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PhD Thesis Summary

Developments and insights into the role of accounting in combating tax evasion

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Introduction

Tax evasion is a topical phenomenon, widely debated and analyzed worldwide, both economically and socially, a phenomenon faced by states around the world, regardless of their economic or social development.

The level and distribution of tax evasion is a source of sustained and controversial interest among the population, some considering that most tax evasion is created by the rich. Such a perspective has also been fueled by some leaked confidential information from offshore financial institutions, such as the Panama Papers, which have revealed various ways in which the richest people on the planet hide their fortunes in tax havens.

An important episode in the previous century was the fall of the communist economies in Central and Eastern Europe and the Baltic states, respectively. The collapse of these economies led to the emergence of so-called countries in transition, which were characterized by rapid economic and institutional change. This transformation has been accompanied by the emergence of a substantial amount of undeclared work (Feige & Urban, 2008; Schneider et al., 2011; Williams & Round 2010), being described as “income from productive economic activities that are legal and taxable, but for which income tax, social security contributions, value added tax are not paid, etc., because they are not reported to the tax, social security or customs authorities”(Feld & Larsen, 2005).

Although tax evasion is seen as an aspect of engaging in “undeclared work”, some studies argue that saving on taxes is not the main goal of hiding such activity from the authorities (Feld & Larsen, 2012; Feld & Schneider, 2010). On the other hand, other studies seem to indicate that, especially in former communist countries, tax evasion is an important reason for people who engage in undeclared work (Gërkhani, 2004; Meriküll & Staehr, 2008; Schneide & Enste 2000).

This phenomenon is related to the communist heritage, as individuals were not used to paying taxes during communism (Kornai, 1990) and therefore showed strong resistance in this regard during the transition (Martinez-Vazquez & McNab, 2000; Torgler 2003). Undeclared work is a way of expressing such resistance to taxes. From an economic and social perspective, undeclared work has important consequences both at individual and social level.

In this paper, we focus on the aspect of tax evasion at the level of economic entities in Romania, with the aim of examining the relationship between tax evasion, taxation and accounting, using the deductive method from general to particular.

The field of tax evasion approached in the present research was and is of interest, given the diversity and complexity of the methods of committing it, improved over time, with negative effects on the development of the state from an economic and social point of view.

In the first chapter of the doctoral thesis, tax evasion was analyzed from a conceptual point of view, starting from the presentation of the concept of tax evasion by definition, evolution and typology specific to this field. Also in the first chapter we presented a brief history on tax evasion, the evolution of legislation in this area and measures to prevent and combat tax evasion from a legislative point of view. The facts of tax evasion are presented in the context of Law no. 241/2005 (updated) for preventing and combating tax evasion.

Following the conceptual delimitation and the deepening of the theories underlying the definition of tax evasion, we presented the conclusions of the research in this field. In addition to theoretical studies, we analyzed the forms and components of tax evasion, as well as tax evasion at both the European and the national level, including its evolution in Romania from the perspective of the National Agency for Fiscal Administration, based on the analysis of performance reports for 2014-2019. In order to have an overview, we ended the first chapter with a presentation on how to relate accounting to taxation and an analysis of the concept of creative accounting and legal tax evasion.

The second chapter includes notions about taxation in Romania, the economic framework of taxes, fees and contributions, as well as their management procedures from an accounting point of view. In this chapter we analyzed the tax system in Romania in terms of defining, delimiting taxes and fees, respectively the organization and operation of the tax system at the national level. At the same time, the main taxes and fees owed by the Romanian economic entities and the related conclusions were presented.

Chapter three presents and analyzes the methods of committing tax evasion by economic entities in Romania in order to evade the payment of taxes and fees due to the state budget. In this context, the methods of fraud identified in practice are also exposed, following the verifications performed at economic entities by the control bodies of the National Agency for Fiscal Administration (ANAF).

Chapter four focuses on the role of accounting in preventing and combating tax evasion. Following the analysis carried out in this regard, we presented the accounting mechanisms used in preventing and combating tax evasion namely: tax returns, tax statements, financial audit, electronic fiscal cash registers, tax control and databases at European level (VIES) and national level (ANAF). We also presented the concept of creative accounting, the forms and methods used to evade the payment of tax obligations, in the sense of circumventing the legislative provisions in the field of taxation and what differentiates it from tax evasion itself.

The last chapter contains an empirical study on the relationship between accounting and tax evasion and the methodology applied in this regard. The research study consists in completing a questionnaire with the participation of accounting experts from CECCAR Cluj Branch, to obtain an opinion endorsed by specialists in the financial-accounting field, in order to identify accounting mechanisms to prevent and combat tax evasion in economic entities in Romania.

The main element of the study focuses on the active role that accounting has in preventing and combating tax evasion within economic entities in Romania. Thus, a number of 248 accounting experts from CECCAR Cluj Branch participated in the study. Following the application of the questionnaire, the results obtained were analyzed, and based on the results, conclusions and proposals were formulated on preventing and combating tax evasion through accounting.

Through the elements identified and established during the research, we want to contribute to the knowledge of the accounting mechanisms that can be used in preventing and combating tax evasion. At the end of our scientific approach, we presented the main conclusions that point out the results of the research undertaken and the research perspectives.

CONCLUSIONS, LIMITS AND PERSPECTIVES OF THE RESEARCH

We consider the fact that tax evasion is a complex phenomenon, which has existed since ancient times and until today, which has grown and grows in complexity in line with economic development and evolution, being encountered both nationally and internationally.

The phenomenon of tax evasion is an acute problem in all countries of the world, regardless of the tax system and level of economic development of a country and must be analyzed in a broader context related to the economic, legal, ethical and other dimensions, which affect the business environment.

Tax evasion is also a complex economic and social phenomenon, of great importance, which the states of the world face and whose consequences are sought to be limited as much as possible, eradicating this phenomenon being virtually impossible.

In countries in transition, tax evasion is a major problem that slows down the achievement of social, political and economic objectives, this being true in the case of Romania. In addition to these objectives, tax evasion also affects the business environment, especially in the field of market competition.

Tax evasion is a phenomenon with negative implications for economic growth and living standards. It also contributes to reducing the collection of budget revenues and thus, to increasing the level of poverty.

Tax evasion has a direct causal link with a country's level of corruption. Tax authorities and other specialized agencies have a major responsibility in implementing effective strategies to combat tax evasion.

Tax transparency has a certain contribution to the positive influence on the voluntary compliance behavior of taxpayers, especially in developing countries. Political decision-makers must ensure a stable and predictable legislative framework on tax evasion. For example, Caraus et al., (2016) suggested as optimal measures to combat tax evasion: efficient reduction of bureaucracy, improvement of IT platforms used in the tax inspection process and improved implementation of risk analysis. However, a sustainable strategy to combat tax evasion must be based on effective socio-economic policy measures.

Tax evasion also evolved in Romania after 1989, as a result of the transition to a market economy, representing one of the most widespread economic crimes at the national level.

In Romania, the continuous and significant increase in tax evasion is becoming increasingly difficult for the national economy to bear. The spirit of tax evasion comes from a simple game of interests. Regardless of the tax rate charged, people, by their nature, will always tend to put personal interest first over the general interest. The tax is considered more of a damage than a legitimate contribution to public spending.

In terms of tax regulations, Romania faces a major problem, namely the lack of correlation between tax legislation. Legislative provisions are not always clear and there are no concrete

instructions for their implementation. Therefore, adapting and applying a transparent and modern legislative framework, supported by the motivation of staff in the public institutions involved, could mitigate the harmful effects of this economic phenomenon.

As a general conclusion, following the analysis, we can say that tax evasion can be defined as the totality of means or methods by which those interested, hide or diminish, in whole or in part, the taxable matter, in order to evade tax obligations due to the state budget.

Going further, out of the desire to detail the aspects of tax evasion, we consider, as found in the literature, that taxes due to the state budget are fiscal obligations, and taxation is the system of taxation and collection of taxes in order to cover public expenditures necessary for the functioning of the state. In this equation, the state being interested in collecting taxes as high as possible for a good functioning and economic entities, to pay taxes as low as possible in order to obtain the highest possible benefits.

Thus, we conclude that taxation represents the imposition and collection of taxes by the state and tax evasion consists in evading the payment of taxes due to the state budget.

When we talk about the relationship between accounting, taxation and tax evasion we must generally refer to the intention of economic entities to report as high profits as possible to shareholders and their desire to declare as low profits as possible to the tax authorities, in order to pay lower taxes to the state budget, in the context in which the accounting information is based on the calculation of taxes.

The fiscal system is of major importance in the economy of each country, both in terms of collecting the financial resources needed to fulfill the role of the state, and in terms of the level and development of economic life. Accounting information, collected and recorded in accordance with the rules of accounting law, becomes the main source of data for national accounting and central and local authorities.

The state is a social organization and a form of manifestation of the general interests of a human community. In order to fulfill the general interests of this community, the state must have certain funds to distribute to the state bodies through which it acts. The necessary funds, on the basis of which the state operates, are constituted and represent the national public budget.

Budget revenues consist of taxes and duties owed by economic entities and individuals, called taxpayers, who have the obligation to contribute to the establishment of the consolidated state budget.

The delimitation between taxes and fees can be made considering that the taxes are related to the contributory capacity of the taxpayers, without obtaining a direct consideration from the state and the fees are collected as a result of the applicant's recourse to certain public services.

The collection of taxes and fees is done through the National Agency for Fiscal Administration (ANAF), which represents the national tax system and has the role of ensuring the necessary resources for public expenditures and the establishment of the general consolidated state budget.

The main mandatory taxes and fees at the level of economic entities in Romania are the following: value added tax, profit tax, income tax on micro-enterprises, income tax on salaries and mandatory social contributions, income tax on dividends and excise duties.

Taxation usually generates contrary interests between the state, on the one hand, which wants to maximize its tax revenues, and taxpayers, on the other hand, who are willing to pay as little as possible of the revenues generated. These interests must be managed in such a way that the realization of the budgetary revenues necessary for the proper functioning of the state is not affected.

In order to evade the payment of tax obligations due to the state budget, a wide range of fraudulent methods are used by some economic entities that carry out income-generating activities.

The most common fraudulent methods in practice consist in: hiding the taxable source, omitting to record in the accounting documents the income realized, for tax evasion, or highlighting in the accounting documents expenses that are not based on real operations or highlighting fictitious operations, in order to diminish the profits realized.

Deduction from the payment of value added tax is also another fraudulent method of evasion from the payment of tax obligations often encountered in practice and is achieved either by fictitious increase of deductible value added tax or by written entries of goods, or by reducing value added tax collected, as a result of underestimating the value of outflows of products, goods or services.

It should be noted that not any evasion from the payment of legal obligations is tax evasion, but only the evasion from the payment of legal obligations due to the state, given that tax

obligations are established by the state for the state budget. Therefore, evading the payment of legal obligations due to the private sector does not constitute tax evasion, falling into other categories of violation of the law.

The payment of legal obligations due to the state by economic entities are established on the basis of accounting information. The accounting information is necessary both for the state to establish the taxes due to the state budget and for the shareholders or potential investors, for the knowledge and analysis of the situation of the economic entity.

Accounting is based on the transmission of accounting information on economic activities to different categories of users, being one of the most important sectors of activity within an economic entity.

Punctual efforts against VAT fraud and evasion are still needed, and the COVID-19 pandemic may make this fight even more difficult. The European Commission recommends that tax administrations simplify procedures and improve cross-border cooperation, in a context where forecasts for 2020 have indicated a reversal of the trend towards a reduction in the VAT deficit.

The reform and digitalization of ANAF must become the number 1 priority for Romania, to the detriment of multiple legislative changes that, in general, failed to contribute to increasing VAT collection, the best examples being declaration 088 on VAT registration or VAT system split, measures which proved ineffective and which were eventually repealed.

"There is no lifeline against tax fraud and evasion, but the experience of other countries where the VAT deficit has dropped significantly shows that a modernization of the tax administration based on digitalization is one of the best practices. Real-time access by tax authorities to transactions carried out by economic operators, electronic control such as e-audit or standard tax audit file (SAF-T) are tested tax compliance methods that are beneficial for both taxpayers and authorities, fiscal control is much more efficient. The best example in this regard are even our neighbors in Hungary who in 2018 had the largest decrease in VAT Gap recorded in the EU, with 5.1%, after implementing real-time reporting of business to business transactions. ", Mentioned Bianca Vlad, Partner, TaxAdvisory, Mazars Romania.

At the national level, the measure of connecting the electronic cash registers to the ANAF servers, whose implementation has started to take shape this year, can also be another digital

solution that could counterbalance the increase of the VAT deficit generated in the context of the pandemic.

“The implementation of the technology is essential and with clear advantages, especially when we talk about the ANAF-taxpayer interaction through electronic platforms, and the completely digital VAT reporting is imminent. We also look forward to the initiative of the Ministry of Finance on the implementation of SAF-T, first proposed in the pilot system for large taxpayers - a measure by which Poland managed to reduce the VAT Gap from 24% in 2015 to 9.9% in 2018. ”, mentioned Miruna Cîrstea, Tax Senior Consultant, Mazars Romania.

However, at EU level, the extensive reform of the introduction of the definitive VAT system, which would take place by 2025, remains a priority, as Member States can no longer afford to lose billions of euros as a result of VAT fraud and the inconsistency of the current system. By introducing the definitive VAT system (according to which the seller should collect the value added tax due for the sale of goods to a customer from another European Union country, at the rate set by the Member State of destination), VAT fraud would be significantly reduced.

Until then, it will be interesting to monitor and assess the impact of the VAT quickfixes package, introduced as of 1 January 2020, as a preliminary solution, as well as the new e-commerce package of measures whose implementation has been currently proposed for postponement until July 1, 2021.

In Romania, micro-enterprises currently benefit from an advantageous fiscal regime, owing to the state budget a tax of 1% and 3% respectively (without employees), from the realized revenues. This tax model is advantageous both from the perspective of small entrepreneurs, but especially for economic entities with high profit margins, while maintaining a low tax burden.

In order to fail to meet the tax obligations on the payment of taxes and duties due to the state budget, some economic entities use various methods aimed at reducing the taxable amount and tax obligations by evading the payment of profit tax, income tax, payment of contributions salaries and taxes assimilated to them, as well as from the payment of excise duties.

Excise duties are special consumption taxes that are due to the state budget for a series of products established by the Fiscal Code, which come from domestic production or imports and are an important source for the state budget.

Although the evasion of excise duty is not provided in the law for preventing and combating tax evasion, being incriminated by the Tax Code and Customs Code, reducing revenue from excise, through various methods of fraud has a strong negative impact on the state budget. In this regard, we believe that effective cooperation between EU Member States on the export and import of excisable products is required, as well as intensive monitoring of the production and marketing of these products at national level. Recently, at the national level, the illegal trade in cigarettes and tobacco products from outside the EU has intensified, for which excise duties are not paid, a phenomenon that must be combated by intensifying and streamlining controls on the country's eastern border, where these products are illegally introduced into the country.

Regarding the accounting mechanism of tax evasion, it refers to the methods and techniques of recording and processing of accounting and financial data aimed at violating the accounting and tax rules in force, by artificially reducing the tax base of budgetary obligations. This accounting mechanism creates a financial image that does not comply with the criteria of legality and fidelity, and which is intended only for external users of financial information.

The information provided by the accounts is the main source of clues as to the methods of committing tax evasion. However, accounting information is not a mechanism for tax evasion, because only by violating accounting legislation and accounting policies can the evasion phenomenon be generated.

We conclude that through the efficient use of accounting mechanisms to combat tax evasion, by improving and involving the competent bodies in combating the evasion phenomenon, by reviewing the legislation in the financial-accounting field, by eliminating legislative gaps and also by respecting the legislation by economic entities, tax evasion would considerably be reduced, which would increase the revenue allocated to the state budget.

It should also be noted that the gaps and imperfections in tax legislation, the desire for rapid learning, for maximizing the results of the economic entity, and the desire to increase managerial performance are the main reasons for resorting to creative accounting and legal tax evasion.

Reducing or stopping as much as possible this phenomenon of so-called legal tax evasion, which significantly reduces revenues to the consolidated state budget, can be achieved primarily by improving the legislation on taxation, by introducing specific provisions and by

eliminating legislative gaps and "loopholes" through which accounting techniques or engineering can be created.

Through the contribution of the state legislature in improving the legislation in the financial-accounting field, the revenues to the state budget would register a significant increase, and at the same time it would eliminate the difference of economic growth between evaders and "honests" who pay their tax obligations.

The recourse and implementation of tax cheating (or dodging) methods or schemes to circumvent financial-accounting legislation is a decision dependent on the value system of each possible tax defaulter, on his conceptions, principles and morality, as well as on the social behavior and environment from which is part of.

The ability to evade financial-accounting legislation is different, depending on the social category of the possible defaulter, being influenced by the nature or manner in which the taxable property was obtained, the manner in which the taxable matter is settled, the manner in which wealth control is organized etc.

Another factor that influences the use of escapist methods is the perception that the taxpayer has formed regarding the tax system, i.e. if its observance would not affect in any way its standard of living, namely the ability to meet its needs from the income resulting after the payment of tax obligations.

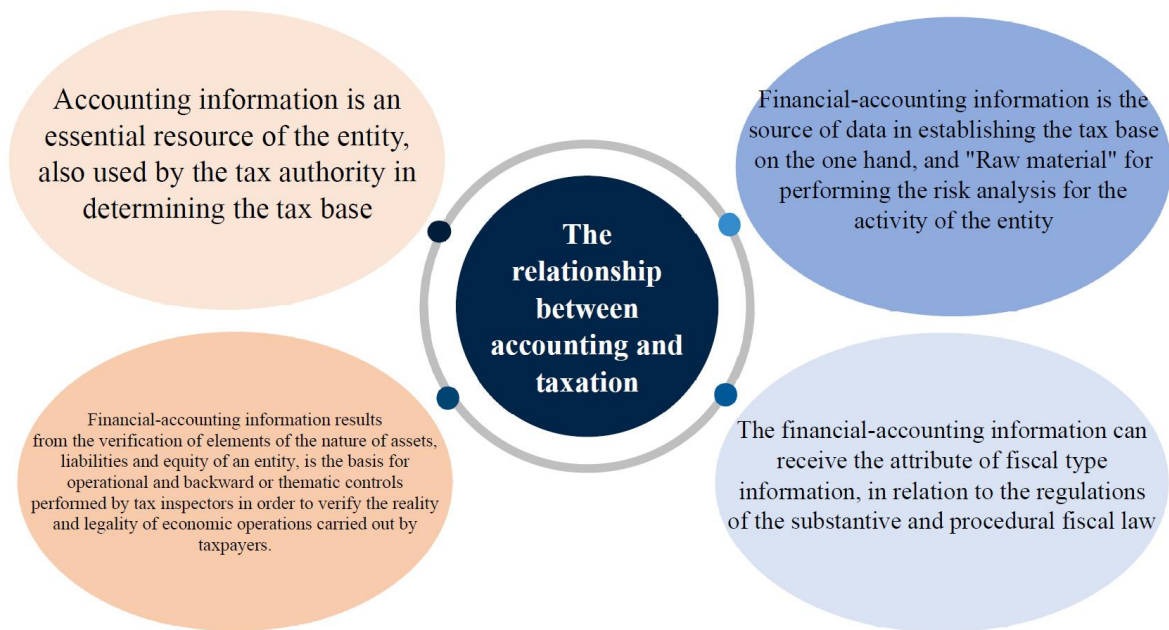
The phenomenon of tax evasion, created by resorting to tax cheating methods, directly determines the decrease of state revenues, which has as a consequence a lower state budget than normal, respectively insufficient funds to meet the needs for basic state functions. This phenomenon forces the state to resort to the simplest, but not the most efficient solution - the introduction of new taxes and duties or the increase of existing ones. This solution only solves the need for funds in the short term, but does not reduce the evasion phenomenon. The introduction of new taxes and duties or the increase of existing ones, drives the evaders to design and implement the methods of evading the payment of tax obligations.

The accuracy of the information in the financial statements depends on the extent to which conflicts of interest between entities, users and professional accountants are minimized. Accounting information is the final product of accounting and its usefulness derives from the

fact that it allows the measurement, description, classification of economic activity, ensures comparability over time and allows superior data processing.

In the figure below, we will illustrate the importance of information, as a basis and support of the tax system and also the relationship of accounting information - the tax system.

Figure 1 Accounting-taxation relationship



Source: own projection

Accounting provides information for all users, namely: tax authorities, capital investors, customers, suppliers, bankers, business partners and employees of entities.

In the relationship between accounting and taxation there is a discrepancy which consists in the fact that the principles, rules, norms and regulations of the two components are not similar in all cases.

In regulated accounting, tax information serves as a basis for taxation, according to the principles, rules and norms defined by tax law.

In conclusion, we can say that accounting information is the key element in identifying tax evasion and is the essential tool available to tax inspectors for the preparation, organization and conduct of tax control.

The role of accounting in calculating the tax base, in establishing the tax burden and in highlighting the balance of relations with different public budgets is obvious, the taxes paid by economic entities, based on financial results and generally accepted accounting methods. Therefore, it is possible that the accounting rules can be used, inter alia, to reduce or avoid tax obligations.

Accounting itself is an important tool even when you want to resort to accounting engineering or tax evasion, being also known as creative accounting.

Creative accounting does not involve violations of legal provisions, but involves an exercise of creativity of accountants, to interpret and create various legal, economic and financial innovations, to provide solutions to those interested in distorting accounting information. This distortion of accounting information actually leads to an increase in the result of the economic entity, as a result of the decrease of taxes due to the state budget.

Creative accounting is the result of accounting "spinning", indicating that information practices and communication techniques are often at the limit of the law, where accounting information is somewhat hidden, embellished and adjusted by professionals in the field (accountants, financial auditors, consultants, etc.) so as to satisfy the interests of their users.

In the literature, researchers' opinions are divided between the negative and the positive nature of creative accounting.

The negative nature of creative accounting is exemplified in countless ways: from manipulating accounts to misleading certain users of accounting information, to major economic scandals, to the fact that the use of accounting engineering is a precursor to the immorality of professional accountants who practice it.

On the other hand, the positive character of creative accounting is supported only by the fact that it helps the progress and evolution of the economic entity.

Creative accounting has a significant importance in the development of national and international accounting rules, precisely because the impact of creative accounting techniques and practices is negative and new accounting rules must be created to prevent the manipulation of financial information transmitted to users.

In our opinion, as long as creative accounting does not violate tax law, in the sense that it does nothing but exploit, in an intelligent way, the breaches or inaccuracies of tax law, we are not dealing with tax fraud.

An overview of the phenomenon of evasion, in terms of control actions carried out as a result of risk analyzes, based on accounting mechanisms to prevent and combat tax evasion, can serve as a basis for improving ANAF investigations and, in particular, anti-fraud controls, carried out on the line of discovering and combating tax evasion.

A successful fiscal control depends on the manner in which the tax inspectors tactically approach the signaling levels of the tax evasion identification mechanism, through the analyzed financial-accounting information.

We consider that the efficiency of control actions is influenced both by the level of preparation of control bodies, by the complexity of the evasion phenomenon, as well as by the way these actions are directed, namely the identification of the evasion phenomenon in the segment where they cause the greatest damage to the state budget.

The efficiency of the control actions can be achieved by a simple analysis of the VAT consumption tax, thus comparing the part of the VAT that the state expects to collect in a certain period of time with the VAT that is not actually collected (which is not reflected in the treasury accounts), thus resulting in that part of VAT which is called VAT Gap and which affects the economy in general.

Identifying tax evasion in the planning phase of tax audits, rethinking economic and mathematical models to highlight and quantify tax evasion, improving tax relations between the state and taxpayers, measures to increase the efficiency of tax inspection, etc., are solutions with practical applicability in the Romanian tax system.

The research presented different methods of legal and illegal tax evasion, in order to highlight the fundamental dimensions of this phenomenon. In this context, the need to strengthen fiscal control actions was revealed, mainly at the level of indirect taxes, in order to develop a more efficient system of revenue collection to the state budget.

In this context, we consider that for the effective measurement of this phenomenon it is mandatory to have a thorough knowledge and understanding, and to identify the determinants

and assess the consequences it is necessary to combine theory with practice, in order to develop methods / tools that could quantify tax evasion with a lot of precision.

Thus, we approached the idea of conducting an empirical study in order to identify the accounting mechanisms for preventing and combating tax evasion within economic entities in Romania. In this regard, we considered that accounting experts would be most able to provide a range of information on tax evasion at the national level, due to their extensive experience in this financial-accounting field, which make a connection of accounting information with that of tax.

Following the analysis based on the responses obtained from respondents, we reached the following conclusions:

- The relevance of the answers given by the respondents is reflected by their vast experience in the field. After analyzing the results, we found that 83% of respondents are expert accountants with over 10 years of experience, which highlights their extensive knowledge in the field of financial accounting. Their experience also results from the fact that 39.4% of them collaborate with more than 20 economic entities, from different fields of activity, mainly at the level of micro-enterprises.
- The influence of professional-accounting reasoning on taxation aimed at determining the professional accountant to manifest his professional reasoning in the context of the link between taxation and accounting. Thus, 48.6% would use professional reasoning in order to optimize taxation at the request of the entity's management. Analyzing the situation from the perspective of opportunities for the manifestation of professional reasoning, 48% answer that there are not enough opportunities in the accounting regulations for the manifestation of professional reasoning. Given that in other countries accounting is disconnected from taxation, we considered it necessary to request an opinion on this disconnection of tax accounting at national level, finding that 69.3% say that this disconnection at national level would not be recommended.
- The level of fiscal pressure exerted by the fiscal control bodies. In this regard we wanted to obtain an informed opinion from practitioners in the financial-accounting field on regulatory responsibility in this area, the results of the study show that respondents consider 84.9% that CECCAR should be the governing body in the field of Financial Accounting. The Ministry of Public Finance, in addition to the attributions of elaborating the financial-accounting norms, also has the attributions of verifying their

observance on the part of the economic entities. The respondents specified in proportion of 64.8% the fact that the entities with which they collaborate or have collaborated in the last 5 years have been verified from the fiscal point of view.









- The vision of the accounting experts regarding the legislative gaps vs. creative accounting. Regarding the existence of gaps in financial-accounting legislation that would stimulate economic entities to commit tax evasion, 59.8% of respondents answered in the affirmative. We observe the tendency of practitioners to eliminate these legislative gaps in order to prevent and combat tax evasion in Romania. Thus, in the view of accounting experts: "Creative accounting can be used in the context of managerial or management accounting, where there is the possibility to" create ", unlike financial accounting, which is standardized and limited to a number of accounting rules, principles and policies", is the statement considered the most appropriate in a percentage of 54.3%.
- The level of tax evasion in Romania is moderate in correlation with that of the European Union. The level of tax evasion in Romania is perceived by accounting experts, in a proportion of 50.8% moderate. In this sense, we performed a detailed analysis of the level of taxation of economic entities, finding that at the national level there is a moderate level of taxes and levies. These findings are also highlighted in the theoretical chapters where an analysis was performed at EU level, which also showed that Romania is at an average level of taxation.
- The most practiced methods of committing tax evasion are the modification of the calculation bases of taxes and duties. The results obtained from research confirm the idea found in the theoretical study, the fact that the field of value added tax is the most evasive in terms of tax evasion, followed by methods of committing tax evasion on profit / income of micro-enterprises and wages and excise duties.
- The most important prevention and control mechanisms are reflected in tax forms and declarations. In the view of accounting experts, the link between accounting and taxation in Romania is moderate, at 55.5%. From the point of view of the accounting experts, the importance of the accounting mechanism for preventing and combating tax evasion (on a Likert scale from 1 to 5) is over 41% in all cases, respectively in the area of maximum importance. As expected, the importance of the tax returns submitted is also in the same area of maximum 5 on the Likert scale, set at a percentage of over 43%. An entity's financial statements are corroborated with accounting mechanisms

and tax returns, so they are also over 48% in the most important area of preventing and combating tax evasion. At 60%, in the opinion of the accounting experts, the indicators provided in the annual financial statements submitted by the economic entities are largely important elements for the verification and fiscal control exercised by the tax authorities, in order to prevent and combat tax evasion.

- The concept of tax evasion and its determinants, in the opinion of accounting experts. The most appropriate statement, according to the referents, regarding the concept of tax evasion is found in the following statement: “due to the state budget”, with a percentage of 62%. The results show that the main factors that determine Romanian companies to commit tax evasion are the greed of administrators or shareholders, respectively the high level of taxes and duties.

In addition to the descriptive analysis, we considered that an analysis of the correlation between professional experience and the hypotheses formulated and analyzed by us is required. Thus, the results show that out of the 8 hypotheses formulated by us, four are confirmed, two are partially confirmed and two are rejected based on the results obtained.

Table 11 Confirmation vs. invalidation of hypotheses

Hypotheses	Confirmed/ partially confirmed / rejected
H1: The relevance of the answers is reflected by the vast experience in the field.	
H2: The influence of professional-accounting reasoning on taxation is a positive one.	
H3: The level of fiscal pressure exerted by the fiscal control bodies is a positive one.	
H4: The vision of the accounting experts regarding the legislative gaps vs. creative accounting.	
H5: The level of tax evasion in Romania is moderate in correlation with that at EU level.	
H6: The most common method of committing tax evasion is to change the bases for calculating taxes and duties.	
H7: The most important prevention and control mechanisms are reflected in tax forms and returns.	
H8: The concept of tax evasion and its determinants, in the opinion of accounting experts.	

Source: own projection

Knowing that the methods used to measure tax evasion provide only a partial picture of the phenomenon, this research in the field of tax evasion, can provide researchers with the

opportunity to further study this issue and can help raise awareness of policy makers and state authorities regarding the need for measures to counter the phenomenon of tax evasion.

Limits of research

In the previous paragraphs we tried to point out the positive aspects that our scientific approach has brought in the field of research. However, in any scientific endeavor we need to highlight the limits of research, limits related in particular to formal issues addressed:

- in the first chapter, the conceptual analysis was performed in a general manner and we focused only on the way in which it contributes to the conceptual delimitation.
- in the second chapter, we considered only the study of the fiscal system in Romania. Perhaps it would have been appropriate to extend the sample to other countries in the European Union.
- in the analysis of the methods of committing tax evasion, we considered only the central elements that target economic entities. Perhaps a detailed analysis of the methods of committing tax evasion at a macro level would have been useful.
- the analysis of the role of accounting in preventing and combating tax evasion was performed from the perspective of the situation at national level. A possible limitation of this approach would be the fact that we have not analyzed the role of accounting in preventing and combating tax evasion in the European Union.
- regarding the study carried out at the level of chapter five, which aimed at a detailed analysis of the role of accounting in preventing and combating tax evasion, we considered respondents from CECCAR Cluj Branch. A possible limitation of this approach would be the fact that we have not extended the analysis to national or international level.

Research perspectives:

Research in a field of interest, such as in our case the role of accounting in preventing and combating tax evasion, also involves several research perspectives such as:

- analysis of the concept of tax evasion at international level.
- analyzing the evolution of the harmonization of standards and legislative regulations at international level.
- extending the sample from the case studies in order to reflect the situation we are in regarding the role of accounting in preventing and combating tax evasion at international level.
- conducting an empirical study on measuring tax evasion.

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