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**TITLE: THE EFFECTS OF COMPUTER AND INTERNET TECHNOLOGY ON TAX AUDITING**

### **ABSTRACT**

In this paper, the effect of computing internet technology on tax audit, the influential factors for effective tax audit and the solutions are studied. This paper is one of the first studies about the effects of computing and internet technology on tax audit. This paper is also contributed by an incident which has been created as an example by a branch manager of tax audition supervisors who work for a tax administration in a province of Turkey and ten different supervisors. A survey of 12 questions is prepared to determine the dimensions of the tax audition, obstacles to an effective tax audit and actions taken in order to achieve an effective tax audition structure are answered by the supervisors. Understanding of an effective tax audition which is to be displayed in the paper and the importance of tax audit are introduced with all its reality by the supervisor group consisting of people who observe the dimensions of tax audition from the angle of both tax payers and the state. In conclusion, the contribution of computing and internet technology to the effectiveness of tax audition appears as an undeniable reality. The contribution of computing and internet technology is able to be seen more effectively with some factors such as the structuring of tax administrations in the same group, extension of supervising factors, decrising of the tax rates, having the tax audition structure been autonomous and independent.

### **KEYWORDS**

Tax Audit, Computing and Internet Technology, E-Government