

ACCOUNTING MECHANISMS USED IN PREVENTING AND COMBATING TAX EVASION

Gabriel RAITA¹ ORCID: 0000-0003-0647-5771

Abstract: *This paper brings to the fore tax evasion, a popular topic much debated by the literature and of great practical concern. At the same time, it brings in relation to tax evasion, accounting, which has their main to provide useful information to stakeholders in making economic decisions and provide a general framework for the responsibility of the entity. Although the accounting information is not in itself a sign of potential tax evasion because only a complete, logical and systematic documentation regarding the observance of the accounting legislation and policies it can generate the necessary indications to instrument the evasion phenomenon. The main objective of this research is to present the main accounting mechanisms used in preventing and combating tax evasion in Romania. The research methods used are descriptive analysis of the principal regulations and studies in the field of accounting and tax evasion. The conclusions of the study show that financial statements, financial statements, audit and fiscal control are essential mechanisms of preventing and combating tax evasion.*

Keywords: *tax evasion, Romania, accounting information, accounting mechanisms, prevention*
Introduction

¹Faculty of Economics and Business Administration, Babeş-Bolyai University, 58-60 Theodor Mihali Street, Cluj-Napoca, Romania, email: gabriel.raita@econ.ubbcluj.ro

DOI: 10.29302/oeconomica.2020.22.1.11

Pag:103-110