

ADVANCED INTERNATIONAL JOURNAL OF
BUSINESS, ENTREPRENEURSHIP AND SMES
(AIJBES)www.aijbbs.comCHALLENGES AND STRATEGIES IN ENHANCING TAX
COMPLIANCE AUDITING: A PHENOMENOLOGICAL STUDY
OF TAX AUTHORITY AUDITORSFarah Nor Aishah Rosli^{1*}¹ Arshad Ayub Graduate Business School (AAGBS), Universiti Teknologi MARA (UiTM), Malaysia
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Article Info:

Article history:

Received date: 27.10.2025

Revised date: 17.11.2025

Accepted date: 10.12.2025

Published date: 23.12.2025

To cite this document:

Rosli, F. N. A (2025). Challenges and Strategies in Enhancing Tax Compliance Auditing: A Phenomenological Study of Tax Authority Auditors. *International Journal of Business Entrepreneurship and SMEs*, 7 (26), 361-371.

DOI: 10.35631/AIJBS.726025

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Abstract:

Tax compliance auditing is essential to maintaining economic stability and promoting trust in tax systems. This study examines the challenges faced by tax authority auditors and identifies strategies to improve compliance practices. Using a qualitative phenomenological approach, data were collected through structured interviews with ten experienced auditors. The thematic analysis revealed three core themes: regulatory complexity, operational constraints and transparency issues. The results highlight the significant burden on auditors caused by rapidly evolving tax laws, high caseloads and inadequate cooperation from companies. Practical recommendations include structured training, simplified procedures guidelines and technological integration to improve audit efficiency. This study contributes to the growing discourse on tax compliance by providing actionable insights based on the experiences of selected tax auditors in Malaysia.

Keywords:

Tax Compliance Auditing, Qualitative, Tax Authorities, Operational Challenges, Phenomenological Study

Introduction

Auditing tax compliance is vital in order to uphold economic stability and ensure the equitable collection of government revenue. It plays a crucial role in efficient tax administration by ensuring businesses adhere to regulations and contribute their fair share to national development. The tax authority enforces compliance with indirect taxes, such as Sales and Services Tax (SST), Goods and Services Tax (GST), and import duties. However, tax authority

auditors face significant challenges, including frequent regulatory changes, resource limitations, and transparency issues. These obstacles hinder the effectiveness of tax compliance enforcement and highlight the need for strategic interventions.

Globally, tax authorities grapple with increasing regulatory complexity, operational constraints, and evolving economic environments. Frequent updates to tax laws create substantial knowledge gaps for auditors, necessitating ongoing training and adaptation (Lee & Tan, 2022; Wong & Abdullah, 2022). In Malaysia, these challenges are further exacerbated by understaffing and heavy workloads, which limit auditors' ability to conduct comprehensive assessments. Transparency issues, such as businesses withholding or altering critical information, compound these difficulties and obstruct effective enforcement.

Despite extensive research on taxpayer compliance behaviours, relatively little attention has been given to auditors' operational realities. Existing studies often emphasize determinants such as perceived fairness, procedural simplicity, and the deterrent effects of penalties on taxpayers, leaving a critical gap in understanding auditors' lived experiences (Johnson & Smith, 2023). This gap is particularly pronounced in Malaysia, where qualitative insights into auditors' challenges and perspectives remain scarce. Addressing this gap is crucial for identifying systemic inefficiencies and improving enforcement strategies. This research is particularly timely because Malaysia is currently intensifying compliance strategies through increased audit cycles, digitisation of SST submissions and structured compliance verification processes.

This research aims to address these issues by exploring the challenges tax authority auditors face, determinants influencing business compliance, and strategies for enhancing tax compliance enforcement. By focusing on auditors' experiences, the study provides a novel perspective that complements existing taxpayer-focused research and offers actionable recommendations to strengthen compliance practices.

To address these gaps, the study is guided by the following research questions:

1. What challenges do tax authority auditors face during tax compliance auditing?
2. What determinants influence business compliance, as perceived by auditors?
3. What strategies do auditors recommend for improving compliance auditing?

By addressing these questions, the study provides a nuanced understanding of tax compliance enforcement from the auditors' perspective, offering practical solutions to improve audit practices and foster a more effective and equitable tax system.

Literature Review

Tax compliance auditing is a cornerstone of effective tax administration, ensuring that businesses meet their tax obligations while contributing to government revenue. While significant research has examined taxpayer compliance behaviours, there is limited focus on auditors' operational experiences, whose roles are crucial to enforcing compliance. This review synthesizes existing studies across three key areas: challenges in tax compliance auditing, obstacles affecting compliance, and strategies to improve auditing practices. Additionally, the section identifies research gaps, emphasizing the need for qualitative insights into auditors' lived experiences, particularly within the Malaysian context.

Challenges in Tax Compliance Auditing

Auditors face numerous challenges in enforcing compliance within a dynamic regulatory environment. Rapid and frequent updates to tax laws create significant knowledge gaps for auditors, requiring continuous upskilling. For example, Lee and Tan (2022) found that auditors often struggle to keep pace with changes, exacerbating the complexity of their tasks. Similarly, Chia and Wong (2022) highlighted the ambiguity of specific regulations, which increases the likelihood of inconsistent audit outcomes.

Operational constraints, including high caseloads and insufficient manpower, further impede auditing effectiveness. Wong and Abdullah (2022) reported that limited resources reduce auditors' ability to conduct in-depth investigations. Ng et al. (2023) emphasized that the lack of technological integration forces auditors to rely on manual processes, decreasing efficiency and increasing the risk of human error.

Transparency issues from businesses add another layer of difficulty. Companies that withhold or manipulate information, as noted by Chia and Wong (2022), complicate compliance assessments. This non-cooperation not only delays audits but also undermines the overall effectiveness of compliance enforcement.

Obstacles Influencing Compliance

Compliance behaviour is influenced by several key obstacles, including perceived risks, fairness, and procedural simplicity. Deterrence theory posits that the fear of penalties is a critical motivator for compliance (Lee & Tan, 2022). Johnson and Smith (2023) supported this claim, showing that stronger enforcement measures lead to higher compliance rates among businesses.

Perceived fairness also plays a vital role in fostering voluntary compliance. Wong and Abdullah (2022) found that companies are more likely to cooperate when audits are perceived as impartial and transparent. This aligns with the Slippery Slope Framework, which underscores the need for balancing trust and authority to build cooperative relationships between auditors and taxpayers.

Procedural complexity, however, remains a significant deterrent. Cumbersome processes and unclear guidelines can discourage compliance, even among willing taxpayers (Ng et al., 2023). Simplifying regulations and introducing user-friendly compliance systems are key to overcoming this obstacle and fostering a more cooperative environment.

Strategies for Enhancing Auditing Practices

To address the challenges in tax compliance auditing, several strategies have been proposed. Continuous training is crucial for equipping auditors with the skills necessary to adapt to changing regulations. Chia and Wong (2022) emphasized that targeted professional development programs significantly enhance auditors' capabilities.

The adoption of advanced technologies is another critical strategy. Digital tools such as automated risk assessments, predictive analytics, and AI-based solutions can streamline auditing processes, reduce manual errors, and improve overall efficiency (Ng et al., 2023). Tax authorities worldwide are increasingly leveraging these tools to modernize compliance enforcement.

Additionally, fostering collaboration through simplified and transparent procedures is essential. Johnson and Smith (2023) noted that clear guidelines and user-friendly compliance systems not only ease the process for businesses but also allow auditors to focus on high-risk cases. Promoting cooperation between auditors and businesses creates a more efficient and less adversarial compliance environment.

Research Gaps

Despite substantial advancements in understanding tax compliance dynamics, significant gaps remain. Existing research on tax compliance auditing often relies on quantitative approaches, offering limited insights into the operational realities and lived experiences of auditors. This gap is particularly evident within the Malaysian context, where enforcement complexities and challenges faced by tax authority auditors remain underexplored. By capturing the qualitative perspectives of auditors, this study provides a novel contribution, addressing an area critical to the development of effective tax enforcement strategies.

By addressing these gaps, this study offers a novel perspective on the challenges and strategies of tax compliance auditing, drawing on the lived experiences of tax authority auditors. The findings aim to contribute actionable recommendations to improve the efficiency and effectiveness of compliance enforcement.

Methodology

Research Design

This research utilized a phenomenological approach to investigate the experiences of auditors working at the tax authority. Phenomenology was chosen because it allows for a thorough exploration of participants' viewpoints, offering a comprehensive insight into the difficulty auditors encounter in tax compliance auditing and the tactics they utilize. This method aligns with Creswell and Poth's (2018) focus on collecting real-life experiences to reveal valuable insights.

Participant Selection

Auditors with significant experience in tax compliance auditing were selected through purposive sampling, a qualitative research method widely used to ensure participants can provide rich, relevant insights (Creswell & Poth, 2018; Patton, 2022). Participants must have at least 5 years of experience auditing indirect taxes, such as Sales and Services Tax (SST), Goods and Services Tax (GST), and import duties, to meet the selection criteria. This ensured that the participants selected possessed adequate experience to provide meaningful and relevant perspectives. Ten auditors, coming from various roles and duties within the tax authority, were hired.

Data Collection

Structured interviews were the primary approach for data collection, providing a thorough examination of participants' experiences while allowing for conversational flexibility. Every interview lasted 45 to 60 minutes and was conducted in person to accommodate the participants' availability. The interview questions were created to meet the study's research goals, focusing on three main areas: challenges encountered in tax compliance auditing, obstacles to business compliance, and recommendations for enhancing auditing practices. In order to gather complete data, interviews were recorded and transcribed word for word, with additional field notes taken to document non-verbal signals and contextual information.

Data Analysis

The interview data were analyzed using thematic analysis, based on Braun and Clarke's (2021) six-phase framework. The process began with familiarization, where transcripts were read multiple times to immerse the researcher in the data. Initial codes were generated to capture significant ideas, which were then organized into preliminary themes. These themes were reviewed and refined for clarity and coherence, ensuring they accurately represented the data. Finally, the themes were defined and named, forming the basis of a narrative aligned with the research questions.

Ethical Considerations

The study was approved by the appropriate institutional review board to ensure ethical standards were followed. Participants were given information about the study's objective, the option to participate voluntarily, and their right to withdraw at any point. Participants were required to provide informed consent before taking part. Pseudonyms were given to participants for privacy reasons, and all data, such as audio recordings and transcripts, were stored securely to maintain confidentiality.

Analysis and Findings

The thematic analysis revealed three key themes that align with the study's research questions: challenges in tax compliance auditing, obstacles influencing business compliance, and strategies for enhancing compliance practices. Each theme is discussed below, supported by participant narratives.

Challenges in Tax Compliance Auditing

The first theme highlights the primary challenges encountered by tax authority auditors in enforcing compliance. Participants consistently identified the complexity of tax regulations and operational constraints as significant barriers during audits. A common concern was the frequent updates to tax regulations. Participant 1 remarked, "*Staying updated on new regulations while managing ongoing cases is overwhelming. It is a constant learning curve.*" Similarly, Participant 4 shared, "*Some of the laws are vague, and we spend significant time interpreting them to avoid making mistakes during audits.*"

Operational constraints, such as high caseloads and limited resources, further compounded these difficulties. Participant 2 explained, "*The number of cases we handle is enormous, and this impacts the depth of our assessments. Sometimes, we have to prioritize larger cases at the expense of smaller ones.*" Participant 5 added, "*We simply do not have enough manpower or time to handle all the cases thoroughly, which is frustrating.*"

These findings underscore the systemic challenges auditors face, including regulatory ambiguity, resource shortages, and workload pressures, which collectively hinder the effectiveness of compliance enforcement.

Obstacles Influencing Business Compliance

The second theme explores the determinants of business compliance from auditors' perspectives. Participants emphasized the role of financial penalties, perceived fairness in audit processes, and the complexity of procedures. Participant 6 noted, "Businesses are more likely to comply if they know the penalties for non-compliance are severe. Financial risks definitely play a big role."

Perceived fairness also emerged as a critical determinant. Participant 4 stated, *“When businesses feel that the system is fair and transparent, they are more cooperative during audits.”* However, procedural complexity was highlighted as a deterrent to compliance. Participant 8 observed, *“The forms and procedures are sometimes too complicated for businesses to understand, which leads to unintentional non-compliance.”*

These determinants reflect a balance of enforcement and cooperation, where clear communication and fairness can promote voluntary compliance, while complex processes remain a barrier.

Strategies for Enhancing Compliance Practices

The final theme focuses on strategies suggested by tax authority auditors to improve compliance practices. Participants emphasized the need for continuous training, technological integration, and simplified procedures. Participant 7 stated, *“We need regular training sessions to stay updated on regulatory changes and improve our skills.”* Similarly, Participant 9 highlighted the importance of adopting digital tools, noting, *“Using technology would make our work much more efficient and reduce the chance of errors.”*

Simplified procedures were also a common suggestion. Participant 3 pointed out, *“Providing businesses with clearer guidelines and simpler forms would encourage compliance. Many businesses find the current processes too confusing.”* These strategies, proposed by tax authority auditors, align with global best practices and highlight the importance of combining enforcement with trust-building initiatives. By focusing on systemic improvements such as resource allocation and technological integration, and procedural enhancements like simplified compliance guidelines, these recommendations provide a comprehensive framework for strengthening tax compliance enforcement in Malaysia.

The findings reveal three interconnected themes: challenges in tax compliance auditing, determinants of business compliance, and strategies to enhance compliance practices. Tax authority auditors identified significant barriers, including the complexity of tax laws, frequent regulatory changes, and operational constraints, which align with global challenges faced by tax authorities (OECD, 2023). Transparency issues among businesses, including withholding or manipulating information, further complicate compliance enforcement.

Determinants influencing compliance, as perceived by auditors, include the severity of penalties, fairness in audit procedures, and procedural simplicity. To address these issues, auditors suggested regular training to stay updated on evolving regulations, leveraging technology to streamline processes, and simplifying tax procedures to promote cooperation. These observations align with international recommendations, including the OECD's emphasis on modernizing tax systems through technology and fostering clearer communication (OECD, 2023). Collectively, these themes provide valuable insights into tax authority auditors' experiences and suggest practical steps to improve tax compliance enforcement.

Discussion

By addressing underexplored operational challenges faced by auditors, this study provides a unique perspective that complements existing taxpayer-focused research. This study's findings highlight critical challenges faced by tax authority auditors, determinants influencing business compliance, and strategies for improving compliance practices. The discussion interprets these

findings in relation to existing literature and explores their practical implications for enhancing tax compliance auditing.

The findings in this study extend existing theoretical perspectives, particularly deterrence theory, by showing that penalties alone are insufficient to ensure sustained compliance. The auditors indicated that penalties do influence compliance behaviour; however, this influence becomes stronger when enforcement is accompanied by fairness, clarity, and consistent application of procedures. This observation aligns with the Slippery Slope Framework (SSF), which suggests that compliance is achieved not only through authority but also through trust that arises from transparency and equitable treatment. In the Malaysian context, the challenges faced by auditors, such as heavy caseloads, limited resources, and unclear procedural updates, affect how fairness is perceived during audits. Therefore, this study contributes to the theoretical understanding of compliance by highlighting that enforcement activities are more effective when supported by procedural clarity, transparency of audit decisions, and consistent administrative practices.

The findings also provide deeper analytical insight into why procedural and operational challenges continue to persist in tax compliance auditing. The frequent updates in tax regulations are not accompanied by synchronized changes in working manuals, internal guidelines, or training schedules, which results in delayed interpretation at the auditor level. Although digital reporting systems are intended to increase efficiency, auditors noted that many digital tools still require manual validation, especially when submitted documents are incomplete or inconsistent. As a result, digitalisation does not entirely reduce workload and may even increase reliance on individual judgment. These conditions show that improvements in systems alone do not immediately translate into reduced work processes. Effective tax auditing requires a balance between system automation, auditor competency and proper procedural guidance so that decision making remains accurate, consistent and defensible.

Although the findings highlight strategies that may improve compliance auditing, several constraints must be acknowledged to provide a balanced and realistic interpretation. The auditors expressed that training programmes are often conducted; however participation is limited due to workload scheduling, case deadlines and insufficient allocation of training hours. Furthermore, the readiness to adopt digital tools varies among auditors, especially those who rely on traditional manual review methods. The findings also indicate that administrative procedures in public institutions tend to move slowly due to multi-level approval structures, which limit the speed of implementing new enforcement measures. These constraints suggest that improvements in compliance auditing are dependent not only on policy direction, but also on institutional capacity, budget availability and readiness to change operational routines.

Complexity of Tax Regulations and Operational Constraints

The complexity of tax regulations and resource constraints faced by tax authority auditors reflect global challenges in tax compliance enforcement. Frequent changes to tax laws create significant knowledge gaps, requiring auditors to update their skills continuously. As Participant 1 noted, *"The frequent changes in regulations are overwhelming. We are constantly trying to keep up."* This finding aligns with Lee and Tan's (2022) observation that evolving tax environments impose substantial burdens on auditors.

Resource limitations, including understaffing and high caseloads, exacerbate these challenges. For example, Participant 3 remarked, *“The sheer volume of cases we handle means we cannot give each one the attention it needs.”* Similar findings by Wong and Abdullah (2022) emphasize how insufficient manpower hinders auditors' ability to conduct thorough assessments. Transparency issues, where businesses withhold or alter information, further obstruct enforcement efforts. Participant 5 stated, *“Sometimes, businesses are not transparent with their records, which makes audits even more difficult.”*

These results suggest that targeted interventions, such as capacity-building programs and increased resource allocation, are necessary to mitigate these challenges. Regular training programs can equip auditors with updated knowledge and skills, while policy revisions that streamline procedures and allocate resources more effectively can enhance audit efficiency.

Determinants Shaping Business Compliance

The study identifies financial risks, perceived fairness, and procedural simplicity as key determinants shaping business compliance. These findings support deterrence theory, which posits that the fear of penalties acts as a strong motivator for compliance (Johnson & Smith, 2023). Participant 6 highlighted, *“Businesses comply when they know the penalties are severe enough to outweigh the benefits of evasion.”*

Fairness and transparency in audit processes also emerged as critical factors influencing voluntary compliance. Participant 4 noted, *“When businesses perceive that audits are fair, they are more likely to cooperate.”* This observation aligns with the Slippery Slope Framework, which emphasizes the importance of balancing trust and authority to foster cooperative relationships between tax authorities and businesses (Wong & Abdullah, 2022). Conversely, procedural complexity remains a significant barrier to compliance. Participant 7 shared, *“The procedural complexity can be so high that even well-meaning businesses struggle to comply.”*

Simplifying procedures and ensuring clear communication between auditors and businesses are essential to addressing these barriers. These findings extend the existing literature by highlighting how perceived fairness and procedural simplicity can complement deterrence strategies to promote compliance.

Strategies for Enhancing Compliance Practices

The strategies proposed by tax authority auditors provide actionable insights for improving tax compliance enforcement. Regular training was a recurring recommendation, with Participant 8 emphasizing, *“Continuous training is vital for keeping up with regulatory changes and improving our skills.”* This aligns with Chia and Wong's (2022) findings that targeted professional development programs significantly enhance auditors' capabilities.

Technological integration is another critical strategy. Participant 9 remarked, *“Adopting automated tools can reduce manual errors and make audits more efficient.”* Advanced technologies, such as data analytics and predictive models, have been shown to streamline audit processes and improve efficiency (Ng et al., 2023). Simplifying compliance procedures was also frequently suggested. Participant 2 noted, *“Clearer guidelines and simpler forms would make compliance easier for businesses and reduce our workload.”* These strategies reflect a balanced approach, combining enforcement with support to foster a collaborative compliance environment.

Practical Implications

The results of this study offer several practical implications for improving tax compliance auditing. A structured approach to auditor training is necessary, particularly in areas involving legislative updates, audit judgment techniques, data verification procedures and taxpayer communication. Training effectiveness may be assessed using measurable indicators such as reductions in audit processing time, improvements in audit decision consistency, and cutbacks in recurring non-compliance cases. Next, the integration of technology should move beyond basic digital submissions, focusing instead on automated risk-flagging systems, transaction anomaly detection and case prioritisation tools. These enhancements allow auditors to allocate time to cases that present a higher risk of revenue loss. Simplification of compliance procedures, including clearer instructional templates, standardised supporting document lists and accessible help guidelines, may improve cooperation from businesses and reduce disputes. Collectively, these measures provide a realistic, incremental approach to strengthening compliance enforcement without imposing excessive workload pressures. These practical implications demonstrate how improvements can be implemented realistically within existing constraints and institutional structures.

Conclusion

This study explored the lived experiences of auditors at the tax authority to identify the challenges they face, determinants influencing business compliance, and strategies for enhancing compliance practices. The findings revealed three interconnected themes: the complexity of tax compliance auditing, determinants shaping compliance behaviour, and actionable strategies for improving audit practices. Together, these themes provide valuable insights into the realities of tax compliance enforcement and offer practical recommendations for strengthening its effectiveness.

Challenges like frequent regulatory changes, resource constraints, and transparency issues underscore the need for structured support in tax auditing. Key determinants such as financial penalties, perceived fairness, and procedural simplicity significantly influence compliance behaviours. To address these challenges, auditors proposed strategies including continuous professional training, the integration of advanced technologies, and the simplification of compliance procedures. These findings underscore the importance of balancing enforcement with trust-building measures to foster cooperation between tax authorities and businesses.

In summary, this study contributes to the understanding of tax compliance enforcement by presenting evidence from the lived experiences of tax authority auditors. The findings highlight that compliance outcomes are shaped by regulatory clarity, operational capacity, and fairness in audit administration. These conditions influence both compulsory compliance and willingness to cooperate. The study offers value by illustrating how improvements in auditing effectiveness require structured competency development modules, integrated technological support and transparent procedural and audit decision guidelines. Future research could explore comparative experiences between different enforcement units or industries, or assess longitudinal impacts of new digital tools on audit performance. Such extensions would deepen understanding of enforcement dynamics and support the development of more effective and equitable tax compliance frameworks.

Acknowledgement

The author extends sincere appreciation to the participating tax auditors for their cooperation and valuable insights shared during the interview process. Gratitude is also given to the organisation for permitting access to relevant information, as well as to colleagues who provided administrative and logistical support throughout this study.

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