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The Professional Intermediation Paradox in Tax Auditing: The Suppression Effect of Perceived CPAs' Role on the Perceived Effectiveness and Fairness of the Tax Audit System

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Abstract

This study explores whether certified public accountants' (CPAs) perceived professional role is associated with a statistical suppression pattern in the relationship between perceived tax-audit importance and impact and perceived audit-system effectiveness and fairness. Drawing on deterrence theory and the tax-intermediation literature, the study conducts an explicitly exploratory secondary analysis of cross-sectional survey data from 355 CPAs operating in Gaziantep, Şanlıurfa, Adıyaman and Kilis, Türkiye. Associations were examined using correlations and a regression-based indirect-effect decomposition with 5,000 bootstrap resamples; the design does not establish temporal order or causality. Perceived tax-audit importance and impact is positively associated with both perceived audit-system effectiveness and fairness and CPAs' perceived professional role. Conditional on tax-audit perception, the coefficient for CPA-role perception becomes negative, and the reverse-signed indirect association excludes zero; this pattern is consistent with statistical suppression but should not be interpreted as evidence that CPAs cause changes in taxpayer or system perceptions. The study proposes professional intermediation as a possible interpretive layer connecting tax-audit perceptions with evaluations of the audit system, and introduces the "professional intermediation paradox" as a proposition for further testing rather than as a confirmed causal mechanism.

1. Introduction

Certified public accountants (CPAs) — known in Turkish legislation as serbest muhasebeci mali müşavir (SMMM) — constitute one of the most important institutional links between the taxpayer and the tax administration in Türkiye. A substantial share of taxpayers' bookkeeping, recording, declaration and notification obligations is fulfilled with the professional knowledge and practical experience of CPAs. This makes practitioners more than mere providers of technical services to their clients; it also turns them into a complementary element of the audit system that affects the accurate and timely collection of public revenue. Since tax revenue is the primary source of financing for public services, the transactions CPAs carry out are directly important for fiscal capacity, budget discipline and tax fairness. Tax loss and evasion do not merely reduce public revenue; they can also concentrate the tax burden on compliant taxpayers, generate unfair competition, and weaken the tax system's acceptance by society (Slemrod, 2019; Baer et al, 2025). Tax auditing should therefore not be regarded merely as a control activity that detects underreporting. Tax auditing has an institutional function that secures public revenue, protects taxpayers who fulfil their tax obligations, and, above all, supports the sense of fairness in taxation (OECD, 2024; VITARA, 2025).

The effect of tax auditing on taxpayer behaviour cannot be adequately explained solely through objective indicators such as the number of audits or the amount of penalties. According to the deterrence and rational choice approach, taxpayers decide whether to comply on the basis of an assessment that weighs the probability of being audited, the severity of the sanction to be applied, and the gain to be obtained from non-compliance (Becker, 1968; Allingham and Sandmo, 1972; Yitzhaki, 1974). However, as long as an objective audit probability does not turn into a risk that is perceived by the taxpayer, its effect

on behaviour may remain limited. This is precisely where the role of CPAs comes into play. Practitioners clarify the obligations set out in legislation, make the likely consequences of recording and declaration errors concrete, and turn audit risk into a decision problem the taxpayer can understand. In other words, CPAs function as “risk interpreters” who convey the deterrent power of the tax administration to the taxpayer (Erard, 1993; Frecknall-Hughes et al, 2023). This transfer can facilitate tax compliance. Yet the same process may also lead the taxpayer to come to know the tax system not directly, but through a professional intermediary.

Studies on tax professionals show that this role is not one-directional. Professional assistance can help taxpayers understand legislation, meet their obligations on time, and reduce technical errors. At the same time, a practitioner encountering the client's expectation of minimising the tax burden, interpreting ambiguities in legislation in favour of more aggressive tax positions, or making compliance costs visible can bring about different outcomes (Devos, 2012; DeBacker et al, 2024). As the tax system becomes more complex, the need for professional support increases, while the perception that the system is simple, predictable and directly accessible may weaken accordingly (Cuccia and Carnes, 2001; OECD, 2016). Despite this, the perceived importance and impact of tax auditing, CPAs' perceived role, and the perceived effectiveness and fairness of the audit system have mostly been examined separately in the literature. Studies that bring these three variables together in the same model and examine the negative indirect relationship of professional intermediation appear to be limited.

This study explores whether CPAs' perceived role is associated with a statistical suppression pattern in the relationship between perceived tax-audit importance and impact and perceived audit-system effectiveness and fairness. Data originally collected for the first author's doctoral research are re-analysed around a narrower, post hoc research question. The analysis is therefore exploratory: it identifies a reverse-signed conditional association but cannot establish that professional intermediation causes changes in system perception. The term “professional intermediation paradox” is used as an interpretive proposition describing the coexistence of the compliance-supporting value attributed to CPAs and a more critical conditional association with audit-system evaluations. Tax complexity and dependence on professional support are possible explanations, not variables measured in this study.

The next section develops the theoretical basis for the exploratory expectations. The method and findings are then reported, followed by a discussion that distinguishes the observed statistical pattern from the unmeasured mechanisms proposed for future research.

2. Theoretical Framework and Exploratory Expectations

2.1. The Function of Tax Auditing in Public Finance

In tax systems based on self-assessment, the tax administration learns a substantial part of the information concerning the taxable event and the tax base from the taxpayer's own declaration, which creates an information asymmetry that makes an audit mechanism necessary. Tax auditing therefore

protects the public claim by identifying underpaid tax while also affecting future taxpayer behaviour by making the probability of audit visible; studies on tax auditing in Türkiye stress that its effectiveness depends on institutional capacity, staffing, taxpayer-selection methods, technology and legal processes evaluated together (Acar and Merter, 2004; Akbey, 2014; Beşel, 2017). Auditing effectiveness also has distributive consequences: taxpayers who comply fully can be placed at a cost disadvantage relative to those who work informally, so an effective audit system protects compliant taxpayers against unfair competition and functions as a practical safeguard of horizontal equity in taxation. Audit effectiveness cannot, therefore, be reduced to the number of files examined or the tax-base difference found; confidence that fairness is achieved in practice must be part of the evaluation, since there is a complementary relationship between the administrative capacity that strengthens public revenue and the tax system's societal acceptance (Slemrod, 2019; Baer et al, 2025).

Modern tax administration combines corrective action on past non-compliance, preventive risk management and taxpayer guidance. These functions can be analytically distinguished, although the cited institutional reports do not test this three-part classification as a single empirical model. Audit performance therefore cannot be reduced to the number of cases examined or additional assessments alone; risk selection, timeliness, legal accuracy, collectability, taxpayer rights and subsequent compliance behaviour provide complementary dimensions (OECD, 2024; VITARA, 2025). In this study, the outcome variable combines respondents’ assessments of effectiveness, fairness and reliability. Because these dimensions are measured through a single exploratory scale, the analysis concerns an integrated perception rather than separately validated institutional outcomes.

Risk-based auditing directs limited resources toward taxpayers with a high probability of non-compliance and high fiscal impact, which can raise efficiency (Bakar and Gerçek, 2016), though entirely opaque risk criteria may create a perception of arbitrariness; announcing the main risk areas and taxpayers' opportunities to respond strengthens predictability without neutralising the strategy. Because CPAs are the actors who explain what risk analysis means at the taxpayer level, the risk-based approach also transforms the professional intermediation role: the practitioner's task becomes not only preparing past records but identifying data inconsistencies in advance and guiding the taxpayer toward corrective behaviour.

2.2. Deterrence and Rational Choice Theory

The deterrence approach rests on the assumption that an individual weighs the expected benefit of unlawful behaviour against the expected cost arising from the probability of detection and sanction. Becker's (1968) economic approach to crime framed detection probability and sanction severity as a general decision problem; Allingham and Sandmo (1972) adapted it to income tax declaration, and Yitzhaki (1974) showed that the assumed base of the penalty changes the model's results — together providing the foundation for the idea that auditing can affect behaviour by raising the expected cost of non-compliance. In real life, however, it is not the objective audit probability but the taxpayer's perceived probability that drives the decision, since audit capacity and risk-analysis systems are rarely directly observable; audit experience, examples from the environment, administrative notifications and the

professional advisor's assessment convert objective probability into subjective risk, so the same audit intensity can be perceived differently across taxpayers (Sandmo, 2005; Slemrod, 2019). The CPA is, at this point, one of the main channels converting technical knowledge into behavioural risk.

Deterrence has limits: when administrative power is not exercised consistently and fairly, intensive supervision may fail to strengthen voluntary compliance. The slippery-slope framework distinguishes power-based enforced compliance from trust-based voluntary compliance (Kirchler et al, 2008), and evidence from Türkiye links power and trust to different forms of compliance (Benk and Budak, 2012). Under some conditions, close supervision can also produce adverse behavioural responses (Gangl et al, 2014). Audit experiments and third-party reporting evidence demonstrate the importance of detection and information (Kleven et al, 2011), while behavioural communications can improve payment behaviour (Hallsworth et al, 2017). These related but distinct findings support an expectation that audit capacity, when perceived as effective and fairly applied, will be positively associated with evaluations of the audit system.

Exploratory expectation E1: Perceived tax-audit importance and impact is positively associated with perceived audit-system effectiveness and fairness.

One of the central debates in the rational choice literature is the “tax compliance puzzle”: audit probability and expected penalties alone cannot explain compliance levels that are consistently higher than the classical model predicts, because taxpayers also comply out of moral obligation, social norms, trust in the administration and procedural fairness. This does not require abandoning the deterrence model but extending it with institutional and behavioural variables: auditing signals that common rules are enforced and free-riding is prevented, but this message is credible only when the process is fair, consistent and explainable — and the professional intermediary conveys not only sanction information but also experience of how consistently the administration behaves in practice, drawing on examinations in the same sector, invitations to explain and electronic warnings. Because the manner in which this risk framework is presented matters as much as its content — advice emphasising only penalty risk supports mere enforced compliance, while advice balancing error-prevention with taxpayer rights supports more sustainable compliance — CPAs affect not only the intensity of deterrence but also its quality, and the study's focus on perceptual variables captures this intermediate stage linking objective audit capacity to behavioural effect.

2.3. The Professional Intermediation Role of CPAs

The professional position of CPAs lies at the intersection of a private-law relationship with the client and a public responsibility toward the tax administration: practitioners provide contracted services to taxpayers, yet the records and returns they prepare also become part of the administration's information system. Law No. 3568 (Republic of Türkiye, 1989) describes the profession through tasks such as establishing accounting systems and providing consultancy on business, accounting, finance and fiscal legislation, so the CPA can be regarded neither as an administration employee nor as an ordinary service

provider who merely follows client instructions; practitioners safeguard the taxpayer's rights while also contributing to the accuracy of the declaration system, carrying a dual responsibility (Hepaksaz, 2018).

For the purposes of this study, professional intermediation is interpreted through three analytically proposed functions: translating technical rules, supporting record-keeping and declaration, and communicating the practical implications of audit risk. Prior research establishes that tax practitioners influence compliance decisions and mediate interactions between taxpayers and tax authorities (Erard, 1993; OECD, 2008, 2016). The three-part classification itself is the present study's synthesis and is not attributed as a directly tested typology in those sources. Electronic applications have altered interactions among the parties to tax auditing (Memiş et al, 2019), but the continuing importance of professional judgement and data quality is treated here as an interpretation rather than a direct finding of that study.

The CPA's dual responsibility toward client and public order naturally produces tension, since the taxpayer expects a solution that reduces the tax burden within legal limits while the administration demands an accurate and complete declaration; within this space, the practitioner evaluates the options legislation permits and determines an acceptable risk boundary. Tax professionals have a broader influence on the compliance decision than a mechanical assistant (Erard, 1993; Devos, 2012), though paid preparers can also decrease compliance under certain conditions (DeBacker et al, 2024) — indicating that professional intermediation should not be regarded as a one-directional guarantee of compliance. As the perceived importance and consequences of auditing increase, so does the taxpayer's need for error-risk reduction, interpretation and communication with the administration, and since the CPA is the professional actor who meets these needs, the perception that auditing is important and effective is expected to be positively related to the importance attributed to the CPA role.

Exploratory expectation E2: Perceived tax-audit importance and impact is positively associated with CPAs' perceived role.

The CPA's institutional-interface function also bridges the difference in language and timing between taxpayer and administration, translating commercial events into the categories of tax law and administrative demands into tasks the business can understand — a translation that rests on experience, communication and risk-management capacity as much as legislative knowledge. This dual responsibility should not be reduced to a conflict of interest, since protecting taxpayer rights and contributing to the accurate determination of the public claim can complement one another; tension concentrates mainly in areas with ambiguous regulations and differing administrative interpretations, where a mismatch may emerge between the CPA's preferred interpretation, the taxpayer's risk appetite and the administration's later approach. A high role rating given to the practitioner may therefore reflect the need for capacity to manage such ambiguities, so the negative conditional relationship between role perception and system perception can be explained not by distrust of the practitioner, but by dependence on an actor who compensates for uncertainty in the system.

2.4. Tax Complexity and the Suppression Effect

Tax complexity should not be understood only as the length or frequency of change of legislative texts; perceived complexity emerges from the multiplicity of exemptions, differing declaration calendars, ambiguous transaction classification and the dispersion of administrative interpretations, and it is closely related to the perception of tax equity (Cuccia and Carnes, 2001). Professional intermediation can act as a buffer against these negative consequences — the CPA fills the taxpayer's knowledge gap and ensures obligations are met on time — but the strengthening of this buffer does not necessarily mean the system has become simpler: the fact that obligations can be managed only with professional support may itself reinforce the belief that the tax system is not, on its own, sufficiently understandable and fair, so trust in the practitioner can rise while the positive assessment of the system's own institutional capacity does not rise to the same extent.

Statistical suppression refers to a coefficient pattern in which introducing another variable increases or clarifies the association between a predictor and an outcome because the component paths have opposing signs (MacKinnon et al, 2000; Hayes, 2022). In this study, suppression is assessed descriptively through a positive TAII–CPA-R association, a negative conditional CPA-R coefficient, and a reverse-signed bootstrapped indirect association. This statistical definition does not by itself establish a temporal mediation mechanism. Tax complexity and reliance on professional support are considered possible interpretations only, because neither was directly measured.

Exploratory expectation E3: Conditional on perceived tax-audit importance and impact, CPAs' perceived role is negatively associated with perceived audit-system effectiveness and fairness.

Exploratory expectation E4: The regression decomposition exhibits a significant negative indirect association through CPAs' perceived role, consistent with a statistical suppression pattern.

The relationship between complexity and professional intermediation may be non-linear: professional support may initially provide convenience, then become an important error-prevention service, and at very high levels of complexity reduce without eliminating uncertainty. This account is theoretical because complexity was not measured. The observed positive total association is larger than the reverse-signed component, so the overall TAII–AEF relationship remains positive. The decomposition therefore concerns the direction of one conditional component, not whether the CPA role is generally positive or negative. Its policy relevance lies in a question for future testing: whether professional intermediation functions primarily as high-quality compliance support or as compensation for system complexity.

3. Method

3.1. Research Design and Ethical Procedure

The study uses a quantitative, cross-sectional design and an exploratory secondary analysis of data originally collected for the first author's doctoral research (First Author, 2026). The present research question and E1–E4 were formulated after the broader statistical pattern had been observed in the

dissertation. They are therefore post hoc exploratory expectations, not preregistered or a priori confirmatory hypotheses. TAII was entered as the predictor, CPA-R as the intervening statistical variable, and AEF as the outcome in a regression-based decomposition. This ordering is theoretically motivated but cannot be verified with cross-sectional data; alternative orderings remain possible. The analysis identifies conditional associations and does not establish temporal order, mediation in a causal sense, or effects on taxpayers, who were not surveyed.

Ethical approval

was obtained before data collection. The name of the reviewing institution and approval identifier are omitted from the anonymous manuscript and will be supplied in the non-anonymised title-page file. Participants received information on the research purpose, voluntary participation and scientific use of responses, and informed consent was obtained. No directly identifying personal data were collected; analyses were conducted on aggregated data.

3.2. Population and Sample

The population of the study consists of 3,577 CPAs operating in Gaziantep, Şanlıurfa, Adıyaman and Kilis. The population size was determined according to membership figures obtained from the relevant professional chambers during the research process. Criterion sampling was used, and 355 usable responses were obtained through an online survey between 15 September and 1 November 2025. Of the participants, 252 operate in Gaziantep, 73 in Şanlıurfa, 26 in Adıyaman, and 4 in Kilis. Although the sample size is adequate for multivariate analyses, the absence of probability sampling and the regional concentration limit the generalisability of the results to all CPAs in Türkiye.

Of the participants, 87.9% are male and 12.1% are female; 86.8% are married and 13.2% are single. In the age distribution, the 36–40 and 51-and-above age groups form the two largest groups, with 73 participants each. Of the participants, 214 hold a bachelor's degree and 72 hold a master's degree. In terms of professional experience, there are 84 participants in the 16–20-year group and 85 in the 26-years-and-above group. This profile indicates that a substantial part of the sample has long professional experience. Of the participants, 322 rated their knowledge level regarding tax auditing as “good” and 21 as “very good.” This self-report assessment was used not as an objective knowledge test, but as an indicator describing the participant profile.

3.3. Measures

The data collection instrument consists of demographic questions and three measurement sections. The Tax Audit Importance and Impact Scale (TAII) comprises 10 items, the Audit Effectiveness and Fairness Scale (AEF) comprises 13 items, and the CPA Role Perception Scale (CPA-R) comprises 17 items. Items were measured on a five-point Likert-type response scale ranging from 1 “strongly disagree” to 5 “strongly agree.” The TAII measures assessments of the importance of auditing for public revenue, compliance, deterrence, and combating informality; the AEF measures the effectiveness of the audit

system, the functioning of its processes, and its fairness dimension; and the CPA-R measures practitioners' knowledge, compliance, risk-management, and institutional-contribution roles. The development process of the scales is described in detail in First Author (2026).

Scale scores were calculated by summing the item responses in accordance with the scoring retained in the original dissertation dataset. Two items, D10 and D13, describe regulatory gaps and bureaucratic delays that reduce audit effectiveness and were therefore expected, on semantic grounds, to require reverse-coding before summation; the archived dissertation scoring retained them without this operation. Corrected item-total correlations resolve this ambiguity empirically: under the original coding, D10 and D13 correlate positively with the rest of the AEF scale (r = .720 and .664, within the range of the other eleven items, .664–.743), whereas reverse-coding drives both correlations negative (r = − .703 and − .646; full item-level results in the Appendix). This indicates that, in this sample, the two items function as positively keyed with respect to the AEF construct despite their negatively worded content, so the original scoring is an empirically supported specification rather than merely a procedural choice preserving the dissertation's audit trail. A reverse-coded sensitivity analysis is nonetheless presented in Table I for transparency: it preserves the sign and significance of the suppression pattern but changes its magnitude and reduces AEF α from 0.941 to 0.818, consistent with reverse-coding being the empirically dominated alternative here. Confirmatory factor analysis on an independent sample is recommended to establish whether this item-total pattern replicates.

[Table I about here]

Under the archived scoring, Cronbach's α is 0.930 for TAII, 0.941 for AEF and 0.959 for CPA-R. The corresponding KMO values are 0.962, 0.973 and 0.981, and Bartlett's test is significant for all three scales. The first extracted factor accounts for 61.5%, 58.5% and 60.4% of the variance, respectively. These statistics provide exploratory information on internal consistency and factorability (Field, 2018; Hair et al, 2019), but they do not independently establish unidimensionality, discriminant validity or freedom from common-method effects. The same sample was used for scale development and structural exploration; although the item-total diagnostics reported above and in the Appendix resolve the coding direction of D10 and D13 for this sample, replication on an independent sample would further strengthen construct-validity claims.

3.4. Data Analysis

Descriptive statistics, internal consistency coefficients and Pearson correlations were first calculated. A regression-based simple indirect-effect decomposition was then estimated following Hayes (2022), using 5,000 bootstrap resamples and a 95% confidence interval. A reverse-signed indirect association whose interval excluded zero, together with an increase in the TAII coefficient after CPA-R was added, was classified as a statistical suppression pattern (MacKinnon et al, 2000). The term ‘indirect association’ is used deliberately: the cross-sectional design does not identify causal mediation. No control variables were added to maintain comparability with the archived dissertation specification; this

decision limits rather than strengthens causal interpretation, and alternative adjusted models should be examined in independent research.

4. Findings

4.1. Descriptive Statistics and Correlations

The mean TAII score is 30.03 (SD = 8.71), the mean AEF score is 39.02 (SD = 11.03), and the mean CPA-R score is 51.12 (SD = 14.80). The skewness and kurtosis values of the variables do not indicate a notable distributional problem. As shown in Table II, there is a strong, positive relationship between the TAII and the AEF ($r = 0.702$; $p < 0.001$). The relationship between the TAII and the CPA-R is likewise positive and strong ($r = 0.646$; $p < 0.001$). The bivariate relationship between the AEF and the CPA-R is positive but relatively weak ($r = 0.216$; $p < 0.001$). This last relationship, when evaluated together with the negative conditional coefficient in the regression decomposition, is important for understanding the suppression effect.

[Table II about here]

4.2. Regression Decomposition

The first regression model indicates a positive association between TAII and CPA-R (B = 1.098; SE = 0.069; β = 0.646; t = 15.889; $p < 0.001$). TAII accounts for 41.7% of the observed variance in CPA-R. This pattern is consistent with E2, without establishing that tax-audit perception temporally precedes CPA-role perception.

The total association between TAII and AEF is positive and statistically significant (B = 0.889; SE = 0.048; β = 0.702; t = 18.520; $p < 0.001$), with an R^2 of 49.3%. This pattern is consistent with E1. Given the conceptual proximity and common measurement context of the two perception scales, the magnitude should be interpreted cautiously.

When TAII and CPA-R are entered jointly, the conditional TAII coefficient is positive (B = 1.222; SE = 0.057; β = 0.965; t = 21.585; $p < 0.001$), whereas the conditional CPA-R coefficient is negative (B = -0.304; SE = 0.033; β = -0.408; t = -9.115; $p < 0.001$). The joint model explains 59.0% of AEF variance. This coefficient pattern is consistent with E3, but it may also reflect shared scale variance, item coding or omitted variables and should not be read as a negative effect of CPAs.

[Table III about here]

4.3. Indirect Association and Suppression Pattern

The estimated unstandardised indirect association is negative ($a \times b = -0.333$), and the percentile bootstrap 95% confidence interval based on 5,000 resamples excludes zero [-0.421, -0.253]. The fully standardised estimate is -0.263. The reverse-signed component and the increase in the conditional TAII

coefficient from 0.889 to 1.222 are consistent with statistical suppression and E4. They do not, on their own, identify a causal professional-intermediation mechanism.

The positive bivariate CPA-R–AEF correlation and the negative conditional CPA-R coefficient are not contradictory. They show that the coefficient changes sign after variance shared with TAII is partitioned. Within this specification, CPA-role perception generally co-varies with positive system perception, while its residual component is inversely associated with AEF. This is a property of the fitted covariance structure and should not be translated into the claim that CPAs negatively affect or suppress system perception in a causal sense.

[Table IV about here]

5. Discussion

The central result is a reverse-signed conditional association: TAII is positively associated with both AEF and CPA-R, but CPA-R has a negative coefficient when TAII is held constant. This is consistent with statistical suppression. Because all constructs were measured cross-sectionally from the same respondents, the result is best treated as an exploratory pattern that motivates further research, not as proof that professional intermediation changes taxpayer or institutional perceptions.

The E1 pattern is compatible with deterrence theory: perceived detection and sanction risk is relevant to compliance decisions (Becker, 1968; Allingham and Sandmo, 1972), while administrative performance is associated with compliance outcomes (Baer et al, 2025). Audit and third-party information evidence (Kleven et al, 2011) and behavioural communication interventions (Hallsworth et al, 2017) concern distinct mechanisms and are not treated as interchangeable. The positive TAII–AEF association may reflect respondents' joint evaluation of audit capacity and system quality, but it may also be amplified by conceptual overlap between the scales.

The E2 pattern is consistent with the broader literature showing that tax practitioners influence compliance decisions and that their relationship with tax authorities shapes their professional role (Erard, 1993; Frecknall-Hughes et al, 2023). Interpreting CPAs as "risk interpreters" is the present study's theoretical synthesis rather than a construct directly measured in the survey. The data show how CPAs evaluate their own role; they do not show how individual taxpayers receive or act on professional advice.

E3 and E4 provide the statistical basis for proposing, rather than confirming, a professional intermediation paradox. One possible interpretation is that the value attributed to a professional intermediary coexists with a more critical conditional evaluation of the system. Tax complexity is relevant to equity perceptions (Cuccia and Carnes, 2001) and to the changing role of tax-service providers (OECD, 2016), but complexity, dependence on professional support and attribution of success were not measured here. They remain rival explanatory propositions for future studies.

The international literature supports this dual-edged view of professional intermediation: tax professionals are influential in the compliance decision (Erard, 1993; Devos, 2012), paid preparers can decrease compliance under certain conditions (DeBacker et al, 2024), and the tax authorities' own approach shapes the employment and role of tax professionals (Frecknall-Hughes et al, 2023). Because the authority and responsibilities of tax preparers vary across countries and differ from the CPA's legal status in Türkiye, these results are used here as comparative evidence rather than being generalised directly.

The study's theoretical contribution is therefore provisional. It places professional intermediation within the deterrence model's administration–taxpayer interface and identifies a reverse-signed association that established two-variable accounts may overlook. The proposed “professional intermediation paradox” names a testable possibility: professional support may facilitate compliance while the perceived need for that support coexists with critical evaluations of system accessibility. Confirmation requires direct measurement of complexity, dependence, attribution and taxpayer responses, preferably with temporally ordered or multi-source data.

A further testable proposition concerns attribution within the audit ecosystem: service success may be credited to professional expertise while delays or ambiguity may be attributed to the system. The present study contains no attribution measure and offers no direct evidence for this mechanism. Future research should test it with separate scales and data from CPAs, taxpayers and tax-administration personnel.

The negative conditional coefficient should not be interpreted as evidence that CPAs harm the tax audit system. CPA-role perception is positively correlated with both TAII and, at the bivariate level, AEF. The analysis only partitions covariance within a particular exploratory specification. Objective indicators such as audit duration, dispute outcomes and collection rates, together with multi-source perceptual evidence, are needed before institutional conclusions can be drawn.

5.1. Policy Implications

The findings tentatively suggest that audit performance should be evaluated alongside clear guidance, risk communication and taxpayer rights rather than only through audit counts, assessments and penalties (OECD, 2024; VITARA, 2025). Because the study does not observe taxpayers or administrative outcomes, the following implications should be read as directions for policy experimentation and evaluation, not as interventions causally established by the model. Structured information sharing among the Revenue Administration, the Tax Audit Board, TÜRMOB and CPA chambers could be piloted and assessed while protecting professional independence, taxpayer defence rights and tax confidentiality.

A second direction is to test whether greater regulatory predictability changes the conditional pattern observed here. Advance regulatory calendars, transition periods, pilot implementation of digital obligations and version-controlled administrative guidance are plausible measures, but their effects were

not evaluated in this study. Feedback from professional chambers could be classified by issue and impact and linked to documented administrative responses, allowing future research to assess whether intermediation functions as a learning channel rather than merely a response to implementation problems.

Predictability is also a matter of timing: publishing tax changes too close to the declaration period, or leaving transitional provisions unclear, intensifies practitioners' workload and raises the risk of error. An annual regulatory calendar, minimum transition periods, and standard headings in administrative explanations (effective date, affected taxpayer group, and example transactions) would reduce unnecessary ambiguity on basic implementation questions, freeing CPA expertise for high-risk and economically significant transactions rather than tracking constantly changing procedural detail.

Policy should also account for regional and taxpayer-scale differences, since the CPA is often a small business's sole regular financial advisor and main channel of communication with the administration, so risk communication and guidance materials should be layered by taxpayer size, sector and digital capacity — simple checklists and preventive electronic warnings for small businesses, more detailed technical guidance for complex transactions — drawing on the practical knowledge CPAs gain from their client portfolios. Finally, establishing post-transaction learning and explanation channels, so that the source of an identified error and how to avoid it in future are shown clearly, without prejudice to legal rights of objection, would help carry auditing from a process that produces retrospective penalties toward an institutional learning mechanism, with the professional intermediary's role being to help the taxpayer understand the matter and develop compliance capacity going forward rather than to convey the administrative view unquestioningly.

5.2. Limitations and Future Research

First, the cross-sectional, self-reported design does not establish temporal ordering or causality and is vulnerable to common-method bias. Second, TAII, AEF and CPA-R were measured in the same questionnaire and may contain conceptual overlap; no marker-variable or independent-source assessment of common-method effects was available. Third, criterion sampling and the concentration of observations in Gaziantep limit national generalisability. Fourth, only CPAs were surveyed, so statements about taxpayers, inspectors or revenue-administration staff are theoretical rather than observed. Fifth, the research question and exploratory expectations were formulated after the broader statistical pattern had been observed in the dissertation; the results require independent replication.

Sixth, tax complexity, institutional trust, dependence on professional support and attribution processes were proposed as possible explanations but were not directly measured. Seventh, the scales were developed and explored in the same sample, without independent confirmatory factor analysis or a reported test of discriminant validity. Eighth, the archived scoring of D10 and D13 creates an item-direction ambiguity. The reverse-coded sensitivity analysis preserves the sign of the conditional pattern but changes its magnitude and reliability, so the construct interpretation remains provisional.

Future research could directly measure tax complexity, institutional trust, audit experience and dependence on professional support to build multiple or serial regression decompositions, ideally with national probability sampling, multi-source or longitudinal designs, and in-depth interviews with CPAs to clarify when intermediation facilitates compliance versus makes complexity visible. Testing the model without control variables preserved comparability with the dissertation's unadjusted regression specification, but age, experience, client portfolio size, income level and prior audit experience could change the magnitude of these relationships; such variables should be added with theoretical justification in future work, and interaction or multi-group analyses could show whether the suppression effect holds equally across all CPAs.

6. Conclusion

This exploratory secondary analysis identifies a statistical suppression pattern involving CPAs' perceived role, perceived tax-audit importance and impact, and perceived audit-system effectiveness and fairness. TAII is positively associated with both AEF and CPA-R; conditional on TAII, CPA-R has a negative coefficient, and the reverse-signed bootstrapped indirect association excludes zero. These findings describe covariance in a cross-sectional model and do not establish temporal mediation, taxpayer-level effects or a causal role for professional intermediation.

The study contributes a testable accounting-profession perspective to the tax-audit literature by treating professional intermediation as more than technical transaction processing. The proposed professional intermediation paradox refers to the possibility that the compliance-supporting value attributed to CPAs may coexist with critical evaluations of system accessibility. In the present data this mechanism is not directly observed: complexity, reliance on professional support and taxpayer attribution were not measured. The concept should therefore guide replication and measurement development rather than be treated as a confirmed explanation.

Future research should combine validated measures of tax complexity, institutional trust, reliance on professional support and attribution with data from CPAs, taxpayers and tax-administration personnel. Longitudinal, experimental or multi-source designs could establish whether audit perceptions precede role perceptions and system evaluations. The present re-analysis is transparently derived from doctoral data and is distinct in its narrower exploratory question and regression decomposition, but its contribution ultimately depends on independent replication rather than on relabelling an observed coefficient pattern.

Subject to these limitations, the analysis opens a research agenda linking the position of tax professionals in Türkiye with international debates on tax intermediation, audit governance and the social evaluation of accounting institutions.

Declarations

Ethics approval for this study was granted by the Sivas Cumhuriyet University Social Sciences Scientific Research Proposal Ethics Evaluation Board, Decision No. 14, dated 08.09.2025 (Ref. No. E-99711239-050.04-607107).

Ethics committee approval

Institutional identity and approval details are omitted for anonymous review and will be provided in the non-anonymised submission file. Approval was obtained before data collection, and informed consent was secured from all participants.

Data transparency

The data were originally collected for the first author's doctoral research and were re-analysed around a post hoc exploratory question. The present expectations were not preregistered. Data availability is subject to the consent and ethics conditions governing the original study.

Conflict of interest:

The authors declare that there is no conflict of interest.

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Tables

Table I. Sensitivity Analysis Results Based on Reverse-Coding of Items D10 and D13

Path / Statistic	Original Coding	D10, D13 Reverse-Coded
a (TAII → CPA-R)	1.098	1.098
b (CPA-R → AEF)	-0.304	-0.208
c' (TAII → AEF, with M included)	1.222	0.858
c (TAII → AEF, total)	0.889	0.629
Indirect effect (a×b)	-0.333	-0.228
Bootstrap 95% CI	[-0.421, -0.253]	[-0.294, -0.167]
AEF Cronbach's α	0.941	0.818

Note. N = 355. Bootstrap results are based on 5,000 resamples and a 95% confidence interval (percentile method). Values were obtained from an additional sensitivity analysis conducted by the authors on the

raw data.

Table II. Descriptive Statistics, Reliability Coefficients, and Correlations

Variable	M	SD	α	1	2	3
1. TAII	30.03	8.71	0.930	1		
2. AEF	39.02	11.03	0.941	0.702***	1	
3. CPA-R	51.12	14.80	0.959	0.646***	0.216***	1

Note. N = 355. ***p < 0.001.

Table III. Regression Results of the Regression Decomposition

Path	B	SE	β	t	p
TAII → CPA-R (a)	1.098	0.069	0.646	15.889	< 0.001
CPA-R → AEF (b)	-0.304	0.033	-0.408	-9.115	< 0.001
TAII → AEF (c')	1.222	0.057	0.965	21.585	< 0.001
TAII → AEF (c)	0.889	0.048	0.702	18.520	< 0.001

Note. B = unstandardised coefficient; SE = standard error; β = standardised coefficient.

Table IV. Summary of Exploratory Expectations

Exp.	Expected relationship	Finding	Result
E1	TAII → AEF, positive	β = 0.702; p < 0.001	Consistent
E2	TAII → CPA-R, positive	β = 0.646; p < 0.001	Consistent
E3	CPA-R → AEF, negative	β = -0.408; p < 0.001	Consistent
E4	Negative indirect association	ab = -0.333; 95% CI [-0.421, -0.253]	Consistent

Note. CI = confidence interval.