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Titolo	Risk-based tax audits [[electronic resource]] : approaches and country experiences // Munawer Sultan Khwaja, Rajul Awasthi, and Jan Loeprick, editors
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ISBN	1-283-15182-0 9786613151827 0-8213-8755-3
Descrizione fisica	1 online resource (156 p.)
Collana	Directions in development. Finance
Altri autori (Persone)	KhwajaMunawer Sultan AwasthiRajul LoeprickJan
Disciplina	352.4/4
Soggetti	Revenue Tax auditing Auditing - Computer programs Risk management Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Fundamentals of risk-based audits -- Key principles of risk-based audits -- Risk-based audits : assessing the risks -- Approaches to audits for different taxpayer segments -- A risk based approach to large businesses -- Simplified risk scoring for SME's -- Infrastructure for risk analysis -- Database and it framework for risk analysis -- Building and integrating databases for risk profiles in the United Kingdom -- Data warehouse and data mining tools for risk management : the case of Turkey -- Country experiences in risk based tax audits -- Sweden -- The Netherlands -- Bulgaria -- India -- Ukraine -- Kazakhstan -- Which audit selection strategy? : a review -- Conclusion: lessons for reforms.
Sommario/riassunto	This book serves as a toolkit on risk-based audits and brings together country experiences for implementing risk-based audit systems. Risk

management is an important element of effective and efficient compliance management in revenue administration. It is impossible for any revenue administration to control and check every single taxpayer, and an unnecessary waste of scarce enforcement resources on routinely examining low-risk, compliant taxpayers. The opportunity costs for such roving examinations are high. Just as a private business allocates its resources to areas they feel have the most po
