IMPACT OF AUDIT SYSTEMS ON ORGANIZATIONS’ TAX TRANSPARENCY

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Abstract
The progress of recent years and the extent of the workload made inevitable systematic review in audit procedures of monitoring devices and it is necessary that the senior regulatory organizations with equipment themselves to audit methods and standards of advanced countries, can be properly supervise on financial system executive devices. Organization of audit, certified public accountants and the audit organizations that are responsible for audit and legal inspection or audit individuals, at the request the individuals are obliged to set up reporting tax audit according to sample provided by the tax affairs organization, and offer to taxpayer to submit tax affairs office. Audit opinion in relation to the desirability of financial statements in the context of accounting standards lead to increase the quality of information. Thus, audit quality according to the information right offered can estimate more transparent and more accurate tax of organizations.

Keywords: Audit Systems, Tax Transparency, Organizations

Introduction
Audit development in the world is caused by the expansion of economic activity and the increasing willingness of governments to monitor economic units through legislation to support investment. In today's world economic system, transmission and reporting accurate financial information and related to economic decision-makers is great importance and undeniable. The audit adds the quality of information to reporting process (Talebnia & Ahmadzadeh, 2012). With regard to the status and role of audit firms in the decisions of consumers, the audit quality as a key factor in the preparation of audit reports will be considered users. Auditor as a discovery mechanism of material misstatement can improve data quality and reduce investment risk and optimal decisions of extra-organizational. Audit quality according to properly information offered can estimate more accurate and transparent tax of organizations (Malone & et al, 1993). The progress of recent years and the extent of the workload made inevitable systematic review in audit procedures of monitoring devices and it is necessary that the senior regulatory organizations with equipment themselves to audit methods and standards of advanced countries, can be properly supervise on financial system executive devices (Etebarian & et al, 2014).

The tax system is the result of the interaction and coordination with managers and other organizations. As one of the basic strategies to attract the participation of taxpayers and encourage them is need to create conditions that extra organizational professional formations can play roles along with the taxation affairs organization because organization can have more supervisory role in a process of specified time. Accordingly, the direct tax law provided...
the use of professional capacities in taxation. Under this law, organization of audit, CPAs\(^1\) and the audit organizations that responsible for audit and legal inspection or audit individuals, at the request the individuals are obliged to set up reporting tax audit according to sample provided by the tax affairs organization, and offer to taxpayer to submit tax affairs office (Heydarpour & et al, 2010).

Tax revenues are one of the most reliable sources of income. In developed countries with an efficient tax system, tax collection, which is one of the most fundamental aspects of property rights, properly fulfilled (Emadzadeh & Mosayebzadeh, 2012). So the government can rely on income taxes and it is generating a healthy economy that meets people's needs and satisfies it ensures the survival of governments (rahmani & abohamzeh, 2014).

The government's goals include tax policies, supply all or part of the cost of the public sector and particularly government current cost, adjusted the distribution of income and wealth in society and improving economic indicators such as inflation, unemployment, interest rates (Shahbazian, 1994). Lack of accurate and timely tax payment by tax payers and consequently, lack of full receipt tax revenues envisaged by the tax system has created problems in the economic system of the country (Rahmani & Abohamzeh, 2014).

Audit Quality
Audit is a systematic process achieving the objective and assessment of the evidence relating to the claims relating to economic activities and events in order to determine the relationship between them and present the results of it to anyone interested that computerized with the help of assisted audit tools and techniques, and is referred information technology audit and Computer audit (Movaseghi, 2008).

Audit quality is one of the important issues in the field of audit. The reasonableness of audit fees, periodic replacement of auditors, audit committee in company, restrictions associated with employers, integration of smaller enterprises and forming larger audit organizations, auditors accountable, specialization, auditors, emphasizing the same people, rankings audit organizations, the existence of laws protecting auditors and other items leads to the strengthening the audit quality (Hasas-E-Yeganeh & Azinfar, 2010). One of the most common definitions about audit quality, a definition that DeAngelo (1981) has offer entitled "market assessment". He has defined audit quality as: evaluation (inference) market of the possibility that the auditor: (Khajavi & Kianmehr, 2015)

1. it has discovered cases of material misstatement in the financial statements and or accounting system owner;

Audit size is most important quantitative index in measuring the quality of auditors. "The auditor's professional care and the ability to monitor it" means "auditor tenure" is another quantitative indicators measuring the quality of audits (Myers & et al, 2003). Audit opinion Improves the quality of information and its value and will be facilitated the optimal economic decisions based on audited financial statements (Darabi & et al, 2012).

\(^1\) Certified Public Accountants
Tax Management

Tax is cost imposed by the government that makes money for all businesses somehow. If companies and legal entities are considered as units in order to make a profit and for-profit work, it can be expected that is looking for solutions to reduce their tax payments (Pourheidari & et al, 2014). Minnick and Noga (2010) have defined tax management as ability of managers to pay less taxes in long-term. The company that is looking for tax management and cost minimization tax, actually a bold approach is adopted about tax. According to some findings and research, tax management is value-creating activity and shareholders believe that the management company tax rate should be managed by the Company (Graham and Tucker, 2006). In addition, Desai and Dharmapala (2006) concluded that the problem paying less tax is assessed by shareholders and is considered as an indicator of evaluating the performance of management. If tax management be considered as value-generating activity, companies wishing to engage in this activity. Although the management of tax could improve the final profits figure of a company, however, considering the costs associated with the allocation of resources to plan tax is also important. Scholes & et al (2009) note that in addition to the lost opportunity costs, tax planning associated with other costs such as transaction costs, implicit tax and the uncertainty. Therefore, companies will turn to financial management only when tax savings resulting from these projects have increased to the costs incurred for this project. Desai and Dharmapala (2006) also tax management utility have known depends on how managers use from cash flows resulting from tax savings (Pourheidari & Sarvestani, 2013).

Tax Audit

Tax audit is a compliance audit that is done in order to adapt moody financial information with the provisions of the direct tax law and instructions and circulars of tax. Tax audit report is issued in response to the need of the tax system and have been introduced certain provisions of the tax system to prepare it. In addition, audit standards compliance is essential in the preparation of it and certainly adds to its quality (Naderian, 2002). Audit Organization and CPAs and audit organizations that are responsible for carrying out the duties of the audit and legal inspection or audit of individuals, at the request of mentioned individuals are required to set up tax audit report according to sample prepared by the taxation affairs organization, and to submit to the tax affairs office related provide to taxpayer. Tax audit report that is final product of tax audit should include the following:

A: comment about the adequacy of accounting documents for audit in accordance with the law of direct taxes and regulations relating in conformity with the principles and regulations and accounting standards.

B: determining taxable income based on provisions of the direct tax law and relevant regulations.

C: commenting on assignment tax that taxpayer by law required deducting and its payment has been to the taxation affairs organization.

D: other cases be determined in sample of tax audit reports of state tax organization.

Acceptable of tax audit report are dependent on taxpayer of financial audit report to financial statements in accordance with the auditing standards set by the official accountants or CPA firm annexed tax audit report along with tax returns or maximum within three months from the date of expiry of the deadline for filing the tax return, has submitted to relevant tax affairs office (Rahmani & Abohamzeh, 2014).

Impact of Audit on Tax Transparency

Society in general is always seeking quality services at audit because it is expected that to improve audit quality be followed to improve the quality of disclosure and financial reporting, as well as richer information environment about a company and ultimately provide
better field for optimal economic decisions (Hasas-E-Yeganeh, 2012). The implementation of the audit process and commenting on fair presentation of the financial statements has become one of the factors that usually lead to an interval to provide the financial statements to users (Barzideh & Moayeri, 2006; Pourheidari & et al, 2015).

Diagnosis and tax collection is the responsibility of government. The existence of clear laws and regulations makes right tax of government properly is taxed without discrimination and in conformity with the principles of justice. Staffs of tax are responsible for these heavy duties. Improve the quality in audits conducted will lead to improve the tax process. In simple terms, tax quality recognized tax auditors affected by type of audit and audit quality (Audit Organization) have been able to be effective in this regard (Mohammadi Mashkool & Imani Barandagh, 2013).

The weakness of the laws and regulations lead to apply personal tastes in the field of diagnosis and tax collection and provides caused the violation of the rights of the people and government. So the guidance of tax system towards use of efficient and transparent practices in diagnosis the tax revenues on the one hand will lead to changes and improve the quality of practices of investigation and determine taxable actual income and on the other hand provides necessary background to establish financial discipline and transparency in the activity of natural and legal persons and create an atmosphere of trust between tax organization and taxpayers. Now, one of the most effective tools in determining taxable income is using the services of certified public accountants of a member of Iran society of CPAs (Hosseinabadi & Zamani Mazdeh, 2014). Audit opinion in relation to the desirability of financial statements in the context of accounting standards lead to increase the quality of information. The purpose of transparency is public disclosure of reliable and timely information that it enables users to proper evaluation of performance and financial condition and management procedures. To achieve transparency is need that companies provide disclose timely, accurate, relevant and sufficient of quantitative and qualitative information so that users find ability to carry out a proper assessment about activities and the company's risk status (Khoshmehr, 2009; Darabi & et al, 2012). Increasing the transparency of financial reporting problems will be caused by information asymmetry between investors, shareholders, creditors, managers, etc. the impact of these programs on the transparency of financial reporting is one of the potential costs of operational planning. Low transparency imposed costs on companies that including the rising cost of capital through stock and debt, exacerbated government problem and reduce the efficiency of investment (Pourheidari & et al, 2014). Thus, audit quality according to the information right offered can estimate more transparent and more accurate tax of organizations.

Discussion and Conclusion

Diagnosis and tax collection is the responsibility of government. The existence of clear laws and regulations makes right tax of government properly is taxed without discrimination and in conformity with the principles of justice. Staffs of tax are responsible for these heavy duties. Improve the quality in audits conducted will lead to improve the tax process. In simple terms, tax quality recognized tax auditors affected by type of audit and audit quality (Audit Organization) have been able to be effective in this regard. Also the progress of recent years and the extent of the workload made inevitable systematic review in audit procedures of monitoring devices and it is necessary that the senior regulatory organizations with equipment themselves to audit methods and standards of advanced countries, can be properly supervise on financial system executive devices. Audit opinion in relation to the desirability of financial statements in the context of accounting standards lead to increase the quality of information. The purpose of transparency is public disclosure of reliable and timely information that it enables users to proper evaluation of performance and financial condition.
and management procedures. To achieve transparency is need that companies provide disclose timely, accurate, relevant and sufficient of quantitative and qualitative information so that users find ability to carry out a proper assessment about activities and the company's risk status.

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