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Research Associate Report

The Potential Role of Tax Practitioners' in Enhancing Tax Compliance

Dr. Elaine Doyle

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Dr. Elaine Doyle

Senior Lecturer in Taxation & Head of Department of Accounting and Finance,
Kemmy Business School, University of Limerick, Ireland

elaine.doyle@ul.ie

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Tax practitioners are systemically crucial intermediaries between taxpayers and the tax authorities. The combination of self-assessment systems, complex tax codes, increased penalties for non-compliance and higher levels of cross border activity has resulted in an increased reliance on tax practitioners' advice as taxpayers grapple with complying, or not, with tax legislation. Tax practitioners are acknowledged as having significant influence on the tax compliance behaviour of their clients. Enhancing our understanding of how tax practitioners approach predicaments is therefore essential in the context of increasing tax compliance. The first main action identified by the VIRTEU project in the fight against tax crimes is prevention. Within this context, this paper will focus on the role carried out by tax practitioners, how they approach their work from an ethical perspective and how we can use this knowledge to suggest ways of encouraging tax practitioners to enhance the tax compliance behaviour of their clients.

VIRTEU Project Alignment Statement

This technical paper has focused mainly on the VIRTEU research question: the creation of a catalogue of responses and other solutions aimed at countering the practices of fiscal corruption. The paper initially sets out definitions of corruption, tax evasion and tax avoidance in the context of the role tax practitioners play in the tax system as intermediaries between taxpayers and the tax administration. It then moves on to focus on how tax compliance might be enhanced if tax practitioners were more ethical in their approach and influenced their clients to be more tax compliant. Potential remedies that have been explored include training, ethical codes and the uniform regulation of the tax profession. These ideas should directly contribute to the development of preventative actions against the criminal phenomena on which the Core Research Team at VIRTEU is focusing. Tax practitioners may also be contributing to institutional vulnerabilities by focusing on the letter of the law rather than its spirit and by prioritising clients' interests and even facilitating them in evading tax. The technical paper does not address the questions relating to the rationale for effective

punishment or criminalisation of (aggressive) tax avoidance and tackling the immediate causes and the remote causes of fiscal corruption.

1. Introduction

Taxation is the lifeblood of any economy. The fulfilment of the most basic duties of government would be impossible without tax revenues. However, while difficult to quantify accurately, the estimated loss in exchequer revenue worldwide due to non-compliance with tax legislation is considerable and is perceived to impose a very real cost on society as a whole.¹

Corruption is usually defined as the use of public office for private gain in ways that violate declared rules.² It can range from grand corruption (the misuse of public power by high-level public officials, such as ministers or senior staff, for personal gain) to petty corruption (the extortion of small payments by low-level public officials in everyday interactions designed to smooth transactions).³ It can occur as political corruption, police corruption, or judicial corruption. Specific corruption activities include bribery, embezzlement, theft, fraud, extortion, blackmail, collusion, and abuse of discretion.⁴

Tax compliance is achieved when a taxpayer files all required tax returns on time and accurately in accordance with the appropriate tax legislation.⁵ To be fully compliant, taxpayers must also pay all tax liabilities before the relevant deadlines. Tax evasion involves unlawfully paying less tax than the law mandates and is a criminal offence punishable by fines and/or imprisonment. Tax avoidance, on the other hand, refers to the reduction of tax payments by legal means and is much more difficult to comprehensively define. Some tax avoidance is simple and sensible, for example, investing money in a pension fund to avail of a tax deduction at the marginal rate of income tax. That kind of transaction lies on one extreme of what might be viewed as a continuum of tax avoidance (with tax evasion lying at the opposite end) and is not only legal but is also viewed as acceptable behaviour both by the revenue authorities and by the public at large.⁶ As tax avoidance moves further from tax planning on one side of the continuum, individuals may seek to reduce tax liabilities by

¹ Alm, J., Beebe, J., Kirsch, M. S., Marian, O., & Soled, J. A. (2020). New Technologies and the Evolution of Tax Compliance. *Virginia Tax Review*, 39(3), 287 - 356.

² International Monetary Fund. (2016). *Corruption: Costs and Mitigating Strategies*.

³ Rosid, A., Evans, C., & Tran-Nam, B. (2018). Tax non-compliance and perceptions of corruption: Policy implications for developing countries. *Bulletin of Indonesian Economic Studies*, 54(1), 25-60.

⁴ International Monetary Fund. (2016). *Corruption: Costs and Mitigating Strategies*.

⁵ Roth, J., Scholz, J., & Witte, A. (1989). *Taxpayer Compliance, Volume 1: An Agenda for Research* (Vol. Vol. 1). University of Pennsylvania Press.

⁶ Lymer, A., & Oats, L. (2009). *Taxation Policy and Practice - 2009/10* (16 ed.). Fiscal Publications.

exploiting loopholes in the tax legislation, often, but not necessarily, using intricate structures deliberately designed by tax practitioners.⁷ Some tax avoidance structures, however, are highly convoluted and involve fundamentally changing the nature of transactions or creating artificial transactions in order to take advantage of particular concessions within the tax legislation.⁸ Whether deliberate or not, non-compliance with tax legislation results in public finance problems by reducing the tax receipts of governments, thereby jeopardising funding for essential goods and services. It may result in higher and more distortionary taxes being levied on reported income to compensate for the taxes not collected. It results in a perception of inequity within an economy and may encourage further non-compliance by those who consider they are bearing a disproportionate tax burden.⁹ Tax avoidance may have spill over effects as a result of individuals or companies moving money from one country to another to lower their effective tax rate by exploiting differences in tax rules in different jurisdictions. Typically, these spill over effects disproportionately disadvantage developing countries.¹⁰ Policy makers and tax authorities, therefore, strive constantly to increase the level of tax compliance in their relative jurisdictions, the aim being to secure long term voluntary compliance. Albeit in some jurisdictions this aim may be balanced against the desire to attract foreign direct investment by offering attractive tax regimes to certain sectors or even ignoring the exploitation of loopholes by some taxpayers in some cases.

The combination of self-assessment systems, complex tax codes, increased penalties for non-compliance with tax legislation and higher levels of cross border activity has resulted in an increased reliance on tax practitioners' advice as taxpayers grapple with complying, or not, with the tax code in their domestic jurisdiction and in foreign jurisdictions.¹¹ Tax practitioners have been identified as key players in the tax compliance process and are recognised as being in a position to exert significant influence on the tax compliance behaviour of their clients.¹² The OECD's 2008 study examining tax practitioners suggests that they contribute to the risks that a revenue authority must manage in order to collect taxes and can, therefore, have a

⁷ Ibid.

⁸ Ibid.

⁹ Gangl, K., & Torgler, B. (2020). How to achieve tax compliance by the wealthy: A review of the literature and agenda for policy. *Social Issues and Policy Review*, 14(1), 108-151.

¹⁰ Otusanya, O. J. (2011). The role of multinational companies in tax evasion and tax avoidance: The case of Nigeria. *Critical Perspectives on Accounting*, 22(3), 316-332.

¹¹ Alm, J., Beebe, J., Kirsch, M. S., Marian, O., & Soled, J. A. (2020). New Technologies and the Evolution of Tax Compliance. *Virginia Tax Review*, 39(3), 287 - 356.

¹² Erard, B. (1993). Taxation with Representation: An Analysis of The Role of Tax Practitioners in Tax Compliance. *Journal of Public Economics*, 52(2), 163-197.

, Marshall, R. L., Armstrong, R. W., & Smith, M. (1998). The Ethical Environment of Tax Practitioners: Western Australian Evidence. *Journal of Business Ethics*, 17(12), 1265-1279.

negative impact on global tax systems.¹³ At a basic level, the role of the tax practitioner is to assist taxpayers to comply with tax legislation while also advising on how to structure transactions to optimise (usually minimise) tax liabilities.¹⁴ Tax practitioners are often perceived as the architects of the contrived structures associated with what the revenue authorities may deem unacceptable/aggressive tax planning.¹⁵ They may seek and find ways to achieve legal compliance with the letter of the law while being accused by the revenue authorities of undermining the (typically unstated) policy intention behind the legislative wording – its ‘spirit’, in other words.¹⁶ The term ‘tax aggressiveness’ is used to reflect the extent to which the tax practitioner may be willing to stretch the law, in breach of its spirit even if not its letter, in devising complex schemes to benefit clients, ‘taking on’ a revenue authority and so on, and the factors which might influence this. In more recent years, this type of activity has more explicitly fallen under the more general label of tax compliance ethics.

At the core of the ethical debate is the question of what exactly the tax professional should be prepared to do or advise to reduce the tax liability of a person or company. It centres on the ethical standard to be applied to determine what should be paid while cognisant of the duty of the tax practitioner to act in the best interests of his/her client. Shafer and Simmons¹⁷ have suggested that some tax practitioners have abandoned any concern for social welfare or the public interest in their pursuit of commercialism and client advocacy, implying that tax practitioners do not believe in ethical or socially responsible behaviour. Christensen goes as far as suggesting that national tax regimes around the world are under persistent attack by a globalised industry of neoliberal tax professionals who devise opaque schemes to facilitate their clients to engage in illicit cross-border financial movements, profit-shifting, tax evasion and avoidance.¹⁸ This practice is facilitated by the technical expertise and global perspective

¹³ OECD. (2008). *Study into the Role of Tax Intermediaries*.

¹⁴ Hahn, T.-A., & Ormeño Pérez, R. (2020). Tax Professionals in the Academic Spotlight: A Review of Recent Literature. *Journal of Tax Administration*, 6(1), 96 - 161.

, Sorola, M., Karavidas, D., & Laheen, M. (ibid.). Addressing gender issues through the management of tax talent. 51 - 72.

¹⁵ Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An Examination of Ethical Influences on the Work of Tax Practitioners. *Journal of Business Ethics*, 146(4), 729-745.

¹⁶ Christensen, R. C., & Seabrooke, L. (2020). Professional Misconduct in International Taxation. *Journal of Tax Administration*, 6(1), 6-22.

, Field, H. M. (2017). Aggressive Tax Planning & the Ethical Tax Lawyer. *Virginia Law Review*, 36(2), 261-322.

, Payne, D. M., & Raiborn, C. A. (2018). Aggressive Tax Avoidance: A Conundrum for Stakeholders, Governments, and Morality. *Journal of Business Ethics*, 147(3), 469-487.

, West, A. (2017). Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants. *Ibid.*, 153.

¹⁷ Shafer, W. E., & Simmons, R. S. (2008). Social Responsibility, Machiavellianism and Tax Avoidance. *Accounting, Auditing and Accountability Journal*, 21(5), 695-720.

¹⁸ Christensen, J. (2016). Do they do evil? The moral economy of tax professionals. In D. Whyte & J. Wiegatz (Eds.), *Neoliberalism and the moral economy of fraud* (pp. 72-85). Routledge. See also the video recording of the VIRTEU Roundtable Session of the 12th of March 2021 at 16:25, available on the Corporate Social Responsibility and Business Ethics

of tax practitioners working in international practices who can surpass national law and survey the entire international landscape in order to create optimal structures which navigate through a multitude of national rules. Cornut St-Pierre describes elite tax lawyers making choices among a series of options, as inventoried by skilled professionals, using the rules to craft innovative financial assets and tracing paths between remote legal systems in every imaginable way that could benefit their clients and without, apparently, breaking the rules.¹⁹ These kinds of practices lead to the perception that the poor evade tax, while the rich can afford to engage in tax avoidance.²⁰

From a search of the academic literature, there does not appear to be widespread or explicit evidence directly implicating tax practitioners in tax crime or corruption.²¹ That said, as mentioned above, the literature refers regularly to the industry of tax advisors, accounting and law firms and other tax facilitators that are available and willing to provide valuable assistance to corporates and high net worth individuals on how to reduce their tax liabilities, often by exploiting national and international tax laws.²² It seems highly unlikely that those engaged in serious tax crime are not advised at some point by tax experts.

Examining tax practitioners in the context of tax compliance raises interesting questions. Where should tax practitioners stand on issues that go beyond the obligation to serve a client taxpayer's interest (which they may consider is limited only by a duty to uphold the law) and extend into the realm of ethics? Should tax practitioners have a collective or civic allegiance to the tax system and the community at large? Indeed, if such a responsibility exists, how should it be balanced against the tax practitioner's professional and ethical obligations to provide their clients with the best advice?

Given the crucial role tax practitioners play in the tax compliance and tax planning processes, enhancing our understanding of how they approach predicaments in a tax context is vitally

Blog, "Institutional Corruption and Avoidance of Taxation - VIRTEU Roundtable", 26 March 2021, <https://corporatesocialresponsibilityblog.com/2021/03/26/institutional-corruption-virteu/>

¹⁹ Cornut St-Pierre, P. (2019). Investigating legal consciousness through the technical work of elite lawyers: A case study on tax avoidance. *Law & Society Review*, 53(2), 323-352.

²⁰ Slemrod, J. (2007). Cheating Ourselves: The Economics of Tax Evasion. *Journal of Economic Perspectives*, 21(1), 25-48.

²¹ Recent academic papers on tax evasion and corruption don't include tax practitioners as a variable. See for example: Alm, J., & Liu, Y. (2017). Corruption, Taxation, and Tax Evasion. *eJournal of Tax Research*, 15(2), 161-189.

, Rosid, A., Evans, C., & Tran-Nam, B. (2018). Tax non-compliance and perceptions of corruption: Policy implications for developing countries. *Bulletin of Indonesian Economic Studies*, 54(1), 25-60.

, Tanzi, V. (2017). Corruption, Complexity and Tax Evasion. *eJournal of Tax Research*, 15(2), 144-160.

²² See, for example, Gangl, K., & Torgler, B. (2020). How to achieve tax compliance by the wealthy: A review of the literature and agenda for policy. *Social Issues and Policy Review*, 14(1), 108-151.

, Tanzi, V. (2017). Corruption, Complexity and Tax Evasion. *eJournal of Tax Research*, 15(2), 144-160.

important. The first main action identified by the VIRTEU project in the fight against tax crime is prevention. A better understanding of how tax practitioners reason cognitively will facilitate us in suggesting ways of ensuring that they advise their clients in a manner that enhances tax compliant behaviour. Another focus of the project is identifying the institutional and sectoral vulnerabilities that lead to corruption. As critical actors in global and national tax systems, tax practitioners may be contributing to these vulnerabilities by following the letter rather than the spirit of the law and in prioritising clients' interests to the detriment of the wider community.

2. Tax Practitioners and the Tax Practice Environment

Before going any further, it is worth noting that tax practitioners work within a profession that is highly fragmented.²³ In practice, we find tax advice being given by a broad range of business professionals including accountants, auditors, lawyers, barristers, former and current members of the revenue authorities, tax experts working within industry, as well as those officially designated as tax advisors as a result of their membership of tax dedicated professional bodies.²⁴ The term 'tax practitioner' attempts to cover this diverse range of individuals. Some work as sole practitioners or in accounting, legal or tax specialist partnerships and will provide various types of tax advice to their clients. Tax experts working in industry are more typically employees of an organisation and will identify with and serve only that organisation's interests as heads or members of an internal tax department. This fragmentation of the tax profession means that some professionals are subject to government regulation relating to aspects of their work other than tax (external auditors, solicitors and barristers), some are subject to the independent regulation of their own professional institutes (members of the various accountancy and taxation bodies as well as the legal profession),²⁵ while others may not be subject to regulation of any sort. Fragmented professional regulation may give rise to ethical dilemmas when tax practitioners comply with differing levels of ethical standards as dictated by a range of professional bodies – or, indeed, none at all. In many common law jurisdictions anyone can set up business as a tax advisor. It is very much a case of *caveat emptor* which further complicates any attempt at establishing a common ethical standard for the tax profession.

²³ Doyle, E., Frecknall-Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177-198.

²⁴ Ibid.

, Hahn, T.-A., & Ormeño Pérez, R. (2020). Tax Professionals in the Academic Spotlight: A Review of Recent Literature. *Journal of Tax Administration*, 6(1), 96 - 161.

²⁵ Examples would include the Institute of Chartered Accountants in England and Wales (ICAEW), Chartered Accountants Ireland (CAI), the Chartered Institute of Tax in the UK (CIOT), the Irish Tax Institute in Ireland (ITI), The Law Society of Ireland, The Bar Council of Ireland, The Bar Council of England and Wales and so on.

Furthermore, tax practitioners operate in an environment characterised by factors that give rise to numerous ethical and risk management pressures.²⁶ Tax law is often ambiguous leaving a range of options from which to select. Dilemmas may arise when faced with this ambiguity in the legislation.²⁷ Tax practitioners have responsibilities towards a number of parties including, but not limited to; their clients, the tax system as represented by the taxing authority, other business advisors, colleagues within the firm and the professional body with which they are associated. Those working in industry may also have to consider shareholders, customers, suppliers, regulatory authorities, including the Government in respect of tax payable, trade unions and so on. Ethical issues may arise because of the perceived need to satisfy simultaneously all these constituents who may not always have compatible expectations.²⁸ Tax practitioners may come under pressure from their clients who want to engage in non-compliant behaviour or aggressive tax avoidance.²⁹ Tax practitioners themselves will have varying ethical attitudes, which may motivate tax aggressive behaviour. Tax advisors operate in a highly competitive environment where they are constantly striving to attract new clients. This kind of environment brings its own ethical challenges. The sums of money involved in the transactions that tax practitioners advise on are often very significant, bringing additional pressure to bear on practitioners.³⁰ All of these factors combine to make tax practice a stressful profession. Stress often leads to suboptimal behaviours including unethical practices.³¹ It is also worth remembering that tax practitioners play a distinctive role which differs from auditors or accountants. Auditors are required to be independent of their clients, while tax practitioners are required to be advocates. Due to this advocacy role, tax practitioners are more likely to face ambiguity in determining when they have crossed the line between being an advocate and supporting an unethical position.³²

I have been researching and publishing academic work examining tax practitioners and ethics (cognitive moral development in the main) for a number of years, albeit from a business

²⁶ Doyle, E., Frecknall-Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177-198.

²⁷ Hume, E. C., Larkins, E. R., & Iyer, G. (1999). On Compliance with Ethical Standards in Tax Return Preparation. *Ibid.*, 18, 229-238.

²⁸ Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An Examination of Ethical Influences on the Work of Tax Practitioners. *Ibid.*, 146(4), 729-745.

²⁹ Cruz, C. A., Shafer, W. E., & Strawser, J. R. (2000). A Multidimensional Analysis of Tax Practitioners' Ethical Judgments. *Ibid.*, 24(3), 223-244.

³⁰ Doyle, E., Frecknall-Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Ibid.*, 86(2), 177-198.

³¹ Yetmar, S., & Eastman, K. (2000). Tax Practitioners' Ethical Sensitivity: A Model and Empirical Examination. *Ibid.*, 26(4), 271-288.

³² Bobek, D. D., & Radtke, R. R. (2007). An Experimental Investigation of Tax Professionals' Ethical Environments. *Journal of the American Taxation Association*, 29(2), 63-84.

school rather than a tax law perspective.³³ I qualified as a chartered accountant (Chartered Accountants Ireland) and a chartered tax advisor (CTA, Irish Tax Institute) and practiced as a tax practitioner in PwC and EY for a number of years before finding my way into academia. The relevant findings from my academic work are summarised below. This body of work forms the foundation for the suggestions outlined at the end of this paper.

3. Research Findings

3.1 The perceived role of ethics in tax practice

From the perspective of tax practitioners, there is often confusion as to the role of ethics in tax practice.³⁴ Practitioners typically consider that once they have complied with the letter of the tax legislation, they are being ethical and that advice contravening the rule of law is unethical. However, they agree that an individual practitioner may bend the law to varying degrees. Beyond this basic framework, however, they do not have a clear sense of any role for ethics in tax practice. This is interesting given the emphasis being placed on ethics in the larger firms, with the establishment of firm-specific ethical codes of conduct and the creation of roles and even departments the remit of which appears to be centred around ethics and values.

3.2 Risk Management in Tax

Risk management has also become an increasingly important aspect of tax practice, particularly the importance of reputational risk.³⁵ The increased move to integrate risk management procedures into the day-to-day work of tax practitioners has emerged as a very significant issue for tax practice. Tax practitioners consider risk management as a crucial issue in tax practice and are very comfortable discussing risk procedures for themselves, their firm and their clients.³⁶ Whereas the concept of ethics is nebulous, risk management is tangible and actionable.

Indeed, in most cases, risk management appears to have replaced the idea of ethics in tax practice (if there was one). The existence of tight risk management policies in tax practice may be serving to desensitise the ethical antennae of tax practitioners.³⁷ A more positive conclusion is that risk management procedures are an attempt by firms to operationalise

³³ Most of this work is based on tax practitioners operating in Ireland which is a common law jurisdiction like the UK and Australia. There is no reason to believe that tax practitioners working in Ireland would be any different from practitioners in other common law jurisdictions.

³⁴ Doyle, E., Frecknall-Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Journal of Business Ethics*, 86(2), 177-198.

³⁵ Ibid.

³⁶ Ibid.

³⁷ Ibid.

broad ethical principles. In other words, the theoretical construct is that of ethics but risk management is its linguistic expression and operational form.

3.3 Ethical Reasoning of Tax Practitioners

In a study examining the ethical reasoning³⁸ of samples of private sector tax practitioners, revenue employees and non-tax experts responding to both social and tax context predicaments,³⁹ we found that there was no significant difference between the three groups for social context scenarios.⁴⁰ This suggests that any issues with ethical reasoning within the tax profession do not arise from the profession attracting people for whom a low level of ethical reasoning dominates – a positive finding in some respects (unless you consider that tax practitioners should be held to a higher standard of ethical reasoning than the public at large due to their level of education and their role as professionals, which is not an unreasonable expectation).

However, once the context of the predicaments changed to tax, private sector tax practitioners demonstrated a fall in the proportion of principled ethical reasoning used while non-tax experts did not change from how they reasoned in a social context. This change may be driven by the weight tax practitioners give to legal rules in the tax context. Radcliffe et al., for example, observe that tax professionals have not been trained to think about what is right or wrong so much as what is within the letter of the law.⁴¹ Sub-dividing our tax professional sample into private sector practitioners and revenue authority practitioners indicates that this difference is arising from the private practitioners, with revenue practitioners being closer in their reasoning to non-specialists. This suggests that the existence of a practitioner/client relationship may be driving the lower levels of ethical reasoning, rather than tax knowledge, experience of tax work or even tax as a work context, all of which would

³⁸ Ethical reasoning research aims to understand how individuals consider ethical dilemmas and the cognitive processes they use in approaching them. Cognitive developmental psychologists posit that before a person makes a decision about whether and how to behave ethically when faced with a dilemma, ethical reasoning takes place at a cognitive level.

³⁹ The social scenarios outline predicaments faced by individuals in a personal capacity. For example, Heinz faces the potential death of his wife because he can't afford the medicine she needs. He considers breaking into the pharmacy to steal the medicine. There is criticism in the literature that using social context scenarios to measure the ethical reasoning of professionals in their work context is not robust as they may consider the scenarios as a spouse or parent etc. and not as a tax practitioner. As such, we use tax context scenarios to measure ethical reasoning of tax practitioners in a tax (work) context. For example, a practitioner is faced with having to decide to inform on someone who has done something illegal (failed to declare foreign rental income) but has also contributed to society in a positive manner. For a full explanation of how the research instrument was developed see Doyle, E., Frecknall-Hughes, J., & Summers, B. (2009). Research Methods in Taxation Ethics: Developing the Defining Issues Test (DIT) for a Tax Specific Scenario. *Journal of Business Ethics*, 88(1), 35-52.

⁴⁰ Doyle, E., Frecknall-Hughes, J., & Summers, B. (2013). An Empirical Analysis of the Ethical Reasoning of Tax Practitioners. *Ibid.*, 114(2), 325-339.

⁴¹ Radcliffe, V. S., Spence, C., Stein, M., & Wilkinson, B. (2018). Professional repositioning during times of institutional change: The case of tax practitioners and changing moral boundaries. *Accounting, Organizations and Society*, 66, 45-59.

be relevant for both private sector and revenue practitioners.⁴² The move to a focus on legal rules might arise from the tension between duty to the client and broader concerns for society as a whole mentioned above. Concern with regard to fulfilling professional obligations might lead a tax practitioner to adopt a ‘legal is ethical’ approach when operating in a tax context, rationalising that the law provides a much clearer guideline than ethical discretion in an environment where the perception of what is legitimate and illegitimate tax avoidance seems to alter regularly. The increasing importance of risk management in tax practice may also drive a law and order orientation, as it can provide a benchmark for judging the risk to reputation.

The other explanation for the reduction in principled reasoning of private sector tax practitioners when the context changes from social to tax is an increased emphasis on personal interest ethical reasoning.⁴³ This might be motivated by the client / practitioner relationship which involves the client paying a fee for tax work undertaken. The reward structures (e.g., bonuses and promotions) in firms might cause tax practitioners to reason differently in a tax context from how they would approach a similar dilemma in a social context. Additionally, the organisational culture in which tax practitioners work might promote a particular way of regarding a situation. ‘Belonging’ to or having a sense of identity strongly associated with a firm might lead to practitioners prioritising the interests of the firm when reasoning about dilemmas. Work to analyse whether the reduction in ethical reasoning of private sector tax practitioners is because of an increased focus on law and order reasoning or personal interest reasoning is ongoing.⁴⁴

Focusing on how tax practitioners are orientated from an ethical framework perspective, our research indicates that both tax practitioners and the control group of non-tax specialists show a more marked deontological⁴⁵ orientation in tax context predicaments, while giving

⁴² Weisbord, R. K. (2016). A Catharsis for US Trust Law: American Reflections on the Panama Papers. *Columbia Law Review Online*, 116, 93-107.

⁴³ Personal interest reasoning focuses on individual social interaction, making deals that benefit both parties, being considerate, nice and kind to support the development of relationships. Good behaviour is what pleases others and is approved by them.

⁴⁴ Doyle, E., Frecknall-Hughes, J., & Summers, B. (2021). *Ethical Reasoning in Tax practice: A Matter of Law or Personal Interest*.

⁴⁵ A deontological approach to ethics assumes that particular aspects of an action determine its moral quality absolutely. It relies on the creation of certain moral injunctions by which an individual can judge whether an action is morally right, for example, ‘thou shalt not kill’ (as in the Sixth Commandment).

more equal weighting to deontological and consequentialist⁴⁶ issues in social scenarios.⁴⁷ The move to a higher weighting on deontological items in tax scenarios may reflect a recognition of the fundamentally legal nature of tax. This could lead to people tending to use law and order reasoning, where the focus is on the morality of law and duty to the social order by obedience to defined rules that are of benefit to all. It is worth noting here that deontology has been the driving force behind most codes of conduct for professional tax practitioners which fits well with how they reason in a tax context. Rules tend to be phrased as a series of duties that are morally obligatory for members of the profession.⁴⁸

3.4 Firm Size

The ethical issues faced by large international accounting firms and smaller, locally based tax practices are different and are typically handled differently.⁴⁹ However, this does not necessarily lead to different ethical outcomes. Large firms may have different procedures and processes in place by which to address ethical issues, principally using the application of a pre-defined set of internally generated rules and support structures, which preclude the need for any individual within the firm to reason from first principles about any ethical issue that might arise. Others (small firms and industry practitioners) appear to be prepared to reason from first principles, but it is recognised that this might have a positive effect on ethical awareness.

However, when firm size was examined quantitatively,⁵⁰ there was no evidence of a significant difference between the ethical reasoning of practitioners working with the Big Four accounting practices and those working in other private sector tax related roles, for example, smaller firms and in industry.

⁴⁶ Consequentialists are more concerned with balancing the means and the ends of an action and ensuring that an optimal outcome is reached. Therefore, any badness associated with the means must be outweighed by the expected goodness of the ends. A particular form of consequentialism is utilitarianism, whereby actions are judged not only by their consequences but also by the amount of benefit everyone concerned derives from those consequences. The aim is the greatest happiness of the greatest number.

⁴⁷ Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An Examination of Ethical Influences on the Work of Tax Practitioners. *Journal of Business Ethics*, 146(4), 729-745.

⁴⁸ Barbour, C., & McDougall, A. (1997, 28 August). Conduct Unbecoming. *Taxation*, 592-595. , Harwood, R. (1996, August). Ethical Training. *Accountancy*, 118.

⁴⁹ Doyle, E., Frecknall-Hughes, J., & Summers, B. (2014). Ethics in Tax Practice: A Study of the Effect of Practitioner Firm Size. *Journal of Business Ethics*, 122(4), 623-641.

⁵⁰ Ibid.

3.5 Reputation

One interesting finding from my research is the critical importance of reputation to tax practitioners.⁵¹ This includes their own personal reputation as a professional with colleagues, clients and with the revenue authority, together with the reputation of their firm.

3.6 Tax Students and Education

Examining students who will become future tax professionals also yields interesting findings. A study focused on tax students studying at postgraduate level found low levels of ethical reasoning in students when addressing ethical dilemmas in tax, reflecting a personal interest or law and order orientation rather than a principled approach.⁵² Qualitative contributions from students suggest that this is because they perceive standing up for principles not to be an option in the financial services and tax industries. Students expressed a feeling of powerlessness in the face of an organisational hierarchy which gives no leeway for acting outside organisational norms. However, students do recognise the importance of maintaining their professionalism and integrity where possible and, at a minimum, to comply with the letter of the law.

That said, students were primarily concerned with their own career prospects and their personal reputation, often at the expense of integrity and honesty. These findings suggest that educators need to do more to raise awareness of ethics in tax and to go further to arm students with the tools and confidence necessary to tackle ethical issues in the face of organisational pressure to do otherwise. Relationships with family, friends, clients and work colleagues were deemed by students to be important when facing ethical dilemmas.

Online discussions on ethical issues in tax designed to enhance the ethical reasoning of tax students were considered by the students to have a positive impact on their appreciation of ethical issues within a tax content.⁵³ Several benefits were identified, including the requirement to rationalise their position in relation to ethical issues and the necessity for critical thinking. The students also enjoyed the online ethical discussions. That said, there were no statistically significant increases in the ethical reasoning scores of students in either a social or a tax context as a result of the ethical intervention. A potential reason for this was the overwhelming focus in all other modules on the programme on the capitalist model of maximising shareholder value, which may have caused moral reasoning to remain stagnant despite the ethical focus within the module, emphasising again how the culture within a

⁵¹ Doyle, E., Frecknall-Hughes, J., & Glaister, K. (2009). Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK. *Ibid.*, 86(2), 177-198.

⁵² Doyle, E. (2015). Taxing times: an educational intervention to enhance moral reasoning in tax. *Irish Educational Studies*, 34(2), 183-205.

⁵³ *Ibid.*

domain (in this case an academic programme of study) can frame a particular way of thinking and being. Taking a full programme approach and incorporating ethical issues into all modules is likely to be a more effective method of enhancing ethical reasoning development and may provide sufficient programme intensity to allow for moral reasoning development.

3.7 Gatekeepers

In terms of combatting tax crime, the formal structures in place to monitor and investigate potential fraud include internal auditors working within an organisation, external auditors and the Revenue authority who can instigate tax audits. Beyond these formal gatekeepers, whistleblowing has been identified as a powerful tool that the tax authorities can use to curb tax evasion both in terms of uncovering and prosecuting wrongdoing and also as a deterrent thereby encouraging tax compliant behaviour.⁵⁴ Whistleblowing is defined by Near and Miceli as the disclosure by organisation members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action.⁵⁵ Of course organisational wrongdoing can also be reported by outsiders as well as individuals working inside the organisation. However, insiders are more likely to have access to information about wrongdoing in the age of very complex corporate structures.⁵⁶ Whistleblowing or protective disclosure legislation protects whistle-blowers from retaliation by the employer but differs vastly in its scope across different jurisdictions. A Tax practitioner working as an employee within an organisation could blow the whistle on tax evasion activities being conducted by the employer and be classified as a whistle-blower under the definition above, falling under the protection of the relevant whistleblowing legislation. However, this may not be straightforward for tax practitioners working as external advisors with fiduciary responsibilities to their client, particularly given the importance of professional privilege and keeping a client's financial affairs private and confidential.⁵⁷ There is also some uncertainty about whether whistle-blowers are protected when revealing tax avoidance or aggressive tax planning conduct which is strictly legal but may be deemed to be contrary to the spirit of the legislation.⁵⁸ We typically see very little evidence in the literature of tax practitioner advisors blowing the whistle on tax evasion or tax avoidance being carried out by their clients. The observed response to a client being more aggressive than a tax

⁵⁴ Antinyan, A., Corazzini, L., & Pavesi, F. (2020). Does trust in the government matter for whistleblowing on tax evaders? Survey and experimental evidence. *Journal of economic behavior & organization*, 171, 77-95.

⁵⁵ Near, J. P., & Miceli, M. P. (2016). After the wrongdoing: What managers should know about whistleblowing. *Business Horizons*, 59(1), 105-114.

⁵⁶ Weisbord, R. K. (2016). A Catharsis for US Trust Law: American Reflections on the Panama Papers. *Columbia Law Review Online*, 116, 93-107.

⁵⁷ McLaren, J. (2019). Laws to protect tax whistleblowing in Australia: what does this mean for taxpayers and the taxation profession. *Australian Tax Review*, 48, 24-41.

⁵⁸ Ibid.

practitioner is comfortable with, is the withdrawal from the relationship.⁵⁹ This might be an area to focus on in terms of future research and some suggestions are offered in the conclusion section below.

4. Conclusions

Outlined below are some conclusions and suggestions that can be drawn from the work reviewed above in terms of how tax practitioners might be encouraged to take a more proactive role in enhancing the tax compliance behaviour of their clients and reducing potential tax crime.

The knowledge that tax practitioners and tax students use much lower levels of moral reasoning in a work context as opposed to a social one should be considered in the design of both academic and professional training/education programs. It is contended that ethical reasoning might be enhanced through certain forms of instruction, and many studies have found that the completion of ethics courses in college is associated with higher level ethical reasoning in accountants and accounting students. Results from my research, however, suggest that ethics training in social contexts may not have a comparable impact on work-related ethical reasoning. I suggest rather that, to be most effective, training programs should incorporate formal ethics training that uses specific tax-related scenarios. The use of the focal context in professional ethics training gives the best potential for challenging socialised responses, perhaps by comparison with similar social scenarios where professionals may find themselves reasoning differently. Ethics training/education also needs to be integrated across entire training programmes rather than presented as a stand-alone topic to be ticked off the curriculum. The difference between risk management and ethics in tax needs to be clearly elucidated and a sense of responsibility to a wider community of stakeholders (beyond the client) needs to be instilled in trainees as well as professionals. This broader perspective needs to be embedded at the heart of organisational culture in order to change the social norms that seem to be stifling the perceived ability of young professional trainees to have a voice.

The tax profession, represented by relevant professional institutes, will also benefit from being cognizant of the perceptions of tax practitioners with respect to ethics and their level of ethical reasoning, particularly in light of the self-regulated nature of the profession and the different approaches required in different environments (risk management in larger firms versus reasoning through ethical dilemmas in smaller firms). The self-regulated nature of the profession is such that professional institutes have a responsibility to govern the profession effectively. Care needs to be taken that the ethical sensitivity of practitioners is not dulled by

⁵⁹ Fogarty, T., & Jones, D. A. (2014). Between a rock and a hard place: How tax practitioners straddle client advocacy and professional responsibilities. *Qualitative Research in Accounting & Management*, 11(4), 286-316.

risk management procedures aimed at avoiding litigation but often hemming in professional judgement. Being aware of the different needs of smaller practitioners is important given that Big Four practitioners often contribute more significantly to the tax professional bodies than non-Big Four practitioners, thereby exerting more influence on tax professionalisation, education, regulation and policy. The inclusion of ethical issues from small firms in training may help those in larger firms develop their ethical thinking beyond reliance on risk management, for example, while some aspects of the risk management approaches used in larger firms might provide insights to practitioners in smaller firms. Consideration of the different issues in different sizes of firms will help the professional bodies provide a better service to all their constituents in areas of education, regulation and input into tax policy issues on behalf of members.

If the ethical antennae of practitioners, through more effective training/education can develop greater sensitivity to the different types of issues that generate ethical dilemmas, will this prevent the proliferation of tax avoidance schemes that are perceived as unethical? If is, of course, impossible to predict with any degree of certainty, but a greater ethical sensitivity might encourage the type of practitioners who are willing to develop and promote 'dodgy' schemes to consider the impact of such schemes on wider society, that is, look beyond the tax they save their clients.

The importance of personal reputation to tax practitioners (reputation with colleagues, the revenue authority and with clients) may also be a lever that could be used to enhance tax compliance ethics in practitioners. If career progression were to be hampered by damage to reputation that might emphasize the importance of professional ethics in tax practice among both practitioners and students (the future professionals).

Gangl and Torgler suggest that revenue authorities be more proactive in differentiating between tax practices in general and tax practitioners more specifically by only engaging with tax practitioners who have earned certificates of trust by completing official training that addresses the interests of the community rather than just the individual client.⁶⁰ Certificates could be employed as both a gatekeeper tool and a criterion for promotion if the submission of tax returns was only permitted for tax practitioners with a valid certificate.

It is common practice for policy makers, professions and even corporate entities to develop codes of conduct or guidelines as to best practice in particular areas. Codes/guidelines can either be principles-based or rules-based. Knowing on which basis the individuals concerned approach ethical dilemmas may be useful to the relevant drafting bodies by indicating how

⁶⁰ Gangl, K., & Torgler, B. (2020). How to achieve tax compliance by the wealthy: A review of the literature and agenda for policy. *Social Issues and Policy Review*, 14(1), 108-151.

best to encourage compliance with codes of conduct or best practice guidelines. Given that tax practitioners appear to reason using a lower level of moral reasoning in a work context, codes or guidelines encompassing prescriptive procedures may be more effective than principles-based guidelines. The more pertinent question that arises, perhaps, is whether it is better for policy makers and/or the profession to support the development of principled thinkers who rely on their own personal reasoning processes to dictate their behaviour, or whether the profession would be better served by rule-oriented practitioners who are guided by the profession's detailed instructions in handling ethical issues. If strategies could be implemented to enhance ethical practice in tax, it is possible that a principled professional code exemplified by medicine's Hippocratic oath might be effective.⁶¹ Appropriately designed training in ethics and effective ethical codes may serve to enhance social norms of tax honesty among tax practitioners and by extension, their clients.

Going a step further, it was noted above that the fragmented nature of the tax profession may give rise to ethical dilemmas when tax practitioners comply with differing levels of ethical standards as dictated by a range of professional bodies (or, indeed, none). In the current globalised context perhaps we need to finally move away from the self-regulation of the tax profession and consider the uniform professional regulation of all tax practitioners regardless of their profession of origin (for example, law or accounting) and regardless of their geographical location.

As mentioned above, there does not appear to be widespread or explicit academic evidence directly linking tax practitioners to tax crime or corruption. It seems highly unlikely that those engaged in serious tax crime are not advised at some point by tax experts.⁶² However, we know little about how this operates or how tax practitioners might end up advising on schemes that involve deliberate tax evasion, limiting our ability to explore this phenomenon or make recommendations in this regard. This is a significant lacuna in our understanding and needs to be robustly investigated.

Furthermore, we typically see very little evidence in the literature of tax practitioner advisors blowing the whistle on tax evasion or tax avoidance being carried out by their clients. Perhaps more could be achieved in this area if professional advisors were included in the protections offered by whistleblowing legislation and there was clarity as to what degree of artificiality needs to be evident in tax avoidance activity to capture it as wrongdoing under whistleblowing legislation.

⁶¹ Ibid.

⁶² Weisbord, R. K. (2016). A Catharsis for US Trust Law: American Reflections on the Panama Papers. *Columbia Law Review Online*, 116, 93-107.

The global context within which many tax practitioners operate, the technical nature of many tax avoidance structures and the emphasis on secrecy justified on commercial and competitiveness grounds makes it difficult for national tax administrations to address tax avoidance unilaterally, other than to label it as unethical. After all, it can be validly argued that it is national governments that enact the legislation and the tax practitioners are simply abiding by it in their recommendations to clients. An international approach to increase the transparency around tax planning might serve to enhance professional conduct and create a more global culture of tax compliance.

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VIRTEU

VAT fraud: Interdisciplinary Research on Tax crimes in the European Union

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Associate Professor (Reader) in Business and Law

Manchester Metropolitan University

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Coventry University
William Morris Building
Coventry
CV1 5DD

T: +44 (0)7974 984111
E: cfciprofservices.fbl@coventry.ac.uk
www.coventry.ac.uk/cfci

 @CovUni_CFCI