

Chapter 4


The Perception of Portuguese Accountants on the Impact of the Implementation of E-Accounting With SAFT-PT

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ABSTRACT

The researchers proceed with a quantitative approach resulting from a questionnaire addressed to Portuguese accountants in order to know their perceptions on the impact of adopting e-accounting to understand if they perceive it as a threat or as an opportunity for this profession. The authors found that respondents mostly believe that the level of dependency between accounting and taxation is medium, but that will sharply increase with the introduction of the e-accounting. The researchers found that most accountants perceive the implementation of e-accounting as a mix between problem and opportunity, whose main obstacle to implementation is, from the respondents' perspective, the inability of clients and employers to collaborate with this process. Additionally, data suggest that professional experience of the accountants, the development of the activity in accounting office or by other form, and finally, being certified accountants or accounting technicians are variables with impact on respondents' perceptions in this context.

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INTRODUCTION AND BACKGROUND

There is, clearly, a strong relationship between taxation and accounting, which dates back to the origin of the first one, and remains to present days. In this regard, many authors argue that the beginning of the most rudimentary forms of accounting are related to the control of taxes' collection, as stated by Ezzamel (2002) and Carmona and Ezzamel (2009).

The common basis of accounting and taxation, as well as their joint expansion, produced a mutual development of the normalization which governs these two areas (Alley & Simon, 2006; Lamb, 2009; Jones, 2018). In this scope, Lamb (2009: 579) states that "The histories of taxation and accounting are intertwined." and Alley and Simon (2006: 34) argue that "[...] both accounting and taxation are in a continual process of development [...]".

In the previous literature, many academic studies have been conducted about the issues analyzed. Thus, in the literature, it is possible to identify, in present days, three distinct models of relationship between tax and accounting: high level of dependence¹, partial dependence² and low dependence³.

This subject, although is not recent, never lost the interest of academia, especially because the globalization of markets implies the need to harmonize accounting, so that becomes a universal language. In this context, in last years some studies have arisen that question the maintenance of the proximity between accounting and taxation (Pereira, 2013; Sikka, 2017; Martinez, 2019).

Moreover, in the Portuguese case, this theme recaptures a new interest and timeliness, due to the need to comply with the e-Accounting with SAFT-PT (Standard Audit File for Tax Purposes – Portuguese Version), that is, to give compliance with a new tax obligation. This new obligation is the practical application, in the Portuguese context, of OECD (Organization for Economic Co-operation and Development) recommendations⁴.

That new tax obligation implies the strictness of companies and their accountants, especially in the timely organization of accounting documents, because tax authority will be able to control whether the accounting documentation is registered within the deadline and can punish non-compliance. In addition, the e-Accounting implementation imposes certain rules on the movement of accounts, which, also, implies special care in opening of accounts and in the introduction of taxonomies. This context implies, from the perspective of accountants, profound alterations in their paradigms of action and changes in some procedures and habits instituted among accountants.

Considering this recent challenge facing by Portuguese accountants, with this chapter the authors intend to understand whether Portuguese accountants consider adapting accounting procedures to respond to the e-Accounting with SAPT-PT obligation as a problem or threat, or rather the opposite, as an opportunity or challenge to the development of the profession, as well as to know the Portuguese accountants' perception on the impact of these changes on the level of dependency between accounting and taxation.

This study, also, aims to understand if the Portuguese accountants professional characterization variables, namely, the way they perform the activity, their years of experience and the fact that they are certified accountants or accounting technicians influence their perceptions about this theme.

The results of this chapter contribute to the knowledge in this area, allowing the authors to know the accountants' perception on the impact of the changes inherent to the fulfillment of e-Accounting with SAFT-PT at the level of independency of accounting in relation to tax obligations and tax rules.

The contributions of this article are relevant to the profession. On the one hand, because a new proximity between accounting and taxation rules may mean a setback in the process of accounting harmonization in Portugal, which consequences should deserve the consideration of all actors. On the

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