$). This result aligns with previous studies by [Salem \(2011\)](#) and [Dwaikat \(2021\)](#). Similarly, the second hypothesis, which suggested that the motivation to complete more documentation would influence audit decisions, was also rejected as there was no statistically significant effect ($\alpha \leq 0.05$), corroborating the findings of [Al-Akkawi \(2006\)](#) and [Shkhatreh \(2020\)](#). Additionally, the third hypothesis, which proposed that variations in the professional experience of tax auditors would affect financial decisions, was also disproven with no significant statistical effect ($\alpha \leq 0.05$), consistent with [Al-Khalayleh \(2014\)](#) and [Saputra \(2012\)](#).

Further analysis of hypotheses regarding external influences on tax audits yielded similar results. The fifth hypothesis, suggesting that taxpayer activities affect income tax preferences, was rejected ($\alpha < 0.05$) in agreement with the research of [Ratnawati \(2020\)](#) and [Mesfin \(2017\)](#). Similarly, the sixth hypothesis, which proposed that a lack of consumer tax knowledge influences their financial decisions, was disproven ($\alpha < 0.05$), with findings supported by [McKerchar and Evans \(2009\)](#) and [Kumar \(2020\)](#).

The seventh hypothesis, which suggested that the technical and intellectual abilities of tax commissioners would have a significant impact on their financial decisions, was also rejected based on the analysis ($\alpha < 0.05$). This conclusion is consistent with the findings of [Al-Akkawi \(2006\)](#). Lastly, the eighth hypothesis, which posited that the identity and character of tax commissioners influence their judgment regarding tax audits, was rejected as well ($\alpha \leq 0.05$). This result is aligned with [Hair et al. 2010](#) and [Fuest and Riedel \(2009\)](#) findings, which indicated that the commissioner's credibility and reputation do not significantly impact the decision to conduct a tax audit. In conclusion, the findings from this research demonstrate that none of the hypothesized factors, including management objectives, auditor experience, taxpayer activities, and commissioner characteristics, have statistically significant effects on tax audit decision-making, reinforcing the results of previous studies in this field.

The findings of this study have significant implications that extend beyond the Jordanian context, as they address challenges and patterns common to many developing economies. Jordan's tax-auditing system illustrates issues such as administrative pressure to meet revenue-collection goals, ethical dilemmas affecting auditor independence, and resource constraints that lead to heavy workloads. These patterns are not isolated to Jordan

but are prevalent in many other emerging economies, such as those in North Africa, the Middle East, Sub-Saharan Africa, and South Asia. For instance, tax auditors in these regions often experience similar conflicts between meeting administrative revenue expectations and maintaining objectivity in decision-making. Furthermore, auditors' independence is frequently compromised by external pressures, emphasizing the importance of ethical training and structured reforms. Thus, the study's findings offer insights into these shared systemic challenges, contributing solutions that can support policymakers in improving audit practices globally.

Beyond contextual similarity, the study provides a broader contribution to international tax research and policy. The findings highlight that addressing auditor independence, promoting ethical training, and improving taxpayer education are crucial strategies that can enhance tax system effectiveness globally. These strategies align with international recommendations from organizations such as the OECD and World Bank, which emphasize ethical behavior, transparency, and impartiality as cornerstones of effective tax administration. Additionally, the study offers a valuable comparative framework for future cross-regional research. Using Jordan as a reference point allows for the examination of similarities and contrasts across tax systems in different regions, offering deeper insights into how structural, political, and economic factors influence auditor behavior and tax compliance.

5. Conclusions, Recommendations and Further Studies

Several conclusions emerge from the research findings. First, tax administrations should avoid pressuring accounting professionals to make quick revenue-focused decisions, as this can compromise the quality and fairness of tax audits. The findings highlight the need for enhanced training programs to improve accountant knowledge of legislation, accounting practices, financial management, and negotiation skills with commissioners and taxpayers. The qualifications and ethics of tax auditors are crucial. They must possess appropriate education and work experience and uphold ethical standards, including impartiality, independence, and integrity, to perform their duties effectively. Finally, raising public awareness about tax laws and regulations is essential. Governments should ensure transparency and provide accessible tax information across various platforms to improve public understanding. The results confirm that professional independence and training significantly impact auditing decisions, aligning with the objectives of enhancing transparency and reducing bias in tax assessments.

The findings of this study effectively summarize the key insights derived from the analysis of Jordanian tax auditors' decision-making processes. However, to strengthen the conclusion's impact, it is essential to revisit the original research problem and directly link the findings to the stated research objectives. This study aimed to investigate the internal and external factors influencing tax audit decisions in Jordan, with a focus on aspects such as auditor independence, professional experience, administrative pressure, and taxpayer knowledge. The findings highlight how these factors shape audit decisions and align with the research objectives by demonstrating the critical role of independence and ethical standards in ensuring impartiality and fairness, as well as the influence of administrative pressures and workload demands on auditors' decision-making processes.

Furthermore, comparing Jordanian tax practices with those of other Middle Eastern nations reveals both similarities and differences that provide a richer context for understanding the regional tax administration landscape. Like Jordan, other countries in the Middle East face challenges such as high revenue pressure, ethical dilemmas, and varying levels of taxpayer compliance. However, differences in governance, tax policies, and economic structures can lead to distinct practices and outcomes. Drawing these comparisons allows for a broader understanding of how regional factors influence tax audit decisions, offering opportunities to identify shared challenges and develop region-specific strategies. These comparative insights underscore the study's contributions beyond Jordan, provid-

ing guidance for policymakers and researchers examining tax systems in similar Middle Eastern contexts.

To address these findings, the following recommendations are proposed: First, tax administrations should refrain from pressuring accounting professionals to make rushed decisions for the sake of increasing tax revenue. Quality and fairness in tax audits should be prioritized over revenue generation. Second, tax accountants should be mandated to participate in continuous professional development programs that cover tax legislation, financial management, and negotiation skills to better equip them for their roles. Third, tax operations must ensure that revenue investigators meet the necessary qualifications and uphold ethical standards. This includes ensuring auditors have the appropriate educational background and work experience and adhere to principles of independence and ethical conduct. Fourth, to improve public knowledge of tax obligations, the government should continue its efforts to be transparent and clear in its communication of tax regulations. This can be achieved by publishing tax-related documents and information across various accessible platforms, ensuring citizens can easily understand and comply with tax laws. Finally, tax auditors should be informed about the potential influence that personal relationships and individual characteristics may have on their financial decisions. Awareness programs should aim to mitigate any biases or influences arising from these factors.

Further studies could explore several areas to build on these findings. One area of interest is to investigate the effectiveness of training programs for tax accountants and their impact on decision-making quality. Another potential area of research is examining the role of ethics and personal characteristics in shaping the decisions of tax auditors, particularly in different cultural or legal contexts. Additionally, future studies could assess the impact of government transparency initiatives on public compliance with tax laws and the effectiveness of penalties in improving adherence to tax regulations. These studies could provide deeper insights into improving tax audit systems and enhancing tax compliance in various regions.

Author Contributions: S.A.-K. conceived the idea, wrote the introduction. S.A.-K. and Y.A.S. wrote the literature review and the methodology. M.N. and M.H.S. wrote the empirical results and the conclusion. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Data Availability Statement: Dataset available on request from the authors.

Conflicts of Interest: The authors declare no conflict of interest.

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