

# Chapter 197

## The role of the accountant as a mediator in the communication process between companies and the tax authorities

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### ABSTRACT

In the corporate environment, there is a constant need for information and accounting guidance. Thus, accounting can provide relevant information, and it is up to the accountant, as a mediator and conscientiator, to guide and support the relations between the entrepreneur and the tax authorities. Given this scenario, the objective of this research is to identify the guidance received by companies from their accountants to prevent tax evasion practices. To this end, descriptive and qualitative research was carried out, carried out with the use of a questionnaire, directed to fifty entrepreneurs, who take accounting services. Given the results, it is noticeable the growing participation of women in important positions within companies. There is also an increase in entrepreneurs who have undergraduate and graduate degrees. It is observed that most companies receive guidance from

their accountants on the care that must be taken to avoid potential transaction costs in the relations between the tax authorities and the company – for example, fines and fines for evasion, delivery of ancillary statements, and the like. The results indicate that accountants are doing their role of guiding and supporting accounting information. However, it is believed that the managerial aspects can be improved through formal or informal meetings that include not only the fiscal portion of their services. The overall satisfaction of respondents points out that most business owners are satisfied with the accounting support offered by their accounting offices. That said, it is clear that communication is fundamental in any type of business. With dialogue, contracts are less susceptible to errors, consequently generating fewer transaction costs, given that the supposed limited rationality will be remedied during meetings.

**Keywords:** Transaction costs, Communication, Tax avoidance.

### 1 INTRODUCTION

In recent years, several studies on the Transaction Cost Theory (TCT) have been done to investigate the factors that influence the management of transactions between agents in the studies (COASE (1937); WILLIAMSON (1985); LANGLOIS and FOSS, (1997). The relationships present between the agents are part of the field that moves the economy, being mostly related to some type of transaction (BEZERRA, et al 2020). Thus, Coase (1937), points out that a transaction is an operation by which there is a session of a good or service between two or more agents, and linked to this operation there are costs that can not be left out because they directly affect the performance of organizations. Justified in the studies of Ronald Coase (1937) and Oliver Williamson (1985), TCT involves the costs necessary to negotiate, monitor and control transactions between companies, individuals, and economic agents. The fundamental objective of TCT is

to analyze the bureaucratic costs, which occur in the relations between property rights structures and institutions (LOPES, 2021).

Transaction costs are inherent in any operations in the business environment. They involve the costs related to drafting contracts, which evidence the transactions, anticipate possible problems, safeguard the parties involved (ex-ante) in the transactions, and prevent them from possible problems that may arise after the conclusion of the contract (ex-post) (LOPES, 2021).

TCT points out that two behavioral assumptions can affect a transaction: limited rationality and opportunism. Limited rationality predicts that even rational individuals have difficulties assimilating and processing all available information, and with this signed contracts are susceptible to transaction costs (SANTOS et al., 2017). On the other hand, opportunism refers to actions of manipulation and omission of information, generating uncertainty concerning individual agents. The practices performed by one of the parties to the contract have the purpose of benefiting themselves (PONDÉ, 1997).

Considering the limited rationality of the human being, it is assumed that all contracts would inevitably be incomplete. Thus, agents often make decisions based on vague information regarding their business partners. Consequently, it is common that the existence of incomplete information during the constitution of a contract generates the appearance of opportunistic behavior by one of the parties (GONÇALVES, 2012). The main idea of opportunism is related to the pattern of orientation that the individual establishes for his interest and the relationship established between economic agents (BALESTRIN; ARBAGE, 2007).

The economics of transaction costs (ECT), presents that companies are seen as complex contracts. Therefore, in its most diverse branches, industrial, commercial, and service providers, organizations relate directly to the state and accountants and are supported by formal and informal contracts. However, the lack of clarity in communication between accountants and companies, especially about the rights and duties of the parties, can lead to distortions of accounting information, causing transaction costs. This fact is also frequent concerning the lack of understanding regarding the financial and accounting aspects of the business (sale of fiscal influence) (SANTOS, 2012). Observing the behavioral assumptions, the need arises for the contractual record of transactions. The accountant, in his role, should help resolve contractual conflicts.

The difficulty in communicational language between agents can lead to limited rationality and also to opportunism. The lack of clarity in the dialogue between the parties runs through transaction costs. Dias Filho (2001) reports that poor communication between accountants and companies may be linked to the use of terminologies, meanings, and interpretations. It is known that it is appropriate for the accountant, as an intermediary in this process, to guide and give support to his clients, making active communication between the accounting professional and the client. However, studies show that the communicational process is difficult between these two actors (Dias Filho, (2001); GrzybovskiI; Hahn, (2006); Carvalho et. al (2009); Vasconcelos (2020).

As a result of the lack of understanding regarding the functions, duties, and rights of the parties, there is an intense increase in operations linked to tax evasion, due to distortions of accounting information (STROEHER, 2005). This term is linked to the event that generates the tax obligation and constitutes in practice that it can occur simultaneously or after the tax incidence, in which illicit means, such as fraud, evasion, or tax simulations, are used to avoid the payment of taxes (MOREIRA, 2003).

Given this scenario, it is assumed that the accountant, as a mediator of market-tax transactions, is the most qualified to conduct the tax awareness process, and able to reduce the processes that may generate transaction costs arising from tax evasion operations (BAIALARDI et. al, 2015). In this context, the objective of this work is to identify the orientations received by companies by their accountants to prevent tax evasion practices. The research question to be answered by this study, therefore, is: based on the assumptions of the Transaction Cost Theory, what are the guidelines received by companies from their accountants to prevent tax evasion practices?

In the business world, there is a constant need for information, and it is up to the accountant, as an intermediary in this process, to guide and support his clients, making active communication between the accounting professional and companies. Carvalho (2009), adds that organizations that provide accounting services should act in the economic development of the company since it has the responsibility of providing accounting and management information.

According to Vasconcelos (2020), entrepreneurs have little knowledge about the accounting area and do not receive frequent guidance from their accountants. Poor communication or clarity in the terminology used by accountants toward their clients can also cause distortions of accounting information and often lead these companies to incur transaction costs. The limited rationality of clients, along with the lack of communication between accounting firms and companies, can consequently lead these companies to commit the practice of tax evasion.

Because of the practice of tax evasion by companies, due to the lack of guidance on the part of accountants, all citizens must have tax awareness, always seeking to act ethically, for the common good (BAIALARDI et. al, 2015).

## **2 THEORETICAL FRAMEWORK**

### **2.1 TRANSACTION COST THEORY**

One of the first to talk about Transaction Cost Theory (TCT), according to Langlois and Foss (1997), was Ronald Coase, in one of his articles called "The Nature of the Firm". For Coase, there was a perspective from the point of view of the organization that went beyond the usual costs of production, the so-called transaction costs (LANGLOIS, FOSS, 1997). Later, based on Coase's studies, Williamson (1985) operationalized the concepts of transaction costs.

According to Gonçalves (2012), the costs of an organization are divided into production costs, which are those to produce a good or service itself, and transaction costs, which are incurred to conduct business

with other organizations. Santos et al. (2017) state that transaction costs can be understood as expenditures of economic resources, in which the relationship between users is planned, adapted, and monitored, thus maintaining that the contractual terms are met and that they meet both parties.

In all transactions there are costs. They refer to drafting contracts, in which they document the transactions, to prevent and anticipate, alleged problems, supporting the parties (ex-ante) with the transactions, and also considering possible problems after the conclusion of the contract (ex-post) (LOPES, 2021).

Williamson (1985) points out that transaction costs can change according to the competitive environment and can be ex-ante or ex-post. The costs of the ex-ante type are those that occur before the contract, given the wording and negotiation; and when it is elaborated, one must pay attention and take great care, because the document may be incomplete, with gaps to be filled as unforeseen events arise. Already the transaction of the ex-post type occurs during and after, and can take various forms, as example, there may be poor adaptation about transactions, escaping much of what was established in the contracts (WILLIAMSON, 1985).

From the study of Zylberztajn (2009), we have the view that organizations are firms with a nexus of contracts, and that they can be studied as "institutional arrangements", which govern transactions, with the aid of formal contracts or informal agreements. In general, contracts arise to support transactions and their risks, thus increasing the value of the transaction or the complex set of transactions (ZYLBERZTAJN, 2009).

Institutional arrangements are understood as specific rules, by which agents constitute their economic, political, and social transactions. Around each of the policies, organizations are arranged, with their mandates, resources, and decisions, as well as their mechanisms and decisions among the so-called actors who, in turn, can be actors of the government, the political system, and also society (GOMIDE; PIRES, 2014). Institutional arrangements can be characterized as markets with specific rules, such as the Stock Exchange, or with rules that lead to an agreement between companies, such as those signed by service providers and companies, or even between joint ventures (FIANI, 2013).

According to Augusto et al. (2013), TCT starts from the assumption that the organization must adopt a corporate governance structure, which is a set of norms and rules in which they can reduce their transaction costs and align their objectives. The theory allows us to investigate the case of organizations with markets and institutions, based on the particularities of the transactions and behavioral hypotheses of the agents involved. Thus, by analyzing the transactions and attributes present it is possible to predict the institutional arrangements that will be adopted.

According to Gonçalves (2012), there are two assumptions in transaction costs: limited rationality and opportunism. The first of these, limited rationality, addresses that even though they are rational, individuals present difficulties in similar and process all available information (SANTOS et al., 2017).

Opportunism involves a set of actions to misrepresent, obfuscate or lead to a distorted understanding of information (WILLIAMSON, 1985).

Limited rationality can be observed as a way in which actors are intentionally rational and seek to maximize results. However, there are limitations to the nature of knowledge, and only part of the information is obtained and processed for proper decision-making (BALESTRIN; ARBAGE; 2007). Rationality, according to Coase (1937), can also be related to the individual's lack of knowledge of the object of negotiation. Thus, instead of the individual making optimal decisions, he seeks in the best way the best decision limited to his knowledge (Santos et al., 2017).

Opportunism indicates that the individual goes in search of their interests and that through this they can use tricks to favor themselves, including committing the act of cheating (GONÇALVES, 2012). Opportunism is related to uncertainty linked to the behavior of individual agents. The presence of opportunism refers to the fact that an agent is able, through manipulation, or from hidden information, to favor, and thus change the initial configuration of the signed contract (PONDÉ, 1997).

For Transaction Cost Economics (ECT), there are three dimensions of transactions: asset specificities, frequency, and uncertainty (WILLIAMSON, 1985). The specifics of the assets involve transaction risks. The greater the specificity of these assets, the greater the risks and the higher the transaction costs. The frequency attribute refers to the constancy with which transactions occur and last, in order not only to capture the repetition of the transaction but the intensity of the transaction. Finally, the attribute of uncertainty is related to the future lack of knowledge regarding transactions (FARINA, 1997).

According to Williamson (1985), the specificity of the asset is the attribute in which more chances of transaction costs can occur, because the more specific the assets, the greater the risks of transactions occurring over the long term. In the economic environment of the market, especially linked to accounting, there may be transactions in the relationship between three spheres, in the state, in accountants, and in companies (SANTOS et al, 2012).

The state is the so-called active agent, where certain determinations must be followed under penalty of punishment. Accountants and companies are the so-called passive agents, who must comply with the legal and normative determinations of the state. Thus, the state issues rules and laws, and supervises and employs punishments; accountants provide services following the rules and standards required by the state and professional standards; companies operate, market, and provide services according to the specificities required by the state and accounting standards (SANTOS et al, 2012).

There are several ways to ensure the safety and quality of accounting activities, one of them is through the service contract between the accountant and his respective client. The service contract guarantees the commitment and responsibility of the client and the professional who is providing the service because both seek in a general way to protect themselves regarding their rights and guarantees, supported by a contract (CFC, 2003, p. 13).

Contract analyses are part of the economics of transaction costs and, although these contracts do not support all transaction costs, they have clauses that identify the services provided and agreed upon, that is, existing transactions. The contract when well drafted, even in the face of supposed limited rationality, can avoid disputes and thus reduce the transaction costs of both parties, both for the companies providing services and for their customers (SANTOS et. al, 2012).

There are basic models up to complete models of contract for the provision of accounting services, containing clauses to trim, both the contracting party and the contractor. The models proposed by the CFC (2003, p. 27 – 38), present clauses concerning the object of the contract, where there is a description of all the services that will be provided by the accounting offices. It has clauses with the duties of the contractor, where it assumes full responsibility for any tax fines arising from imperfections or delays in the contracted services. There are also clauses regarding the contractor, which in turn, must also provide all the necessary documentation for the good performance of the contracted services, for example. The CFC (2003), presents such models of contracts for the provision of accounting services, as a synonym for security and tranquility, both for accountants and for their clients, ensuring well-structured and easy-to-understand clauses, so that there is easy communication between both parties.

However, the vast majority of companies, especially small ones, have difficulties in conducting daily tasks and understanding their rights and responsibilities in the face of accounting activity. This is due to the lack of understanding regarding the financial and accounting aspects of the business. Given this, and allied to the fiscal influence, distortions of accounting information may occur (STROEHER, 2005).

Dias Filho (2001) reports that the difficulty in communication between accountants and companies is related to the semantic order, that is, to the use of terminologies and their meanings and interpretations. This indicates that the use of some terms and expressions applied in their activities, such as in the financial statements, can remove the reality of the respective recipients when there is no clarity in the dialogue between accountants and entrepreneurs (DIAS FILHO, 2001).

It is known that in the business world, there is a constant need for information. In this environment, it is up to the accountant, as an intermediary of this process, to guide and give support to his clients, making active communication between the accounting professional and the client. The communication process between these two agents can, in turn, mitigate the assumptions that incur transaction costs, such as limited rationality and opportunism. Communication processes facilitate the process of assimilating the rights and duties of companies towards the supervisory agents, mitigating, through processes of awareness, attempts at opportunism (GRZYBOVSKI; HAHN, 2006). Opportunism, for example, occurs in attempts to deceive the tax authorities and in the act of concealing activities (sales, purchases, etc.).

In this context, in 2014, for example, the IRS fined more than five thousand companies for irregularities in their Income Tax (RECEITA FEDERAL, 2014). And that data increases over the years. In 2019, seven thousand companies were notified and inspected by the Federal Revenue Service for evasion (CONSELHO REGIONAL DE CONTABILIDADE DO RIO DE JANEIRO, 2019). In addition, almost

50% of all amounts withheld in the country are small businesses (AUDTEC, 2021). This fact leads us to rethink the more active role of the intermediary in the relations between tax authorities and companies (the accountant), even because the accountant assumes criminal responsibility in cases of tax evasion, as provided for in Law 8.137/1990.

Given the functions that the accountant assumes, the study of Carvalho et. al (2009) verifies the main difficulties faced by accounting professionals regarding the provision of their services. The authors used questionnaires with questions directed to accountants and accounting technicians in Paraíba. A total of 34 accountants were interviewed, out of a total of 88. As a result, it was observed that the difficulties faced by professionals in the preparation of accounting information are related to the little understanding of managers about accounting and the lack of interest in accounting information. The lack of documentation on the part of its clients to make accounting records and tax evasion were also pointed out as a difficulty faced in the provision of accounting services.

It is observed that the services of accounting professionals are relevant to the performance of companies. However, many entrepreneurs are dissatisfied due to the lack of communication and guidance from accounting professionals. Vasconcelos (2020), for example, identifies the perception of entrepreneurs and accountants about accounting services provided to micro and small companies. In the research, two questionnaires were used, one for accountants and the other for entrepreneurs. As a result of the research, it was noticed that most entrepreneurs and accountants have similar understandings regarding the sending and frequency of financial statements with the need for communication, along with a consulting and accounting advisory. In addition, respondents agree that monthly meetings are useful for improving organizational management.

Vasconcelos (2020) also shows that the provision of advisory services and/or accounting consulting is entitled to the collection of higher fees, this is because it is a consensus among the participants of the research that accounting information can be useful and relevant to business activities. This type of discussion highlights, therefore, the relevance and usefulness of accounting for good performance in companies. On the other hand, it also indicates the lack of accounting services provided, emphasizing the need for improvement and a more active role in the awareness of entrepreneurs regarding the benefits of using accounting in business management (VASCONCELOS, 2020).

Accounting has become an important information system for its users, being a support for decision-making in companies. In the study by Aguiar, Schaefer, and Freitas (2015) the importance of the accountant's help to his clients is addressed. The study aimed to unravel whether managers/entrepreneurs see the accountant as a professional who can help them make decisions within the company. To obtain this answer, a questionnaire was formulated that was applied to thirty companies (accounting office clients). The research instrument was formatted to measure the perception of the quality of accounting support in decision-making. The results indicate that managers/entrepreneurs still do not have in mind that the accountant is no longer an archaic professional, not distinguishing accounting as an applicable tool in

management. It also found that companies use the results of accounting bookkeeping mechanically, analyzing only the results.

Given the above, the lack of communication or clarity in the terminologies used by accountants to their clients (companies), can lead to distortions of accounting information. The limited rationality of clients, along with the lack of communication between accounting firms and companies, can consequently lead these companies to commit the practice of tax evasion.

## 2.2 TAX EVASION

The national tax system creates and orders general rules of tax law that apply to the Union, States, and Municipalities. According to Art. 96 of the National Tax Code (CTN, Law 5.172/1966), tax legislation involves laws, treaties, and international conventions, as well as decrees and norms that deal, in whole or in part, with taxes and relations relevant to them.

Tax evasion is linked to the event that generates the tax obligation and constitutes in practice that it can occur simultaneously or after the tax incidence, in which illicit means are used, such as fraud, evasion, simulation, etc., to avoid the payment of taxes (MOREIRA, 2003). Tax evasion, according to Law 8.137/1990, constitutes a crime against the tax order, omitting or reducing tax before certain conducts, such as omitting information, or providing false declaration to the authorities; defrauding the tax inspection; as well as falsifying or changing invoice, invoice, duplicate, sales note, or any other document related to the taxable transaction.

Tax evasion can be classified as tax evasion, fraud, and simulation. Evasion refers to omitting data, to pay fewer taxes. Fraud, in turn, is the act of falsifying or tampering with documents. Simulation is when a business is practiced, with a misleading statement of the will, which aims to generate a different effect, purposely (MOREIRA, 2003).

The Brazilian Institute of Planning and Taxation (IBPT) points out that in Brazil the undeclared turnover by companies is R \$ 2.33 trillion per year, and evaded taxes reach R \$ 417 billion per year according to estimates. The main ones in charge of issuing a notice of infraction are electronic ancillary obligations, the crossing of information, withholding of taxes, and more effective supervision (INSTITUTO BRASILEIRO DE PLANEAMENTO E TRIBUTAÇÃO, 2020).

One of the most representative cases about the limits of tax planning in Brazil was the case involving Grendene S.A Calçados e Componentes. The assessment was based on article 157, paragraph 1 of the RIR/80[1], alleging under-invoicing of part of Grendene's sales, which made a portion of the taxable income to one or more of the 8 companies that were created to transfer its total profit initially taxable. The amount initially required by the Treasury was R \$ 73,689,279.00 – formed by the difference between the entries and exits in the ICMS fiscal books. Considering the deductible expenses, we arrive at the calculation basis of R\$ 50,484,618.49, where the taxes are already paid by the group for R\$ 2,547,436.00 (BUENO; CASTRO, 2021). With the above, the elements presented constitute transaction costs, which can often be



due to supposed limited rationality and the emergence of opportunism on the part of companies about the situation.

It is increasingly necessary for the tax awareness of taxpayers, and the accounting professional is the main element able to guide the process of awareness of companies. In general, if accounting professionals participate strongly in the tax awareness process with fiscal education programs, for example, it is visible that the awareness process will have better results (BAIALARDI et. al, 2015).

### **3 METHODOLOGY**

The method is carried out in the various steps or steps that must be taken to solve a problem. Thus, the method is understood as the unitary coordination of these different stages (RAMPAZZO, 2005). Gil (2002) also shows that the methodology is the description of the methods to be followed in conducting the research. It is frequent to coordinate the research based on its general objectives, thus making it possible to classify this research as descriptive.

Descriptive research, mentioned by Gil (2002), seeks to describe the characteristics of a given population or phenomenon and establish relationships between variables. It seeks especially to describe what is occurring, allowing us to arrive with exactness, the characteristics of an individual, and a group, as well as to discover the relationship between the events (OLIVEIRA, 2011). The research is descriptive, because the focus is to describe the scenarios that can "cause" the transaction costs in the company/tax relations, and that can be intermediated by the accountant. Regarding the nature of the research, this study adopts a qualitative approach (RAUPP; BEUREN, 2006). As a method of data collection, a case study was conducted, whose analysis environment is clients of an accounting office located in the northwest of Paraná.

The population is understood as the set of elements (companies, products, people, etc.) that have characteristics object of study (VERGARA, 2003). In this sense, it constitutes as a universe of this research clients/companies that contract accounting services. According to Franco (1985), field research proceeds to the observation of facts and phenomena precisely as they occur in the real world, collecting data, analyzing and interpreting them based on a theoretical foundation, to understand and explain the problem researched. Therefore, this research will go to the field and will use a questionnaire to investigate what are the guidelines received by companies, by their accountants, to prevent tax evasion practices.

Vergara (2003), points out that the sample population or sample is a part of the universe of the chosen research, according to a criterion of representativeness. The sample of this research consists of a random selection of clients, who were invited to participate in the research. A total of 50 entrepreneurs were invited to participate in the survey, of which 42 of them accepted. To confirm their participation, the respondents signed a term of free consent and clarification of the research, in which the parties (researcher and respondent) reinforce the use of ethical precepts to answer the questions and treat the data. These clients are of different sizes, and segments located in the city of Cianorte, located in the northwest of Paraná.

Data collection was performed from a questionnaire sent electronically, via e-mail, on the Google Forms platform, consisting of 25 objective questions, which measured the variables related to (1) respondent profile, (2) science with the contractual clauses of provision of accounting services, (3) communication between accountant and customer and the role of the accountant in reducing transaction costs in companies, (4) the acts and opportunities of tax evasion, and finally, (5) the overall satisfaction of customers regarding accounting support. The research instrument was configured on a 5-point scale, which varied between the points of disagreement and agreement. Chart 1 presents the structure of the questionnaire.

Table 1 – Structure of the applied research instrument

<b>Variable: Company profile and respondent</b>		
<b>Approach</b>	<b>Measurement measure</b>	<b>Base</b>
Respondent gender	Male, female	
Respondent's age group		
Education level		
Time in the market		
Time that the company uses the accounting services provided by the accounting office		
The frequency with which the company incurs a fine, assessment for delivery of the inconsistent report, late or as a result of routine activities		
Type of Activity	Industry or commerce and services	
Size measurement	Number of employees	
<b>Science of contractual clauses for the provision of services</b>		
<b>Approach</b>	<b>Measurement</b>	<b>Base</b>
I have read and am aware of the clauses of my accounting services contract, where I have been advised about my rights, duties and obligations.	1- Totally disagree 5- Totally agree	Santos (2012)
In my contract for the provision of accounting services are described the precautions that must be taken to avoid burdening my company, either for fines arising from improper activities (such as omitting facts or concealing/camouflaging/concealing revenues or purchases).		
<b>Active communication between accountant and client and the role of the accountant in reducing transaction costs in companies.</b>		
<b>Approach</b>	<b>Measurement</b>	<b>Base</b>
I receive guidance from my accounting office about the tax implications (fines or assessments) of practices adopted to reduce the payment of taxes, such as failing to register purchases and sales accounting, recording inputs (purchases) and outputs (sales) with values other than the physical or financial value. These situations often involve invoice amounts, purchase notes, sales notes, or any other document relating to the taxable transaction.	1- Never 5- Often	Santos (2012)
I receive guidance from the accounting firm on the option of performing tax planning for my company.		
My accountant usually holds meetings to review the managerial and operational aspects of my company.		
My accountant uses clear and simple language to explain and guide me regarding the accounting duties and obligations of my company.	1- Never 5- Often	Aguiar (2015)
My accountant holds formal or informal meetings (conversations) to guide me on good accounting and management practices for my company.		

I am made aware by my accountant of my duties and obligations in relation to the delivery of invoices, as stated in my contract for the provision of accounting services.	1- Never 5- Often	Bosa (2012)
I am advised about the issuance of notes, about the existence of illegal practices that I must avoid, such as: omission of income statements, issuing a note with a value or quantity that does not match the reality (half note) and the act of denying the delivery of invoices.		
My accountant holds periodic meetings on financial statement delivery awareness.	1- Never 5- Often	Dias Filho (2001)
My accountant is interested in answering my business questions.		
In the contract for the provision of accounting services that I signed at the beginning of the provision of services with the office, the precautions that must be taken to avoid burdening my company due to delays in accounting and tax obligations, such as: in the submission of financial statements and the payment of the collection guides are described.	1- Totally disagree 5- Totally agree	Aguiar (2015)
<b>Acts and opportunities of tax evasion</b>		
<b>Approach</b>	<b>Measurement</b>	<b>Base</b>
To lack of knowledge or guidance, my company has already adopted improper practices, such as the omission of income statements, issuing note with value or quantity that does not match reality (half note) and selling without issuing all exit notes, etc.	1- Never 5- Often	Santos (2012)
<b>Overall satisfaction</b>		
<b>Approach</b>	<b>Measurement</b>	<b>Base</b>
Generally speaking, my level of satisfaction with the accounting support offered by my accounting firm is:	1- Bass 5- High	Aguiar (2015)

Source: author's compilation

The questionnaire was sent to respondents in three calendar days, from February 22 to 24, 2022. The research instrument remained available until March 8. Of the 50 questionnaires sent, 42 responses were obtained.

#### 4 ANALYSIS OF RESULTS

This research aims to show what are the guidelines received by companies, by their accountants, to prevent tax evasion practices. For this, a questionnaire was sent to 50 companies, to which 42 entrepreneurs responded, according to the answers obtained from the following results.

This section presents a citation of perspectives of approaches to the data. The first deals with the profile of the company, where the data of the company and the respondent are described; the second addresses the science of the contractual clauses of provision of services, where it is analyzed how much the respondents know (know) the contractual clauses of provision of services; the third discusses the active communication between accountant and client and the role of the accountant in reducing transaction costs in companies; already fourth section deals with the acts and opportunities for tax evasion to identify whether at some point, due to lack of knowledge or guidance, respondents have already engaged in improper practices to reduce their taxes. Finally, the overall customer satisfaction is raised to assess the level of satisfaction with the accounting support offered by their accounting firms.

#### 4.1 MEASUREMENT VARIABLE: COMPANY PROFILE

Table 1 shows the profile of the respondents: 52% of the interviewees are male, corresponding to 22 people, and the remaining 48% (20 people) are women. Among the members interviewed, 21% are aged between 18 and 29 years, and 79% the rest are aged between 30 and 59 years. Given the respondents' schooling, 26% have only elementary school; 60% Higher education (undergraduate) and 14% have some type of postgraduate degree.

Table 1 Respondents' descriptive data

<b>Gender</b>	<b>%</b>	<b>Age</b>	<b>%</b>	<b>Schooling</b>	<b>%</b>
Female	48%	18 to 29 years	21%	Elementary School	26%
Male	52%	30 to 59 years	79%	Higher Education (undergraduate)	60%
				Post-Graduation	14%
<b>Total</b>	<b>100%</b>	<b>Total</b>	<b>100%</b>	<b>Total</b>	<b>100%</b>

Source: survey data

In Tabela 2, the profile of the company is demonstrated about its market time, a period in which it maintains the link with the accounting services of the office, the framework of the tax regime, the predominant activity, and the business size (measured through the business activity and several employees – SEBRAE framework). The results showed that 26% of the participating companies are in the market from 01 to 05 years; 19% are between 06 to 10 years; 21% operate between 11 to 15 years and 33% are in the market for more than 15 years.

Regarding the time of contracting accounting services, 35% commit to accounting services between 0 and 5 years; another 21% between 06 and 10 years; 17% between 11 and 15 years and 26% have a commitment to accounting services for more than 15 years. The National Simple is the tax regime that the participating companies fall into in greater portion. Of the 42 respondents, 88% are from Simples Nacional (37 taxpayers), 10% belong to the actual profit (4 taxpayers), and 2% (1 taxpayer) opt for the presumed profit. Possibly these results were obtained because approximately 90% are small businesses (EPP or ME).

Table 2 Company Profile

<b>The lifetime of the company</b>	<b>%</b>	<b>Time Accounting Services</b>	<b>%</b>
01 to 05 years	26%	0 to 05 years	35%
06 to 10 years	19%	06 to 10 years	21%
11 to 15 years	21%	11 to 15 years	17%
More than 15 years	33 %	More than 15 years	26%
<b>Total</b>	<b>100%</b>	<b>Total</b>	<b>100%</b>
<b>Tax Regime</b>	<b>%</b>	<b>Predominant Activity</b>	<b>%</b>
National Singles	88%	Industry	14%
Real Profit	10%	Commerce/Service	83%
Presumed Profit	2%	No	2%
<b>Total</b>	<b>100%</b>	<b>Total</b>	<b>100%</b>
<b>Postage</b>		<b>%</b>	
Micro Enterprise		69%	
Small Business		21%	
Medium Enterprise		5%	
Large Company		2%	
Did not respond		2%	
<b>Total</b>		<b>100%</b>	

Source: survey data

Table 2 also shows that among the 42 companies, 83% of them operate with trade or provision of services as their main activity, while 14% have industrial activity as their main activity. Regarding size, 69% (29 companies) are microenterprises; 21% (9 companies) are small businesses; 5% (2 companies) are medium-sized companies; 2% (1 company) is a large companies. In this criterion (activity and size framework), 2% of the sample (1 company) refrained from answering this question, making it impossible to identify this profile.

It is common to have fines in companies because of the illicit means usually employed to evade the payment of taxes. Fines can be two to five times the value of the tax. The defendant can be judged the imprisonment from six months to two or five years, or, if the primary defendant, have his sentence reduced to a fine of 10 times the value of the tax (MORE RETURN, 2022).

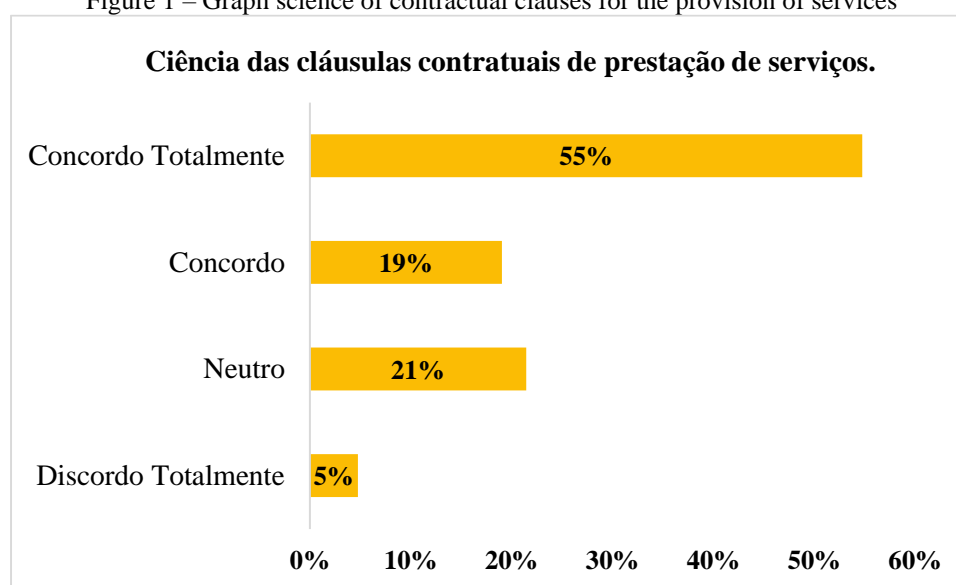
Given these notes, this study also addressed the frequency with which these companies have passed, at some point, through scenarios prone to fraud, tax evasion, and simulation of results, among others. One of the questions addressed how often respondents have already incurred a fine or assessment for delivery of an inconsistent report, after the deadline or as a result of routine activities. Among the 42 respondents, 88% (37 of them) answered that they never incurred fines due to inconsistent report delivery, late or as a result of routine activities, while 12% (5 companies) remained neutral in their responses. The next topic addresses respondents' knowledge about the contractual clauses of the provision of accounting services.

#### 4.2 KNOWLEDGE OF CONTRACTUAL CLAUSES FOR THE PROVISION OF SERVICES

Contracts are part of the business routine. In general, the knowledge of contractual clauses allows greater legal certainty, capable of avoiding risks and alleged transaction costs. The purpose of the contracts is to support transactions and possible risks, protecting the parties, ensuring the safety and quality of their

activities, as both seek to protect themselves as to their duties and rights (CFC, 2003, p. 13). Thus, one of the approaches of this study used as a focus the level of science that entrepreneurs have about the accounting service contract that governs the business.

Figure 1 – Graph science of contractual clauses for the provision of services



Source: survey data

Subtitle: I agree  
I agree  
Neutral  
totally disagree

Figure 1 graphically shows the determination of respondents' awareness of the contractual clauses for the provision of accounting services. It is expected that respondents are aware of their contractual clauses, although contracts do not protect 100% of transaction costs, it presents clauses of the services provided agreed, that is, existing transactions. Santos (2012) states that the contract, when well drafted, even in the face of limited rationality, can avoid disputes, reducing transaction costs between the parties.

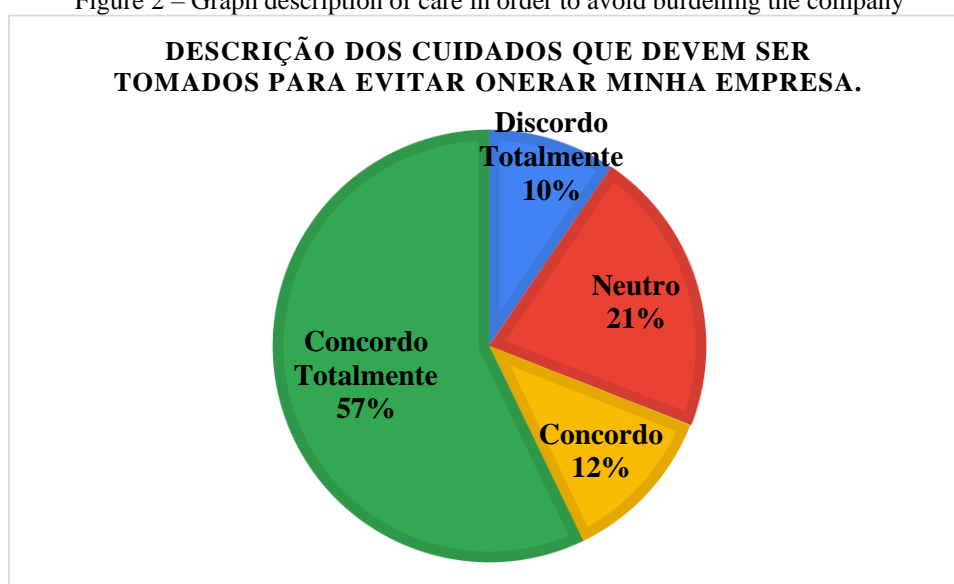
Thus, it was observed that 74% of the interviewees seem to be aware of the existing clauses in the document of formalization of the contracting of the services (55% of the respondents answered "I totally agree" and 19% "I agree" – a total of 31 participants). On the other hand, 5% revealed that they were not aware of the contractual clauses that govern their contracts for the provision of accounting services.

Grzybovski and Hahn (2006) report that the organizational environment requires varied information and guidance on the part of the accountant. This professional can guide and support companies, performing communication between the accounting professional and client. Dialogue between the parties can facilitate

the understanding of the rights and duties of companies in relation to the tax authorities, thus reducing attempts to evade supervision (GRZYBOVSKI; HAHN, 2006). Based on this assumption, the role of the accountant in relation to giving knowledge to companies about the care to be taken in order to avoid burdening it was explored.

Figure 2 graphically presents the determination of the respondents' awareness about the contractual clauses and the care to be taken not to burden the company, such as avoiding the delay in the payment of taxes, maintaining care in order not to practice improper activities such as defrauding, omitting, concealing revenues to pay less taxes. Individuals are expected to sign a service contract to be clear about each contractual clause, and what is written in them.

Figure 2 – Graph description of care in order to avoid burdening the company



Source: author's compilation

Subtitle: I totally agree  
 I agree  
 Neutral  
 totally disagree

Figure 2 shows that 69% of the respondents (equivalent to 29 entrepreneurs) seem to be aware that in their contracts for the provision of accounting services they have clauses with the care that must be taken not to burden the company itself (57% of the respondents answered totally agree and 12% agree). However, 10% of respondents (4 companies) disagreed about the knowledge of the clauses that govern their contract about such aspects – care to avoid the company's burden.

From the perspective of TCT, the relationships between agents are analyzed in an institutional way, in which means are sought to reduce transaction costs between firms. For the analysis scenario, accounting service agreements can act as a set of standards and rules to be applied in order to trim related parties and reduce transaction costs. The lack of clarity between accountants and their respective clients, especially in relation to the rights and duties of which may cause distortions of accounting information and thus generate in transaction costs. Given the findings of this study, entrepreneurs seem to be supported by knowledge

about the relationships (rights, and especially duties) with the tax authorities, intermediated by the action of the accountant.

In the next topic will be treated the communication between accountant and client, and the role of the accountant as an intermediary in reducing transaction costs in companies.

#### 4.3 MEASUREMENT VARIABLE: ACTIVE COMMUNICATION BETWEEN ACCOUNTANT AND CLIENT AND THE ROLE OF THE ACCOUNTANT IN REDUCING TRANSACTION COSTS IN COMPANIES

Santos (2012) addresses that the lack of transparency in communication between accountants and clients, above all, in relation to rights and duties, is capable of leading to distortions of accounting information, generating transaction costs. Considering the behavioral assumptions, the need arises for registration of the contract for the provision of services, belonging to the accountant in his function to resolve the contractual conflicts. However, studies such as (Dias Filho, (2001); GrzybovskiI; Hahn,, (2006); Carvalho et. al (2009); Vasconcelos (2020), show that there are difficulties in the communicational process between these two agents.

Table 3 discusses how present the accountant is in guiding and supporting his clients, making active communication between the accounting professional and client. It is noted that accountants are not able to promote constant periodic meetings in order to guide their clients on the good accounting practices that must be followed, such as managerial and operational aspects of the company even about the awareness in the delivery of financial statements.

Table 3 Periodic meetings

<b>Approach: Periodic meetings</b>	<b>Never</b>	<b>Neutral</b>	<b>Sometimes</b>	<b>Frequently</b>
My accountant usually holds meetings to review managerial and operational aspects of my company.	50%	24%	12%	14%
My accountant holds formal or informal meetings (conversations) to guide me on good accounting practices.	29%	19%	24%	29%
My accountant holds periodic meetings on financial statement delivery awareness.	43%	19%	21%	17%

Source: survey data

Table 3 presents the daily situations of the entrepreneurs. Approximately 74% of the group of respondents show that there is a low frequency in relation to the scheduling of meetings to review management or operational practices of the business (group "never" and "neutral" combined). About 62% of respondents reveal that there is little frequency in meetings that deal with the delivery of financial statements. On the other hand, 53% point to having frequent meetings on tax aspects, and formal and informal conversations about good accounting practices.

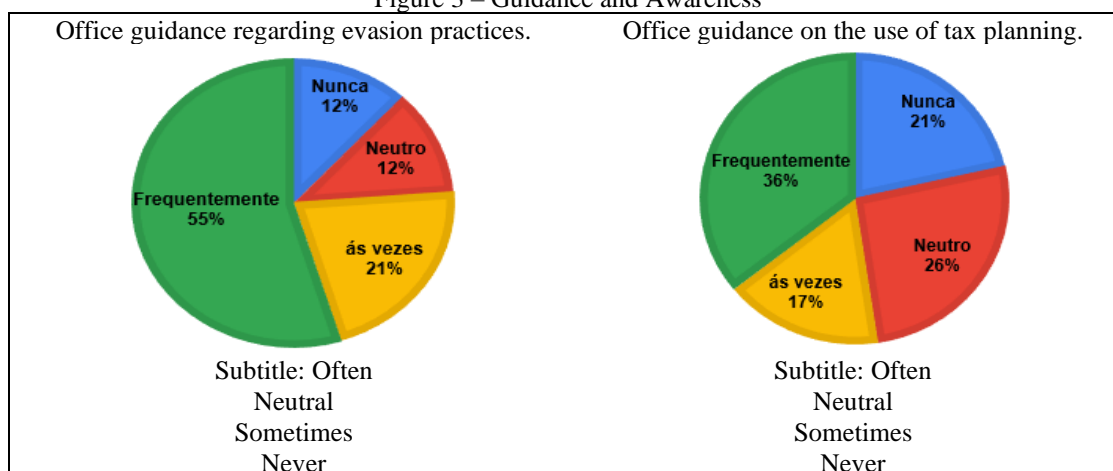


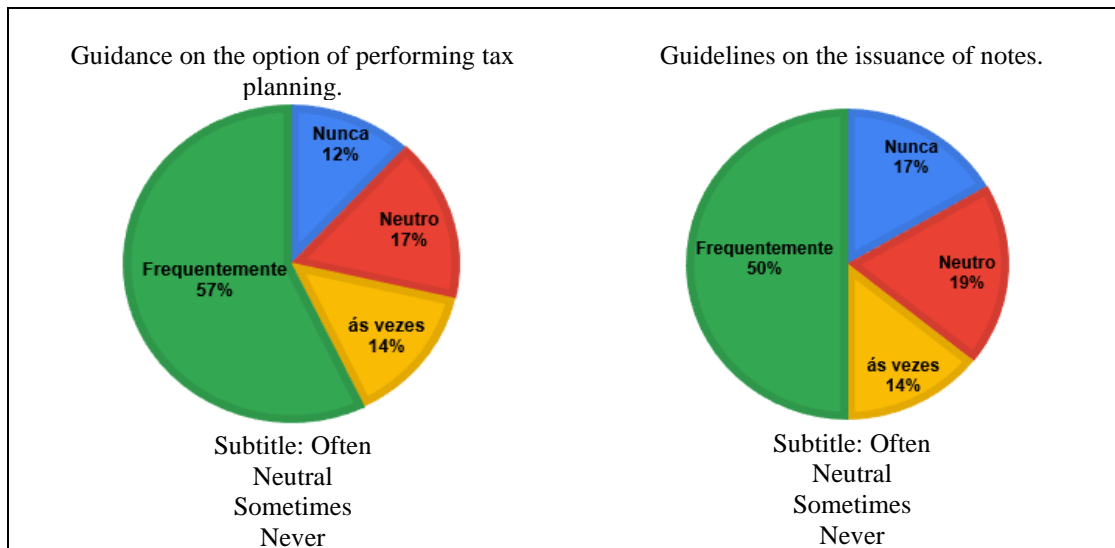
Currently it is still common to see accounting offices focusing only on generating tax guides to collect, especially offices that have a segment in the simple. The Brazilian as an entrepreneur needs to be oriented, and at this moment it is necessary the alignment between accountant and entrepreneur. Nowadays, it is not up to accountants only to calculate taxes, acting only in the tax area of companies, because the market in general requires skills that accounting professionals have and have to offer to their clients (SOUSA, 2021). Accounting, in turn, should be seen as a management tool, to bring results from goals established for each company, thus taking advantage of excellent opportunities (CALIXTO, 2018). Vasconcelos (2020) points out the lack of accounting services offered, emphasizing the need for improvement and a more active role in the awareness of entrepreneurs in relation to the use of accounting as management.

Strocher (2005) argues that the lack of understanding regarding the functions, duties and rights of the parties, provides an intense increase in operations linked to tax evasion, due to distortions of accounting information. In this way, the accountant, as a mediator between the tax market, is the most qualified to conduct the tax awareness process, and able to reduce the procedures that can provide transaction costs arising from tax evasion operations (BAIALARDI et. al, 2015).

Figure 3 shows that approximately two-thirds of the research participants (55% frequently, added to 21% sometimes), claim to be guided and made aware by their accountants about good practices, because it is common illicit practices (fraud, evasion, simulation, etc.) to avoid paying taxes. . With regard to taxes, a significant portion of the sample was instructed by their accountants to carry out tax planning in their companies in order to reduce taxes legally. In addition, the results indicate that 50% of respondents are oriented and know about their duties and obligations in relation to the delivery of invoices, and illegal practices that should be avoided so as not to burden the company, for example, the practice of issuing half a note, in an attempt to deceive the tax authorities and reduce the taxes to be paid.

Figure 3 – Guidance and Awareness





Source: survey data

Dias Filho (2001) points out that the obstacle in communication between accountants and companies is associated with the use of terminologies, meanings and interpretations. The lack of clarity in the terminologies used by accountants, with their clients, can generate distortions of accounting information. Thus, the supposed limited rationality of clients, together with the lack of communication between accounting offices and companies, can consequently lead the company to commit tax evasion practices.

Table 4 asked additional questions to the participants of the survey, where it is exposed that most of the interviewees are sure, that in the contract for the provision of accounting services warn care that must be taken to avoid burdening the company, such as delays in accounting and tax obligations. The findings of this study (with regard to Table 4) show that current accountants are concerned with resolving doubts about accounting issues, presenting it in simple and objective language to explain accounting duties and obligations to their clients.

Table 4 - General questions

General Approach	Never	Neutral	Sometimes	Frequently
My accountant uses clear and simple language to explain and guide me regarding the accounting duties and obligations of my company.	12%	17%	24%	48%
My accountant is interested in answering my business questions	19%	10%	19%	52%
General Approach	I don't remember	Never	Almost Sure	Certainty
In the accounting service contract that I signed at the beginning of the provision of services with the office are described the care that must be taken to avoid burdening my company due to delays in accounting and tax obligations.	29%	7%	24%	40%

Source: survey data

Vasconcelos (2020) mentions that entrepreneurs have little knowledge about the accounting area and that they often do not receive guidance from their accountants. The lack of communication or clarity

in the terminology of accountants, can also cause distortions of accounting information, and with this lead companies to incur transaction costs.

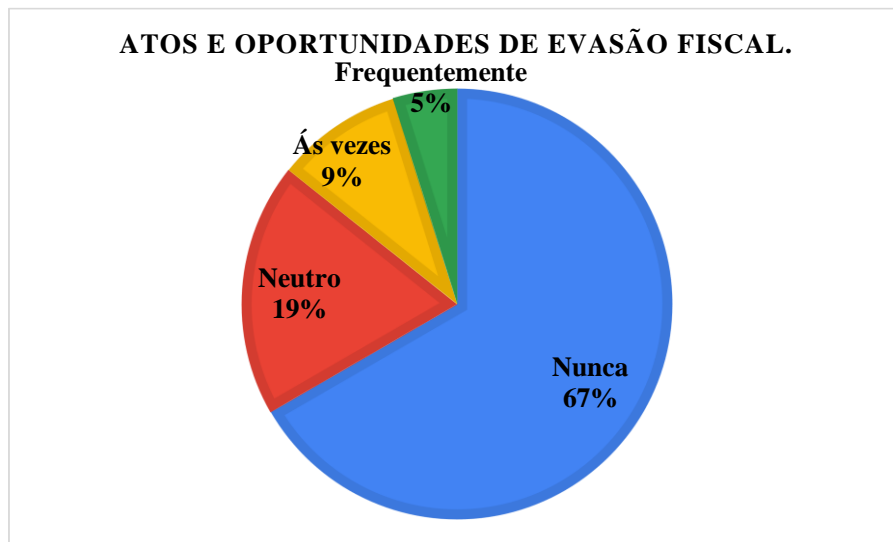
In turn, TCT shows that there are two behavioral assumptions that affect the transaction: limited rationality and opportunism. Limited rationality starts from the assumption, that even human beings are rational, still present difficulties in capturing all the information passed to him. Opportunism, in turn, is the ability of the human being to manipulate and omit information to benefit (SANTOS et al., 2017). This context indicates that the active communication between the accountant and his respective client must be constant, in order to avoid the supposed limited rationality that the human being may have and avoid opportunism, which in short is related to the frequency of orientation that the individual receives.

Given the findings of this study, entrepreneurs seem to receive understandable and clear accounting guidance, showing the interest of accountants in resolving business doubts. The entrepreneurs seem to be supported by a formal contract about the care that must be taken to avoid burdening the company with the tax authorities, intermediated by their accountants. Next, it will be discussed the acts and opportunities of tax evasion and if at any time due to lack of knowledge or guidance, the participants have already adopted improper practices.

#### 4.4 MEASUREMENT VARIABLE: ACTS AND OPPORTUNITIES OF TAX EVASION

The accounting professional is the most qualified to guide the process of awareness of companies. Thus, more and more is necessary for the tax awareness of taxpayers. Williamson (1985), points out that the lack of knowledge of the individual about the object of negotiation can lead to opportunism, causing companies to use illicit means to misrepresent, obfuscate or lead to a distorted interpretation of information. Thus, analyzing the behavioral assumptions, the limited rationality of the client, along with the non-guidance of the accountant can lead these companies to commit the practice of tax evasion. Figure 4 measures whether at some point due to a lack of knowledge or guidance, the participants have already incurred tax evasion practices.

Figure 4 – Acts and opportunities for tax evasion



Source: survey data

Subtitle: Often  
Neutral  
Sometimes  
Never

Figure 4 shows graphically that 67% of the respondents, equivalent to 28 entrepreneurs, claimed never to adopt improper practices, such as the omission of income statements, issuing of a note with a value or quantity that does not match the reality (half note) or sell without issuing all the exit notes, for example. Although it seems clear the participation of accountants in the role of tax awareness of companies and the aid of good accounting practices, research shows that the tax evasion of Brazilian companies reaches 27% of the total that the private sector should pay in taxes in the country (CAMPANHA, 2017). Campaign (2017) shows that Latin American countries, for example, collect only 50% of the revenue that the tax system should generate. These notes generate possible discussions between the findings of this study and the results that the economy reveals.

Opportunism indicates that the individual focuses on his interests, being able through manipulation, or hidden information, to favor, leading to the alteration of the configuration of the signed contract. Not only by manipulating the contract but by finding loopholes and using trickery for the common good itself. Thus, the accountant in his role must generate information and guide his clients, to good accounting practices, in an attempt to reduce the acts and opportunities of the practice of tax evasion.

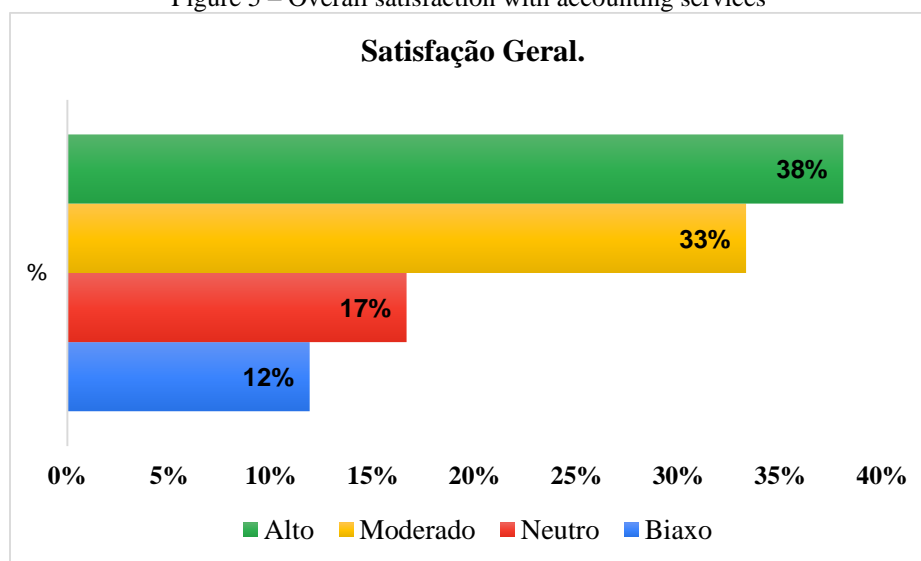
The next section will cover the overall satisfaction of survey respondents with their accounting firms.

#### 4.5 MEASUREMENT VARIABLE: OVERALL SATISFACTION

It is observed that accounting services are relevant to the good performance of companies. However, in the study by Vasconcelos (2020), many entrepreneurs are dissatisfied, due to the lack of communication and guidance from accounting professionals. The question presented in Figure 4, about the general

satisfaction of the respondents to the accounting services offered, leads to exploring the intention of the respondents to think more broadly about the accounting services received.

Figure 5 – Overall satisfaction with accounting services



Source: survey data

Subtitle: High  
Moderate  
Neutral  
Low

Figure 5 graphically shows the level of satisfaction of entrepreneurs concerning the accounting support offered by their accounting offices, making it clear that 71% of entrepreneurs, that is, thirty of them are satisfied with the services offered by their accounting offices.

## 5 FINAL CONSIDERATIONS

This work aimed to verify based on the assumptions of the Theory of Transaction Costs, what are the guidelines received by companies, by their accountants, to prevent tax evasion practices. For this, five measurement variables were applied to answer the research question (those related to the respondent's profile; the knowledge of the contractual clauses for the provision of accounting services; the communication between accountant and client, and the role of the accountant in reducing transaction costs in companies; the acts and opportunities of tax evasion; and, overall customer satisfaction).

The first variable was in search of the profile of the company and the respondent of the survey. In the profile of the respondents, it was observed that more and more women are entering the business world and becoming entrepreneurs. There is also an increase in entrepreneurs who have undergraduate and graduate degrees. The company's profile, on the other hand, shows that most companies are small (EPP or ME), thus answering why the National Simple is the most opted taxation regime.

The second variable concerns the respondents' awareness of the contractual clauses for the provision of accounting services, in which it was observed that most of the interviewees are aware of their contractual clauses for the provision of accounting services. It is also observed that most participants are guided by

their accountants, regarding the care that must be taken to avoid potential transaction costs in the relations between the tax authorities and the company – for example, fines and fines for evasion, delivery of ancillary statements, and the like.

The third variable concerns the active communication between the accountant and the client. About periodic meetings, it was verified that accountants focus only on tax aspects, such as generating tax collection guides, but seem to disregard managerial aspects of the role of accounting. On the other hand, with the aspects of guidance and awareness, it is observed that most respondents are being advised about illicit practices that should be avoided, such as tax evasion.

The fourth variable concerns the acts and opportunities for the practice of tax evasion. It was found that the largest portion claims not to use improper practices in their business conduct. Thus, it is clear the importance of the role of the accountant as an intermediary between the physical market, in guiding and supporting practices such as tax evasion, does not occur.

Finally, the variable that shows the overall satisfaction of respondents with the accounting services offered by their accounting offices points out that most entrepreneurs are satisfied with the accounting support offered by their accounting offices. The findings of this research indicate that accountants are doing their role of guiding and supporting accounting information. However, it is believed that the managerial aspects can be improved through formal or informal meetings that include not only the fiscal portion of their services.

The limitations of this research are related to (1) the time of data collection, which occurred in a relatively short period and (2) the portion of the companies analyzed that is relatively small, thus not allowing a more improved study. The method of data collection, through the electronic questionnaire, has disadvantages such as limited response, for example, where there may be very busy people even indifferent people, who end up hiding information about themselves, or certain types of subjects, and consequently not caring about misconceptions that can generate for research.

The result of the variable, acts, and opportunities for the practice of tax evasion. It was an unexpected result in which most say they have never adopted improper practices, such as the omission of income statements, issuance of a note with a value or quantity that does not match reality (half a note) or sale without issuing all the exit notes, for example. Where in the literature, points out that most companies have already used or used these means to pay fewer taxes.

Given the limitations of this research, it is suggested that other studies apply this analysis from a participant observation, in which the researcher for being inserted in the organizational environment and experiences the business routine. It is believed that the approach with the partners/administrators/owners may be a limiting factor for some responses obtained in this study, given that these are the main ones responsible for conducting their business and the image before the tax authorities.



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