FEDEN AKKOÇ

The Perception And The Intention For Determining The Relationship With Prevention Efforts Of The Unrecorded Economy: The Example Of Aydın

ABSTRACT

The problem unrecorded economy, can be described as activities that is out of government knowledge and not included in the sum of the national revenues. This problem has existed for a long time and the high cost of tax, not having enough moral behaviour and inadequate audit is due to various reasons such as survival. First of all, fighting unrecorded economy, reasons for leading individuals to unregistered income should be determined and suitable preventional policies must be applied. In this study, causes and effects and positive and negative impacts of the unrecorded economy has been discussed. Additionally, under the practices of Revenue Administration, Turkish Tax Law and e-government to prevent unrecorded economy have taken place in this study. In practice section, the survey was applied to the accountants, tax controllers and business managers to understand their perception and to measure the prevention efforts of the Unrecorded Economy.

KEYWORDS

Unrecorded Economy, tax cost, tax morals, Revenue Administration, Turkish Tax Law, national revenue, e-government.