

Exploring Certified Accountants' Perceptions on Measures to Combat Tax Fraud and Evasion in Portugal

Tax fraud and evasion represent one of the main challenges to the sustainability of public finances and the equity of tax systems. In Portugal, various measures have been implemented to counter these phenomena, including technological control mechanisms, the reinforcement of the sanctioning regime, international cooperation, and initiatives to promote tax literacy. However, the effectiveness of these measures depends not only on their legal framework but also on how they are perceived and applied by Certified Accountants, who assume a central position in the intermediation between the taxpayer and the State.

In this context, this dissertation aims to analyze the perceptions of Portuguese Certified Accountants regarding measures to tackle tax fraud and evasion, assessing whether, from their perspective, these measures are effective in reducing and deterring fraudulent and evasive behaviors. Additionally, this study seeks to analyze the mediating effect of professional ethical orientation on the relationship between the measures adopted and perceived effectiveness, recognizing that the ethical dimension may influence the interpretation and practical application of these measures. Additionally, this study seeks to analyze the mediating role of professional ethical orientation in the relationship between the measures adopted and perceived effectiveness, recognizing that the ethical dimension may influence their interpretation and practical application.

From a methodological standpoint, the study falls within a positivist research philosophy with a quantitative approach. Primary data collection will be carried out through an online questionnaire survey directed at Certified Accountants, using a Likert scale to measure their perceptions. The data will first be analyzed using descriptive statistics to characterize the sample. A multiple linear regression model will then be estimated in RStudio to test the relationships among the variables empirically.

This research is expected to contribute, in academic terms, to filling a gap in the national literature on the role of accounting professionals in combating tax fraud and evasion by providing empirical evidence based on the Portuguese institutional setting. Furthermore, the results obtained will allow governments and tax authorities to adjust or strengthen their strategies based on quantitative estimates of the effects of the implemented measures, highlighting the role of Certified Accountants as active agents in promoting transparency and tax compliance.

Keywords: Accounting; Tax Fraud; Certified Accountant; Professional Ethics; Deterrence Theory.