

**SOCIAL AND HUMAN SCIENTIFIC**

Kılincer, B. & Karahan, A. (2021), "Determination of the Thouht Structures of Accounting Professionals about the Prevention of the Tax Losses and Leaks: A Research in Adıyaman", R&S -Research Studies Anatolia Journal, Vol:4 Issue:3; pp:158-182

**Anahtar Kelimeler:** Muhasebe Meslek Mensubu, Vergi Kaybı, Vergi Kaçırma

**Keywords:** Professional Accountant, Tax Losses, Tax Evasion

**Makale Türü** Araştırma Makalesi

**MUHASEBE MESLEK MENSUPLARININ VERGİ KAYIP VE KAÇAKLARININ ÖNLENMESİNE İLİŞKİN DÜŞÜNCE YAPILARININ TESPİTİ\***

*Determination of the Thouht Structures of Accounting Professionals about the Prevention of the Tax Losses and Leaks: A Research in Adıyaman*

**Beyhan KILINCER<sup>1</sup>**

**Ahmet KARAHAN<sup>2</sup>**

**Geliş Tarihi / ArrivedDate**  
04/05/2021

**Kabul Tarihi / AcceptedDate**  
25/07/2021

**Yayınlanma Tarihi / PublishedDate**  
31/07/2021

**ÖZ**


Vergiler, modern devletlerin finansal sistemini oluşturan en önemli kaynaklardan biridir. Türkiye Cumhuriyeti Anayasası'nın 73. maddesine göre; "Herkes mali gücüne göre kamu harcamalarını karşılamak için vergi ödemek zorundadır." Düzenli vergi tahsilatı, toplumda vergi bilincinin ve ahlakının oluşturulması, etkin yasal düzenlemeler, uygulamalar ve denetimler sayesinde mümkün olabilmektedir. Vergi kanunlarının uygulayıcıları olarak hareket eden profesyonel muhasebeciler, vergi işlemlerinin yürütülmesinde önemli rollere sahiptir. Bu çalışmanın amacı, vergi kayıplarının ve kaçakçılığının önlenmesinde geliri vergiye dönüştürme sürecini yöneten muhasebe meslek mensuplarının düşünce yapılarını ortaya çıkarmaktır. Bu amaçla Adıyaman'da faaliyet gösteren muhasebe meslek mensuplarına anket yöntemi uygulanmıştır. Bu çalışmanın en önemli özelliği, muhasebe meslek mensuplarının vergi kayıplarının ve kaçakçılığının önlenmesi konusundaki düşünce yapılarını, çalışmanın amacına ulaşmak için altı kapsamlı çerçevede ele almasıdır. Nitekim muhasebe meslek mensuplarına uygulanan anket şu bölümlerden oluşmaktadır: 1) demografik özellikler, 2) vergi kayıpları ve kaçakçılığına ilişkin düşünce yapısı 3) vergi kayıplarına ve vergi kaçakçılığına neden olan durumlar hakkında düşünme yapısı 4) vergi kayıplarının ve kaçakçılığının önlenmesine ilişkin düşünce yapısı 5) vergi kayıpları ve kaçakçılığına karşı mücadele ile muhasebe mesleği arasındaki ilişkiye genel bir bakış 6) vergi kayıplarını önlemede muhasebe eğitiminden beklentiler. Anketlerden elde edilen veriler SPSS programı ile analiz edilmiştir. Araştırmadan elde edilen sonuçlara göre muhasebe meslek mensuplarının vergi kayıplarının ve kaçakçılığının önlenmesindeki zihniyetleri ortaya çıktı. Ayrıca araştırmanın bulgularına göre vergi kurumlarının vergi

**ABSTRACT**

Taxes are one the most important sources that make up the financial system of modern states. According to Article 73 of the Constitution of the Republic of Turkey; "Everyone, in order to meet the public expenditure according to his financial power, has to pay taxes." The regular collection of taxes can be possible thanks to the creation of tax awareness and morality in the society, as well as effective legal regulations, practices and audits. Acting as the enforcers of tax laws, professional accountants have important roles in the execution of tax transactions. The aim of this study is to reveal the mentality of the professional accountants managing the process of converting income to tax in preventing tax losses and evasion. For this purpose, a questionnaire method was applied to the professional accountants operating in Adıyaman. The most important feature of this study is that it handles the thinking structures of accounting professionals about the prevention of tax losses and evasion in six comprehensive frameworks in order to achieve the purpose of the study. As a matter of fact, the questionnaire applied to professional accountants consists of the following parts: 1)demographic characteristics, 2)frame of mind about tax losses and evasion 3)structure of thinking about situations that cause tax losses and tax evasion 4)structure of thinking on the prevention of tax losses and evasion 5)an overview of the relationship between the fight against tax losses and evasion and the accounting profession 6)expectations from accounting training in preventing tax losses. The data obtained from the surveys were analyzed with the SPSS program. According to the results obtained from the research, the mentality of the accounting professionals in the prevention of tax losses and evasion was revealed. In addition, according to the findings of the research, suggestions were made to the

\* Bu makale 2017 yılında Barcelona'da düzenlenen 3.Uluslararası Multidisipliner Avrasya Kongresinde özet bildiri olarak sunulmuştur.

<sup>1</sup>  Öğr. Gör. Dr., Adıyaman Üniversitesi, Sosyal Bilimler MYO, Muhasebe ve Vergi Uygulamaları Bölümü, bkilincer@adiyaman.edu.tr ADIYAMAN / TÜRKİYE

<sup>2</sup>  Dr. Öğr. Üyesi, Adıyaman Üniversitesi, Sosyal Bilimler MYO, Muhasebe ve Vergi Uygulamaları Bölümü, akarahan@adiyaman.edu.tr, ADIYAMAN / TÜRKİYE

kayıplarını ve kaçakçılığını önleme görevlerini daha etkin bir şekilde yerine getirmeleri için politika yapıcılara önerilerde bulunulmuştur.

policy makers for the tax institutions to carry out their duties to prevent tax losses and evasion more effectively.

## INTRODUCTION

For their social purposes, governments need a source of income while performing various services to meet the needs of their citizens. Governments fulfill their obligations with the power to collect taxes, which is the most important source of funding.

In the first societies, taxes were collected on a voluntary basis in the form of gifts, donations or in-kind contributions in order to present gifts to the gods. Over time, the monarchy management was institutionalized by the laws. The foundations of today's tax system were laid in order to meet common living and management needs (Sirkeci & Abdula: 2015).

Collective lifestyle has created the public space and thereby increased public services. In addition of collective lifestyle, battles increased public service expenses. While the expenses for these services were previously covered only by the palace treasure, the increase in public services and war expenses and being seen as a method of generating income caused the taxes to be collected from the public (Sirkeci & Abdula: 2015).

Today, the taxes that citizens are obliged to pay are an important financial resource for the state to meet the expenses of public services. For example, 85.9% of which a significant share of the 2019 budget revenues is derived from tax revenues in Turkey.

The imposition and accrual of the tax, which is such an important source, is based on the declaration basis. However, it is important for taxpayers to calculate their earnings precisely and accurately. In the Turkish tax system based on declaration basis, it is stated that the taxpayer declaration does not reflect the truth and most of the income obtained is not declared (Dastan, 2011). Especially in case of lack of information of the taxpayers or their accountants, that fact can lead to the following problems:

- Unable to fulfill their duties related to taxation in a timely manner,
- Incomplete fulfillment of their tax laws,
- Typographical errors,
- Preparing false tax reports in a malicious way.

These reasons cause the taxes to not accrue on time or accrue incompletely, and so giving way to tax losses. In most cases, the reasons why taxpayers do not want to pay their taxes may differ. For example, (Bahsi, 2020; Bayrakli and others, 2004; Kecec, 2019; Sandalci & Sandalci, 2017; Savasan & Odabas, 2005; Yeniceri, 2005);

- They think it is reducing their individual savings,
- The perception of tax paying and receiving service is not sufficiently adopted
- The complexity of tax systems
- Frequent changes in legislation, difficulties in understanding the laws,
- Difficulties in enforcing laws and controlling taxpayers,
- Loose behaviors and negligence of Tax Administrations,
- Excessive tax rates.

Such negativities can be counted among the factors that increase tax loss and evasions.

However, the increase in tax revenues for a government will mean better social public services, more employment for citizens, better wages. In addition, that efficient production and profitability

for businesses, and also higher growth rates for governments, and will form a strengthening cycle. It is of utmost importance for the business, the state and all related interest groups to create, report and present financial information of accountancy profession members about the business of taxpayers in a complete, consistent, impartial, timely and high-quality manner. In addition to providing this information in a complete and impartial manner, it is also important that it is accurate and reliable to prevent tax losses and evasion. It is an incontestable fact that there is a very close causal link between professional accountants and the tax phenomenon. Moreover, there is a belief for taxpayers that the accountant is a good accountant who will allow you to pay tax less. For example, in the study of Sakurai and Braithwaite (2003), it is seen that taxpayers prefer to work with accountants who are in good relations with the tax administration and ensure that you reach the minimum tax prudently. This may cause an increase in tax loss with informality. For example, in the 1970-2005 period for Turkey's unregistered economy, depending on the estimated size of the loss calculated by the tax to GDP ratio of 1.22% it has been found to vary between 35.37% (Erkus & Karagoz: 2009). This shows that a very high tax loss occurred.

In the Turkish Tax Procedure Law No. 213, tax crimes, which mean reducing the tax base and engaging the government in tax loss, are defined as follows:

- Not to show commercial, agricultural and professional earnings in the declaration,
- To falsify documents related to daily activities and earnings,
- Organizing misleading documents or copies,
- Incomplete recording or falsification on the records of required books to be kept in accordance with the tax laws,
- Destroying or hiding required books or documents to be kept
- Destroying required books pages or replace them with other pages,
- Performing all kinds of calculating and accounting frauds.

As the operations counted above are within the scope of the accountability of the professional accountants, they demonstrate rightly how important of the professional accountants. Because, they can calculate the tax accurately as working like a tax inspector.

Therefore, based on the importance of the subject, a research was carried out to determine the importance of professional accountants in the prevention of tax losses and evasions and their thoughts on this matter. The results of the survey conducted for this purpose were analyzed with the SPSS 15 program.

## **LITERATURE REVIEW**

When the literature on the subject is examined, it is seen that there are different studies on tax loss and leakage. Some of these studies are briefly attached below.

In the study of Boadway and others (2002), tax evasion analysis typically assumes that evasion involves individual taxpayers responding to some given policies. However, evading taxes could require the collaboration of at least two taxpayers. Detection depends on the costly avoidance activities of both transacting partners. An increase in sanctions leads to a direct increase in the expected cost of a transaction in the illegal sector, but it may also increase the incentive for the partners to cooperate in avoiding detection. The total cost of transacting in the illegal sector can fall, and tax evasion may increase. The policy implications of this phenomenon are considered (Boadway et al, 2002: 417-435).

Asaolu et al. (2020) measured the impact of forensic accountancy skills on the detection of tax evasion, with a survey applied to internal revenue experts and forensic accountants (301 people) in Lagos State, Nigeria. As a result of the research they used multiple regression analysis, they revealed that forensic accounting has a significant positive effect in detecting tax evasion and

suggested to policy makers that forensic accounting should be institutionalized for effective tax management (Asaolu et al. 2020: 17-24).

Sakurai and Braithwaite (2003) examined 2,040 randomly selected Australian taxpayers to finding their perceptions of their idealized tax practitioner as well as their perceptions of their current tax preparer. They identified three dimensions that underlying idealized practitioner for taxpayer judgements. If these sorted from less to more selected answer, practitioner who 1) is a creative, aggressive tax planning type (well networked and knowledgeable with tax office intelligence and enforcement, 2) engage in the cautious minimization of tax, 3) is honest and risk averse. In a sense, perceptions of taxpayers' ideal tax practitioner emerge tax avoidance, identifying opportunities to minimize tax and doing the right thing. This study also shows the role that tax practitioners will play in the government's tax loss (Sakurai & Braithwaite, 2003: 375-387).

Luitel (2005), to analyze value added tax evasion and tax amnesty, the short and long-term effects of the 1985 Colorado amnesty, the 1990 Maine amnesty, and the 1986 West Virginia amnesty, used fixed effects and random effects models, to determine whether amnesties were successful in the short term, using three-month total tax revenue data. The study found that the 1985 Colorado amnesty had no short or long-term impact on tax collections; however, unlike the 1985 Colorado amnesty results, the 1990 Maine amnesty and 1986 West Virginia amnesty only increased tax revenues in the short term, and tax revenues actually fell in these states in the long term. In addition, in his study, he suggested that neighboring (especially contiguous) states are more prone to give amnesty, therefore, studies can be carried out to determine whether the neighborhood effect causes an amnesty with a spatial econometric analysis (Luitel, 2005).

Savasan and Odabas (2005) investigated the causes of tax leakage and losses in Turkey. They applied a questionnaire on a total of 534 participants with consisting of 317 independent accountant and financial advisors and 217 tax auditors. As a method, cross tables and Spearman correlation were used. According to the findings of the research, they reached the conclusion that the tax loss was as high as 93% and that the factors of tax burden, inefficiency in auditing, tax injustice, and lack of awareness of tax morality came to the fore. With the Spearman correlation coefficients, they found a positive and significant relationship between inefficiency in auditing, punishment not deterring, tax not spreading to the base, inadequate public spending and lack of tax awareness and morality and tax loss (Savasan & Odabas, 2005: 1-28).

In his study, Tum (2010) first examined the relationship between the basic functions of Chartered Accountants (CA) and tax loss in a theoretical framework, and then conducted an applied research based on a survey study to reveal the effect of CA in preventing tax loss. Theoretical discussions, literature review and applied research results show that the three functions of the CA (audit, consultancy and especially attestation) play an important role in preventing tax loss (Tum, 2010: 1-287).

In the study conducted by Dastan (2011), was carried out for professional accountants operating in the Eastern Black Sea Region. The role of the accounting profession in the prevention of tax losses and evasions to be investigated with the expectations of the profession from accounting education. As a result of the research, Dastan emphasized it was possible to prevent tax losses and evasions with true and fair taxation based on correct information, in addition to effective accounting decision with high quality accounting education, service and knowledge (Dastan, 2011: 181-205).

On the other hand, Binis (2012) conducted a survey in the sample of İzmir province in order to reveal the opinions of the accounting professions and tax administration personnel who represent the taxpayers who are the parties to the tax relationship. As a result of the research, it has been concluded that the confusion of legislation and frequent changes are the main reasons that cause tax errors, and it is important to simplify the tax legislation, to provide integrity and parallelism

among tax laws, to inform taxpayers about tax practices and, most importantly, to reduce tax errors by improving taxpayer education programs. He suggested that there would be steps (Binis, 2012: 485-508).

Yardımcıoğlu and Özer (2012) examined the opinions and perspective of professional accountants on taxation and prevention of tax penalties. Investigations were made regarding the prevention of tax losses and evasion by sworn financial advisors and they investigated the role of professional accountants in the prevention of tax crimes as independent auditors (Yardımcıoğlu & Özer, 2012: 133-152).

Tenidou and others (2015) propose to solve problems related to tax loss and smuggling and the informal economy with e-government and accounting information systems. In the study, the objectives and usage areas of e-government and accounting information systems are mentioned, and then the birth and evolution of Taxisnet, which is described as a platform for citizens, businesses and public institutions. Subsequently, the analysis of the main economic pathogens that cause the problems of informal economy, tax losses and evasions and how the Elenxis information system specializes in auditing and its struggle against these problems are discussed. The study consisted of 80 questionnaires with 20 questions, and their opinions were taken into consideration in the fight against tax losses and evasions by applying to tax advisors working in Evros and Kavala regions in the North of Greece. As a result of the research, they concluded that increased taxes lead to an increase in tax evasion, accountants are responsible for tax evasion together with their taxpayers, and that the tax mechanism causes tax evasion, and there are shortcomings and negligence of consultants in tax loss (Tenidou et al, 2015: 303-312).

Jacobsen and Piovesan (2015) investigated whether the increased tax expenses increased fraud in their studies. In the study, the participants who earned a profit over the rate of profitability were selected. As a result of the study, it was determined that the participants used the tax as an excuse for their dishonest behavior. Therefore, policy makers are warned that there is an insignificant relationship between taxation fees and fraud (Jacobsen & Piovesan, 2015: 1-8).

In research of Onu and others (2019), had been investigated the psychological underpinnings of 'creative compliance' by assessing the attitudes of tax avoidance and tax evasion of 330 small business owners. As a result of the research had been found that tax avoidance and tax evasion were perceived as qualitatively distinct by respondents and that they were predicted by different factors. While both tax avoidance and tax evasion were associated with weak personal norms to contribute to the tax system, tax avoidance was associated with a perception that the tax system is unfair, and that tax law has 'loopholes' that can be exploited, while tax evasion was predicted by the perception that evasion is a trivial crime (Onu et al, 2019).

Paramonova (2014)'s study extends tax theory by modeling information reporting as an additional enforcement instrument that allows acquiring information about taxpayers' income. Paramonova criticizes tax theory's insufficiency and solves the problem of the IRS commissioner who, having limited resources to deter tax evasion has to maximize tax revenue by allocating resources between audits and information reporting. As a result of the research, the optimal level of information depends on the budget such that it first increases, but then decreases with the budget, while the optimal number of audits always increases with the budget (Paramonova, 2014: 1-43).

Yereli and Karadeniz (2004) examined the effects on tax losses of unregistered employment in Turkey. As a result of the study, the prevention of tax losses and evasion due to unregistered employment and informal employment should be applied together with multidimensional policies, from decreasing the financial and bureaucratic procedures on the employer to raising awareness of the workforce, as well as tax administrations, social security institutions, security units, municipalities, contracting authorities and other relevant They addressed issues to ensure coordination among public institutions (Yereli & Karadeniz, 2004).



## AIM, SCOPE, METHOD, ANALYSIS AND FINDINGS OF THE RESEARCH

### Purpose of the Research

The purpose of this research; to determine the thought structure of professional accountants (independent accountant financial advisor (IAFA) and certified public accountant (CPA) in Adiyaman province in preventing tax losses and evasion.

### Scope and Method of the Research

The research includes professional accountants (independent accountant financial advisor (IAFA) and certified public accountant (CPA) operating in Adiyaman province. According to the information obtained from Adiyaman Chamber of Independent Accountants and Financial Advisors, there are 98 professional members who are actively registered in the chamber. Questionnaires prepared electronically were sent to the members of the profession registered in the chamber and 52 of 98 professions participated in the questionnaire.

### Data Collection Method of the Research

In this research, survey technique was used. The survey was prepared by using scales whose validity and reliability were tested in the literature. The questionnaire form applied to professional accountants consists of two parts. In the first part, there are 9 questions related to demographic features and in the second part, there are 35 questions prepared according to the Likert scale of 5 to determine the roles of professional accountants in preventing tax losses and evasions. These questions were taken from the work of Dastan (2011). Survey data were analyzed with SPSS statistics 15 program.

### Analysis and Findings of the Research

The results obtained from the research conducted in this part of the study were analyzed.

### Demographic Information

**Table 1.** Descriptive Statistics

Gender	Frequency	Percent	Cumulative Percent
Male	39	75,0	75,0
Female	13	25,0	100,0
Total	52	100,0	
Age	Frequency	Percent	Cumulative Percent
25-30	6	11,5	11,5
31-40	29	55,8	67,3
41-50	13	25,0	92,3
51 and above	4	7,7	100,0
Total	52	100,0	
Pressure or Guidance on Tax Matters	Frequency	Percent	Cumulative Percent
Yes	37	71,2	71,2
No	15	28,8	100,0
Total	52	100,0	
Education	Frequency	Percent	Cumulative Percent
Undergraduate Degree	36	69,2	69,2
Master Degree	15	28,9	98,1
Doctorate Degree	1	1,9	100,0
Total	52	100,0	

Title	Frequency	Percent	Cumulative Percent
Certified Public Accountant	48	92,3	92,3
Chartered Accountant	4	7,7	100,0
Total	52	100,0	
Professional Working Time	Frequency	Percent	Cumulative Percent
0-5 years	8	15,4	15,4
6-10 years	16	30,8	46,2
11-15 years	12	23,0	69,2
16-20 years	11	21,2	90,4
21 years and above	5	9,6	100,0
Total	52	100,0	
Job Execution Format	Frequency	Percent	Cumulative Percent
Independent	33	63,5	63,5
Company Staff	19	36,5	100,0
Total	52	100,0	
Do You Read Professional Legislation Regularly?	Frequency	Percent	Cumulative Percent
Yes	30	57,7	57,7
No	22	42,3	100,0
Total	52	100,0	
Do You Find Professional Legislation Understandable?	Frequency	Percent	Cumulative Percent
Yes	13	25,0	25,0
No	39	75,0	100,0
Total	52	100,0	

**Table2.** General Ideas of Accountants About Tax Losses and Evasion

<i>Frame of mind about tax losses and evasion</i>	N	Mean	Std. Deviation
Due to loopholes in tax laws, the taxpayer should not be expected to comply fully with the law	52	2,0000	1,10258
Given economic conditions and tax burden, tax evader taxpayer should not be blamed	52	2,2885	1,41887
Accounting records can be tolerated for taxpayers in economic distress	52	1,6731	1,00433
Tax evasion is not a moral issue as the tax system is unfair	52	1,6154	1,19071
Tax evasion trend declines as taxpayer education level rises	52	3,4808	1,30595
The tax penalty that a tax evader will pay when they are caught is very high	52	1,8462	1,24278
A tax evader is unlikely to be caught by the tax administration	52	1,8846	1,14881
<b>Group Average and Standard Deviation</b>	<b>52</b>	<b>2,1126</b>	<b>,86659</b>
<i>Structure of thinking about situations that cause tax losses and tax evasion</i>	N	Mean	Std. Deviation
Ineffective tax Control and unfair taxation mentality	52	4,5769	,60541
Tax laws are very complicated and tax laws are changed very often	52	4,4808	,50450
Low tax penalties and frequent application of tax pardons	52	4,2500	,58995
The high level of tax rates	52	4,3077	,50637
Unfair distribution of income and low level of income of taxpayers	52	4,4423	,50151
Economic fluctuations and crises	52	4,3462	,48038
Belief that taxes levied will not return as a service	52	4,6538	,71083
Low level of tax ethics in society	52	4,7500	,43724
Level of corruption in society and widespread bribery network	52	4,7308	,48971

<b>Group Average and Standard Deviation</b>	<b>52</b>	<b>4,5043</b>	<b>,23230</b>
<i><b>Structure of thinking on the prevention of tax losses and evasion</b></i>	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
Legal sanctions (imprisonment)	52	4,5962	,49545
Social impact, "feeling of guilt and shame"	52	4,4808	,50450
Effective tax control in addition to reducing tax rates and reducing the number of taxes	52	4,6731	,47367
Scientific publications on the subject	52	4,3654	,84084
Ensuring that all expenses in enterprises are written in legal books and deducted from their tax base	52	2,5000	1,66274
Efficiency in professional activities of accountants	52	4,4231	,80064
Accounting professional is responsible together with the taxpayer in terms of accounting books	52	4,4038	,66449
<b>Group Average and Standard Deviation</b>	<b>52</b>	<b>4,2060</b>	<b>,33522</b>
<i><b>An overview of the relationship between the fight against tax losses and evasion and the accounting profession</b></i>	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
In the fight against tax losses and evasion, tax audits conducted by the tax administration are insufficient	52	3,7115	1,63703
In the fight against tax losses and evasion, the tax administration expects help from accounting professionals	52	4,6154	,52966
In the fight against tax losses and evasion, tax administration and accounting professionals work in harmony	52	2,4231	1,10872
In the fight against tax losses and fugitives, the tax administration considers accounting professionals as obstacles	52	1,7692	,75707
Accounting professionals have duties to combat tax losses and evasion	52	4,4423	,60758
Accounting professionals perform their duties in the fight against tax losses and evasion and provide useful services	52	4,5769	,63697
Prevention of tax losses and evasion and Prevention of informality in tax will increase the reputation of accounting professionals in society	52	4,5385	,54093
<b>Group Average and Standard Deviation</b>	<b>52</b>	<b>3,7253</b>	<b>,37833</b>
<i><b>Expectations from accounting training in preventing tax losses and evasion</b></i>	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>
In University accounting education, it can be said that students receive adequate training in tax losses and evasion	52	3,4231	1,51264
College graduates who prefer the accounting profession are aware of the importance of combating tax losses and evasion	52	3,1731	1,38226
College graduates who prefer the accounting profession dominate accounting and tax issues	52	3,4808	1,59029
Coordination between accounting educational institutions and accounting professionals and tax administration should be ensured	52	4,4423	,50151
Social media should be used effectively in the fight against tax losses and evasion	52	4,2885	,57177
<b>Group Average and Standard Deviation</b>	<b>52</b>	<b>3,7615</b>	<b>,86595</b>

The average of the first 7 questions measuring the thinking structures of accounting professionals about tax losses and evasion was 2,1126 and the standard deviation was 0,86659. Members of the profession often expressed an opinion on these statements as "2: I do not agree". "As the level of education of the taxpayer increases, the tendency to evade taxes decreases" the average score for the statement is 3.48. The average score for the phrase "tax evader should not be blamed given economic conditions and tax burden" is 2.28. "Due to loopholes in tax laws, the taxpayer should not be expected to fully comply with the law" the average score of the statement is 2.00.

The average of responses to questions to measure thinking structures related to situations that cause tax losses and evasion was 4,5043, and the standard deviation was 0,23230. Accounting professionals participated in the questions in this group in the same direction and with a high score (4: I agree, 5: I absolutely agree). However, it seems that the average score given to the



phrase "Low level of tax ethics in society" is higher (4.75). The average score for the phrase "level of corruption in society and widespread bribery network" is 4.73.

The average of the answers to the questions in which the thinking structures on the prevention of tax losses and evasion were measured was 4,2060 and the standard deviation was 0.33522. Among the questions in this group, the phrase "effective tax control in addition to reducing tax rates and reducing the number of taxes" took the first place with an average score of 4.67.

The average of responses to questions aimed at combating tax losses and evasion and measuring the relationship between the accounting profession is 3.7253 and the standard deviation is 0.37833. Among the questions in this group, the expression "in the fight against tax losses and evasion, the tax administration expects help from accounting professionals" (4.61) ranked first with an average. "In the fight against tax losses and fugitives, the tax administration considers accounting professionals as obstacles", the average of responses to the statement is 1.76. This expression was the expression that accounting professionals participated in with the lowest average.

The average of responses to questions in which expectations from accounting training are measured in preventing tax losses and evasion are 3,7615 and the standard deviation is 0,86595. Of the questions in this group, the average response to the statement "coordination between accounting educational institutions and professionals and tax administration should be ensured" was 4.44. This number is the highest score given to statements in the group.

Table 3 shows the results of the t-test to determine whether there are statistically significant differences between the judgments of professionals who receive pressure or suggestion on tax issues and those who do not receive pressure or suggestion on tax losses and evasion.

**Table 3.** Independent Groups t Test Results in Terms of Gender

Question Group	Gender	N	Mean	Std. Deviation	df	T	p
Frame of Mind About Tax Losses and Evasion	Male	39	2,0147	,75079	50	-1,427	,160
	Female	13	2,4066	1,13216			
Structure of Thinking About Situations That Cause Tax losses and Tax Evasion	Male	39	4,5014	,22781	50	-,152	,880
	Female	13	4,5128	,25474			
Structure of thinking on the Prevention of tax losses and evasion	Male	39	4,2088	,32748	50	,101	,920
	Female	13	4,1978	,37133			
An overview of the relationship between the fight against tax losses and evasion and the accounting profession	Male	39	3,6996	,34497	50	-,844	,403
	Female	13	3,8022	,47214			
Expectations from accounting training in preventing tax losses and evasion	Male	39	3,7744	,86229	50	,183	,855
	Female	13	3,7231	,91118			

\*\* p<0,01, \* p<0,05

Independent groups t-test was used to determine differences between participants ' thinking structures about tax losses and evasion according to their gender.As a result of the analysis, male (Mean=2,0147; Std. Deviation=0,75079) and female (Mean=2,4066; Std. Deviation=1,13216) no statistically significant difference was found between the groups (t (50)=-1,427; p=,160).

Although the average of the responses of female professionals to questions asked to measure the structure of thinking about tax losses and evasion is greater than the average of the responses of male professionals, the difference is not statistically significant.

Independent groups t-test was used to determine differences between participants' structure of thinking about situations that cause tax losses and tax evasion according to their gender. As a result of the analysis, male (Mean=4,5014; Std. Deviation=0.22781) and female (Mean=4,5128; Std. Deviation=0.25474) no statistically significant difference was found between the groups ( $t(50) = -, 152; p = ,880$ ).

According to the results of the independent groups t test conducted to determine the differences between the thinking structures of men and women accounting professionals on the prevention of tax losses and evasion, man (Mean=4,2088; Std. Deviation=0.32748) and female (Mean=4,1978; Std. Deviation=0.37133) no statistically significant difference was found between the groups ( $t(50) = , 101; p = ,920$ ).

Independent groups t-test was used to reveal the differences between the participants' views on the relationship between tax loss and evasion and the accounting profession. As a result of the analysis, there was no statistically significant difference between the Male (Mean = 3.6996; Std. Deviation = 0.34497) and Female (Mean = 3.8022; Std. Deviation = 0.47214) groups ( $t(50) = 844; p = ,403$ ).

Independent groups t-test was used to reveal the differences between the thinking structures of the participants about their expectations from accounting education in preventing tax losses and evasions. As a result of the analysis, no statistically significant difference was found between the Male (Mean = 3.7744; Std. Deviation = 0.86229) and Female (Mean = 3.7231; Std. Deviation = 0.91118) groups ( $t(50) = , 183; p = ,855$ ).

**Table 4.** Independent Groups t Test Results in Terms of Pressure or Suggestion

Question Group	Pressure or Suggestion	N	Mean	Std. Deviation	df	T	p
Frame of Mind About Tax Losses and Evasion	Yes	37	1,8919	,48609	50	-3,123	,003**
	No	15	2,6571	1,29678			
Structure of Thinking About Situations That Cause Tax losses and Tax Evasion	Yes	37	4,4985	,23222	50	-,279	,781
	No	15	4,5185	,24003			
Structure of thinking on the Prevention of tax losses and evasion	Yes	37	4,2008	,35389	50	-,176	,861
	No	15	4,2190	,29508			
An overview of the relationship between the fight against tax losses and evasion and the accounting profession	Yes	37	3,8764	,31255	50	5,792	,000**
	No	15	3,3524	,24665			
Expectations from accounting training in preventing tax losses and evasion	Yes	37	3,6703	,93121	50	-1,199	,236
	No	15	3,9867	,65232			

Independent groups t-test was used to reveal the differences between the participants' mentality about tax loss and evasion according to whether they received pressure or suggestion on tax issues. According to the analysis results, the average of 37 participants who stated that they received pressure or suggestion on tax matters was 1.8919 and the average of 15 participants who did not receive pressure or suggestion on tax issues was 2.6571. It is seen that there is a

significant difference between the means of the groups ( $t(50) = -3.123$ ;  $p = .003 < 0.01$ ). It is observed that 37 members of the profession, who stated that they received pressure or inspiration on tax matters, did not agree with the questions prepared to measure their thinking about tax losses and evasions. 15 members of the profession who stated that they did not receive pressure or suggestion seem closer to the idea that they are indecisive, although they do not agree with these questions (in the survey, 1 = strongly disagree, 2 = disagree, 3 = undecided).

Independent groups t test was used to reveal the differences between the participants' mentality about the situations that cause tax loss and evasion according to whether they received pressure or suggestion on tax issues. As a result of the analysis, among the groups of professionals who received pressure or suggestions (Mean = 4.4985; Std. Deviation = 0.23222) and professionals who did not receive pressure or inspiration (Mean = 4.5185; Std. Deviation = 0.24003) No statistically significant difference was found ( $t(50) = -.279$ ;  $p = .781$ ). The mentality of the groups about the situations that cause tax loss and evasion is similar.

Independent groups t-test was used to reveal the differences between the participants' mentality regarding the prevention of tax loss and evasion according to whether they received pressure or suggestion on tax issues. As a result of the analysis, among the groups of professionals who receive pressure or suggestions (Mean = 4,2008; Std. Deviation = 0.35389) and professionals who do not receive pressure or inspiration (Mean = 4.2190; Std. Deviation = 0.29508) No statistically significant difference was found ( $t(50) = -.176$ ;  $p = .861$ ).

Independent groups t-test was used to reveal the differences between the participants' views on the relationship between the battle of tax loss and evasion and the accounting profession, depending on whether they received pressure or suggestion on tax issues. According to the analysis results, the average of 37 participants who stated that they received pressure or suggestion on tax issues was 3.8764 and the average of 15 participants who did not receive pressure or suggestion on tax issues was 3.3524. It is seen that there is a significant difference between the means of the groups ( $t(50) = 5.792$ ;  $p = .000 < 0.01$ ). 37 professionals who stated that they received pressure or suggestion on tax issues were more positive than 15 professionals who stated that they did not receive pressure or inspiration on the fight against tax losses and evasion and the relationship with the accounting profession (3 = indecisive 4 = agree).

Independent groups t-test was used to reveal the differences between the thinking structures of the participants about their expectations from accounting education in preventing tax losses and evasions. As a result of the analysis, among the groups of professionals who receive pressure or suggestions (Mean = 3.6703; Std. Deviation = 0.93121) and professionals who do not receive pressure or inspiration (Mean = 3.9867; Std. Deviation = 0.65232) No statistically significant difference was found ( $t(50) = -1.199$ ;  $p = .236$ ).

**Table 5.** Independent Groups t Test Results in Terms of Title

Questions	Title	N	Mean	Std. Deviation	df	t	p
Frame of Mind About Tax Losses and Evasion	IAFA	48	2,1399	,88136	50	,782	,438
	CPA	4	1,7857	,66496			
Structure of Thinking About Situations That Cause Tax losses and Tax Evasion	IAFA	48	4,5139	,23668	50	1,035	,306
	CPA	4	4,3889	,14344			
Structure of thinking on the Prevention of tax losses and evasion	IAFA	48	4,2411	,31070	50	2,777	,008**
	CPA	4	3,7857	,37796			
An overview of the relationship between the fight against tax	IAFA	48	3,6994	,37881	50	-1,742	,088
	CPA	4	4,0357	,21429			

losses and evasion and the accounting profession							
Expectations from accounting training in preventing tax losses and evasion	IAFA	48	3,7792	,87833	50	,505	,616
	CPA	4	3,5500	,77244			

According to the findings, a significant difference was not found between the opinions of the participants about tax losses and evasions in terms of title ( $t(50) = ,782$ ;  $p = ,438$ ). Although the average of the opinions of independent accountant financial advisors (IAFA) (Mean = 2.1399; Std. Deviation = 0.88136) is higher than the average of the views of the certified public accountants (CPA) (Mean = 1.7857; Std. Deviation = 0.66496), the difference between them is not statistically significant.

There was no significant difference in terms of title between the opinions of the participants about the situations that cause tax loss and evasion ( $t(50) = 1.035$ ;  $p = ,306$ ). Although the average of the opinions of independent accountant financial advisors (Mean = 4.5139; Std. Deviation = 0.23668) is higher than the average of the views of certified public accountants (Mean = 4.3889; Std. Deviation = 0.14344), the difference is statistically significant is not. In other words, independent accountant financial advisors and certified public accountants have similar thoughts about the situations that cause tax loss and evasion.

A significant difference was found between the opinions of the participants on the prevention of tax loss and evasion in terms of title ( $t(50) = 2.777$ ;  $p = ,008 < 0.01$ ). According to the analysis results, the average of 48 independent accountant financial advisors is 4,2411 and the average of 4 sworn financial advisors is 3,7857. This result shows that independent accountant financial advisors participate more in the questions that measure the mentality of preventing tax losses and evasions than sworn financial advisors.

There was no significant difference in terms of title between the participants' views on combating tax losses and evasions and the relationship between the accounting profession ( $t(50) = -1.742$ ;  $p = ,082$ ). According to the analysis results, although the average of 4 certified public accountants (Mean = 4.0357) is greater than the average of 48 independent accountants (Mean = 3.6994), this difference is not statistically significant.

There is no significant difference in terms of title between the opinions of the participants about their expectations from accounting education in preventing tax losses and evasions ( $t(50) = ,505$ ;  $p = ,616$ ). According to the analysis results, although the average of 48 independent accountants (Mean = 3.7792) is higher than the average of 4 sworn accountants (Mean = 3.5500), this difference is not statistically significant. The views of the groups on their expectations from accounting education in preventing tax losses and evasions are similar.

**Table 6.** Independent Groups t Test Results in Terms of Mode of Operation

Question Group	Mode of Operation	N	Mean	Std. Deviation	df	t	p
Frame of mind about tax losses and evasion	Independent	33	1,9697	,66983	50	-1,591	,118
	Company Affiliated	19	2,3609	1,10797			
Structure of thinking about situations that cause tax losses and tax evasion	Independent	33	4,5051	,22921	50	,031	,975
	Company Affiliated	19	4,5029	,24391			
Structure of thinking on the prevention of tax losses and evasion	Independent	33	4,1342	,31123	50	-2,104	,040
	Company Affiliated	19	4,3308	,34684			
An overview of the relationship between the fight against tax losses and evasion and the accounting profession	Independent	33	3,7056	,34982	50	-,490	,626
	Company Affiliated	19	3,7594	,43135			
Expectations from accounting training in preventing tax losses and evasion	Independent	33	3,7394	,86528	50	-,241	,811
	Company Affiliated	19	3,8000	,88944			

According to the results of the analysis, no significant difference was found between the opinions of the participants on tax losses and evasions in terms of working style ( $t(50) = -1,591$ ;  $p = ,118$ ). Although the average of professionals working within the company (Mean = 2.3609; Std. Deviation = 1.10797) is higher than the average of self-employed professionals (Mean = 1.9697; Std. Deviation = 0.66983), this difference is statistically it is not meaningful.

According to the results of the analysis, no significant difference was found between the opinions of the participants about the situations that cause tax loss and evasion in terms of working style ( $t(50) = ,031$ ;  $p = ,975$ ). The average of the professional staff working independently (Mean = 4.5051; Std. Deviation = 0.22921) and the average of the professionals working under the company (Mean = 4.5029; Std. Deviation = 0.24391) is the same. The mentality of the groups about the situations that cause tax loss and evasion is the same.

According to the results of the analysis, there is a statistically significant difference between the opinions of the participants about the prevention of tax losses and evasions according to the way of working ( $t(50) = -2,104$ ;  $p = ,040 < 0,05$ ). The average of the professionals working within the company (Mean = 4.3308; Std. Deviation = 0.34684) is higher than the average of the self-employed professionals (Mean = 4.1342; Std. Deviation = 0.31123).

According to the results of the analysis, no significant difference was found between the views of the participants on the relationship between tax loss and evasion and the accounting profession ( $t(50) = -,490$ ;  $p = ,626$ ). Although the average of professionals working within the company (Mean = 3.7594; Std. Deviation = 0.43135) is higher than the average of independent professionals (Mean = 3.7056; Std. Deviation = 0.34982), this difference is statistically it is not meaningful.

According to the analysis results, no significant difference was found between the participants' opinions about their expectations from accounting education in preventing tax losses and evasions in terms of the way of working ( $t(50) = -,241$ ;  $p = ,811$ ). Although the average of professionals working within the company (Mean = 3.8000; Std. Deviation = 0.88944) is higher than the average of independent professionals (Mean = 3.7394; Std. Deviation = 0.86528), this difference is statistically it is not meaningful.



**Table 7.** Independent Groups t Test Results in Terms of Following the Legislation Sufficiently

Questions	Following the Legislation	N	Mean	Std. Deviation	df	t	p
Frame of mind about tax losses and evasion	Yes	30	1,8286	,54159	50	-2,963	,005**
	No	22	2,5000	1,07063			
Structure of thinking about situations that cause tax losses and tax evasion	Yes	30	4,5148	,24147	50	,379	,706
	No	22	4,4899	,22396			
Structure of thinking on the prevention of tax losses and evasion	Yes	30	4,2000	,35113	50	-,150	,881
	No	22	4,2143	,32020			
An overview of the relationship between the fight against tax losses and evasion and the accounting profession	Yes	30	3,7476	,31317	50	,494	,624
	No	22	3,6948	,45879			
Expectations from accounting training in preventing tax losses and evasion	Yes	30	3,8133	,91264	50	,500	,619
	No	22	3,6909	,81352			

Independent groups t-test was used to reveal the differences between the ways of thinking about tax losses and evasions in terms of whether the participants follow the legislation adequately or not. According to the analysis results, the average of 30 participants who stated that they follow the legislation sufficiently is 1.8286 and the average of 22 participants who do not follow the legislation sufficiently is 2.5000. It is seen that there is a significant difference between the means of the groups ( $t(50) = -2,963$ ;  $p = .005 < 0.01$ ). It is observed that 37 professionals who stated that they follow the legislation adequately do not agree more precisely with the questions prepared to measure their thinking about tax losses and evasions. (in the questionnaire, 1 = strongly disagree, 2 = disagree, 3 = undecided).

According to the results of the analysis, there was no significant difference between the opinions of the participants about the situations that cause tax loss and evasion in terms of whether they follow the legislation or not ( $t(50) = ,379$ ;  $p = ,706$ ). The average of professionals who follow the legislation adequately (Mean = 4.5148; Std. Deviation = 0.24147) and the average of professionals who do not follow the legislation adequately (Mean = 4.4899; Std. Deviation = 0.22396) are almost the same.

According to the analysis results, there was no significant difference between the opinions of the participants about the prevention of tax losses and evasions in terms of whether they follow the legislation or not ( $t(50) = -,150$ ;  $p = ,881$ ). The average of professionals who follow the legislation adequately (Mean = 4.2000; Std. Deviation = 0.35113) and the average of professionals who do not follow the legislation adequately (Mean = 4.2143; Std. Deviation = 0.32020) are almost the same.

According to the results of the analysis, no significant difference was found between the participants' views on the fight against tax losses and evasions and the relationship between the accounting profession in terms of whether they follow the legislation or not ( $t(50) = ,494$ ;  $p = ,624$ ). Although the average of professionals who follow the legislation adequately (Mean = 3.7476; Std. Deviation = 0.31317) is greater than the average of professionals who do not follow the legislation adequately (Mean = 3.6948; Std. Deviation = 0.45879), this difference It is not statistically significant.

According to the analysis results, there was no significant difference between the opinions of the participants about their expectations from accounting education in preventing tax losses and evasions in terms of whether they follow the legislation or not ( $t(50) = .500$ ;  $p = .619$ ). Although the average of professionals who follow the legislation adequately (Mean = 3.8133; Std. Deviation = 0.91264) is greater than the average of professionals who do not follow the legislation adequately (Mean = 3.6909; Std. Deviation = 0.81352), this difference is not statistically significant.

### One-Way Analysis of Variance Regarding the Consideration of the Participants on Tax Losses and Leaks in Terms of Their Ages

**Table 8.** Some Statistics Regarding the Age of Auditors

Age range	N	Mean	Standard Deviation
25-30	6	4,3095	,14046
31-40	29	1,8079	,33779
41-50	13	1,9121	,32753
51 and over	4	1,6786	,51343
Total	52	2,1126	,86659

**Table 9.** One Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	32,928	3	10,976	98,078	,000**
Within Groups	5,372	48	,112		
Total	38,299	51			

**Table 10.** Multiple Comparison Tukey Test Results

Age Range	25-30	31-40	41-50	51 and over
25-30		*	*	*
31-40	*			
41-50	*			
51 and over	*			

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of the single factor variance analysis, there is a significant difference between the opinions of accounting professionals in different age groups on the mentality of tax losses and evasions ( $F(3, 48) = 98.078$ ,  $p < 0.01$ ). The groups originating from the differences can be seen in the tukey test table. According to Tukey test results, 31-40 (Mean = 1.8079; Std. Deviation = 0.33779), 41-50 (Mean = 1.9121; Std. Deviation = 0.32753) and 51 and above age range (Mean = 1.6786; Std. Deviation = 0.51343), there is no significant difference between the mentality of accounting professionals about tax losses and evasions. However, there is a significant difference between the mentality of tax loss and evasion of accounting professionals between the ages of 25-30 (Mean=4,3095; Std. Deviation=0,14046) and the mentality of tax losses and evasions of accounting professionals in other age ranges.

### One-Way Analysis of Variance for the Considerations of the Participants on the Situations That Cause Tax Losses and Leaks in Terms of Their Age

**Table 11.** Some Statistics Regarding the Age of Auditors

Age Range	N	Mean	Standard Deviation
25-30	6	4,3889	,23040
31-40	29	4,5862	,19221
41-50	13	4,3761	,21052
51 and over	4	4,5000	,37952
Total	52	4,5043	,23230

**Table 12.** One Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	,488	3	,163	3,451	,024*
Within Groups	2,264	48	,047		
Total	2,752	51			

**Table 13.** Multiple Comparison Tukey Test Results

Age Range	25-30	31-40	41-50	51 and over
25-30				
31-40			*	
41-50		*		
51 and over				

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of the single factor variance analysis, there is a significant difference between the mentality of the accounting professionals in different age groups about the situations that cause tax losses and evasions ( $F(3, 48) = 3.451, p < 0.05$ ). The groups originating from the differences can be seen in the tukey test table. According to the results of the Tukey test, there is a significant difference between the mentality of accounting professionals between the ages of 31-40 (Mean=4,5862; Std. Deviation=0,19221) on the situations that cause tax losses and evasions and the mentality of the accounting professionals between the ages of 41-50 (Mean=4,3761; Std. Deviation=0,21052) on the situations that cause tax losses and evasions.

### One-Way Analysis of Variance Related to the Structures of Thought Regarding the Prevention of Tax Losses and Leaks in Terms of Participants' Ages

**Table 14.** Some Statistics Regarding the Age of Auditors

Age Range	N	Mean	Standard Deviation
25-30	6	4,2143	,32262
31-40	29	4,3005	,27358
41-50	13	4,0549	,37588
51 and over	4	4,0000	,48093
Total	52	4,2060	,33522

**Table 15.** One Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	,726	3	,242	2,320	,087
Within Groups	5,005	48	,104		
Total	5,731	51			

According to the Anova table in Table 15, there is no statistically significant difference between the opinions of accounting professionals in different age groups on the prevention of tax losses and evasions ( $p = ,087$ ).

### One-Way Analysis of Variance Regarding Participants' Views on the Relationship Between the Accounting Profession and Struggle with Tax Losses and Leaks

**Table 16.** Some Statistics Regarding the Age of Auditors

Age Range	N	Mean	Standard Deviation
25-30	6	3,3333	,28091
31-40 y	29	3,7931	,34486
41-50	13	3,7802	,40244
51 and over	4	3,6429	,41239
Total	52	3,7253	,37833

**Table 17.** One Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1,122	3	,374	2,904	,044*
Within Groups	6,178	48	,129		
Total	7,300	51			

**Table 18.** Multiple Comparison Tukey Test Results

Age Range	25-30	31-40	41-50	51 and over
25-30		*		
31-40	*			
41-50				
51 and over				

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of the single factor variance analysis, there is a significant difference between the mentality of the accounting professionals in different age groups regarding the fight against tax loss and evasion and the relationship between the accounting profession ( $F(3, 48) = 2,904, p < 0.05$ ). The groups originating from the differences can be seen in the tukey test table. According to the results of the Tukey test, there is a significant difference between the mentality of accounting professionals between the ages of 25-30 (Mean=3,3333; Std. Deviation=0,28091) and the mentality of the accounting professionals between the ages of 31-40 (Mean=3,7931; Std. Deviation=0,34486).

### Directional Analysis of Variance Regarding Expectations from Accounting Education in Preventing Tax Loss and Leakage in Terms of Participants' Age

**Table 19.** Some Statistics Regarding the Age of Auditors

Age Range	N	Mean	Standard Deviation
25-30	6	4,0333	,15055
31-40	29	4,1517	,71044
41-50	13	3,0923	,79840
51 and over	4	2,7000	,62183
Total	52	3,7615	,86595

**Table 20.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	15,188	3	5,063	10,540	,000**
Within Groups	23,055	48	,480		
Total	38,243	51			

**Table 21.** Multiple Comparison Tukey Test Results

Age-Range	25-30	31-40	41-50	51 and over
25-30			*	*
31-40			*	*
41-50	*	*		
51 and over	*	*		

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of single factor variance analysis, there is a significant difference between the opinions of accounting professionals in different age groups about their expectations from accounting education in preventing tax losses and evasions ( $F(3, 48) = 10,540, p < 0.01$ ). The groups originating from the differences can be seen in the tukey test table. According to the results of the Tukey test, there is no significant difference between the mentality of the accounting professionals between the ages of 25-30 (Mean=4,0333; Std. Deviation=0,15055) and between the ages of 31-40 (Mean=4,1517; Std. Deviation=0,71044) regarding the expectations from accounting education in preventing tax losses and evasions. However, there is a significant difference between the mentality of professional accountants in the age range of 25-30 (Mean=4,0333; Std. Deviation=0,15055) and the mentality of professional accountants in the 41-50 (Mean=3,0923; Std. Deviation=0,79840) age range and 51 and over age range (Mean=2,7000; Std. Deviation=0,62183). In addition, there is a significant difference between the mentality of professional accountants between the ages of 31-40 (Mean=4,1517; Std. Deviation=0,71044) and the mentality of accounting professionals between the ages of 41-50 (Mean=3,0923; Std. Deviation=0,79840) and 51 and over (Mean=2,7000; Std. Deviation=0,62183).

One-Way Analysis of Variance Regarding the Consideration of the Participants about Tax Losses and Leaks According to their Professional Experience

**Table 22.** Some Statistics Regarding the Age of Auditors

Professional Experience	N	Mean	Standard Deviation
0-5 years	8	3,3214	1,43010
6-10 years	16	2,0089	,66079
11-15 years	12	1,7619	,33549
16-20 years	11	1,9870	,28179
21 year and over	5	1,6286	,42378
Total	52	2,1126	,86659

**Table 23.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	14,683	4	3,671	7,305	,000**
Within Groups	23,617	47	,502		
Total	38,299	51			



**Table 24.** Multiple Comparison Tukey Test Results

Professional Experience	0-5	6-10	11-15	16-20	21 and over
0-5 years		*	*	*	*
6-10 years	*				
11-15 years	*				
16-20 years	*				
21 year and over	*				

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of the single factor variance analysis, there is a significant difference between the opinions of accounting professionals with different professional experience about tax losses and evasions ( $F(4, 47) = 7.305, p < 0.01$ ). The groups originating from the differences can be seen in the tukey test table. According to the results of the Tukey test, there is a significant difference between the mentality of professionals with 0-5 years of professional experience (Mean=3,3214; Std. Deviation=1,43010) and accounting professionals with other professional experience about tax losses and evasions.

### One-Way Analysis of Variance for the Consideration of the Situations that Cause Tax Loss and Leakage According to the Professional Experience of the Participants

**Table 25.** Some Statistics Regarding the Age of Auditors

Professional Experience	N	Mean	Standard Deviation
0-5 years	8	4,4861	,25845
6-10 years	16	4,5208	,18908
11-15 years	12	4,5093	,16723
16-20 years	11	4,4747	,30263
21 year and over	5	4,5333	,35486
Total	52	4,5043	,23230

**Table 26.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	,021	4	,005	,091	,985
Within Groups	2,731	47	,058		
Total	2,752	51			

According to the Anova table in Table 26, there is no statistically significant difference between the opinions of the accounting professionals with different professional experience about the situations that cause tax losses and evasions ( $p = ,985$ ).

### One-Way Analysis of Variance Related to the Thought Structures on Prevention of Tax Losses and Leaks According to the Professional Experience of the Participants

**Table 27.** Some Statistics Regarding the Age of Auditors

Professional Experience	N	Mean	Standard Deviation
0-5 years	8	4,0893	,31426
6-10 years	16	4,3393	,26017
11-15 years	12	4,2738	,31920
16-20 years	11	4,1558	,36396
21 year and over	5	3,9143	,41157
Total	52	4,2060	,33522

**Table 28.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	,902	4	,225	2,193	,084
Within Groups	4,830	47	,103		
Total	5,731	51			

According to the Anova table in Table 28, there is no statistically significant difference between the opinions of accounting professionals with different professional experience about the prevention of tax losses and evasions ( $p = ,084$ ).

### One-Way Analysis of Variance Related to the Structures of Thought on the Fight Against Tax Loss and Leakage and the Relationship with the Accounting Profession According to the Professional Experience of the Participants

**Table 29.** Some Statistics Regarding the Age of Auditors

Professional Experience	N	Mean	Standard Deviation
0-5 years	8	3,4643	,42344
6-10 years	16	3,6250	,37571
11-15 years	12	3,8571	,24366
16-20 years	11	3,8312	,41314
21 year and over	5	3,9143	,29623
Total	52	3,7253	,37833

**Table 30.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1,216	4	,304	2,350	,068
Within Groups	6,083	47	,129		
Total	7,300	51			

According to the Anova table in Table 30, there is no statistically significant difference between the mentality of professional accountants with different professional experience ( $p = ,068$ ).

### Directional Analysis of Variance Regarding Accounting Education Expectations in Preventing Tax Losses and Leaks According to the Professional Experience of the Participants

**Table 31.** Some Statistics Regarding the Age of Auditors

Professional Experience	N	Mean	Standard Deviation
0-5 years	8	4,1250	,18323
6-10 years	16	4,2250	,34928
11-15 years	12	4,5000	,37659
16-20 years	11	2,6364	,15015
21 year and over	5	2,4000	,20000
Total	52	3,7615	,86595

**Table 32.** Single Factor Analysis of Variance Table

Variance Source	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	34,233	4	8,558	100,296	,000**
Within Groups	4,010	47	,085		
Total	38,243	51			

**Table 33.**Multiple Comparison Tukey Test Results

<b>Professional Experience</b>	<b>0-5</b>	<b>6-10</b>	<b>11-15</b>	<b>16-20</b>	<b>21 and over</b>
0-5 years				*	*
6-10 years				*	*
11-15 years				*	*
16-20 years	*	*	*		
21 year and over	*	*	*		

\*\*The mean difference is significant at the 0.01 level

\* The mean difference is significant at the 0.05 level

According to the results of single factor variance analysis, there is a significant difference between the opinions of accounting professionals with different professional experience about the expectations from accounting education in preventing tax losses and evasions ( $F(4, 47) = 100,296, p < 0.01$ ). The groups originating from the differences can be seen in the tukey test table.

According to the results of the Tukey test, there is a significant difference between the opinions of professionals with 0-5 years of professional experience (Mean=4,1250; Std. Deviation=0,18323) and those with 16-20 years of professional experience (Mean=2,6364; Std. Deviation=0,15015) and those with 21 years of professional experience (Mean=2,4000; Std. Deviation=0,20000).

There is a significant difference between the opinions of professionals with 6-10 years of professional experience (Mean=4,2250; Std. Deviation=0,34928) and those of professionals with 16-20 years of professional experience (Mean=2,6364; Std. Deviation=0,15015) and of those with 21 years of professional experience (Mean=2,4000; Std. Deviation=0,20000).

In addition, there is a significant difference between the opinions of professionals with 11-15 years of professional experience (Mean=4,5000; Std. Deviation=0,37659) and those of professionals with 16-20 years of professional experience (Mean=2,6364; Std. Deviation=0,15015) and those with 21 years of professional experience (Mean=2,4000; Std. Deviation=0,20000).

## CONCLUSION AND SUGGESTIONS

In this study, it has been tried to determine the opinions of accounting professionals about tax losses and evasions. For this purpose, accounting professionals operating in Adiyaman were selected as the target audience. 71% of the professionals participating in the study stated that they received pressure or suggestions from their customers regarding tax issues. The results obtained from the research are listed below:

The average of the answers given to the first 7 questions prepared for determining the mentality of the members of the profession about tax losses and evasions is 2.1126. This value means that members of the profession do not agree with these statements and it is an expected result. Members of the profession did not disagree with statements such as "full compliance of the taxpayer should not be expected due to gaps in tax laws", "tax evader should not be blamed when economic conditions and tax burden are taken into account" and "accounting records of taxpayers in economic distress may be tolerated". This has shown that the mentality of the professionals about tax losses and evasion is very positive.

The average of the answers given by the members of the profession to the questions measuring their thinking about the situations that cause tax loss and evasion was found to be 4.5043. This value shows that the participation of the members of the profession is high. Members of the profession particularly stated that "low moral level of social and tax related", "level of corruption in society and widespread bribery network" and also "ineffective tax control and unfair taxation mentality" cause tax losses and evasion. Therefore, stipulating trainings that increase taxpayer awareness may contribute to the proper functioning of the tax system and the collection of taxes.

In addition, providing efficiency-enhancing incentives to CPAs and IAFAs to act like tax officers can also be an effective step in preventing tax losses and evasions.

When examining the mentality on the prevention of tax losses and evasion, it is seen that the most common expressions of the members of the profession are "lowering tax rates and reducing the number of taxes" as well as "effective tax control and legal sanctions (imprisonment)". According to the members of the profession, in addition to lowering the tax rates and reducing the number of taxes, effective tax audits and still applying legal sanctions to tax evaders will prevent tax losses and evasions. Therefore, in the tax legislation, the mentioned regulations can be made considering the psycho effect of reducing tax types / rates or legitimizing them under a single roof, or a network base can be used to increase control of the tax administration.

When the relationship between the struggle against tax losses and evasions and the accounting profession is examined, the members of the profession; They stated that the tax audits carried out by the tax administration in combating tax losses and evasion were insufficient, the tax administration expects help from the accountants and that the accountants perform their duties and provide useful services in this regard. A striking result here is that the average of the answers given by professionals to the question that there is a harmonious effort between tax administration and accounting professionals in combating tax losses and evasions is 2,4231. Members of the profession stated that they do not work in harmony with the tax administration in combating tax losses and evasions. Therefore, providing efficiency-enhancing incentives to CPAs and IAFAs to act like tax officers can also be an effective step in preventing tax losses and evasions.

Members of the profession stated that there should be coordination between accounting education institutions and professionals and the tax administration about the expectations from accounting education in preventing tax losses and evasions. In university accounting education, the average of the responses given to the statement "It can be said that students have received sufficient education about tax losses and evasions" is 3,4231. This result draws attention to the deficiency in this matter (in the survey, 4 = agree, 5 = strongly agree). Another striking result is that the average of participation with the statement that university graduates who prefer the accounting profession are aware of the importance of combating tax losses and evasions is 3.1731. It can be beneficial to provide training to university students and graduates who prefer the accounting profession on the importance of combating tax losses and evasion.

In order to test whether there is a statistically significant difference between the means of two or more independent groups, the t-test and the Anova test were applied.

Whether the opinions of accounting professionals about tax losses and evasions differ significantly by gender was analyzed by t-test. It has been determined that the opinions of the members of the profession do not differ according to gender.

Whether the opinions of accounting professionals about tax losses and evasions differ significantly depending on whether they receive pressure or inspiration on tax matters or not was analyzed by t test. According to the results of the analysis, it has been determined that the "mindset about tax losses and evasions" and "their view of the fight against tax losses and evasions and the relationship between the accounting profession" differ in tax matters depending on pressure or suggestion. It was observed that there was no statistically significant difference for other opinions.

Whether the opinions of accounting professionals about tax losses and evasions differ according to the title was analyzed by t test. The results of the analysis showed that the mentality of the members of the profession on the prevention of tax losses and evasion differs according to the title. For other opinions, it was seen that there was no significant difference according to the title.

Whether the opinions of accounting professionals about tax losses and evasions differ according to their working style was analyzed by t test. The results of the analysis showed that the mentality of the members of the profession on the prevention of tax losses and evasion differs according to their working style. For other opinions, it was seen that there was no significant difference according to the way of working.

Whether the opinions of accounting professionals on tax losses and evasions differ in terms of their adequate follow-up of the legislation was analyzed by t-test. The results of the analysis showed that the mentality of the members of the accounting profession about tax losses and evasions differs in terms of following the legislation. For other opinions, it was observed that there was no significant difference in following the legislation.

A one-way ANOVA test was conducted to determine whether the opinions of the members of the profession on tax loss and evasion differ significantly according to their age. According to the findings, there is a statistically significant difference between the averages of the opinions of accounting professionals in different age groups about tax losses and evasions. According to the results of the multiple comparison tukey test showing which groups the differences originate from, there is a significant difference between the mentality of tax losses and evasions of accounting professionals in the age range of 25-30 and the mentality of tax losses and evasions of accounting professionals in other age groups. The difference in the opinions of professionals in the 25-30 age group on tax losses and evasions can be explained by the lack of experience, professional awareness and the lack of professional responsibility. No significant difference was found between the mentality of the accounting professionals in the age groups 31-40, 41-50 and 51 and over about tax losses and evasion.

One-way ANOVA test was conducted to determine whether the opinions of the members of the profession on tax loss and evasion differ significantly according to their professional experiences. According to the findings, there is a statistically significant difference between the average of opinions of professionals with different professional experience on tax losses and evasions and their expectations from accounting education in preventing tax losses and evasions. According to the results of the multiple comparison tukey test, which shows which groups the differences originate from, there is a significant difference between the mentality of professionals with 0-5 years of professional experience and other professional accountants about tax losses and evasions. There is a significant difference between the opinions of professionals with 0-5 years of professional experience and those of professionals with 16-20 years and 21 years or more. There is a significant difference between the opinions of professionals with 6-10 years of professional experience and those of professionals with 16-20 years and 21 years or more of professional experience. In addition, there is a significant difference between the opinions of professionals with 11-15 years of professional experience and those of professionals with 16-20 years and 21 years and more.

This research is important in terms of revealing the opinions of professionals about tax losses and evasions. The results of the research can be used by trade associations and relevant public institutions in order to increase tax awareness. The research has shown that adequate education on tax losses and evasions is not provided in universities. As a result, it has been determined that university graduates who prefer the accountancy profession are not aware of the importance of combating tax losses and evasion.

An important limitation of this study is that it only reflects the views of accounting professionals working in Adiyaman. Therefore, the research results should not be generalized. In subsequent studies, it can be applied to all provinces or regions in order to create predictions for the regulations regarding the country. Thus, the ground for making clearer policies can be prepared.



**REFERENCES**

- Asaolu, T. O., Akinkoye, E. Y. & Akinadewo, I. S. (2020). Forensic Accounting Skills and Tax Evasion Detection in Lagos State, Nigeria. *The Business & Management Review*, 11(1), 17-24.
- Bahsi, S. (2020). Vergi Kaçakçılığının Nedenleri. *İzmir YMMO Dergisi*, 1(2), 89-95.
- Bayraklı, H. H., Saruc, N. T. & Sagbas, İ. (2004), Vergi Kaçırma Etkileyen Faktörler: Anket Çalışması Bulguları.19. Türkiye Maliye Sempozyumu, 10-14 Mayıs 2004, Belek/ Antalya, 204-253.
- Binis, M. (2012). A Research to Determine the Results of Tax Errors in Terms of Taxpayers and Administration. *Suleyman Demirel University Journal of Faculty of Economics and Administrative Sciences*, Y.2012, V.17, I.2, 485-508.
- Boadway, R., Marceau, N. & Mongrain, S. (2002). Joint Tax Evasion. *The Canadian Journal of Economics*, Vol. 35, No.3, (Aug., 2002), pp. 417-435.
- Dastan, A. (2011). Muhasebe Meslek Mensuplarının Vergi Kayıp ve Kaçaklarının Önlenmesindeki Rolü: Doğu Karadeniz Bölgesine Yönelik Bir Araştırma. *Atatürk University Journal of Economics and Administrative Sciences*, Volume: 25, Number: 2, 181-205.
- Erkus, H., & Karagoz, K. (2009). Türkiye’de kayıt dışı ekonomi ve vergi kaybının tahmini. *Maliye Dergisi*, 156, 126-140.
- <https://www.sbb.gov.tr/vergi-gelirleri/>, Date of Acceptance: 16.02.2021.
- Jacobsen, C. & Piovesan, M. (2015). Tax me if you can: Anartifactual field experiment on dishonesty. *Journal of Economic Behavior & Organization*. Elsevier. 1-8.
- Kekec, H. M. (2019). Vergi Uygulaması ve Türkiye’de Vergi Davranışları ve Vergi Barışının Nedenleri. İksad Publishing House, December, Ankara/Turkey, pp.58.
- Luitel, H. S. (2005). Essays on value added tax evasion and tax amnesty programs. Unpublished PhD thesis, Department of Economics, College of Business and Economics, West Virginia University.
- Onu D., Oats L., Kirchner E. & Hartmann A.J. (2019). Gaming the System: An Investigation of Small Business Owners’ Attitudes to Tax Avoidance, Tax Planning, and Tax Evasion. *MDPI, Games*, 10 (4), 46.
- Paramonova, Y. (2014). The Optimal Deterrence of Tax Evasion: The Trade-off Between Information Reporting and Audits. *University of Michigan Working Paper*. October, 1-43.
- Sandalci, U., & Sandalci, İ. (2017). Vergi Ahlakı ve Kayıt Dışı Ekonomi İlişkisi: OECD Ülkeleri Üzerinde Bir İnceleme. *Sakarya İktisat Dergisi*, 6(1), 70-93.
- Sakurai, Y. & Braithwaite, V. (Sep. 2003). Taxpayers’ Perceptions of Practitioners: Finding One Who Is Effective and Does the Right Thing?. *Journal of Business Ethics*, Vol. 46, No. 4, pp. 375-387.
- Savasan, F. & Odabas, H. (2005). Right, Cause of Tax Loss and Leakage in Turkey An Empirical Study, *Selcuk University, Social and Economic Research Journal*, Volume.5. Issue.10, pp. 1-28.
- Sirkeci, O. & Abdula, M.S. (2015). Tax Practices in Middle Eastern Civilizations. *International Journal of Social Sciences and Education Research*, 1 (4), 1239-1252.
- Tax Procedure Law, Law Number: 213, Date of Acceptance: 04/1/1961
- Tenidou, E., Valsamidis, S., Petasakis, I. & Mandilas, A. (2015). Elenxis, an Effective Tool for the War Against Tax Avoidance and Evasion. *International Conference, Procedia Economics*

and Finance, The Economies of Balkan and Eastern Europe Countries in the changed world, EBEEC, May 8-10, Volume 33, 2015, 303-312.

Tukey, J. W. (1949). Comparing individual means in the analyses of variance. *Biometrics*, 5, 99-114.

Tum, K. (2010). The Effect of Certified Public Accountant (Cpa) on Tax Loss Prevention as an Audit Unit: An Applied Research on CPAs. Republic of Turkey Cukurova University Institute of Business Administration Department of Social Sciences, Unpublished PhD Thesis, Adana, 1-287.

Yardimcioglu, M. & Ozer, O. (2012). A Field Study for the Opinions of Professional Accountants on Tax Penalties. *Socioeconomics*, July-December 2012-2, 120206, 133-152.

Yeniceri, H. (2005). Comparison of Attitudes and Behaviors of Tax Liabilities Against Taxes According to Income Level. *Journal of Sociology Conferences*, Issue: 31. 279-299.

Yereli, A. B. & Karadeniz, O. (2004). Türkiye'de Kayıt Dışı İstihdamın Vergi Kayıp ve Kaçakları Üzerine Etkisi. *E-yaklaşım / Haziran / Sayı: 11*.