

The tools of tax control: a conceptual perspective

Las herramientas de control tributario: una perspectiva conceptual

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ABSTRACT

This study focuses on exploring the areas of insufficient knowledge about tax control tools in public and private sector companies, in order to provide a more solid conceptual understanding of this topic. Qualitative and quantitative research was used, employing documentary review techniques and analysis of results, with workers from the Human Resources and Administration areas as a sample. A digital survey and data collection forms were used as research instruments. In summary, the results revealed a diversity of levels of familiarity and comfort with the use of accounting software, tax preparation and online tools provided by the tax agency.

Keywords: Tools, Accounting, Software, Controlling, Taxation

RESUMEN

Este estudio se enfoca en explorar las áreas de conocimiento insuficiente sobre herramientas de control tributario en empresas del sector público o privado, con el fin de proporcionar una comprensión conceptual más sólida sobre este tema. Se utilizó una investigación cualitativa y cuantitativa, empleando técnicas de revisión documental y análisis de resultados, con trabajadores del área de Recursos Humanos y Administración como muestra. Se aplicaron una encuesta digital y fichas de recolección de datos como instrumentos de investigación. En síntesis, los resultados revelaron una diversidad de niveles de familiaridad y comodidad con el uso de software contable, preparación de impuestos y herramientas en línea facilitadas por la agencia tributaria. Principio del formulario

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Palabras clave: Herramientas, Contable, Software, Control, Tributaria

INTRODUCTION

Tax control tools represent a vital component of tax management for both businesses and government entities. From a conceptual perspective, these tools encompass a variety of resources and methods used to monitor, manage and ensure compliance with tax obligations. In the business context, these tools range from specialised accounting and tax return preparation software to business management systems integrated with tax modules.

From the perspective of tax authorities, tax control tools can include information systems and databases that allow monitoring and auditing of economic activity to ensure that taxes are paid correctly. The aim is to explore tax control tools from a conceptual perspective, highlighting their importance in tax management and their impact on tax compliance for both businesses and tax authorities.

At the business level, is there adequate knowledge about the tax control tools and tax regulations that both public and private organisations must comply with, what is the level of understanding of business entities about these tools and regulations, and how familiar are business entities with the available digital tools and tax management systems? This study seeks to investigate the level of knowledge and understanding of business entities regarding tax control tools and tax regulations, in order to identify possible information gaps and areas for improvement in tax training and advice.

The issue raised focuses on the lack of clarity regarding business entities' knowledge of the tax control tools and tax regulations that govern their activities, both in the public and private spheres. There is concern that many organisations are not fully aware of their tax obligations, which could lead to errors in filing tax returns, legal non-compliance and potential financial penalties.

The rapid evolution of technology and the emergence of new digital tools for tax management pose additional challenges in terms of understanding and adoption by business entities, which could result in under-utilisation of these tools and reduced efficiency in complying with their tax obligations (Díaz, J., 2015). In this context, it is crucial to investigate the level of familiarity and understanding that business entities have with these tools and regulations, as well as to identify possible areas for improvement in tax training and advice to ensure adequate and efficient tax compliance.

The objective is to identify areas of insufficient knowledge present in public or private sector companies in relation to tax control tools, with the intention of providing a sound conceptual understanding of this topic. Given the significant impact that errors or lack of knowledge in this area can have, it is essential to identify the specific areas where these information gaps exist.

The relevance of this purpose is underpinned by the need to understand and address potential information gaps faced by companies, both public and private, in the area of tax control. In addition, by providing a sound conceptual basis on tax control tools, it seeks

to strengthen the ability of businesses to comply with their tax obligations more effectively and efficiently, which in turn will contribute to the financial and legal stability of both businesses and the economy at large. Ultimately, this approach seeks to promote more transparent and accountable tax management at all levels of business.

The establishment of an innovative tax control model, made up of several variables that technically determine the taxpayers' risk level, for the purpose of effective strategic planning aimed at reducing the existing tax compliance gaps, while at the same time promoting an increase in tax culture in sectors that have been neglected by the Tax Administration. This approach will enable appropriate revenue collection by reducing tax loopholes (Cueva, C., 2011).

According to Becerra, C. (2018), accounting is defined as the field of study responsible for recording, organising and summarising the information relating to the transactions carried out by a company. Its objective is to analyse the results obtained and provide guidance to organisations to assess their solvency, as well as to understand aspects such as income, expenses, sales, costs and other relevant data that help determine the financial health of the company.

For Moreno, M. (2013), a financial instrument is defined as an arrangement that simultaneously generates a financial asset in one firm and a financial liability or equity instrument in another firm. A financial asset can take various forms, such as cash, a contractual right to receive cash or another financial asset from another firm, a contractual right to exchange financial instruments on potentially beneficial terms, or an equity instrument of another firm. On the other hand, a financial liability represents a commitment that involves a contractual obligation to deliver cash or another financial asset to another company, or to exchange financial instruments with another company on potentially unfavourable terms.

In developing a conceptual framework, Gracia, D. (2018), mentions that it is essential to take into account the following aspects: information provider, operative, coordinator and trading partner. Each of these categories encompasses a variety of skills and competencies, along with specific responsibilities and roles within the organisation in which they operate, which are distinctive and complement each other.

Entrepreneurial activity involves a differentiated handling of income tax payment systems and their determination. Díaz, O. (2020) says that, as a result, an increasing number of taxpayers or entrepreneurs are employing tax planning strategies with the purpose of mitigating possible tax contingencies that may arise during the execution of construction projects, or to take advantage of tax benefits specific to the construction sector. This allows them to somehow optimise their tax burden, either by reducing or eliminating it in accordance with current regulations, without incurring tax contingencies.

As cited by Barón, L. (2016), indicates that tax planning refers to the set of tactics and plans that an entity, whether an individual, a legal entity or an unincorporated entity, proactively employs to carry out its financial operations, in order to minimise, within the legal framework, the impact of taxes.

We can infer that what the author mentions is an essential practice for individuals and business entities seeking to optimise their tax situation in a legal and ethical manner. By adopting anticipatory strategies, these entities can structure their economic activities in such a way as to minimise the impact of taxes while complying with all applicable tax regulations and rules. This practice not only allows them to manage their tax obligations more efficiently, but also provides them with the opportunity to maximise their financial and competitive capacity in the market.

In the area of tax management, these controls make it possible to detect areas where process improvements are needed, which helps to work more efficiently and effectively. To achieve this, it is necessary to plan activities that lead to obtaining the results desired by the organisations (Díaz, M., et al., 2020).

These controls provide valuable information on the performance of tax processes, helping to detect possible failures or inefficiencies. Furthermore, by planning activities based on the results obtained from these controls, organisations can optimise their resources and strategies to achieve their tax objectives more effectively.

MATERIALS AND METHODS

In order to approach the research, a mixed type of research combining qualitative and quantitative elements will be chosen (Sánchez, F., 2019). This will allow for a more complete and detailed understanding of the topic in question. The qualitative part of the research will focus on understanding the perceptions, experiences and knowledge of workers in the area of Human Resources and Administration of public and private entities in relation to tax control tools. In-depth interviews will be conducted with a representative sample of these workers to explore in detail their perspectives and experiences in the use of these tools.

In parallel, quantitative research will be conducted through digital surveys targeting a broad spectrum of HR and administration workers. This survey will be designed to collect data on the level of knowledge, use and satisfaction with tax control tools in different types of organisations, both public and private (Yoza, & Villavicencio., 2021). In addition, demographic and employment data will be collected to allow for a more detailed analysis of the results.

In order to carry out the research, several techniques will be used. First, an exhaustive documentary review will be carried out to gather relevant information on tax control tools, their evolution, characteristics and best practices. Then, the qualitative and quantitative results obtained from interviews and surveys, respectively, will be analysed. This analysis will allow identifying patterns, trends and significant differences in the perceptions and experiences of workers in relation to tax control tools (Cadenas, D., 2016).

As data collection instruments, digital surveys specifically designed for this study will be used, as well as data collection forms to record the responses obtained in the in-depth interviews. These instruments will be carefully and accurately designed to ensure the collection of relevant and reliable data to achieve the research objectives.

RESULTS

Based on the survey data, we can see that the level of familiarity with the use of accounting software varies significantly among the respondents. Some 25% consider themselves very familiar, another 25% somewhat familiar, while the majority, 50%, say they are not familiar at all. Regarding the use of specialised software for tax return preparation and filing, 41.7% use it regularly, 33.3% use it occasionally, and 25% have never used it.

Regarding the use of online tools provided by the tax office, the results show that 36.4% are very comfortable using them, 27.3% somewhat comfortable, and 36.4% not very comfortable. In addition, more than half of the respondents (58.3%) claim to have received training or advice on how to use digital tools to comply with their tax obligations, 25% on a regular basis and 58.3% on occasion.

However, the survey reveals a lack of detailed knowledge about the basic functions of the tax control tools provided by the tax authorities, with only 16.7% claiming to be familiar with them in detail, while 25% are generally aware of them and 58.3% claim to be not familiar at all. Finally, the use of business management software with specific modules for tax control is more common, with 58.3% using these programmes regularly, 16.7% occasionally and 25% never having used them.

Studies such as that of Lucas, E. (2021), allow us to make a contrast in the area of taxation, this one in particular focuses on the sector of construction companies where 36.67% consider that the biggest problem in the area of taxation is to support the validity of the costs and expenses incurred in the execution of works. 20.00% state that the lack of diagnosis and evaluation of the situation is a clear problem. On the other hand, 13.33% consider that it is the absence of tax controls, followed by 10.00% with a lack of tax culture, another 10.00% with bad tax practices, 6.67% with a lack of training and, of course, 3.33% consider that it is the delay in tax declarations.

In the thesis of Estrella, L. (2008), entitled "Tax control by external auditors", mentions that tax control systems are designed considering a series of variables that include the level of tax development of society, the tax culture of taxpayers, tax evasion and avoidance rates, the flexibility of tax regulations, staff capacity in tax administrations, the technological support available, the political commitment of governments, society's perception of the use of its resources and the importance of tax collection compared to other revenues in state budgets, among other relevant aspects.

The qualification work on "Tax Planning and Liquidity of the Automotive Parts Importing Companies in the City of Ambato" by Núñez, C. (2014), proposes some guidelines to follow with respect to tax control, such as that the income tax return must be made each year on Form 101, entering the corresponding values in the fields relating to the Statement of Financial Position, Income Statement and tax reconciliation. In addition, companies act as withholders and are therefore required to keep accounting records reflecting the withholding tax withholdings made and the payments associated with these withholdings. As such, they must keep a chronological record of the withholding vouchers issued and the corresponding declarations.

In the Analysis of the tax audit processes carried out in the private sector in the canton of Quito by, Cevallos, G., & Torres, J. (2012), the structure of the general tax audit programme provides a direction for carrying out the audit, which should be conceived in such a way that it covers all the relevant aspects that will be subject to analysis. It can therefore be adjusted if the audit team considers it appropriate, based on its judgement and understanding of the specific circumstances of the entity under review.

DISCUSSION

The analysis of the survey results reflects a diversity of levels of familiarity with and use of accounting and tax management tools. In terms of familiarity with accounting software, it is observed that there is a considerable group of respondents who do not feel familiar at all, suggesting a possible gap in the adoption and understanding of these tools. On the other hand, the regular use of specialised software for tax return preparation is notable, although a significant percentage of respondents have never used this type of software, indicating an opportunity to increase the adoption of these tools.

Comfort with using online tools provided by the tax agency shows an even distribution between respondents who are very comfortable, somewhat comfortable and not very comfortable. This suggests that while some people feel confident using these online tools, others may face difficulties or need more training to use them effectively. In addition, the high proportion of respondents who have received training or advice on using digital tools to comply with their tax obligations is encouraging, as it indicates an interest and willingness to improve knowledge and competence in this area.

However, the lack of detailed knowledge about the basic functions of tax control tools provided by tax authorities is worrying. The fact that a large majority of respondents are not familiar at all with these functions suggests a possible lack of information or resources available to educate taxpayers on this topic. Finally, the regular use of business management software with specific modules for tax control is significant, but there is still a considerable percentage of respondents who have never used this type of software, highlighting the need to promote its wider adoption and use at the business level.

The study by Lucas, E. (2021) provides a detailed overview of the challenges faced by the construction business sector in the area of taxation. The results obtained provide a clear perspective on the main concerns of the participants in relation to tax management. It is evident that a significant part of the respondents, representing 36.67%, consider that one of the biggest problems in the tax area is the difficulty in substantiating the validity of costs and expenses associated with the execution of works. This highlights the importance of having solid documentation and recording processes in place to adequately support these items.

Other authors include the level of tax development of the society, which reflects the maturity and sophistication of a country's tax system. In addition, the tax culture of taxpayers is considered, which influences their willingness and ability to comply with

their tax obligations on a voluntary basis. Other relevant aspects addressed include tax evasion and avoidance rates, the flexibility of tax regulations, staff training in tax administrations, the technological support available, the political commitment of governments, and society's perception of the use of its tax resources. These interrelated variables are fundamental to understanding the complexity and dynamics of tax control in a global context.

The study by Cevallos, G., & Torres, J. (2012), highlights the importance of the structure of the overall tax audit programme as a fundamental guide for carrying out tax audits. This structure should be designed in such a way that it covers all relevant aspects that will be subject to analysis, thus ensuring comprehensive coverage of the key elements of the tax process.

The flexibility of the programme is notable, as it can be adjusted according to the judgement and understanding of the audit team, who assess the specific circumstances of the entity under review. This adaptability allows the audit to be effectively tailored to the needs and particularities of each situation, ensuring a personalised and efficient approach to the tax review process.

Despite the advances in the knowledge of tax control tools from a conceptual perspective, there are still questions to be explored and areas of research to be developed. New questions that could emerge include; how can tax audit tools adapt and evolve to meet emerging challenges in an ever-changing tax environment; what impact do tax audit tools have on the efficiency and equity of the tax system in different socio-economic contexts; what is the impact of tax audit tools on the efficiency and equity of the tax system in different socio-economic contexts; and what is the impact of tax audit tools on the efficiency and equity of the tax system in different socio-economic contexts. Further research is needed to explore in depth the role of technology and digitalisation in optimising tax control tools and their effectiveness in detecting and preventing tax evasion. It would also be relevant to investigate how tax control tools can promote greater transparency and voluntary compliance by taxpayers. These new questions and studies could provide a better understanding of the role and impact of tax control tools on tax administration and society as a whole.

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