Chapter 06 / Capítulo 06

Sustainable Managerial Transformation: Leadership, Organizational Intelligence, and Sustainability in the Postmodern Era (English Version)
ISBN: 978-9915-9851-7-6
DOI: 10.62486/978-9915-9851-7-6.ch06
Pages: 63-73

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Performance audit to assess taxpayers' tax compliance

Auditoría de desempeño para evaluar el cumplimiento tributario de los contribuyentes

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INTRODUCTION

Tax management is fundamental to the country's sustainable economic development. However, there is a lack of research specifically addressing the application of performance audits to assess taxpayers' impact on tax management in the Cuban context (Espinoza & Edmundo, 2021; Rosado, 2023). This knowledge gap limits understanding of how audits can improve the efficiency and effectiveness of tax administration. For this reason, the Marta Abreu Central University of Las Villas (UCLV), the National Tax Administration Office (ONAT), and the Provincial Directorate of Finance and Prices of Villa Clara, Cuba, as participating implementing entities, decided to create the territorial program Economic and Social Transformations.

Hence, the objective of this chapter is to explain the impact of performance auditing on tax administration and taxpayer compliance in Villa Clara, Cuba; the efficiency of tax collection; transparency in the use of public resources; and the design of strategies to strengthen governance.

DEVELOPMENT

Tax management. State of the art

Tax management is crucial to financing public services and economic development (Valerio, 2023; Galván-Gómez, 2023). Various studies address this issue from different perspectives: the importance of ethics in tax administration to build trust in the system (Rodríguez, 2923); and the challenges savings banks face in adapting to new tax requirements, which affect their social responsibility (Diaz et al., 2020).

In this vein, cooperative compliance programs in Latin America are investigated, highlighting their ability to optimize resource allocation (Neto, 2023). Likewise, a case study shows that, although administrative management is efficient in a taxi cooperative, limited tax knowledge among members affects tax compliance (García, 2023). For its part, deficiencies in municipal tax collection that hinder local development are identified (Arciniegas-Paspuel, 2023).

On the other hand, a comprehensive model is proposed to improve property tax management in a Peruvian municipality (Saldaña, 2923 and Roca, 2023). An effective management model is also suggested to address problems of delinquency and unmet revenue collection targets (Moreno, 2013). In this way, it highlights that adequate tax planning is key to promoting long-term equity (Coya et al., 2023). Finally, it emphasizes the importance of involving social processes and actors to promote socioeconomic growth and generate new job opportunities (Vásquez & Dávila, 2012). Taken together, these studies show that proper tax management not only improves tax collection but also contributes to social welfare and sustainable economic development.

In this context, performance audits play a crucial role in evaluating tax administration, as they allow for the analysis of the efficiency, effectiveness, and economy of the processes involved, as well as the use of resources, the achievement of goals, and the quality of services provided to taxpayers (Tamay et al., 2020). This form of control is used by supreme audit institutions to improve governance and combat corruption, relying on accountability and the design of effective policies (Moreno, 2013).

Performance auditing helps executives understand how economic and social problems are addressed, promoting healthy organizational dynamism (Pacurucu-Arcentales & Narvaéz-Zurita, 2022). In Peru, the implementation of the Integrated Electronic Records System (SIRE) is key to improving tax collection efficiency, reducing costs, and increasing transparency (Valerio, 2023). Auditing is crucial to achieving organizational objectives and improving corporate governance (Espinoza & Edmundo, 2021).

On the other hand, management auditing not only evaluates tax performance but also contributes to better governance and risk management, with tools such as SIRE being fundamental for optimizing tax collection and ensuring transparent management (Diaz et al., 2020). Several studies have examined the application of performance audits to assess the efficiency and effectiveness of tax management across different contexts. These studies have identified key performance indicators (Lecaros, 2014; Morocho et al., 2019), the methodologies and approaches used, and the impacts of audits on improving preventive tax management as a mechanism for reducing tax contingencies in transport companies (Barrueto, 2020).

Empirical evidence shows that the strategy, rate, and perceived probability of an audit, as well as taxpayer ethics, have an impact on tax compliance (Valladares & Álvarez, 2019). However, it was revealed that external auditors play an important role in improving the tax audit process by increasing taxpayer awareness of the importance of compliance (Caro and D Adelli, 2021).

Tax auditing is the process by which the Internal Revenue Service attempts to verify the amounts taxpayers report (Patricia, 2021). The dual role of tax consultants, who are allies of both taxpayers and the government, was addressed (Mangoting et al, 2024). Other studies have examined taxpayers' acceptance of e-filing (Case Study: Tax Office of Pratama Batang, 2018) and the role of tax audits in optimizing tax revenues (Thaha & Antoro, 2024). Therefore, research on performance auditing in the context of tax administration and the role of taxpayers has addressed a wide range of topics, including the effects of tax audits on tax compliance, the role of taxpayer trust and ethics, the competencies of tax auditors, and the optimization of tax revenues.

Indicators in performance audits and the role of the taxpayer

Recent research has identified several key indicators used in performance audits to assess the role of taxpayers in tax administration (Dugllay-Tenecela, 2023; Lozano-Solano & Narváez-Zurita, 2021; Ponce-Alvarez et al, 2018; Huaquino, 2023). Among these indicators is tax compliance. This measures the degree to which taxpayers comply with their tax obligations, such as filing returns within the established deadlines (Dugllay-Tenecela, 2023; Lozano-Solano & Narváez-Zurita, 2021).

The formula is: Number of returns filed on time / Total number of mandatory returns. Here, the variables identified are the number of on-time returns filed and the total number

of mandatory returns. If the ratio is close to 1, it indicates a high level of compliance with tax obligations by taxpayers and is considered positive. However, a negative result (close to 0) indicates low compliance. This indicator is based on the tax management methodology that seeks to improve compliance with tax obligations (Cercado, 2023).

Another indicator is tax awareness and culture, which assesses taxpayers' level of knowledge and attitudes toward their tax obligations and impacts compliance (García et al., 2022; Ponce-Alvarez et al., 2018; Cercado, 2023). It is calculated by dividing the number of taxpayers who are aware of their tax obligations by the total number of taxpayers. A positive result (close to 1) indicates a high level of tax culture among taxpayers. A negative result (close to 0) indicates a low level of tax culture. The relevance of tax culture in the fulfillment of obligations is supported by studies that analyze its impact across sectors (Cedeño-Mendoza, 2023; Palma et al., 2022).

There is also the Tax Management Perception indicator, which measures taxpayers' perceptions of the effectiveness and efficiency of tax management. It is calculated by dividing the number of taxpayers satisfied with tax management by the total number of taxpayers surveyed. A positive result (close to 1) indicates high taxpayer satisfaction with tax administration, while a negative result (close to 0) indicates low satisfaction. This indicator is related to the community's perception of municipal tax administration (Ordoñez & Paredes, 2022).

On the other hand, we have the indicator of taxpayer participation in tax education and training activities. This is expressed as follows: Number of taxpayers participating in tax education activities / Total number of taxpayers. A positive result (close to 1) indicates high taxpayer participation in tax education activities. A negative result (close to 0) indicates low participation. A lack of tax education has been identified as a factor affecting tax compliance (Palma et al., 2022).

Similarly, the formal obligation compliance index measures the extent to which taxpayers comply with formal obligations, such as issuing sales receipts and filing returns. A positive result indicates a high level of compliance (Guallpa et al., 2020). It is calculated as follows: the number of taxpayers who comply with formal obligations divided by the total number of taxpayers.

The tax collection efficiency index, calculated as Actual collection / Potential collection, measures the tax administration's efficiency in collecting taxes. A positive result indicates greater collection efficiency, reflecting better compliance by taxpayers (Value Added Tax and Income Tax Collection Efficiency Indicator for Ecuador, 2020; Ramírez, 2017).

Finally, there is the Tax Planning Index, calculated as follows: the number of taxpayers who engage in tax planning divided by the total number of taxpayers. This reflects the extent to which taxpayers use tax planning tools to legally optimize their tax burden. A positive result indicates greater adoption of tax planning practices by taxpayers (Molero, 2021). Therefore, performance audits focus on evaluating tax compliance, the accuracy of accounting information, taxpayer awareness, system efficiency, and associated risks, to improve tax management.

Methodologies, approaches, and taxpayers in performance audits

Performance audits evaluating the role of taxpayers in tax management use various methodologies and approaches to ensure compliance with tax obligations and improve the efficiency of the tax system. Among the most notable methodologies are: preventive tax audit,

which focuses on ensuring that taxpayers comply with their tax obligations, verifying that the taxable event declared effectively generates the tax obligation, and that taxes are recorded correctly (Dugllay-Tenecela, 2023).

Tax compliance auditing assesses whether tax provisions are complied with correctly and promptly, identifying and correcting errors that may affect organizations' financial results (Lozano-Solano & Narváez-Zurita, 2021).

The integrated information and knowledge audit evaluates information and knowledge across the organization, enabling a more comprehensive analysis of tax management. It covers eight stages as a structured framework for conducting knowledge audits, adapted to the context of tax performance audits (Guitián et al., 2016). Finally, internal and external audits are both crucial for identifying opportunities for improvement and mitigating risks, providing valuable information for optimizing tax management (García, 2024).

Performance audits and the role of taxpayers in tax administration

Performance audits have a significant impact on improving the efficiency and effectiveness of tax administration, according to the evidence presented in the studies reviewed. First, performance audits enable the identification of problems and weaknesses in the administrative and internal control processes of both public and private organizations (Lecaros, 2014; Pacurucu-Arcentales & Narváez-Zurita, 2022; Segovia-Cepeda & Guzmán-Macías, 2023; Angulo-Murillo et al., 2021; Morocho et al., 2019). This contributes to the timely detection and correction of tax errors that may affect financial results (Lozano-Solano & Narváez-Zurita, 2021).

In addition, the recommendations derived from the audits serve as input for implementing improvement plans and strengthening management (Pacurucu-Arcentales & Narváez-Zurita, 2022; Segovia-Cepeda & Guzmán-Macías, 2023). Second, performance audits promote greater tax awareness and commitment among taxpayers to comply with their tax obligations (Huaquino, 2023; Ramírez-Álvarez et al., 2022; Rodríguez, 2023). This is because audits enable the identification of tax risks and enhance transparency in management (Lozano-Solano & Narváez-Zurita, 2021; Huaquino, 2023). Likewise, the implementation of information and electronic invoicing systems, driven by audits, has improved tax compliance (Ramírez-Álvarez et al., 2022; Bardalez & Poves, 2019).

Audits can be perceived as costly by taxpayers, which can discourage their use (Montero, 2022). However, studies indicate that companies value audit services when they contribute to the efficient control of their resources and the prevention of risks (Montero, 2022; Fernández et al., 2016). Performance audits have a positive impact on improving the efficiency and effectiveness of tax administration by enabling the identification and correction of problems, promoting greater tax awareness and commitment among taxpayers, and generating transparency in management. However, it is important to consider taxpayers' perceptions of audit costs and ensure that these services are perceived as a valuable tool for organizations.

FURTHER REFLECTION

The methodologies applied in performance audits to assess the role of taxpayers share common objectives and preventive approaches. However, they also present significant discrepancies and limitations that must be considered to improve their effectiveness and adaptability across different contexts. First, all methodologies seek to improve tax compliance and fiscal management efficiency, ensuring that taxpayers fulfill their obligations.

Second, they focus on prevention; both preventive and compliance audits emphasize the need to detect and correct errors before they become significant problems. Finally, they consider the importance of knowledge; the assessment of organizational knowledge regarding tax obligations is a recurring aspect in the methodologies analyzed, suggesting that a better understanding on the part of taxpayers can lead to better compliance. Points of disagreement center on scope and approach: while some focus on regulatory compliance (compliance auditing), others take a broader approach that includes preventive and strategic aspects (integrated auditing).

On the other hand, the existence of multiple, specific approaches can lead to confusion about which to apply in particular situations; some may be more effective in specific contexts or sectors, limiting their universal applicability. Other limitations include: lack of standardization; the diversity of methodologies, without a universally accepted framework, makes comparisons between audits complex and can lead to inconsistent results. Furthermore, limited resources often hinder the effective implementation of these audits due to insufficient human talent and technological resources, especially in contexts where these are scarce. Finally, resistance to change and adaptation to new methodologies can encounter resistance from both auditors and taxpayers, which can limit their effectiveness.

Performance audits are essential for evaluating the efficiency and effectiveness of tax management, allowing for the identification of areas for improvement and the optimization of public resources. These audits not only analyze tax compliance but also promote greater transparency in tax administration. They positively influence taxpayer behavior, thereby improving compliance and tax awareness. Key indicators, such as compliance with tax obligations and perceptions of the tax administration, reflect an increase in taxpayer participation and satisfaction.

Despite the positive findings, there is a notable lack of studies that specifically address the application of performance audits in the Cuban context. This lack of research limits understanding of the real impact that these audits can have on improving the tax system. Future research should focus on evaluating the effects of audits on tax behavior and on exploring innovative methodologies to improve tax compliance and administrative efficiency.

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FUNDING

None.

CONFLICT OF INTEREST

None.

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