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Evaluation of Corporate Tax Avoidance Behaviours from the Perspective of Professional Accountants: An Implementation in Bursa Province

Elif YÜCEL¹

Abstract

In the context of the Sustainable Development Goals, understanding taxpayers' tax avoidance behaviour is crucial for minimising tax losses and developing effective tax policies. In line with this importance, this study aims to investigate taxpayers' reasons for tax avoidance and the impact of their attitudes towards paying taxes on corporate tax avoidance behaviour. The data were collected through surveys of Certified Public Accountants (CPAs) operating in Bursa, and the results were analysed using the SPSS program. According to the results of the regression analysis, it was found that taxpayers' attitudes towards paying taxes have a significant and positive effect on corporate tax avoidance behaviour. The factor analysis of taxpayers' tax avoidance behaviour revealed that the main reason for the desire not to pay taxes is the tax policy implemented. In parallel with these policies, a decline in taxpayers' perceptions of tax justice was also observed. In addition, the study found that CPAs with more family business clients reported that their clients were more likely to engage in tax avoidance than CPAs with more corporate clients. The results suggest that increasing tax transparency and raising tax awareness could be effective in reducing taxpayers' tax avoidance behaviour.

Keywords: Tax Avoidance, Corporate Tax Avoidance, Tax Transparency, Sustainable Development, Professional Accountants

JEL Codes: H21, H25, M48

Kurumsal Vergiden Kaçınma Davranışlarının Muhasebe Meslek Mensupları Perspektifinde Değerlendirilmesi: Bursa İlinde Bir Uygulama

Öz

Sürdürülebilir kalkınma amaçları kapsamında vergi kayıplarını en aza indirgeyebilmek ve etkili vergi politikaları geliştirebilmek için mükelleflerin vergiden kaçınma davranışlarını anlamak kritik bir önem taşımaktadır. Bu önem doğrultusunda hazırlanan bu çalışma da mükelleflerin vergiden kaçınma nedenlerini araştırarak vergi ödeme tutumlarının kurumsal vergiden kaçınma davranışları üzerindeki etkisini belirlemeyi amaçlamaktadır. Bu doğrultuda veriler anket yöntemi ile Bursa'da faaliyet gösteren Serbest Muhasebeci Mali Müşavirlerden (SMMM) elde edilmiş olup bulgular SPSS programıyla analiz edilmiştir. Yapılan regresyon analizi sonuçlarına göre mükelleflerin vergi ödeme tutumlarının kurumsal vergiden kaçınma davranışları üzerinde anlamlı ve pozitif bir etkisi olduğu belirlenmiştir. Mükelleflerin vergiden kaçınma davranışlarına ilişkin yapılan faktör analizi sonucuna göre mükelleflerde vergi ödememe isteği oluşumunun arkasındaki en temel neden ise, uygulanan vergi politikalarıdır. Bu politikalara paralel mükelleflerin vergi adaleti algısında da düşüş görülmektedir. Ayrıca, çalışmada mükellefleri daha çok aile işletmesi olan SMMM'ler, mükellefleri daha çok kurumsal işletme olan SMMM'lere kıyasla mükelleflerinin daha yüksek vergiden kaçınma eğilimi gösterdiğini belirtmişlerdir. Sonuçlar, vergi şeffaflığının artırılmasının ve vergi bilincinin yükseltilmesinin, mükelleflerin vergiden kaçınma davranışlarını azaltmada etkili olabileceğini göstermektedir.

Anahtar Kelimeler: Vergiden Kaçınma, Kurumsal Vergiden Kaçınma, Vergi Şeffaflığı, Sürdürülebilir Kalkınma, Muhasebe Meslek Mensupları

JEL Kodları: H21, H25, M48

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1. INTRODUCTION

Preventing tax evasion and avoidance is of paramount importance to countries' sustainable development policies. Sustainable development, which encompasses economic and environmental principles, is defined as meeting the needs of the present without compromising the ability of future generations to meet their own needs by maintaining the resilience of economic, social and environmental systems (Islam et al., 2003: 152). Sustainable development is also viewed differently depending on the level of development of countries, mainly because the issues are different at different levels of development. In less developed countries, problems are more related to poverty, such as hunger, population growth and inefficient use of natural resources, while in developed countries, problems arise from post-industrial development, such as industrial pollution, increased industrial waste and automation (Merchant, 1992: 25). Consequently, there are still financial problems for developing countries such as Türkiye. An effective tax policy is a crucial element in solving these financial problems. In the context of the Sustainable Development Goals (SDGs), which came into force in January 2016 and will guide United Nations (UN) policy and funding for the next 15 years, national tax policy is seen as an important tool for sustainable development and the importance of strengthening countries' tax collection capacity is emphasised (UN, 2024). Tax policy has the potential to influence other elements of sustainable development by providing the necessary financial resources (Özpınar, 2020: 11).

Tax is the economic value that the state unilaterally collects from individuals and institutions using its sovereign power to finance public expenditure (Başel, 2021: 46). Since a significant part of the state's revenue comes from taxes, paying taxes is both a duty and a responsibility for taxpayers. Although at the macro level taxes are an important source of income for the country's economy and are used for the benefits and services of society, at the micro level they are a significant cost factor for both individuals and businesses. In fact, it is a significant burden that can sometimes cause cash flow difficulties for businesses (Suranta et al., 2020). Taxpayers may therefore be reluctant to pay taxes. This reluctance to pay taxes can take the form of illegal activities, known in tax law as 'tax offences'. In general, a tax offence is an act that violates the obligations and responsibilities established by the tax laws and requires judicial punishment. A tax crime is a financial crime committed against the state budget, and the types of tax crimes and the penalties for these crimes are regulated in the "Tax Procedure Law (TPL)" No. 213. In addition, Article 331 of the TPL, entitled "Penalties", states that "those who violate the provisions of the tax laws shall be punished with the tax penalties (penalties for tax losses and irregularities) and other penalties written in this book", implicitly stating that violations of the tax laws constitute tax crimes. According to the TPL, tax crimes consist of "smuggling, violation of tax secrecy and carrying out the private work of taxpayers" (İçer and Yücel, 2019: 32). Therefore, tax evasion, which involves understating the tax base by concealing some items of taxable income, destroying documents, preparing fraudulent financial statements, etc., is considered a tax crime, while tax avoidance is not. Tax avoidance is defined as actions that reduce a company's taxes relative to its pre-tax accounting income (Hanlon and Heitzman, 2010: 128). In this context, tax avoidance is a type of effort undertaken by companies in a legal and safe manner without violating applicable tax regulations, as the methods and techniques used are aimed at exploiting weaknesses in tax laws and regulations (Napitupulu et al., 2019: 185). According to Siregar et al. (2022), tax avoidance refers to the legal and legitimate strategies used by taxpayers to avoid paying taxes in a safe or low-risk manner without violating tax regulations. In this context, loopholes or weaknesses in tax laws are often exploited to minimise the total tax liability. Similarly, Dyreng et al. (2008) describe tax avoidance as a company's efforts to reduce its tax liabilities. It is a strategy implemented by management to reduce the tax burden and increase the firm's net income. It involves opportunistic managerial behaviour that exploits differences in cross-border tax rules to better manage a firm's financial performance. In essence, it is used as one of the earnings management techniques by reducing reported corporate profits (Veronica and Lubis, 2024:

3494).

In recent years, tax avoidance scandals have highlighted the seriousness and scale of this activity. The discrepancies between profits and taxes paid by companies such as Google, Amazon, Starbucks and Apple have highlighted this situation and reignited the debate around the concept of tax avoidance. Although tax avoidance does not constitute a criminal act, it contradicts tax morality in terms of causing a reduction in government tax revenues. Tax morality refers to the degree of honesty shown by taxpayers in fulfilling their tax responsibilities, including the willingness to pay taxes without external pressure or coercion. In assessing the ethics of a taxpayer's attempt to reduce his or her tax liability, the primary concern is not how closely he or she follows the legal requirements. In other words, from a moral perspective, tax avoidance is considered unethical behaviour (West, 2018: 1144). The prevention of tax avoidance and the establishment of an effective tax policy are fundamentally based on tax transparency. Tax transparency is defined as the openness of governments regarding tax rules, institutional interpretations, decision-making processes and implementation methods. Above all, tax transparency is a fundamental feature of democratic governance, providing the public with information on both enacted and applied tax laws and policies (Blank, 2017: 453). However, tax transparency should not only be ensured by governments, but also by companies. In a society where tax avoidance is normalised as a tax planning strategy, especially among global corporations, it jeopardises the voluntary compliance of other taxpayers. Increased transparency contributes to a fairer distribution of the tax burden by encouraging compliance with tax laws (OECD, 2023: 6). In response to growing demand for greater transparency on multinational companies' tax payments and policies, the Global Reporting Initiative (GRI) has added "GRI 207: Tax 2019" to its sustainability reporting standards. This standard requires companies to disclose their tax management approaches and reporting information on a country-by-country basis. The transparent inclusion of tax payments in sustainability reports reduces aggressive tax avoidance (Rudyanto, 2024: 1).

Furthermore, taxation plays a crucial role in building trust with stakeholders and is often seen as an indicator of a company's contribution to the community it serves (Stiglingh et al., 2022: 3). Today, multinational companies in particular are expected to create long-term value by contributing to the SDGs and publish this performance in sustainability or integrated reports (EY, 2020: 1). Therefore, companies must have a tax-paying consciousness and morality and pay their taxes regularly, not only because it is a legal obligation, but also for the development of the country. However, there are many factors that can cause taxpayers to react negatively to paying taxes. These factors can stem from the demographic characteristics of individuals (Jackson and Milliron, 1986; Kemme et al., 2020; Islam et al., 2021) or be based on institutional or public practices (Rashid, 2020; Jewel et al., 2020; Islam et al., 2021). In this context, the study examines taxpayers' reasons for tax avoidance and measures whether attitudes towards paying taxes influence tax avoidance behaviour. The study begins with an explanation of the concepts of corporate tax avoidance (CTA) and tax transparency, followed by a literature review and an analysis of the results of a survey of professional accountants, who are best placed to assess taxpayers, using SPSS and AMOS software packages. In the literature review conducted, no study analysing the effect of taxpayers' tax payment attitudes on tax avoidance behaviours was found.

2. CORPORATE TAX AVOIDANCE AND TAX TRANSPARENCY

As this study examines the tax avoidance behaviour of companies, it is necessary to explain the concept of CTA as it is presented in the literature. CTA refers to the various techniques and strategies used by company owners or managers to save taxes by reducing the tax burden (Chen et al., 2010). This concept has become more prominent and a matter of greater concern for governments, especially with the scandals involving companies such as Google, Facebook and Starbucks (Khan et al., 2017; Hoseini et al., 2019; Alkurdi and Mardini, 2020). This is because, compared to individuals, the tax avoidance behaviour of companies, especially corporations, significantly reduces government tax

revenues. As part of good governance, companies engage in tax planning to reduce their tax liabilities. In doing so, they make full use of the tools and mechanisms provided by governments, such as deductions, exemptions and refunds. However, these privileges and facilities provided by governments to companies eventually become a matter of public concern because there is a grey area between tax planning that complies with tax regulations and tax avoidance (Lokanan, 2023). CTA involves tax strategies that involve aggressive interpretations of legal details that can reduce corporate tax costs (Hanlon and Heitzman, 2010). Firms consider tax avoidance as part of their tax strategies by using various techniques such as investing more in fixed assets, shifting profits to tax havens and eroding the tax base to reduce tax liabilities. However, it is estimated that the cost of increased CTA over the past 30 years has exceeded \$200 billion in the US alone. More than 70% of Fortune 500 companies have subsidiaries in tax havens (Duhoon and Singh, 2002: 198). CTA is seen as an opportunistic managerial behaviour as it increases shareholder wealth by reducing the outflow of resources to the government (Desai and Dharmapala, 2006).

In the academic literature, CTA is closely related to "agency theory" (Kovermann and Velte, 2019; Jiang et al., 2021). Agency theory posits that conflicts arise between shareholders and managers due to misaligned objectives, leading to the classic "principal-agent" problem (Jensen and Meckling, 1976). Managers may pursue their own interests rather than those of shareholders, or controlling shareholders may prioritise personal gain over protecting the rights of minority shareholders (Javid and Iqbal, 2010). This divergence of interests extends to tax avoidance behaviour, reflecting the different priorities of managers and shareholders. As a result, the ownership structure has a significant impact on a firm's tax avoidance strategies. Shareholders typically expect management to focus on the growth of the firm, but these expectations may not always be met. From an agency theory perspective, tax avoidance may allow managers to prioritise their personal interests, reduce transparency with stakeholders, increase information asymmetry and potentially damage the firm's reputation over time (Wang et al., 2020). While tax avoidance can be seen as a rational business strategy, it carries risks, including potential non-compliance issues. Although corporate governance mechanisms are designed to mitigate agency problems and increase transparency (Jarbouli et al., 2020; Govindan et al., 2021), some research suggests that larger firms with established governance boards are more likely to engage in tax avoidance practices (Bird and Karolyi, 2017; Ying et al., 2017; Widyastuti, 2018; Islam and Hashim, 2021). This situation is related to the types of tax avoidance practiced by taxpayers. Large-scale taxpayers tend to engage in tax avoidance by collaborating with trusted individuals who are knowledgeable about loopholes in tax laws, whereas small-scale taxpayers are more likely to avoid purchasing, using, or engaging with something solely to avoid being subject to taxation (Mujiani et al., 2021: 3).

In essence, tax is an important dimension of building trust with stakeholders, as it is often seen as a measure of a company's contribution to the community in which it operates. The more transparent companies are with their stakeholders in their sustainability activities, the higher their corporate reputation (EY, 2020; Auger, 2014). Transparency is the characteristic of governments, companies, organisations and individuals to disclose information, rules, plans, processes and actions (Siahaan, 2013: 5). Governments' tax policies and companies' transparency about the taxes they pay can increase societal tax compliance while preventing tax avoidance behaviour. This is because tax transparency emerges as a factor that negatively affects tax avoidance (Brown et al., 2019; Overesch and Wolff, 2021). Tax transparency is often used by companies to clarify complex tax issues and to increase stakeholder trust by providing assurance that a fair share of taxes is paid. The fact that some companies continue their tax avoidance activities without facing penalties reduces society's willingness to pay taxes and reduces voluntary compliance with tax rules. For example, scandals involving 'Google, Apple, General Electric and Starbucks' have undermined public confidence in the fairness of the tax system and strengthened the demand for effective measures and tax transparency (Blank, 2017: 451). Tax transparency practices contribute to the collection of additional tax revenues.

Since 2009, initiatives such as voluntary disclosure programmes and tax enquiries have identified around EUR 126 billion in additional tax revenues. Of this amount, more than EUR 41 billion has been identified by developing countries. Increased transparency provides strong incentives for voluntary compliance with tax laws and contributes to a fairer distribution of the tax burden (OECD, 2023: 6). In response to growing stakeholder demand for greater transparency on multinational companies' tax practices and policies, the Global Reporting Initiative (GRI) has launched GRI 207: Tax 2019" as a new global reporting standard within its suite of sustainability reporting standards. Effective for reports published from January 2021, GRI 207 will require companies adopting GRI standards and recognising tax as a material issue to disclose their tax management strategies and provide country-by-country reporting details. In today's environment, it is essential for companies to demonstrate their commitment to these goals by reporting annually on their progress towards the Sustainable Development Goals (SDGs). Society, particularly investors and other stakeholders, now expect multinational companies to actively contribute to the SDGs and create long-term value. As a result, companies are increasingly providing transparency to their stakeholders by issuing stand-alone sustainability reports or integrating their strategies, business models, and financial and non-financial performance into comprehensive reports (EY, 2020: 1).

3. LITERATURE REVIEW

Tax avoidance is a complex phenomenon, encompassing strategies used by companies to minimise their tax liabilities, and is studied from different disciplines and perspectives. Factors such as artificial intelligence, corporate social responsibility (CSR), corporate governance, tax transparency and demographic characteristics are critical to understanding and managing tax avoidance strategies. In recent years, the potential impact of artificial intelligence on tax avoidance has received considerable attention from researchers. Alarie (2023) noted that artificial intelligence could optimise tax planning and implementation processes, thereby reshaping tax avoidance strategies. Shakil and Tasnia (2023) discussed how artificial intelligence could be used in tax administration in the Asia-Pacific region and the challenges these technologies face. Similarly, Yalamati (2024) explored how artificial intelligence could be used to combat tax avoidance, highlighting its potential role in detecting tax avoidance strategies.

CSR is also an important determinant of tax avoidance strategies, leading many studies in the literature to focus on the relationship between CSR and tax avoidance. Alsaadi (2020) examined the impact of financial and tax reporting compliance on tax avoidance and CSR, and found that firms in low compliance countries use CSR more strategically. Tanaya et al. (2023) examined the impact of CSR on firm value and found that CSR has no direct effect on tax avoidance. Elamer et al. (2024) showed that high environmental, social and governance (ESG) performance mitigates the negative effects of tax avoidance. Dakhli (2022) examined the effect of ownership structure on tax avoidance through CSR and finds that corporate ownership reduces tax avoidance and that CSR partially mediates this effect. Chouaibi et al. (2021) highlighted that firms that do not engage in CSR activities are more aggressive in tax avoidance than others, identifying CSR as a corporate factor that influences firms' tax avoidance approaches. Ling and Liu (2023) also found that firms engaged in CSR activities are less aggressive in tax avoidance. Durukan and Sirkintioğlu Yıldırım (2023) examined the relationship between corporate governance, CSR and tax avoidance, noting that strong corporate governance and CSR practices are effective in reducing tax avoidance. In contrast, Widiyanti and Prasetyo (2023) found that CSR disclosure increases tax avoidance and that corporate governance has no effect on tax avoidance. These findings provide an important basis for understanding the impact of CSR on firms' tax strategies.

Some studies in the literature have examined the relationship between firm characteristics such as size, profitability, ownership structure and liquidity and tax avoidance and found that these characteristics significantly influence tax avoidance decisions. Studies examining the impact of ownership structure and political connections on tax avoidance have found that tax avoidance is

lower in firms that are connected to the government (Anggreini and Kusuma, 2024). Bellikli (2024) examined the impact of corporate ownership structure and accounting losses on tax avoidance and finds that concentrated ownership structures increase tax avoidance. Similarly, the corporate nature of a firm plays a significant role in tax avoidance. Manurung and Pratiwi (2022) also examined the impact of corporate governance on tax avoidance and find that good corporate governance reduces tax avoidance and that this effect is more pronounced in large firms. These studies suggest that strong corporate governance practices can prevent aggressive tax strategies. However, some studies in the literature show that large firms with corporate governance boards are more likely to implement tax avoidance techniques (Bird and Karolyi, 2017; Ying et al., 2017; Widyastuti, 2018; Islam and Hashim, 2021). In a comprehensive review of tax avoidance behaviour, Hossain et al. (2024) concluded that firms' tax avoidance activities are influenced by various factors such as income level, corporate governance and tax administration inefficiency. Some studies in the literature have also focused on the relationship between family firms and tax avoidance (Chen et al., 2010; Kovermann and Wendt, 2019; Eddleston and Mulki, 2021; Kuo, 2022). These studies have examined how family involvement, such as the percentage of family members on the board of directors in family-owned and founder-managed firms, affects tax management behaviour, concluding that family firms engage in less or less aggressive tax avoidance activities.

There are also studies in the literature that examine other factors that influence tax avoidance. Terzi (2023) found a negative relationship between the size of the audit firm selected and tax avoidance in terms of audit quality. In addition, it was found that a high level of debt use by firms reduces the risk of tax avoidance, while an increase in return on assets increases the risk of tax avoidance. Kıymetli Şen (2024) examined the effect of audit committee structure on tax avoidance and found that the expertise of audit committee members reduces tax avoidance, but an increase in the proportion of women on the committee increases tax avoidance. The results suggest that the composition of the audit committee may play a critical role in shaping a company's approach to tax compliance. On the other hand, Durukan and Sirkintioğlu Yıldırım (2023) examined the impact of gender diversity and female board members on tax avoidance and find that female board members play a role in reducing tax avoidance tendencies. CEO personality traits may also influence tax avoidance strategies. Kalbuana et al. (2023) found that CEO narcissism may increase tax avoidance in firms with weak corporate governance structures. This finding provides an important perspective for understanding the impact of CEO personality traits on firms' tax strategies. Similarly, Fidan et al. (2022) investigated the impact of CEO narcissism on CTA and found that narcissistic CEOs adopt more aggressive tax strategies, which may generate short-term financial gains but pose long-term risks in terms of corporate ethics and stability.

The impact of tax avoidance on firm performance has also been a focus of research. Akçay (2020) examined the relationship between tax avoidance and financial performance of firms listed on the Istanbul Stock Exchange, showing that aggressive tax avoidance strategies can negatively affect firm performance. Yıldırım and Türkmen (2023) found that firms with better performance tend to engage in less tax avoidance, suggesting that successful firms prioritise long-term reputation and sustainability over short-term tax savings. However, Pangaribuan et al. (2021) found that profitability and sales growth increase tax avoidance tendencies in their study examining the impact of financial factors on tax avoidance. Doruk (2020) examined the impact of financial markets on tax avoidance in Türkiye and found that tax avoidance decreases with the development of financial markets.

Tax avoidance is fundamentally based on tax awareness, and one of the most effective methods of combating tax avoidance is tax transparency.

Some studies in the literature have also examined the effects of tax awareness and transparency on tax avoidance. Yılmaz (2023) examined the effect of tax awareness on voluntary tax compliance in Türkiye and found that increasing tax awareness would promote voluntary compliance. Kızıltoprak

(2023) concluded that taxpayer rationality generally leads to a tax avoidance strategy, as reducing tax liabilities without facing legal consequences provides a rational benefit. However, they emphasised the importance of increasing tax awareness to reduce tax avoidance behaviour by ensuring that taxes are perceived as an investment in public goods rather than a burden. Yoruldu (2020) examined the impact of tax compliance and awareness on tax avoidance and concluded that higher levels of compliance and awareness are associated with lower levels of tax avoidance. Research examining the relationship between tax transparency reporting and tax avoidance remains relatively scarce. Anesa et al. (2019) suggested that despite increased tax transparency, firms' tax strategies have not changed significantly. Uygun (2023) reviewed global initiatives and practices aimed at curbing tax avoidance and promoting tax transparency, highlighting that country-by-country reporting can mitigate potential tax losses by increasing transparency. Studies by Overesch and Wolff (2021) and Brown et al. (2019) examined the relationship between mandatory tax transparency reporting and tax avoidance in European Union banks, both finding that mandatory transparency reporting is negatively correlated with tax avoidance.

This literature review aims to contribute to a more comprehensive understanding of tax avoidance by summarizing existing studies on these topics. As this study analyses the reasons for tax avoidance at the business level and the impact of taxpayers' attitudes towards paying taxes on tax avoidance behaviour, it is expected to fill a gap in the literature.

4. METHODOLOGY

This study aims to identify the reasons behind taxpayers' tax avoidance and to measure whether their attitudes towards paying taxes have an impact on tax avoidance behaviour. In this regard, the research was conducted on CPAs, who are best positioned to know and evaluate taxpayers, as well as manage their tax payment processes. The survey method was chosen for the research due to its cost-effectiveness and the ability to reach a larger number of respondents. The survey questions were prepared by updating the questionnaires used in the studies of İnanç (2012) and Çiçek and Sabbağ (2016). The survey form was further evaluated by a group consisting of academics, CPAs, and tax inspectors. The survey form consists of three main sections. The first section includes six closed-ended questions regarding the demographic characteristics of the participants and one closed-ended question about the burden of different types of taxes. The second section contains 11 questions prepared using a 5-point Likert scale, ranging from "strongly disagree" to "strongly agree," aimed at measuring taxpayers' attitudes towards paying taxes. The third section includes 27 questions, also prepared using a 5-point Likert scale, designed to analyse CPAs' views on taxpayers' tax avoidance behaviours. The population of the study comprises CPAs registered with the "Chamber of Certified Public Accountants of Bursa". The number of CPAs registered with the chamber in the province where the research was conducted was determined to be 5,401. Before selecting the sample, the sample size was calculated using the Z-distribution based on the population size and was determined to be 384. Since the population is homogeneous, the sample was selected using the "simple random sampling" method, and the survey questions were distributed through face-to-face interviews to 432 CPAs working in the central districts of Bursa. The reliability of the survey questions was tested using the SPSS software package due to the application of the survey to a new population. The Cronbach's alpha reliability coefficient for the tax attitude scale was calculated as 0.787, while the Cronbach's alpha coefficient for the tax avoidance survey was calculated as 0.878. Since $\alpha \geq 0.80$ for both scales, it can be stated that these scales have high reliability (Karagöz, 2023: 716). Confirmatory Factor Analysis (CFA) was applied using AMOS software to assess the construct validity of the survey. This approach helps enhance the reliability and validity of the findings by ensuring the measurement model's fit with the data. The study first evaluated the reasons for taxpayers' tax avoidance. Then, in line with the study's objectives, the main hypothesis was formulated as follows:

H₁: Taxpayers' attitudes towards paying taxes have an impact on tax avoidance behaviour.

Additionally, the study analysed whether there is a relationship between the corporateness of taxpayers and their tax avoidance behaviours.

5. FINDINGS

5.1. Findings Related to the Demographic Characteristics of the Participants

In the study, the demographic characteristics of the participants who responded to the survey were first analysed. The analysis results are presented in the table below.

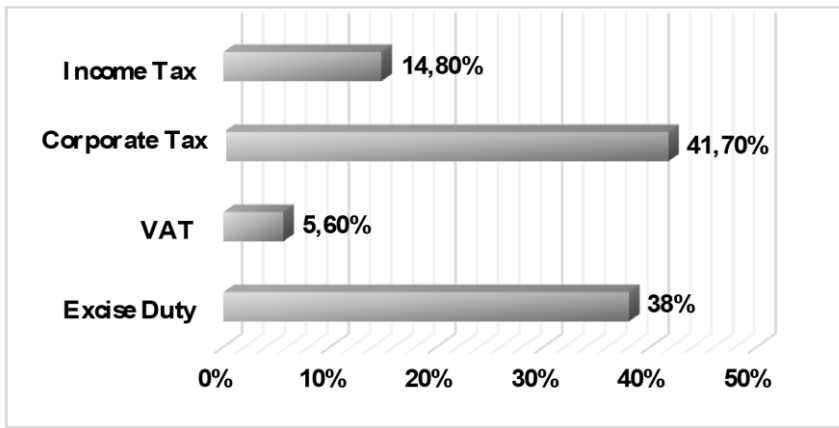
Table 1. Demographic Characteristics of the CPAs Who Participated in the Survey

Gender	Percentage	Age	Percentage
Female	35,2	24-33	37
Male	64,8	34-43	36,1
Number of Taxpayers	Percentage	44-53	20,4
1-15	16,7	54 <	6,5
16-30	34,3	Education	Percentage
31-45	15,7	Bachelor	68,5
46-60	11,6	Master	28,7
61-75	11,1	PhD	2,8
75 <	10,6	Experience	Percentage
Type of Taxpayers	Percentage	0-5 Years	35,2
Most of my taxpayers are family businesses.	78,7	5-10 Years	23,1
Most of my taxpayers are corporate businesses.	21,3	10-15 Years	13,9
		15 Years <	27,8

As can be seen from the table above, 35.2% of the CPAs participating in the survey are women, while 64.8% are men. Although the number of female professional accountants has increased in recent years according to the data from “Union of Chambers of Certified Public Accountants of Türkiye (TÜRMOB)”, the percentage of men in the profession is still higher. When the age distribution of the CPAs is examined, it is seen that the vast majority are between the ages of 24 and 43. In parallel with this, most of the participants are CPAs with less than ten years of experience. Since the survey was attended mostly by young CPAs, approximately half of them have fewer than 30 clients. A significant majority of 68.5% of the CPAs participating in the survey are university graduates. The fact that professional accountants are at least university graduates is related to the change in the profession's acceptance requirements made in the 2008 amendment to the profession law. Approximately 80% of the participants stated that most of their clients are family businesses.

5.2. Findings Related to the Reasons for Taxpayers' Tax Avoidance

In addition to demographic characteristics, before evaluating the reasons for taxpayers' tax avoidance, the professional accountants were asked which type of tax imposes the greatest burden on taxpayers.



Graph 1. The Type of Tax Imposing the Greatest Burden on Taxpayers

As can be seen from Graph 1, the type of tax perceived to impose the greatest burden on taxpayers is VAT. This is followed by income tax at a rate of 38%. Although VAT is a tax ultimately borne by the consumer, it can create cash flow problems for taxpayers during payment periods due to its direct impact on the sales price or when sales are made on credit.

To measure taxpayers' tax avoidance behaviour, the questions were designed to include situations that might lead to tax avoidance. According to the views of the CPAs, the factors that most lead taxpayers to engage in tax avoidance are shown in Table 2 below.

Table 2. Statements Most Agreed Upon by Taxpayers Regarding Tax Avoidance

Statements Included in the Tax Avoidance Survey	Mean	Percentage of Agreement
My taxpayers are curious about how the taxes they pay are used.	4.3704	91.2%
My taxpayers respect the laws and social rules.	4.2778	89.8%
According to my taxpayers, tax evasion is a serious crime that warrants significant penalties.	4.1296	85.2%
According to my taxpayers, tax rates in Türkiye are high.	4.1019	82.4%
My taxpayers are moral people, so they pay their taxes regularly.	3.9907	77.8%
According to my taxpayers, tax amnesties reward those who do not pay their taxes on time.	3.9907	78.2%
Frequent changes in tax legislation negatively affect taxpayers' ability to pay their taxes fully and on time.	3.9907	75.9%
According to my taxpayers, paying less tax through legal means is a rational behaviour.	3.9259	75.9%
My taxpayers are conscientious people, so they pay their taxes regularly.	3.8889	71.3%
Tax amnesties negatively affect taxpayers' ability to pay their taxes fully and on time.	3.8796	72.3%

In Table 2, we observe that more than 90% of the participants share the common view that taxpayers are curious about how their paid taxes are utilized. This indicates that taxpayers' willingness to pay taxes would increase if they knew that their taxes were being used in the right areas. Additionally, approximately 90% of the CPAs also noted that their clients are respectful of laws and social norms. According to 85.2% of the professional accountants, taxpayers consider tax evasion a serious crime that requires significant penalties. The majority of CPAs also indicated that their clients pay taxes because they are ethical and conscientious. Therefore, according to the CPAs, the primary factor

leading to tax avoidance behaviour among taxpayers is tax policies. The majority of CPAs stated that taxpayers find tax rates to be high and that changes in tax legislation and occasional tax amnesties reduce the desire to pay taxes. Based on the responses from the participants, the statements that received the least support from taxpayers regarding tax avoidance are listed in the following table.

Table 3. Statements Most Agreed Upon by Taxpayers Regarding Tax Avoidance

Statements Included in the Tax Avoidance Survey	Mean	Percentage of Agreement
According to my taxpayers, the tax burden in Türkiye is fairly distributed.	1.815	8,3%
My taxpayers would pay taxes even if they were based on voluntariness rather than being compulsory.	1.954	7,4%
My taxpayers would still pay their taxes if they were sure they wouldn't face penalties.	1.954	9,3%
My taxpayers expect a general consultation before a new tax is introduced.	2.083	7,5%
According to my taxpayers, tax auditing in Türkiye is at an adequate level.	2.232	14,8%

As seen in Table 3, unfortunately, taxpayers do not believe that the tax burden is distributed fairly. Additionally, CPAs indicated that their clients pay taxes primarily to comply with the law. This is because more than 90% of the CPAs believe that their clients would not pay taxes voluntarily if they were not at risk of penalties. According to the CPAs, taxpayers also do not find tax audits in Türkiye to be sufficient.

5.3. Findings Related to Taxpayers' Attitudes Towards Paying Taxes and Tax Avoidance Behaviour

Before testing the study's hypotheses, it is necessary to analyse whether the data are normally distributed. Given the significant size of the dataset, traditional tests such as Shapiro-Wilk or Kolmogorov-Smirnov may not yield meaningful results. Therefore, the analysis was conducted by examining kurtosis and skewness values. The presence of skewness and kurtosis values within the range of +1 to -1 supports the existence of a normal distribution. Additionally, in the context of large samples, as noted by George and Mallery (2003), Tabachnick and Fidell (2013), and Leech et al. (2015), having either skewness or kurtosis within the range of +1 to -1, and the other within the range of +2 to -2, is considered acceptable.

Table 4. Skewness and Kurtosis Values of the Data

	Number of Taxpayers	Type of Taxpayers	Type of Tax	Tax Attitude Mean	Tax Behaviour Mean
Valid N	432	432	432	432	432
Skewness	0.809	1.007	-0.064	-0.486	-1.051
Kurtosis	-0.323	-0.020	1.028	1.083	0.992

According to the data presented in Table 4, except for the skewness and kurtosis values related to the educational levels of the professional accountants, all other values fall within the range of +1 to -1, indicating that the data are normally distributed. Therefore, these data will be analysed using parametric tests.

After analysing the normality of the data, the sub-dimensions of the survey used in the study will be identified, and it will be measured whether taxpayers' attitudes towards paying taxes have an impact on tax avoidance behaviour. To determine the suitability of the survey for factor analysis, the "Kaiser-Meyer-Olkin (KMO) and Bartlett Tests" were conducted as the first step to identify the sub-

dimensions of taxpayers' attitudes towards paying taxes. The results of the “KMO and Bartlett tests” are shown in Table 5.

Table 5. KMO and Bartlett Test

		ATTITUDE	BEHAVIOUR
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.668	0.614
Bartlett's Test of Sphericity	Approx. Chi-Square	1449.664	6020.902
	df	66	435
	Sig.	0.000	0.000

As shown in Table 5, the KMO test yielded a result of 0.668 for attitudes and 0.614 for behaviour. A value above 0.5 indicates that the questions are suitable for factor analysis. Additionally, the significance level of the Bartlett test being below 0.05 for both scales confirms that the results of the factor analysis are statistically significant (Williams et al., 2010; Vakili, 2018). After verifying the suitability of the questions for factor analysis, factors were identified. Factors with eigenvalues greater than 1 are considered significant. In the analysis conducted for the attitude survey, three factors were identified. These factors explain 64.337% of the total variance, indicating that they account for more than half of the observed total variance. “The rotated factor matrix”, which is detailed in Table 6, is used in the process of naming these factors.

Table 6. Rotated Factor Matrix for Taxpayers' Attitudes Towards Paying Taxes

	F1	F2	F3
According to my taxpayers, paying taxes is the duty of every citizen.	0.763	-0.033	0.376
My taxpayers regularly pay their taxes because they are conscientious people.	0.728	0.093	0.013
My taxpayers regularly pay their taxes because they are ethical people.	0.700	0.088	0.244
My taxpayers are curious about how their taxes are being used.	0.662	-0.105	-0.011
My taxpayers pay their taxes regularly.	0.616	0.091	-0.070
My taxpayers have a high level of tax awareness.	0.094	0.869	0.024
My taxpayers have a high level of tax morality.	0.059	0.852	0.008
My taxpayers would still pay taxes even if it was voluntary.	-0.014	0.530	-0.282
My taxpayers would still pay their taxes even if they were certain they wouldn't be penalized.	-0.013	0.516	0.108
According to my taxpayers, the taxes paid contribute significantly to the development of society.	0.151	0.252	0.779
According to my taxpayers, unpaid taxes negatively impact public services.	0.344	-0.006	0.697

Based on Table 6, the three sub-dimensions identified for the tax payment attitude survey have been named as follows:

- Attitude Factor 1: Tax Responsibility
- Attitude Factor 2: Tax Awareness and Morality
- Attitude Factor 3: Social Contribution of Tax

Table 7. Averages of Factors Related to Taxpayers' Attitudes Towards Paying Taxes

Factors	Mean
F1: Tax Responsibility	3.8463
F2: Tax Awareness and Morality	2.143525
F3: Social Contribution of Tax	3.50925

The averages of the factors determined for taxpayers' attitudes towards paying taxes are shown in Table 7. As can be understood from the table, based on the average values of the CPAs' responses, it can be said that taxpayers are aware of their responsibilities regarding tax payment. Additionally,

they provided above-average responses to questions related to awareness of the social contribution of taxes. However, according to the views of the CPAs, taxpayers' tax awareness and morality are quite low. As a result of the factor analysis conducted for the questions related to tax avoidance behaviours and reasons, four factors were identified. These factors explain 52.707% of the total variance, indicating that they account for more than half of the observed total variance. According to the factor analysis, two questions were excluded from the factors. In the process of naming the identified factors, the rotated factor matrix used is detailed in Table 8.

Table 8. Rotated Factor Matrix for Taxpayers' Tax Avoidance Behaviours

	F1	F2	F3	F4
My taxpayers explore ways to pay less tax within legal limits.	0.841	0.115	-0.018	-0.038
My taxpayers look for ways to take advantage of tax exemptions.	0.799	0.178	0.208	0.057
According to my taxpayers, paying less tax through legal means is a rational behaviour.	0.760	0.241	-0.187	-0.089
My taxpayers follow reductions in SCT (Special Consumption Tax) and other similar taxes and make their purchases accordingly.	0.645	-0.111	-0.063	0.091
My taxpayers search for legal loopholes to pay less tax.	0.642	-0.009	0.166	0.292
My taxpayers change their preferences when purchasing something to avoid paying more tax.	0.509	0.266	-0.015	0.015
My taxpayers often request guidance from me on how to pay less tax.	0.506	0.056	-0.074	0.08
Tax exemptions and deductions lead to tax injustice among my taxpayers.	0.079	0.738	-0.112	0.071
Frequent changes in tax legislation negatively impact my taxpayers' ability to pay taxes fully and on time.	0.152	0.728	0.114	-0.018
Tax amnesties negatively affect my taxpayers' ability to pay their taxes fully and on time.	0.059	0.687	0.126	0.03
According to my taxpayers, the tax rates in Türkiye are high.	0.188	0.647	-0.171	-0.159
Reductions in penalties through reconciliation etc. encourage tax offenses among my taxpayers.	0.090	0.621	-0.339	-0.077
My taxpayers recommend reporting those responsible for tax evasion and loss.	-0.096	0.586	0.213	0.262
According to my taxpayers, tax amnesties reward those who do not pay their	0.380	0.542	0.141	-0.02
According to my taxpayers, tax audits in Türkiye are at a sufficient level.	0.030	0.086	0.676	-0.429
My taxpayers view the introduction of new taxes during extraordinary periods positively.	0.050	0.02	0.671	-0.244
My taxpayers' incomes are sufficient.	-0.170	0.08	0.643	0.049
According to my taxpayers, the public services received in return for taxes paid are adequate.	-0.068	-0.156	0.631	0.274
I believe that most judicial tax decisions are in favour of my taxpayers.	0.091	0.086	0.554	0.074
According to my taxpayers, the tax burden in Türkiye is fairly distributed.	-0.061	-0.211	0.509	0.032
According to my taxpayers, the penalties for tax offenses in Türkiye are sufficient.	-0.038	0.000	-0.06	0.727
Tax amnesties are like a form of national cooperation, as they help reintegrate some taxpayers into the economy.	0.073	-0.073	0.172	0.689
I believe my taxpayers pay more tax compared to others in the same income group.	0.034	0.363	-0.266	0.584
According to my taxpayers, tax amnesties provide relief to the business world.	0.258	0.197	0.053	0.557
Due to the heavy tax burden, my taxpayers consider delaying tax payments as a natural response.	0.171	-0.013	-0.019	0.541

Based on this matrix, the four sub-dimensions identified for the tax avoidance survey have been named as follows:

- Behaviour Factor 1: Tax Avoidance Strategies
- Behaviour Factor 2: Impact of Tax Policies
- Behaviour Factor 3: Perception of Tax Fairness
- Behaviour Factor 4: Tendency Towards Tax Crimes

The factors' averages determined for taxpayers' tax avoidance behaviours are shown in Table 9.

Table 9. Averages of Factors Related to Taxpayers' Tax Avoidance Behaviours

Factors	Mean
F1: Tax Avoidance Strategies	3.6613
F2: Impact of Tax Policies	3.9660
F3: Perception of Tax Fairness	2.6173
F4: Tendency Towards Tax Crimes	3.1741

According to the averages calculated based on the views of the CPAs presented in the table, taxpayers are developing tax avoidance strategies. The impact of tax policies is a significant factor behind the desire not to pay taxes among taxpayers. This is paralleled by a decline in taxpayers' perception of tax fairness. Additionally, taxpayers' tendencies towards tax crimes are also above average. While "Exploratory Factor Analysis (EFA)" is used in the development of measurement tools, "Confirmatory Factor Analysis (CFA)" is applied to evaluate the validity of these developed models within the sample. In this study, CFA was conducted using the AMOS program to assess the construct validity and suitability of the prepared survey. The purpose of CFA is to verify that the theoretically defined factors are consistently and appropriately related to the measured variables. The first step in CFA involves the definition of the model (Shevlin et al., 1998; Schreiber et al., 2006). This model is shown in Figure 1.

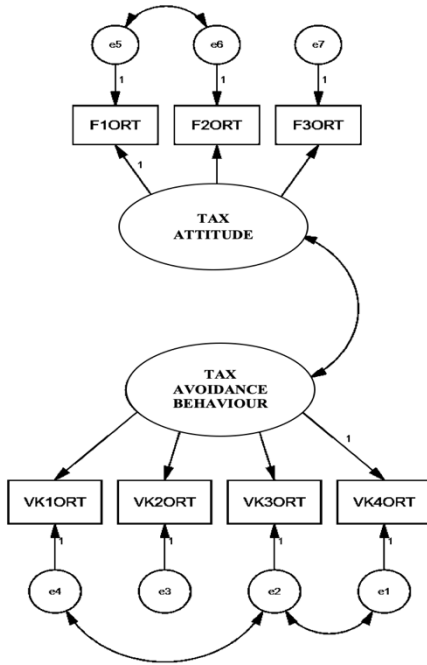


Figure 1. Tax Avoidance Attitudes and Behaviours Model

After constructing the model and applying some covariances, the “goodness-of-fit indices of the model” were evaluated. The indices used to assess the model's fit are detailed in Table 10. These indices are widely recognized and frequently used in the research literature (Bentler, 1990; Shevlin et al., 2000; Schreiber et al., 2006; Büyüköztürk, 2020).

Table 10. Fit Indices Related to the Model

Acceptable Fit Criteria	Goodness-of-Fit Indices
$0 \leq \Delta\chi^2 / df \leq 5$	4,475
$0 \leq RMSEA \leq 0,08$,088
$0,90 \leq GFI < 1,00$,982
$0,90 \leq NFI < 1,00$,958
$0,95 \leq CFI \leq 1,00$,967

Firstly, due to the sensitivity of the chi-square value to sample size, the ratio of this value to the degrees of freedom ($\Delta\chi^2/df$) is considered. A ratio below 2 indicates a very good fit, but for large samples, a ratio of up to 5 is acceptable. For the confirmatory factor analysis model, the $\Delta\chi^2/df$ ratio was calculated as 4.055. Another important metric is the "Root Mean Square Error of Approximation (RMSEA)," which estimates the fit of the model to the population and should be below 0.08. In the developed model, this value was 0.088, which is considered acceptable as it is below 0.09. The "Comparative Fit Index (CFI)" assesses how well the observed data fit the model, with a value above 0.9 indicating good fit. In this model, the CFI exceeded 0.9. An alternative measure, the "Normed Fit Index (NFI)," evaluates the model's fit compared to a null hypothesis and should be between 0.9 and 1. In this model, the NFI was found to be 0.991. The "Goodness-of-Fit Index (GFI)" measures the covariance between the observed variables in the sample and ideally should exceed 0.9. In this model, the GFI was 0.991, which is considered acceptable.

To test the main hypothesis of the study, "Pearson Correlation Analysis" was applied since the data showed a normal distribution. Correlation analysis determines the strength and direction of the relationship between two variables, with results ranging between -1 and +1. A positive correlation indicates that the two variables increase together, while a negative correlation suggests that as one variable increases, the other decreases. A correlation value between -0.8 and -1.0 indicates a very strong negative correlation, while a value between 0.8 and 1.0 indicates a very strong positive correlation. As the value approaches 0, the relationship between the variables weakens (Kalaycı, 2008).

Table 11. Correlation Analysis Between Tax Payment Attitudes and Tax Avoidance Behaviours

	BEHAVIOUR	ATTITUDE
BEHAVIOUR	Pearson Correlation	1
	Sig. (2-tailed)	,549**
	N	432
ATTITUDE	Pearson Correlation	,549**
	Sig. (2-tailed)	1
	N	432

The Pearson correlation coefficient presented in Table 11 (0.549) indicates a positive and moderately strong relationship between taxpayers' attitudes towards paying taxes and their tax avoidance behaviours. The significance level of the correlation coefficient ($p < 0.05$) demonstrates that this relationship is statistically significant. Accordingly, as taxpayers' positive attitudes towards paying taxes increase, their likelihood of engaging in tax avoidance behaviours also increases. Following the correlation analysis, regression analysis was conducted to test the study's hypothesis.

Table 12. Regression Analysis Between Tax Payment Attitudes and Tax Avoidance Behaviours

Regression Model ^a						
Model	R	R ²	Adjusted R ²	Std. Error of the Estimate	F	Sig.
1	0,549 ^a	0,302	0,300	0,36927	102,388	,000 ^a

a: Dependent Variable: Tax Avoidance Behaviour

In the regression model presented in Table 12, the R value was calculated as 0.549, indicating a moderately positive relationship between the independent variable (tax payment attitudes) and the dependent variable (tax avoidance behaviours). The R² value is 0.302, meaning that taxpayers' attitudes towards paying taxes explain approximately 30.2% of the variance in tax avoidance Behaviours. This suggests that the model has a reasonable explanatory power, although there is also significant unexplained variance. The adjusted R² value was calculated as 0.300. This value, which accounts for the number of independent variables, indicates the model's explanatory power and is used to assess the overall validity of the model. Based on this result, it can be said that the risk of the independent variable overfitting the model is low. The F statistic was found to be 102.388, and the p-value (Sig.) indicating the significance of the model was 0.000. This result suggests that the model is statistically significant overall and that the independent variable (tax payment attitudes) has a significant impact on predicting the dependent variable (tax avoidance behaviours) (Cohen et al., 2003). Based on these analysis results, it can be stated that taxpayers' attitudes towards paying taxes have a significant and positive impact on their tax avoidance behaviours. Therefore, the H1 hypothesis is accepted. Thus, it can be said that taxpayers with a sense of responsibility and willingness to pay taxes prefer to avoid taxes without stepping outside legal boundaries, i.e., without committing tax crimes.

The study also analysed whether there is a relationship between whether taxpayers are corporate entities and their tax avoidance Behaviours. Since the data showed a normal distribution, the analysis was conducted using the "Independent Samples T-Test."

Table 13. Relationship Between the Corporate Nature of Taxpayers and Tax Payment Attitudes and Tax Avoidance Behaviours

	Type of Taxpayer	N	Mean	Levene's Test	Independent Samples T- Test (Equal variances)	
ATTITUDE	Most of my taxpayers are family businesses.	340	3,1142	Sig	t	Sig
	Most of my taxpayers are corporate businesses.	92	2,9330	0,378	3,157	0,002
BEHAVIOUR	Most of my taxpayers are family businesses.	340	3,4500	Sig	t	Sig
	Most of my taxpayers are corporate businesses.	92	3,2688	0,131	3,815	0,000

Since the significance values of the Independent Samples T-Test in Table 13 are $p < 0.05$, there is a significant difference between professional accountants whose majority of clients are corporate entities and those whose majority are family businesses. Accordingly, professional accountants with a majority of corporate clients rated their clients' tax payment attitudes and tax avoidance behaviours lower. This suggests that, according to the views of professional accountants, family businesses may engage in more tax avoidance behaviours.

6. CONCLUSION

As a result of the analyses conducted in this study, which aims to measure the impact of taxpayers' attitudes towards paying taxes on corporate tax avoidance behaviour, it was found that taxpayers' attitudes towards paying taxes have a significant effect on corporate tax avoidance behaviour. As the R-value was calculated to be 0.539, this effect is moderate and positive. Based on this result, it can be suggested that taxpayers with a sense of responsibility and willingness to pay taxes tend to avoid taxes without violating legal boundaries, i.e. without committing tax offences. Tax avoidance behaviour is associated with taxpayers' efforts to minimise their tax liabilities. The positive correlation found between taxpayers' sense of tax responsibility and their inclination to avoid taxes is consistent with the findings of similar studies in the literature (Dyrenge et al., 2008; Siregar et al., 2022; Yoruldu, 2020).

In addition, the research found that family firms engage in more tax avoidance behaviour than corporate firms. CPAs participating in the survey, whose clients are predominantly corporate entities, rated their clients' tax avoidance behaviour as lower than CPAs whose clients are predominantly family businesses. This finding is consistent with studies by Bird and Karolyi (2017) and Ying et al. (2017), which suggest that small and family businesses may be more flexible in their tax compliance and more likely to exploit loopholes in existing regulations to reduce their tax liabilities compared to corporate entities. Given the prevalence of family businesses in developing countries such as Türkiye, this finding may fill an important gap in the literature.

The study also examined in detail the factors that lead taxpayers to engage in tax avoidance behaviour. According to the frequency analysis, over 90% of CPAs said that their clients are curious about how the taxes they pay are used. This suggests that taxpayers' willingness to pay taxes would increase if they were reassured that their taxes were being used appropriately. However, the vast majority of respondents also indicated that their clients felt that the tax burden was unfairly distributed. Tax exemptions, frequent tax amnesties and other similar policies create a sense of tax injustice among taxpayers, undermining the overall perception of fairness within the system. This finding is consistent with the results of studies conducted by Overesch and Wolff (2021) and Brown et al. (2019), which highlight the important role that tax fairness and stability play in improving tax compliance. In addition, around 90% of CPAs reported that their clients respect the law and social norms. According to 85.2% of professionals, taxpayers consider tax evasion to be a serious crime that warrants significant penalties. Nevertheless, professionals noted that taxpayers pay their taxes primarily to comply with the law, as over 90% of them believe that their clients would not voluntarily pay taxes if there were no penalties. Thus, from the point of view of tax professionals, tax policy is the main factor driving taxpayers' tax avoidance behaviour. The majority of professionals reported that taxpayers find tax rates too high, and they noted that occasional changes in tax legislation and tax amnesties reduce the willingness to pay taxes. This finding is consistent with the view proposed by Rahman and Karim (2016), that progressive tax rates and complex tax policies can encourage firms to engage in tax avoidance behaviours. Uncertainty in tax legislation leads taxpayers to develop tax avoidance strategies, which in the long run leads to a decline in tax revenues. Conversely, taxpayers believe that tax audits in Türkiye are insufficient. Therefore, when examining the results of the frequency analysis included in the study, it is evident that while taxpayers' perception of tax fairness is low, their propensity to commit tax offences is higher.

In this context, it is crucial for policy makers to develop strategies that positively influence taxpayers' attitudes towards taxation. One of the key strategies proposed in line with the study's findings is to ensure tax transparency by making tax policies more equitable and predictable. Both Blank (2017) and OECD (2023) state in their studies that achieving tax transparency is a crucial step in ensuring a fair distribution of the tax burden. To achieve tax transparency, tax amnesty and tax relief policies should also be reconsidered. Tax amnesties should not be frequent and their scope should not be too

broad. In addition, the “Tax Procedure Law” and the “Income Tax Law”, which were originally published in 1961, should be revised instead of issuing frequent notices or making frequent changes to the legislation. In fact, all the different laws related to income should be consolidated into a single Income Tax Law. These regulations should be written in clear and understandable language that can be understood by taxpayers without accounting knowledge. In addition, audit activities should be strengthened and two-way communication between tax authorities and taxpayers should be improved. At this stage, chambers of accountants also have an important role to play. It is suggested that while efforts to control competition in the accounting profession and to increase ethics training are intensified, systems to reward ethical behaviour among professionals should also be developed.

As this study provides original data on the tax system and taxpayer behaviour in Türkiye, it is expected to contribute to the growing interest in this area in both local and international academic circles. This study provides a broader and more in-depth analysis compared to the limited number of studies conducted in the context of Türkiye. In general, the study, which evaluates the interaction between tax policies and taxpayer behaviour, provides new perspectives on strategies and tax policies that can be developed to prevent tax avoidance behaviour.

However, the study also has some limitations. First, as the data source is limited to CPAs operating in Bursa, it may be difficult to generalise the findings to the whole country. Furthermore, as the study is based on data collected during a specific period, changing economic conditions and innovations in tax legislation over time may affect the validity of the findings. These limitations warrant careful consideration when interpreting and generalising the results of the study and provide important opportunities for future research.

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