

RELATIONSHIP BETWEEN ACCOUNTING AND TAXATION IN ROMANIA: A BEHAVIORAL ANALYSIS

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Abstract:

Accounting-taxation relationship is an always challenging topic. It seems, this relationship has moved from standards to practice and from practice to perception. Is taxation influencing accounting? In this paper we studied this issue from a behavioral approach: we asked individuals pertaining to two separate professions (accountants and fiscal inspectors) to indicate the level of influence of certain factors. These factors describe the complex relationship between accounting and taxation. By indicating their preference, professionals revealed their choices for accounting- or fiscal-driven treatments/judgements which let us conclude on the direction and level of this influence. Our results partially support fiscal influence; contrary to our expectations, some factors seem to be accounting driven, which provide evidence for less fiscal influence on perceptual level.

Keywords: *relationship between accounting and taxation, practitioners' perceptions, Romania*

JEL codes: *H20, H25, M40, M41*