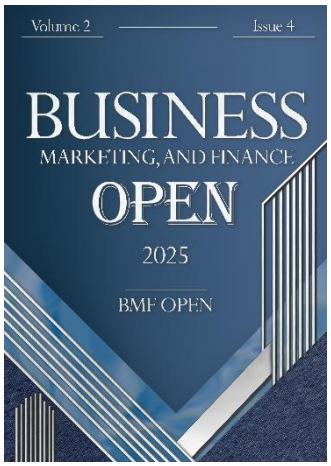
Application of Sandelowski and Barroso's Technique in Identifying the Components of Decision-Making and Judgment Behavior among Auditors and Tax Inspectors Based on Cognition and Metacognition



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Abstract: Judgment and decision-making are complex processes influenced by numerous factors. Existing research and literature indicate that both internal and external elements significantly impact judgment. Auditing, as a form of judgment, is no exception. Therefore, the present study aims to apply the meta-synthesis technique to identify the components of decision-making and judgment behavior among auditors and tax inspectors, grounded in cognitive and metacognitive domains. By employing a systematic review and meta-synthesis approach, the researcher analyzed the findings of previous studies and utilized the seven-step Sandelowski and Barroso method to identify the influencing factors. From an initial pool of 553 articles, 51 were selected using the CASP method. The validity of the analysis was confirmed with a Kappa coefficient of 0.747. To ensure reliability and quality control, transcript-based methods were applied, with results showing an excellent level of agreement for the identified indicators. Data analysis conducted using MAXQDA software led to the identification of 69 initial concepts across 18 indicators, which were categorized into 6 dimensions. Based on the meta-synthesis technique, these six dimensions were structured according to the identified concepts. The six dimensions include: cognitive dimensions, metacognitive dimensions, knowledge-based dimensions, standards and regulations, workload pressure, and organizational context. The study's findings demonstrate that the decision-making and judgment of auditors and tax inspectors are influenced by a variety of factors, which are categorized into six main dimensions. To enhance auditors' professional judgment, it is essential for organizations and relevant institutions to adopt a comprehensive approach. This should include ongoing training, strengthening of cognitive and metacognitive skills, updating professional knowledge, adherence to standards and regulations, managing workload pressure, and improving organizational conditions. These measures can contribute to greater accuracy and reliability in tax and audit assessments, ultimately reinforcing public trust in the auditing profession.

Keywords: auditor decision-making, professional judgment, auditors and tax inspectors, cognitive and metacognitive awareness

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1. Introduction

Judgment plays a critical role in auditing. The necessity of utilizing professional judgment in the audit process is of such importance that it is referenced in most sections of Iranian accounting standards, which are largely

derived from International Standards on Auditing (ISA) [1, 2]. These standards emphasize the application of professional judgment by auditors [3]. The problem-solving process begins with an individual framework and a subjective perception of the issue; based on this, each individual employs a specific strategy for problem resolution or decision-making. Judgment is the process of selecting or making a decision that leads to an action [4]. This is a simple definition of judgment; however, the process of judgment likely encompasses a broader concept [5]. Conceptually, judgment involves the initial understanding and recognition of the issue, the search for information, the evaluation and weighting of available information, the consideration of the value and desirability of potential outcomes, and ultimately the decision-making itself [6]. The dimensions of judgment and decision-making are topics that have always been present in auditing, and in fact, these dimensions represent the core aspects of auditing [7]. Since auditing is a process inherently associated with judgment, it can pose potential risks for auditors [8].

Professional judgment in auditing refers to the application of relevant knowledge and experience within the framework of accounting and auditing standards and codes of professional conduct to make necessary decisions in selecting various alternatives [9]. In another definition, professional judgment in auditing is described as the application of knowledge and experience within the boundaries of accounting and auditing standards and ethical codes to choose among different options. The Canadian Institute of Chartered Accountants (1995) stated that "professional judgment is the essence of auditing. The value created by financial statement audits arises from audit judgment and, more broadly, from the collection of professional judgments made within the framework of accounting and auditing standards" [10].

Despite the high importance of judgment in auditing and tax examination, ample evidence indicates that auditors do not necessarily exercise high-quality judgment [11]. Judgments that lack sufficient quality can have serious consequences for both the evaluator and the users of the judgment results. The auditor's role in the audit process involves conducting appropriate evaluations to determine the reliability of certain assertions and providing opinions on the findings. The auditor's opinion is what lends value to the auditing activity; however, professional judgments by auditors are typically not based on absolute awareness of objective realities, which increases the risk for auditors and tax inspectors [12]. The most important task of an auditor is to judge and make decisions. The essence of cognitive relativism in accounting is the existence of a cognitive process that, by assumption, determines the path of judgment and decision-making. One of the primary characteristics of auditing and tax examination is its entanglement with ambiguity. In ambiguous conditions, where the decision-making model lacks a specific rule and the decision-makers are unclear, unaccountable, or even lack the necessary competencies, recognizing the cognitive elements necessary for fulfilling this crucial role becomes essential [13].

A review of studies in cognitive psychology suggests that individuals have significant personal differences in cognitive domains, which they rely upon for problem-solving and decision-making [7, 14]. The cognitive traits of auditors influence their perception of what information is important to the decision-making topic and what information is irrelevant, thereby affecting how information influences their final behavior. One of the most important advances of the latter half of the twentieth century has been the emergence of theories emphasizing the role of higher-order processes in regulating and directing cognitive processes. These higher-order processes are referred to as metacognition. This term was first introduced by Flavell (1976), who defined metacognition as "awareness of cognition and cognitive processes and the active control, regulation, and monitoring of cognition" [10]. Metacognition provides auditors and tax inspectors with a broader cognitive framework for decision-making and judgment. The influence of three metacognitive traits—metacognitive awareness, inferential comprehension, and self-leadership—on the judgment and decision-making behavior of auditors and tax inspectors enables

engagement with highly dynamic environments in human societies despite cognitive limitations, thereby improving their judgments and decisions [15]. Professional judgment holds a prominent position in auditing. However, studies indicate that metacognition in the field of auditing has not yet been sufficiently addressed in Iran. Given the importance of judgment in auditing and the low quality of many judgments by auditors and tax inspectors, addressing cognition and metacognition in the processes of judgment and decision-making is deemed essential [16].

In the present study, using the Sandelowski and Barroso technique, an effort has been made to identify the key components of decision-making and judgment behavior among auditors and tax inspectors from the perspectives of cognition and metacognition. This technique, based on systematic review and qualitative synthesis of previous studies, enables a deeper analysis of individuals' cognitive patterns and processes. The results indicate that cognitive factors such as experience, professional knowledge, and risk perception, along with metacognitive factors such as self-monitoring, cognitive regulation, and critical evaluation, play a significant role in the quality of decision-making among auditors and tax inspectors. Therefore, understanding these components can aid in improving professional judgment processes and reducing cognitive errors in this field.

The application of this technique in the domains of auditing and tax inspection not only enhances understanding of the decision-making processes of these professionals but also provides a basis for advancing training models and improving performance. The study's findings can be utilized in the design of professional development programs and in enhancing the cognitive and metacognitive skills of auditors and tax inspectors. Additionally, this research can assist policymakers and regulatory bodies in formulating more effective standards and procedures to increase the accuracy and reliability of financial assessments. Accordingly, the outcomes of this research, in addition to offering scientific insights into financial judgment and decision-making, may have wide-ranging practical implications for improving the quality of auditing and tax examination. Hence, this study seeks to answer the question: What are the components of decision-making and judgment behavior among auditors and tax inspectors based on cognition and metacognition?

2. Methodology

The present study, which aims to identify the components of decision-making and judgment behavior of auditors and tax inspectors based on cognition and metacognition through a meta-synthesis approach, is a qualitative investigation. It employs a library-based research method using meta-synthesis technique in the domain of business agility. Meta-synthesis is one of the subcategories of meta-study methods that involves systematically reviewing sources to extract, evaluate, synthesize, and, where necessary, statistically summarize studies that have previously been conducted on a particular subject area. In fact, in meta-synthesis, the information and findings extracted from related and thematically similar studies are examined and analyzed. In this approach, the collected data from these studies are qualitative rather than quantitative. Consequently, the sample used in meta-synthesis is purposefully selected based on its relevance to the research question. Meta-synthesis is not merely a comprehensive review of qualitative principles or an analysis of secondary and primary data from selected studies; rather, it is an interpretation and synthesis of the findings from those studies. In other words, meta-synthesis is the integration of interpretations of primary data from selected studies. The ATLAS.ti software was used for analysis.

3. Findings and Results

As previously stated, meta-synthesis analysis consists of seven stages. This section presents the results for each stage of the analysis separately.

Stage One: Formulating Fundamental Research Questions

The first step in the Sandelowski and Barroso method involves formulating the research questions. These questions are generally structured based on four parameters: what, who, when, and how. After the research questions are formulated in alignment with the research objectives, the systematic literature review begins. Table 1 presents the answers to the fundamental research questions associated with the meta-synthesis method:

Table 1. Research Questions

Parameter	Research Question
What	Identifying the components of decision-making and judgment behavior of auditors and tax inspectors based on cognition and metacognition
Who	Various works including books, articles, and reports related to decision-making and judgment behavior of auditors and tax inspectors based on cognition and metacognition
When	Covers all works from the years 2000 to 2024
How	Subject review, identification and note-taking, key points, concept analysis

Table 2. Relevant Keywords for Conducting the Second Stage of Meta-synthesis

Persian Equivalent of Key Concepts	English Keywords Used in the Search
رفتار تصمیم‌گیری و قضاوت حسابرسان و ممیزان مالیاتی	Decision-making and judgment behavior of auditors and tax auditors
قضاوت حرفه‌ای حسابرسان مبتنی بر آگاهی شناختی و فراشناختی	Auditors' professional judgment based on cognitive and metacognitive awareness
قضاوت حرفه‌ای ممیزان مالیاتی مبتنی بر آگاهی شناختی و فراشناختی	Tax auditors' professional intelligence based on cognitive and metacognitive awareness

Stage Two: Systematic Literature Review

To gather research data, secondary data sources such as historical documents were used. As previously noted, the research primarily focused on two major academic databases: Scopus and Web of Science. Within these, particular emphasis was placed on the following publication platforms:

Emerald Insight – Springer Link – ScienceDirect – Taylor & Francis Online – SAGE Journals – Wiley Online Library.

Additionally, for Persian-language articles, the Islamic World Science Citation Center and the Comprehensive Portal of Humanities were considered.

Stage Three: Searching and Selecting Literature

Figure 1 outlines the steps taken to refine the extracted articles. Based on this table, the literature refinement process involved four stages. The final stage was based on the evaluation by five expert reviewers participating in this study. These experts assessed the quality of the articles using an approach to be introduced subsequently. Each expert provided evaluations for the final set of screened articles. Articles that received scores below the predetermined threshold were excluded from the process.

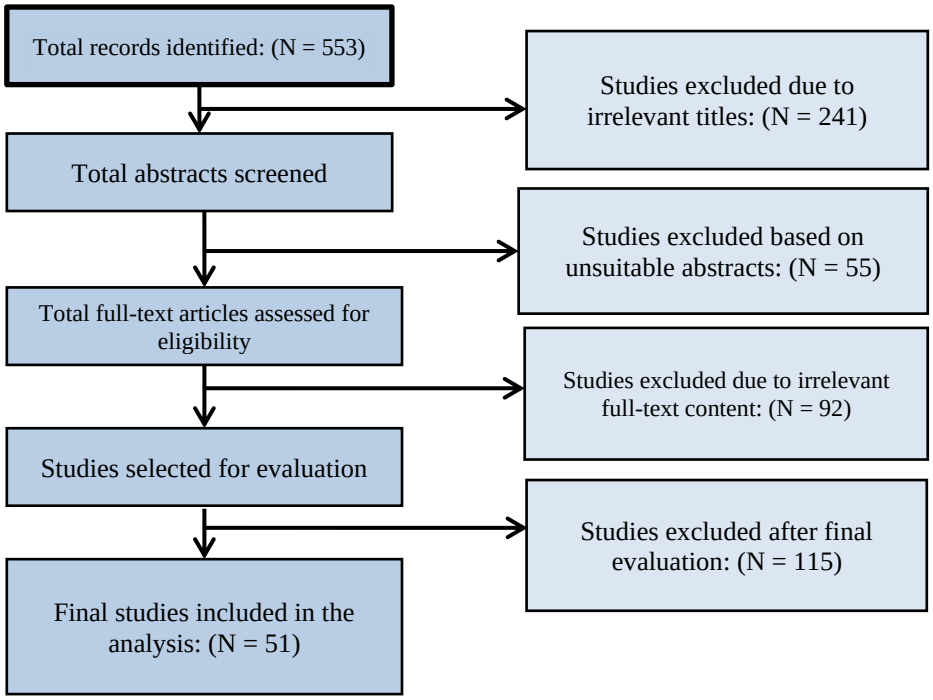

Figure 1. Review and Selection Process

After eliminating studies that were inconsistent with the objectives and research questions, the researcher must assess the methodological quality of the remaining studies. The purpose of this step is to exclude studies whose findings the researcher cannot confidently trust. The tool commonly used for evaluating the quality of primary qualitative research studies is the *Critical Appraisal Skills Programme (CASP)*, which includes ten guiding questions to determine the rigor, credibility, and relevance of qualitative research. These questions focus on the following criteria: (1) research aims, (2) methodological rationale, (3) research design, (4) sampling strategy, (5) data collection methods, (6) reflexivity (referring to the relationship between researcher and participants), (7) ethical considerations, (8) rigor of data analysis, (9) clarity and transparency of findings, and (10) research value.

Table 3. Selected Articles

Article Code	Title	CASP Score
C01	Factors Influencing Tax Auditors' Bias in Professional Judgments	44
C02	The Role of Self-Efficacy and Professionalism of Accountants and Auditors: Individual Cultural Relations with Government and Audit Quality	37
C03	Designing a Bias Model for Tax Officers and Auditors Based on Grounded Theory Approach	44
C04	The Impact of Tax Avoidance on Professional Judgment in Auditing: A Study of Companies Listed on the Tehran Stock Exchange	39
C05	Auditor Skills, Traits and Knowledge: Evidence from Tunisia	44
C06	The Impact of Auditor Behavioral Obligations on Ego Depletion Considering the Moderating Role of Audit Experience	44
C07	Developing a Comprehensive Model of Tax Audit Quality in Iran Using Grounded Theory Approach	32
C08	Emotional Intelligence and Its Impact on Ethical Decision-Making in Accounting	42
C09	An Assessment of Professional Accountants' Cognitive Reflection Ability	37
C10	Judgment and Decision-Making Research in Auditing and Accounting: Future Research Implications from Person, Task, and Environment Perspectives	42
C11	Influence of Trust, Time Pressure and Complexity on Judgment and Decision-Making in Auditing	33
C12	Job Stress Analysis and Simulation in the Auditing Profession: A Dynamic Systems Modeling Approach	32

C13	The Effectiveness of Cognitive Biases on Auditing Error Based on Structural Equation Modeling	38
C14	Metacognition and Performance in the Accounting Classroom	42
C15	Investigating the Halo Effect on the Professional Career Path of Auditors	37
C16	Personality of Internal Auditors: An Exploratory Study in The Netherlands	40
C17	Emotional Stability and Affective Self–Regulatory Efficacy Beliefs: Integration of Trait Theory and Social Cognitive Theory	41
C18	The Effect of Supportive Attitudes and Auditor Familiarity with the Client on Initial Audit Judgment and Evidence Search Strategy	44
C19	The Effects of Job Cognition and Personality Type on Auditor Judgment	42
C20	Images of the Auditor's Job and Associated Emotions: A Dynamic Analysis	32
C21	Effects of Goal Orientation, Self-Efficacy and Task Complexity on the Audit Judgment Performance of Malaysian Auditors	32
C22	Analyzing the Factors That Affect Auditor's Judgment and Decision Making in Lebanese Audit Firms	37
C23	Individual Differences and Professional Judgment of Auditors	31
C24	Examining Cognitive Biases in Professional Judgment of Auditors	34
C25	Elevating Professional Reasoning in Auditing: Psycho-Professional Factors Affecting Auditor Judgment and Skepticism	32
C26	Group Judgments and Decision-Making in Accounting: Enhancing Financial Reporting Judgments of Accountants	38
C27	The Influence of the Auditor's Personality on Audit Quality	31
C28	A Model for Predicting Professional Judgment of Auditors	42
C29	Investigating the Effect of Individual Utility on Auditor Judgment Quality	37
C30	External Auditors' Judgment and Decision-Making: An Audit Process Task Analysis	40
C31	The Role of Self-Efficacy in Mediating the Effects of Goal Orientation and Task Complexity on Audit Judgment Performance	39
C32	Developing a Professional Judgment Model for Tax Auditors Using Grounded Theory Approach	44
C33	Validation of the Auditor's Self-Efficacy Scale	32
C34	The Role of Experience and Professional Skepticism in Mitigating Presentation Format Effects on Auditor Judgment	32
C35	Examining the Impact of Psychological Biases on Auditor Skepticism	44
C36	Impact of Environmental, Demographic and Personal Factors on Auditors' Ethical Decision-Making in Nigeria	37
C37	The Relationship Between Auditor Skepticism Traits and Their Judgment and Decision-Making	31
C38	The Role of Demographic Variables in the Frequency of Cognitive Biases During Information Retrieval	33
C39	The Impact of Neutral and Biased Skepticism Perspectives on Auditor Job Outcomes	32
C40	Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research	38
C41	The Influence of Individual Behavioral Aspects on Audit Judgment: The Mediating Role of Self-Efficacy	31
C42	Training Auditors to Think Skeptically	37
C43	The Elaboration Likelihood Model: A Meta-Theory for Synthesizing Auditor Judgment and Decision-Making Research	40
C44	The Internal Audit as a Cognitive Process	41
C45	A Comprehensive Survey of Government Auditors' Self-Efficacy and Professional Development to Improve Audit Quality	44
C46	Auditing Fair Values and Other Estimates: Effects of Environmental, Task, and Auditor-Specific Factors	32
C47	The Effects of Dynamic Metacognitive Prompts on Expert Auditor Reasoning Efficacy	32
C48	Effect of Emotional Intelligence on Auditors' Judgment and Audit Sustainability: Evidence from Vietnam	32
C49	Analyzing Auditors' Fraud Detection Ability Using the Theory of Planned Behavior: Role of Experience and Personality Type with Skepticism	37
C50	Evaluating the Impact of Psychological Biases and Personality Dimensions on Audit Quality	31
C51	Auditor Judgment and Decision-Making in Big Data Environments: A Proposed Research Framework	44

Stage Four: Data Extraction

This stage involves reviewing the remaining articles and extracting textual content for coding in the subsequent phase. The focus of this step is to distinguish between the results, outputs, and interpretations of those outputs

alongside the final discussions and conclusions presented by the original researchers. In this stage, 51 articles were imported into MAXQDA software, and a preliminary exploratory review was conducted. Sections of the articles were selectively and randomly reviewed and coded to allow the researcher to become acquainted with the dataset. Through this process, the researcher familiarized themselves with the overall discourse and contextual landscape of the subject matter.

Stage Five: Qualitative Findings Analysis

During the analysis process, the researcher searches for themes that emerge across the studies included in the meta-synthesis. This process is known as *thematic analysis*. Once the themes are identified and defined, the analyst develops classifications and assigns similar and related categories under themes that best describe them. These themes form the basis for generating explanations, models, theories, or hypotheses. In this study, all factors extracted from the studies were first considered as codes. Then, based on the meaning of each, codes were defined under similar concepts; afterward, similar concepts were grouped into explanatory categories to identify the thematic axes of the study's indicators in the form of main and subcomponents. In Table 4, each article source is indicated by the letter "C" followed by the article number.

Table 4. Main Categories and Corresponding Codes

Dimension	Indicator	Concept	Sources (Code)
Cognitive	Perception & Information Analysis	Ability to understand financial/non-financial data	C11, C19, C39, C41
		Fast processing of financial data	C8, C11, C17, C23, C29, C33, C39, C52, C40
		Pattern recognition in data	C11, C19, C30, C44
	Working Memory & Experience	Use of prior audit experience	C6, C9, C38
		Integration of knowledge and experience	C9, C33, C37
	Reasoning & Problem Solving	Use of logic in audit judgments	C1, C3, C5, C7, C14, C22, C47
	Professional Skepticism	Impartial data evaluation	C2, C4, C11, C13, C20, C22, C27, C31
	Cognitive Biases	Anchoring, Overconfidence	C6, C17, C36, C38, C43, C48, C49
	Risk & Uncertainty Assessment	Risk analysis in financial contexts	C17, C25, C28, C44, C48, C50, C51, C24
Metacognitive	Decision Monitoring	Self-evaluation and adjustment of thinking processes	C9, C17, C25, C28, C30, C40, C44, C50, C55
	Cognitive Flexibility	Reflection and bias awareness	C1, C11, C15, C18, C19, C29
Knowledge	Education	Audit expertise, tax law proficiency	C1, C11, C12, C19, C28, C36
	Knowledge Management	Creating and managing audit knowledge systems	C1, C5, C7, C9, C10, C15, C40, C41
Standards & Laws	Audit Standards	Localization, transparency, and compliance with tax laws	C1, C3, C5, C6, C7, C12, C16, C22, C27, C32
	Professional & Ethical Standards	Familiarity and command of ethical codes	C11, C14, C17, C19, C29, C30, C33, C44
Workload Pressure	Time Pressure	Time constraints affecting quality	C6, C9, C13, C31, C32, C35, C44, C47
	Workload	Output quantity over quality; mismatch between task and capacity	C2, C4, C5, C7, C10, C16, C18, C26, C30
Organizational Status	Audit Function	Information reliability, compliance, responsiveness	C5, C6, C17, C25, C28, C30, C44, C48, C50
	Fraud & Inspection	Use of forensic techniques and expert reporting	C1, C4, C11, C28, C33, C40, C41, C43
Political	Regulatory Alignment	Political support of financial regulations, anti-corruption review	C1, C3, C5, C38, C44, C49
Cultural	Public Trust	Alignment with ethical values and societal beliefs	C1, C3, C7, C12, C16, C29, C32, C38, C44, C48

Stage Six: Quality Control of Outputs

To ensure the reliability of the extracted concepts, the researchers compared their interpretations with those of an independent expert. For this purpose, a 69-item questionnaire based on the identified indicators was developed. The data were analyzed using SPSS version 23 and interrater reliability calculated using the transcript index. The result of the Kappa coefficient was 0.840, indicating a substantial level of agreement.

Stage Seven: Final Synthesis

At this stage of the meta-synthesis, the findings of the previous steps were compiled. After eliminating synonymous and redundant indicators and organizing them into categories, a total of 69 concepts and 18 indicators were derived under 6 major dimensions. Through this stage of coding, the main and subcategories of the study were finalized.

Figure 2. Components of Decision-Making and Judgment Behavior in Auditors and Tax Inspectors Based on Cognition and Metacognition

4. Discussion and Conclusion

Based on the meta-synthesis technique applied to identify the components of decision-making and judgment behavior in auditors and tax inspectors grounded in cognition and metacognition, a total of 69 concepts were

identified, grouped under 18 indicators across 6 core dimensions. These dimensions include cognitive, metacognitive, knowledge-based, standards and regulations, workload pressure, and organizational context.

In the complex and dynamic world of auditing and taxation, the process of professional decision-making and judgment plays a vital role in ensuring financial transparency and legal compliance. This study, through the meta-synthesis method, has identified the key components of decision-making and judgment behavior among auditors and tax inspectors and classified them into six main dimensions. These dimensions—cognition, metacognition, knowledge, standards and regulations, workload pressure, and organizational context—each significantly impact the quality and accuracy of the decisions made by these professionals. Given the critical nature of their duties, understanding and applying these components can improve performance and reduce both financial and legal risks.

Among the most crucial dimensions is the cognitive dimension, which pertains to how auditors and tax inspectors process information and analyze financial data. Skills such as analytical thinking, logical reasoning, pattern recognition, and understanding complex interrelations among financial data are particularly important. Audit decisions are most effective when based on a comprehensive and analytical understanding of financial and economic information. Weaknesses in this area can lead to misinterpretation of data and issuance of inaccurate reports, ultimately undermining public trust in the financial system. Therefore, continuous training and the application of advanced analytical tools to strengthen cognitive capabilities are essential. In this regard, studies [4, 7] are consistent with the findings.

The metacognitive dimension is another fundamental aspect of this model, referring to individuals' ability to understand and regulate their cognitive processes. This includes awareness of one's strengths and weaknesses in judgment, control of thought processes, reviewing and correcting errors, and improving analytical accuracy. In auditing and taxation, professionals must be able to evaluate their decisions, reduce cognitive biases, and adjust their approach when necessary. Ignoring this dimension can lead to flawed decision-making and serious errors in financial assessments. Enhancing metacognitive skills through training in critical thinking and self-assessment can significantly boost professional performance. Research [17-19] align with these results.

In addition to cognitive and metacognitive abilities, the knowledge dimension has a decisive impact on the quality of auditors' and tax inspectors' judgments. Proficiency in accounting principles, tax laws, auditing techniques, and financial analysis forms the foundation of accurate decision-making in this domain. Up-to-date and precise knowledge of financial regulations enables professionals to make confident judgments and avoid costly errors. Therefore, specialized training and continuous skill development programs are essential for these professionals to keep pace with legal changes and financial technologies.

Besides knowledge, standards and regulations play a significant role in auditors' and tax inspectors' judgment and decision-making. Clear regulations, professional standards, and defined guidelines act as a framework that prevents personal biases and misinterpretations. However, the complexity and constant evolution of these standards can pose challenges, requiring ongoing training and swift adaptation to new rules. Regulatory bodies must provide strategies for simplifying and clarifying these laws to ensure their effective implementation with minimal ambiguity.

Workload pressure and organizational context are also influential factors in professional decision-making and judgment behavior. High workloads, time constraints, organizational expectations, and environmental challenges can negatively impact the accuracy and quality of decisions. Stress and fatigue resulting from excessive workloads may reduce concentration, increase error rates, and even lead to unethical behavior. Therefore, establishing a

balanced work environment, offering managerial support, and implementing policies to reduce psychological stress are necessary to improve decision-making quality.

Ultimately, this study's findings demonstrate that auditors' and tax inspectors' decision-making and judgment are shaped by a range of factors categorized into six core dimensions. To enhance the performance of these professionals, organizations and relevant institutions must adopt a comprehensive approach, including continuous training, enhancement of cognitive and metacognitive skills, up-to-date professional knowledge, adherence to standards and regulations, management of workload pressure, and improvement of organizational conditions. These measures can increase the precision and reliability of financial and audit assessments, thereby reinforcing public trust in the financial system.

Based on the study's findings and the six identified dimensions, the following practical recommendations are proposed for improving decision-making and judgment among auditors and tax inspectors:

- Tax and audit organizations should conduct advanced training courses to strengthen auditors' cognitive skills. These courses may include training in financial data analysis, pattern recognition, and problem-solving enhancement.
- Practical workshops aimed at developing metacognitive skills, such as self-assessment, control of cognitive processes, and management of cognitive biases, can improve decision-making quality in complex financial situations.
- Establishing a continuous training system for auditors and tax inspectors to stay updated with legal changes, new standards, and financial technology developments is essential. This system could include online education, in-person workshops, and specialized courses.
- Publishing clear and practical guidelines for interpreting audit and tax standards can prevent misinterpretation and personal biases. These guidelines should be regularly updated and tailored to operational contexts.
- Utilizing advanced technologies such as artificial intelligence and machine learning to automate certain auditing processes and reduce repetitive tasks can alleviate workload pressures and increase decision accuracy.
- Developing policies to mitigate stress from high workloads and fostering a supportive work environment—including flexible working hours, counseling services, and increased managerial support—can enhance auditors' and tax inspectors' performance.
- Performance evaluation systems should not only emphasize speed but also focus on the accuracy, correctness, and quality of auditors' judgments. Such systems can improve decision-making behavior and reduce audit errors.
- Mechanisms to enhance transparency in tax and audit decisions—such as ethical codes, whistleblower systems, and encouragement of responsible decision-making—can strengthen public trust in these institutions.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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