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Research article

Proposed Entrance for Measuring Corporate Governance Technicals and Its Impact on Saudi Taxes

Azza Helmy Mahmoud Shalaby, Ahmad Abdulkareem Mohammad Alharkan
Department of Accounting, College of Business and Economics, Qassim University, P.O. Box: 6640, Buraidah, 51452, Saudi Arabian.
* **Correspondence:** a.shalaby@qu.edu.sa

Abstract: The purpose of this paper is to study the activation of the role of corporate governance by applying a proposed quantitative approach to find out the effect of some elements of audit variables on accounting information reports, which is the link between the auditor and the tax inspector, and to extract the relationships that benefit and satisfy the relevant parties - the tax examiner –
Design/methodology/approach all this through conducting a theoretical study and testing the research hypotheses by conducting a field study based on 170 samples from the study population, using multiple regression methods.
Results: The researcher concluded, through the field study, the application of a quantitative approach through a set of governance procedures and controls in Saudi financial companies on the quality of accounting information, which increased the degree of confidence on the part of the relevant parties, and this undoubtedly proves the validity of the research hypotheses that the researcher put on sound scientific foundations.

Keywords: Quality of accounting data; Technicals of corporate governance; proposed quantitative approach; tax examiner

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1. Introduction

The international economic arena has witnessed a series of different contemporary financial crises and the collapse of many economic units, followed by many repercussions of administrative and financial corruption in general and accounting corruption in particular, as a result of which misleading and unrealistic audit reports have been issued, resulting in a loss of trust in accounting offices and auditing due to the failure of various companies' financial statements to disclose accurate accounting information. According to the Global Economic Crime and Fraud Survey, 49% of company-submitted

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financial reports do not meet quality standards. Thus, the development of an ethical culture is one of the outcomes of good corporate governance, in addition to the increase in profits (de Villiers & Dimes, 2021). Kaawaase et al. (2021) suggest that the integration of effective business process control techniques, such as corporate governance, makes oversight easier and improves the quality of accounting information. For example, when internal control is implemented, managers demonstrate their independence from management. Under the range of internal controls and increased compliance with accounting rules, the quality of financial reporting will be higher, as a study focused on the external audit quality element of the accounting information series (Dalimonthy and Pani, 2021) has shown. The audit committee is also a vital element in corporate governance as it defines the organization's controls and responsibilities, as well as external and internal auditing, risk management, financial reporting, and accounting. Defining the organization's controls and responsibilities, risk management, financial and accounting reports, internal control, and tax compliance are all critical components of corporate governance. Another noteworthy research involves:

A wide range of stakeholders was also included, including senior internal audit executives, external and internal auditors, and tax examiners under study, in the conclusions of Al-Bawat et al. (2021), with a view to improving the quality of financial reporting and the efficiency of internal audit procedures as an essential component of the organization's corporate governance framework. Moreover, the majority of exchanges worldwide now view strong corporate governance as a prerequisite for the company's registration and acceptance, according to the Al-Bidani et al. (2014) study.

The research problem is the need to examine the role of governance by applying proposed quantitative inputs to some variables that can affect the scope, nature, and timeliness of financial information and enable it to meet the challenges of the current financial crisis and subsequent developments and extract relationships through the preparation of accounting reports that are the link between the relevant parties - Tax Examiner and External Auditor. Ignoring these variables creates varying degrees of accuracy in occupational classifications, resulting in some fundamental errors in professional performance that pose a significant risk to the audit profession, making the decisions of its users - Tax Examiner - less ideal than fair estimation and wasting records.

The remaining text is presented in the following sequence: A review of studies is the next step. This section develops hypotheses and explains the theoretical underpinnings. This is followed by the methods section. Subsequently, results are discussed in Section 4, which comes next. The final paragraph is the conclusion.

2. Literature review and hypothesis development

At present, corporate governance is a critical issue as regulators' ability to set accounting and reporting standards for companies is enhanced through an effective corporate governance system (Olojede & Erin, 2021). According to stakeholder theory, one way to link business more to ethics when making strategic decisions is to argue that high-quality and timely financial reporting can improve relationships with stakeholders by reducing inconsistencies in information between the organization and stakeholders, such as the tax examiner under study. When a company follows the principles of sound corporate governance, it can give different stakeholders access to high-quality financial information. Therefore, the relationship between corporate governance and risk is based on the fundamental principle that the primary objective of corporate governance regulation is to deter managers from acting opportunistically and from taking unjustified risks (Balachandran & Faff, 2015). Previous studies have also repeatedly shown a strong link between a variety of corporate governance procedures and poor-quality accounting information, including profit manipulation and the fabrication of financial reports (Beasley et al., 2001). Mansor et al. (2013) recognize in their study that corporate governance is essential for the successful management of the entire process, including financial management, decision-making, and actual reporting.

2.2.1 Accountability and accounting through a tight internal control system

The results of the study (Hendres and Romley, 2021) show that accountability for the management of funds and effective accounting information is a function of internal control and information technology. The study (Sugana et al., 2020) shows that appropriate governance and internal control systems have a significant simultaneous impact on financial reporting and addressing potential inconsistencies and lack of confidence in control. The issue of accountability from top to bottom levels of management and the need to strengthen the organizational structures of these companies by restricting the authority of management and giving stakeholders more power and reciprocity between each board of directors and competing interests. The external auditor must inform the audit committee of the report on the basic deficiencies in the internal control structure and the application of accounting and auditing standards in order to achieve a balance in the interests of different groups in the economic unit, whether inside or outside, by summarizing and reporting financial facts to help decision-makers make informed choices. Among these stakeholders is the tax examiner, which is the subject of the study.

As such, developing and implementing an IT governance framework is essential for modern organizations. IT governance therefore deserves ongoing and dedicated attention to evaluate and improve processes and use an approach to building reliable, easy-to-use, and flexible support systems that can be adopted to prevent risks and maximize opportunities within IT governance, enable information sharing within the organization, facilitate the identification of critical governance areas that need to be monitored, and overcome current governance limitations: siloed information management, unconsolidated data extraction, and reporting development techniques (Biagi et al., 2021). According to the results of the study (Sofyani et al., 2020), the culture of compliance in IT is indirectly linked to service quality, accountability, and transparency through effective IT governance. The results of the study (Yolanda et al., 2020) showed that internal control mechanisms, information technology, and auditing had a significant and positive impact on good corporate governance.

2.2.2 Interactive relationship between the internal audit and accounting information

The level of qualification to submit the internal audit report and the appointment, promotion, and dismissal of the audit committee enhance the independence, integrity, and impartiality of internal auditors in performing audit duties, especially through their presence or participation in the activities of external members (Üç & Haxhiraj, 2015). Reliance on the internal audit function is also affected by the integrity of management; the higher the integrity of management, the greater the reliance on internal audit work. The internal audit function also helps in implementing the strategy to achieve business objectives and influences corporate governance procedures (Kennedy, 2015). The effectiveness of the audit committee greatly enhances accountability. According to a study by Rossi and Prevot (2016), external auditors examine internal audit from two perspectives: the degree of independence of internal audit and the competence of internal auditors. This may impact the type, timing, and scope of the annual external audit because it affects the methods of the external auditor in understanding the internal control system, risk assessment processes, and data collection methods for conducting a comprehensive examination (No, 2004). Ultimately, this leads to a good relationship between the effective communication of the internal audit function and the accounting and governance information provided by external parties.

Moreover, accounting financial expertise and strong corporate governance contribute to enhancing the Audit Committee's oversight of auditors' independence (Albring et al., 2014). In general, evaluations of objectivity and competence are associated with the decision to rely on the internal audit function (Breger et al., 2020). In addition, assessing the degree to which employees are subject to regulations and amendments, especially financial and accounting, by the internal auditor, and the activation of the role of the government through the availability of qualified professionals in the process of issuing laws in an understandable language in conjunction with the relevant accounting and auditing bodies, help the internal audit offices of the external auditor to give a clearer and more independent professional opinion (Al Hosban, 2015).

2.2.3 The external auditor's role in activating governance and its implications for accounting information .

The results of the study (Alsmady A., 2022) demonstrated that audit quality and accounting information all have a positive impact on the organization's performance. According to Soyemi (2020), the agency's theory suggests that improving the quality of accounting and auditing information can reduce information asymmetry and improve the reliability of financial statements. Mihret et al. (2011) state that companies can enhance the effectiveness of corporate governance through two means: increased internal audit power and enhanced collaboration between internal and external auditors. External auditors also need a comprehensive understanding of internal control because it is a prerequisite for internal audit (Colbert, 2002). Audit committees have an impact on the quality of internal audit as a whole, audit planning in particular, and audit quality in general. Therefore, the risks associated with manipulating financial statements can be assessed by the external auditor because the internal auditor can detect them. Church et al. (2001) demonstrate a strong relationship between the role of the external auditor and other governance parties, as well as the external auditor's objective and mechanical opinion regarding the integrity and reliability of financial statements produced by economic units and their impact on the role that an internal audit position can play in auditing financial statements and promoting corporate governance. Strengthening corporate governance practices in non-BIG4 audit companies has an impact on these audit companies' perception and improves market share and reputation (Russo & Neri, 2022). The big four audit companies have high audit quality; in addition, their clients are likely to issue an amended audit opinion as well as a continuous audit report. The results indicate that the industrial experience of the four major companies reflects their outstanding services and higher quality of audit compared to their non-specialized counterparts (Kharuddin et al., 2021). Thus, it is also assumed that the demand for better corporate governance practices requires more audit efforts from auditors, which in turn leads to higher fees paid to the external auditor (Aswadi et al., 2011). Certified auditors with foreign experience are also very positively associated with audit fees. There is a positive relationship between certified auditors' foreign experience and audit fees. Certified auditors with foreign experience make more of an audit effort and lead to a high degree of accounting qualification (Hou et al., 2020). The audit market has become more concentrated, with more use of specialist audit firms and fewer small firms, resulting in higher audit fees. Ultimately, this leads to a good relationship between effective communication of the external audit function, accounting information, and governance provided by external parties (Elder & Yebba, 2020).

2.2.4 the interactive relationship between the function of audit committees and its implications for financial reports

McMullen's study (1996) shows that the rate of errors, irregularities, unlawful conduct, and other measures of unreliable accounting information are linked to the involvement of the Audit Committee. These findings show that organizations with credible financial statements tend to have more audit committees, and that three factors—the efficiency of the audit committee, the level of internal audit management, and compliance with the law—have a significant impact on the quality of financial statements (Goodwin & Seow, 2002). In addition, according to a study by Ittonen and Vähämaa et al. (2020), an audit committee manager with professional audit experience can improve accounting information. It was found that the assessment of the effectiveness of the audit committee and the auditor's experience in reducing earnings management are complementary to each other, according to Zgarni et al. (2016). Research by Ghafran & O'Sullivan (2017) suggests that more effective audit committees are likely to be associated with greater accounting expertise. There is a positive relationship between the role of the audit committee in relation to other governance parties, enhancing the independence of the internal auditor, protecting the objectivity of the external auditor for the purpose of reliability of financial statements, and increasing the effectiveness of internal control systems.

2.2.5 The relationship between disclosure and governance and its impact on accounting information.

The study (Metlij and Farhat, 2021) found a strong correlation between the degree of financial risk disclosure and a close relationship between audit and quality disclosure, according to the study by Francis et al. (2003). Accuracy and objectivity in financial reports, compliance with legal requirements, and full, adequate, and fair disclosure to associated parties are some of the key requirements of corporate governance. External auditors must recognize that they must be seen as experts on internal control and risk management as part of the service provided. At the same time, they must improve the transparency of audit standards and communication processes for preparing audit reports (Holm & Laursen, 2007). Audit companies' corporate governance disclosures explain the low information asymmetry between auditors and investors, thereby improving investor confidence at the micro level and tax examiner's confidence at the total level (La Rosa et al., 2019).

2.3 The relationship of financial reports to governance and tax examination.

The quality of accounting information is positively associated with the IRS's enhanced tax application according to a study by Hanlon et al. (2014). We also note that this correlation is generally stronger in the presence of other technical variables, and Zhao's analysis (2021) indicates that the information on the existence of profits contributes to an increase in the tax authority of the IRS while at the same time subjecting a company that severely distorts income and manipulates profits to control by tax authorities. Audit and tax staff often share client information during an audit, enabling the identification of potentially valuable APTS services (Hux et al., 2023). Companies that pay their auditors for tax planning advice are more effective in tax planning (in terms of higher tax avoidance and lower tax risk) than companies that do not use their auditors for tax work. Our tax avoidance results are more pronounced for auditor customers with greater tax experience and longer service life, as well as for companies with higher tax and operational complexity. Our tax avoidance results are achieved only when companies also use their auditors for tax compliance work (Chyz et al., 2021).

Previous studies focused on the technical aspects of corporate governance and found a strong correlation between the application of corporate governance techniques and the production of accounting information. The need to produce more reliable multifunctional accounting information to reduce risk and persist through the establishment of strong internal control, risk management, internal audit sections, audit committees, and external auditor functions can be relied upon to make other parties' decisions more ideal.

From previous studies, it is clear that there is a strong correlation between the application of some variables that affect corporate governance techniques and the production of accounting information, including:

Effective IT governance

Reputation and fame of the audit office

Adherence to accepted auditing standards, regulations, and laws

Eligibility and objectivity of internal and external auditing

Transparency and degree of risk disclosure

The following table shows the proposed quantitative approach and the interrelationships between its components, affecting the quality of governance and the tax examiner's financial information.

Table 1: Proposed quantitative framework for the study

Quantification's beneficial effects on financial	reports Quantification's beneficial effects on governance variables	Quantification items for variables
Effective IT governance.		
Number of audits that are automated Number of programs that are automated	increase in automated audits further automatic programs	increase one's understanding of oneself and available employment options
putting in place procedures for disciplining board members and executive employees	Decrease in violations; decrease in senior management and external auditor observations; decline in the number and value of cases.	Turning on the accounting control and accountability internal control system. Determine the applicable control system's vulnerabilities and the necessary corrective measures.
Reputation and Fame of Audit Office		
The quantity of lawsuits	low cost and small number of cases	Activate external audit& audit committees
growth rate of office clientele	The clientele of the office is growing rapidly.	Activate external audit
Agreements made by audit offices.	An increase in audit offices' contracting	Trust in Technical judgment and initiate auditing
Size of audit office	Many office customers	Few dangers associated with the line of work
Revenue from the audit office	Increase the earnings of the audit office	Increase the enterprise's financial worth
number of the audit office's	Increasing the quantity of office	An increase in the share price of the

domestic and international branches	locations	corporation
Quantity and number of audits The auditing charges' natural logarithm	A decrease in the quantity and number of audits An increase in the annual income logarithm for the Audit Office	lowering of tax disputes Activate on the internal and external audits.
Adherence to accepted auditing standards, regulations and laws		
Observations and suggestions from the audit	Reduction in the quantity of audit findings and suggestions	defending the rights of stakeholders to enable reasoned decision-making Accountability for liability The use of industry standards
Eligibility and objectivity of internal and external auditing		
	Increase the number of hours spent receiving suitable and proper training; recognize and elevate auditors A greater variety of perspectives within departments Raise the quantity of evidence Increased years of audit office experience	Fulfill your professional obligations with objectivity and integrity. Switch on both the external and internal audits. not falsifying the information
Transparency and degree of risk disclosure		
	Establish the time and level of experience required for every part-time audit. An increase in the years of experience A higher percentage of interpretations that are acceptable	turning on the internal and external audit systems The reasonableness and diligence of the auditor An assessment of the system of internal controls
The Ratio of Office Clients to Community Customers	Growing the percentage of clients in offices	Raising tax receipts
Office Fees as a Percentage of Average Audit Fees	Increasing the percentage of office costs If the internal audit function is enabled, there will be fewer external auditor hours and a cheaper charge. proportionately less than external auditory testing	Turning on internal and external audits. Reduced assessment of risk magnitude

As a result of the above, the study hypotheses can be formulated as follows:
H0: There is no relationship between applying the proposed quantitative approach to certain corporate governance variables (as an independent variable) and the financial information of the tax examiner (as a dependent variable).
H1: There is a relationship between applying the proposed quantitative approach to certain corporate

governance variables (as an independent variable) and the financial information of the tax examiner (as a dependent variable).

3. Research methodology

This study relied on a descriptive and analytical approach in its theoretical and field styles, where the researcher used methods of collecting primary data from the accounting literature related to the research topic. The researcher used the field method to collect data from primary sources by developing a questionnaire that served the study's objectives, which was distributed to the study population members. The applied study relied on designing and distributing a survey list. The questionnaires used in the statistical analysis were 170 questionnaires. Most of the sample members have academic qualifications from university education, and we used closed interviews to overcome these differences, whether cultural, educational, intellectual, or other.

4.Analysis of Data and Findings

The researcher divided the questionnaire into a set of general inquiries relating to the problem of research and a set of inquiries relating to the hypotheses of ethical test research, using a Likert scale to answer the questionnaire paragraphs. The Cronbach Alpha test was used to verify the stability of the study tools. To test the hypothesis of the study, the researcher used the SPSS program and the Minitab program, where linear regression methods were used to test the relationship between the dependent variable and a set of independent variables, as well as the Kruskal-Wallis test, regarded in three groups. In addition to the use of the statistical Cronbach Alpha test, Durbin-Watson illustrates the link between the variables and the correlation matrix between an independent variable and a dependent variable.

4.1 Validity and reliability of the study instruments.

Table 2 shows that the Cronbach's alpha test was used to ensure the study tool's stability. The value of Cronbach's alpha coefficient for the study variables ranged between 0.8193 and 0.8279, which means that there is a large degree of reliability in the answers. Therefore, the results of the study can be generalized to the study population, and Table 1 shows the most noticeable effects of this test.

Table 2: Reliability coefficients for the study tool according to the internal consistency method (Cronbach Alpha)

Questions	The desired goal	Number of paragraphs	internal audit managers	Tax examiner	Audit firm partners
Force search	H1	6	0.8193	0.8205	0.8279

4.2 Statistical methods were used to analyze the data.

4.2.1 General Notes

The statements are answered using Curt's pentagonal scale by selecting the respondent for one of the appropriate proportions. Here we have Yes = 1, No = 2, somewhat = 3.

Y is the variable that is dependent.

X1, X2, X3, X4, and X5 represent the group of independent variants.

Table 4: The statement of the impact that the application of policies and procedures used for Applying the proposed approach to certain corporate governance Technicals (independent variable) To develop a tax examination (dependent variable)

	internal audit managers			Tax examiner			Audit firm partners		
	Yes	No	somew	Yes	No	somew	Yes	No	somew
Transparency and degree of risk disclosure	119	14	37	123	12	35	122	13	35
Reputation and Fame of Audit Office	84	47	89	94	43	33	94	42	34
Adherence to accepted auditing standards, regulations and laws	113	18	39	118	18	34	117	18	35
Effective IT governance.	134	7	29	134	6	30	135	6	29
Eligibility and objectivity of internal and external auditing	83	39	48	104	28	38	102	28	40

Table 3 : show The degree of the relative importance of the dependent variable, Development of tax examination, in light of Policies and procedures used to apply the proposed approach to certain corporate governance Technicals (independent variable)

	internal audit managers			Tax examiner			Audit firm partners		
	Yes	No	somewhat	Yes	No	somewhat	Yes	No	somewhat
degree of the relative importance of the dependent variable, Development of tax examination	115	8	47	121	9	40	120	9	41

It is evident from the previous Table 3 that the difference of opinion has achieved relative importance in clarifying the extent to which the development of tax examination is affected by the proposed approach to certain corporate governance variables.

From the previous table, effective IT governance represents the highest degree of importance in terms of importance, followed by the Transparency and degree of risk disclosure, and then t Adherence to accepted auditing standards, regulations and laws, with other variables converging in importance. It is noted that the partners of the audit office are more interested in applying governance variables and disclosing them transparently.

4.3 Hypotheses applying multiple regression analyses for testing

4.3.1 Multiple regression analysis for H1 testing The statement of the impact that the application of policies and procedures used for Applying the proposed approach to certain corporate governance variables (independent variables) To develop a tax examination (dependent variable)

Y: The degree of relative importance of the dependent variable, development of tax examination, in light of policies and procedures used to apply the proposed approach to certain corporate governance variables to find out the effect of the following independent variables.

X1Transparency and degree of risk disclosure

X2Reputation and Fame of Audit Office

X3Adherence to accepted auditing standards, regulations and laws

X4Effective IT governance.

X5Eligibility and objectivity of internal and external auditing

Table 5: Show The matrix of correlation between the independent and dependent variables

Y	internal audit managers	Tax examiner	Audit firm partners
X_1	0.425**	0.461**	0.445**
X_2	0.588**	0.520**	0.530**
X_3	0.885**	0.756**	0.794**
X_4	0.217*	0.509**	0.514**
X_5	0.526**		0.683**

Correlation is substantial at level 1%** Correlation is significant at level 5%.*

Table 5 shows that there is a significant correlation among Transparency and degree of risk disclosure,Reputation and Fame of Audit Office ,Adherence to accepted auditing standards, regulations and laws ,Effective IT governance and Eligibility and objectivity of internal and external auditingwith the development of tax examination at a level of confidence of 99% for the external auditor group with a correlation value between 0.217 and 0.885 and a significant correlation at a level of confidence of 99% for the corporate managers group with a correlation value between 0.461 and 0.756. Also, there is a significant correlation at a level of confidence of 99% for the corporate managers group with a correlation value between 0.445 and 0.794.

Table 6: The impact that the application of policies and procedures used for Applying the proposed approach to certain corporate governance Technicals (independent variable) To develop a tax examination (dependent variable)

group	Variable	B	Beta	t	Sig.	VIF	R	R Square	Adjusted R Square	Durbin-Watson	F Test	Sig.
internal audit managers	(Constant)	-0.171		-2.00	0.047		83.33%	82.82%	81.46%	1.8	163.93	0.000
	X_1	0.220	0.056	3.88	0.000	2.74						
	X_2	0.113	0.044	2.53	0.012	1.62						
	X_3	0.780	0.041	18.87	0.000	1.50						
	X_4	-0.145	0.058	-2.51	0.013	2.41						
	X_5	0.122	0.039	3.12	0.002	1.40						
Tax examiner	(Constant)	-0.36	0.100	-3.67	0.000		73.91%	73.12%	70.20%	1.8	92.93	0.000
	X_1	0.220	0.0472	4.67	0.000	1.29						
	X_2	0.144	0.0504	2.86	0.005	1.37						
	X_3	0.474	0.0557	8.52	0.000	1.76						
	X_4	0.136	0.0536	2.54	0.012	1.48						
	X_5	0.262	0.0532	4.94	0.000	1.69						
Audit firm partners	(Constant)	-0.3594	0.0943	-3.81	0.000		76.94%	76.23%	73.67%	1.9	109.42	0.000
	X_1	0.1890	0.0449	4.21	0.000	1.30						
	X_2	0.1468	0.0473	3.10	0.002	1.37						
	X_3	0.5170	0.0533	9.70	0.000	1.83						
	X_4	0.1271	0.0516	2.46	0.015	1.49						
	X_5	0.2519	0.0506	4.98	0.000	1.75						

Based on Table 6 above, it is clear that the total correlation (R) for the tax examiner is equal to 83.33%, which is very strong. Also, the explanatory variables explain 83.33% of variations in the dependent variable, and the coefficient of determination adj (R square adj) is equal to % 81.46%, which indicates that the regression model is statistically significant at the level of confidence of 99% when the F calculated was 163.93 greater than the F tabulated.

The results of the regression model demonstrated that there was a significant relationship between explanatory variables and dependent variables, which can be inferred from the T value and its associated p value of the model variables that are statistically significant at a confidence level of 99%. (T calculated the absolute between -2.00 and 18.87.) That is greater than 2, then we reject the null hypothesis and accept the alternative hypothesis that the dimension of independent variables (x1, x2, x3, x4, x5) has real value coefficients that are different from zero (understudy). Furthermore, the table shows that the Durbin-Watson coefficient is 1.8, therefore there is no serial correlation between errors. In addition, a value of 2.0 indicates that no autocorrelation is detected in the sample, values of 1.7 pts for positive autocorrelation.

Moreover, the result showed that the VIF factor of the model was < 3, indicating the nonexistence of the multi-collinear problem. As a result, there is no series correlation between errors. So, the results point to the following equation.:

Regression Equation $Y = -0.1710 + 0.2202\ X1 + 0.1131\ X2 + 0.7807\ X3 + 0.1458\ X4 + 0.1229\ X5$

Based on Table 6 above, it is clear that the total correlation (R) for corporate managers is equal to 89.2%, which is very strong. Also, the explanatory variables explain 73.91 of the variations in the dependent variable, and the coefficient of determination adj (R square adj) is equal to 70.20%, which

indicates that the regression model is statistically significant at the level of confidence of 99% when the F calculated was 92.93 greater than the F tabulated.
The results of the regression model demonstrated that there was a significant relationship between explanatory variables and dependent variables which can be inferred from the T value and its associated p value of the model variables statistically significant at a confidence level 99% T calculated the absolute between -3.67, 8.52.) that greater than 2, then we reject the null hypothesis and accept the alternative hypothesis that the dimension of independent variables (x1, x2, x3, x4, x5) have real value coefficients are different from, concerned parties (understudy). Furthermore, the table shows that the Durbin-Watson coefficient is 1.8 therefore there is no serial correlation between errors. In addition, a value of 2.0 indicates that no autocorrelation is detected in the sample, values of 1.8 pts for positive autocorrelation.
Moreover, the result showed that the VIF factor of the model was < 3 indicating the nonexistence of the multi-collinear problem, As a result, there is no series correlation between errors.So, the results point to the following equation .
Regression Equation Y = -0.367 + 0.2206 X1 + 0.1440 X2 + 0.4743 X3 + 0.1360 X4 + 0.2629 X5
The results of the regression model demonstrated that there was a significant relationship between explanatory variables and dependent variables which can be inferred from the T value and its associated p value of the model variables statistically significant at a confidence level 99% T calculated the absolute between -3.67, 8.52.) that greater than 2, then we reject the null hypothesis and accept the alternative hypothesis that the dimension of independent variables (x1, x2, x3, x4, x5) have real value coefficients are different from, concerned parties (understudy). Furthermore, the table shows that the Durbin-Watson coefficient is 1.8 therefore there is no serial correlation between errors. In addition, a value of 2.0 indicates that no autocorrelation is detected in the sample, values of 1.8 pts for positive autocorrelation .
Moreover, the result showed that the VIF factor of the model was < 3, indicating the nonexistence of the multi-collinear problem. As a result, there is no series correlation between errors. So, the results point to the following equation:
Regression Equation Y = -0.367 + 0.2206 X1 + 0.1440 X2 + 0.4743 X3 + 0.1360 X4 + 0.2629 X5
According to Table 6 above, the total correlation (R) for the external auditor is clearly equal to 76.94, which is very strong. Also, the explanatory variables explain 76.94 of the variations in the dependent variable, and the coefficient of determination adj (R square adj) is equal to 73.67%, which indicates that the regression model is statistically significant at the level of confidence of 99% when the F calculated was 109.42 greater than the F tabulated.
The results of the regression model demonstrated that there was a significant relationship between explanatory variables and dependent variables, which can be inferred from the t value and its associated p value of the model variables statistically significant at a confidence level of 99% (T calculated the absolute between -3.81 and 9.70). that is greater than 2, then we reject the null hypothesis and accept the alternative hypothesis that the dimension of independent variables (x1, x2, x3, x4, x5) has real value coefficients that are different from zero (understudy). Furthermore, the table shows that the Durbin-Watson coefficient is 1.9, therefore there is no serial correlation between errors. In addition, a value of 2.0 indicates that no autocorrelation is detected in the sample, values of 1.9 pts for positive autocorrelation.
Moreover, the result showed that the VIF factor of the model was < 3, indicating the nonexistence of the multi-collinear problem. As a result, there is no series correlation between errors. So, the results

point to the following equation.:
Regression Equation Y = -0.3594 + 0.1890 X1 + 0.1468 X2 + 0.5170 X3 + 0.1271 X4 + 0.2519 X5

Table 7 shows the Kruskal-Wallis test between the three groups for all variables. It is clear that there is a significant difference in confidence.

Table 7: shows Kruskal Wallis Test among three groups for all variable

Kruskal Wallis Test regarded to three group

Variable	Tax examiner	Corporate managers	External auditor	Chi Test	P-value	Eta Squared
X_1	224.66	258.91	359.15	106.987	.000	.205
X_2	201.16	276.19	369.17	159.405	.000	.303
X_3	190.38	348.50	418.83	344.950	.000	.667
X_4	231.50	238.82	369.00	98.037	.000	.183
X_5	197.44	273.54	375.06	200.671	.000	.389

Table 7 shows the Kruskal-Wallis test between the three groups for all variables. It is clear that there is a significant difference at a confidence level of 99%. From the p-value, there is a statistically significant difference between our group means.
- So since all the eta square values in the table 7 are greater than or equal to 0.14, the size of the effect is great

Table 8: shows the Mann-Whitney test among three groups for all variable

Variable	X1	X2	X3	X4	X5	X1	X2	X3	X4	X5
Difference in Mean Ranks.	Corporate managers					External auditor				
Tax examiner	.024	.000	.000	.571	.000	.000	.000	.000	.000	.000
Corporate managers						000.	.000	.000	.000	.000

From the table 8, it is clear that using the Mann-Whitney test, there are statistically significant differences between each two group Since the Sig value is less than the significance level of 0.05., except for the variable X4 between the Tax examiner and Corporate managers groups, which is not statistically significant Since the Sig value is .571, which is greater than the significance level of 0.05.”

Conclusion
The application of corporate governance is to confirm the
Reliability and credibility of the financial statement. To tighten control and restore different users' confidence, the tax is examined under study.And there is a positive relationship between applying

aspects of corporate governance combined with achieving financial report quality and accounting information.

The combined aspects of governance are in fact a set of controls to achieve the quality of the information contained in the financial reports to restore the tax examiner's confidence, and therefore there is a positive relationship between the application of the combined aspects of corporate governance and the achievement of informative quality and accounting information .

According to the findings of the study, within the objectives, the researcher recommends some recommendations, the most important of which are:

Effective control of the performance of economic units and strengthening of the principles of accountability and responsibility.

Take into account the interests of different parties and activate communication with them.

Trying to take advantage of the advantages of corporate governance and expand its application while trying to develop a guide on corporate governance standards consistent with Saudi economic conditions.

The need for the Capital Market Authority and the Securities Exchange, the Saudi Authority of Chartered Accountants SOCPA, to adhere to the working controls of corporate governance in order to ensure its effectiveness and understanding of the quality of accounting information in a reasonable, objective, and confident manner by highlighting the role of corporate governance Technicals in improving the informative quality and financial statements and increasing their credibility and transparency to all beneficiaries.

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Ethical Considerations

In this research, all ethical standards were followed to ensure the protection of participants' rights and the confidentiality of their data. Informed consent was obtained from all participants after explaining the study's purpose and procedures. Data was encrypted and stored in secure locations to prevent unauthorized access. Additionally, the anonymity of participants was ensured in all published results.

مدخل كمي مقترح لقياس ضوابط حوكمة الشركات وأثرها على الفحص الضريبي بالتطبيق علي السعودية

عزة حلمي محمود شلبي، أحمد عبد الكريم محمد الحركان
المؤلف المراسل : a.shalaby@qu.edu.sa
قسم المحاسبة، كلية الأعمال والاقتصاد، جامعة القصيم، ص.ب: 6640، بريدة، 51452، المملكة العربية السعودية

الملخص
الغرض من هذه الورقة هو دراسة تفعيل دور حوكمة الشركات من خلال تطبيق مدخل كمي مقترح لمعرفة أثر بعض عناصر متغيرات المراجعة على تقارير المعلومات المحاسبية، والتي تعد حلقة الوصل بين المراجع الخارجي والفاحص الضريبي، واستخراج العلاقات التي تفيد وترضي الأطراف ذات الصلة - فاحص الضرائب.
التصميم/المنهجية/النهج - كل ذلك من خلال إجراء دراسة نظرية واختبار فرضيات البحث من خلال إجراء دراسة ميدانية على 170 عينة من مجتمع الدراسة، باستخدام أساليب الانحدار المتعدد.
النتائج - قام الباحث وخلصت الدراسة الميدانية إلى أن تطبيق المدخل الكمي من خلال مجموعة من إجراءات وضوابط الحوكمة في الشركات المالية السعودية على جودة المعلومات المحاسبية أدى إلى زيادة درجة الثقة من قبل الأطراف ذات العلاقة، وهذا يثبت بلا شك صحة فرضيات البحث التي وضعها الباحث على أسس علمية سليمة

الكلمات المفتاحية: جودة البيانات المحاسبية؛ ضوابط حوكمة الشركات؛ المدخل الكمي المقترح؛ الفاحص الضرائب.