

## **The Exclusive Practice of the Certified Accountant Profession in Portugal**

The accounting profession has progressively assumed a prominent position in society over time. Given the numerous changes that have emerged within this field, it has become essential to undertake an internal analysis of the profession within this evolving context.

Accordingly, this dissertation aims to explore the perceptions of accounting professionals regarding how they perform their professional duties and how they perceive the profession to be practiced in other countries. To this end, the study examines how these professionals perceive the requirement of exclusivity in the validation and submission of financial statements, as well as the impacts of this requirement on professional practice.

In order to achieve the main objective, the selected methodology is grounded in an interpretivist research perspective, involving the conduct of semi-structured interviews with certified accountants and with the President of the Order of Certified Accountants, followed by a content analysis of the data obtained.

On the one hand, the interviews conducted are intended to contribute to the existing literature in the field; on the other hand, they seek to foster a deeper understanding of what the exclusive exercise of the profession entails and of the potential consequences for the profession should such exclusivity not be ensured.

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