ISSN: 3091 -1796
Vol. 2, No. 4, PP. 35-47 Julio 2024

FALTA DE CAPACITACIÓN CONTINUA Y SU EFECTO EN LA PERSONA CONTABLE DE LA COOPERATIVA DE BAÑOS

LACK OF CONTINUOUS TRAINING AND ITS EFFECT ON THE ACCOUNTING STAFF OF THE BAÑOS COOPERATIVE

Adanis Santo[1]
Investigador independiente
adanis.santo@gmail.com
https://orcid.org/0000-0001-8768-4780

Fecha de recepción: 09-10-2024 / Fecha de aceptación: 20-10-2024 / Fecha de publicación: 10-11-2024

RESUMEN

La Cooperativa de Transporte y Turismo Baños enfrenta desafíos derivados de la compleja normativa tributaria en Ecuador, lo que ha derivado en la imposición de severas sanciones económicas por parte del Servicio de Rentas Internas (SRI). Esta situación pone de manifiesto la urgente necesidad de fortalecer las capacidades del personal contable de la organización. El problema de investigación radica en la carencia de capacitación continua en temas tributarios entre el personal contable de la cooperativa se ha transformado en un aspecto crítico que compromete el cumplimiento de las obligaciones fiscales y expone a la entidad a riesgos legales y financieros. El objetivo es analizar la relación entre una capacitación adecuada en temas tributarios dirigida al personal contable y las multas impuestas por el Servicio de Rentas Internas a la Cooperativa de Transportes y Turismo Baños. La investigación empleó una metodología de enfoque mixto, combinando técnicas cualitativas y cuantitativas, se aplicaron encuestas y entrevistas al personal contable de la cooperativa, complementado con la revisión de documentación oficial y literatura académica relevante. Los hallazgos revelan que la falta de capacitación continua ha afectado negativamente la calidad de la información financiera, la eficiencia operativa y el clima laboral, factores que han contribuido a la imposición de sanciones por parte del SRI. En conclusión, la implementación de un programa integral de capacitación tributaria para el personal contable emerge como una estrategia fundamental para prevenir infracciones, mejorar el desempeño organizacional y garantizar la sostenibilidad de la cooperativa a largo plazo.

Palabras clave

Capacitación contable, obligaciones tributarias, sanciones, gestión financiera

ABSTRACT

The Cooperativa de Transporte y Turismo Baños faces challenges derived from the complex tax regulations in Ecuador, which has led to the imposition of severe economic sanctions by the Internal Revenue Service (SRI). This situation highlights the urgent need to strengthen the capabilities of the organization's accounting staff. The research problem lies in the lack of continuous training in tax matters among the cooperative's accounting

** English translation of the original article published in Ecuacientífica, Vol. 2, No. 4, pp. 35-47.*

staff has become a critical aspect that compromises compliance with tax obligations and exposes the organization to legal and financial risks. The objective is to analyze the relationship between adequate tax training for the accounting staff and the fines imposed by the Internal Revenue Service on the Cooperativa de Transportes y Turismo Baños. The research employed a mixed approach methodology, combining qualitative and quantitative techniques. Surveys and interviews were applied to the accounting staff of the cooperative, complemented with the review of official documentation and relevant academic literature. The findings reveal that the lack of continuous training has negatively affected the quality of financial information, operational efficiency and the work environment, factors that have contributed to the imposition of sanctions by the IRS. In conclusion, the implementation of a comprehensive tax training program for accounting staff emerges as a fundamental strategy to prevent infractions, improve organizational performance and ensure the long-term sustainability of the cooperative.

Keywords

Accounting training, tax obligations, penalties, financial management

INTRODUCTION

The Cooperativa de Transporte y Turismo Baños, which began its operations on September 28, 1956 in the beautiful city of Baños de Agua Santa, has been a fundamental pillar in the field of interprovincial transport. Throughout its rich trajectory, it has facilitated not only the transfer of passengers, but also the management and shipment of parcels and packages, becoming an essential resource for the well-being of the local community.

As the cooperative has evolved, it has adapted its services to meet the growing demands of the population, contributing significantly to the economic and social development of the region. However, the complexity and dynamics of the tax regulatory framework in Ecuador have brought with them additional challenges that require careful attention and an adequate response from the organization (1).

In 2016, the Internal Revenue Service (SRI) issued resolution No. 118012019RREC031674, which establishes that companies dedicated to the collection of ordinary correspondence and packages are obliged to declare the Value Added Tax (VAT) corresponding to their operations (2). Although this activity has been an integral part of the cooperative since its beginnings, in 2022 the SRI notified the cooperative of the existence of an administrative act against it, based on non-compliance with this resolution during the years 2016 to 2019; therefore, this non-compliance has led to the imposition of severe economic sanctions that directly impact the financial stability of the entity, putting at risk not only its operability, but also its long-term sustainability (2).

The lack of continuous training in tax matters among the cooperative’s accounting staff has become a critical aspect that highlights the urgent need to establish adequate and effective training programs, since training is not only essential to guarantee compliance

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with tax regulations, but also influences considerably operational efficiency and the capacity for informed decision-making within the organization (3).

Various investigations (4), (5) have evidenced that continuous and properly updated training allows accounting staff to remain informed about current tax reforms and correctly apply the laws and regulations that govern their work. This not only significantly reduces the risk of facing sanctions, but also contributes to the sustainable and long-term development of the cooperative.

The justification of this research lies in the imperative need to carry out an exhaustive analysis of the relationship between the continuous training of accounting staff and the fines imposed by the SRI on the Cooperativa de Transportes y Turismo Baños, in order to identify the deficiencies in knowledge and skills that have contributed to non-compliance and to propose solutions that strengthen the capacities of the personnel and prevent future infractions.

The main objective of the research is to analyze the relationship between adequate training in tax matters directed at accounting staff and the fines imposed by the Internal Revenue Service on the Cooperativa de Transportes y Turismo Baños. Specific objectives include evaluating the current level of knowledge of the accounting staff regarding tax regulations, identifying the main deficiencies that have led to sanctions, and proposing a continuous training program that improves compliance and organizational performance.

MATERIALS AND METHODS

The research employed a mixed-methods approach, combining qualitative and quantitative techniques. Surveys and interviews were applied to the accounting staff of the cooperative, complemented with the review of official documentation and relevant academic literature.

The study population consisted of the accounting personnel of the Cooperativa de Transportes y Turismo Baños. Inclusion criteria focused on employees who perform accounting or financial functions and who have been with the cooperative during the period under study. Exclusion criteria included employees in external or internal training processes during data collection and individuals not directly involved in accounting functions.

An exhaustive review of the available literature was carried out using recognized and highly valued databases in the academic field, such as SCOPUS and LATINDEX. This review focused on collecting relevant and updated information on the effects of training on work performance, which complements and enriches the findings of the research.

The research was carried out in the context of the locality of Baños, which is located in the province of Tungurahua, Ecuador. This geographic and socioeconomic environment proves to be a propitious scenario for the analysis of the labor dynamics and the particularities that the accounting staff faces within the cooperative.

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For data collection, various methodological instruments were used, including structured surveys and semi-structured interviews. The surveys facilitated the obtaining of quantitative data on the perceptions that the staff has regarding continuous training, while the interviews allowed deepening into the individual experiences and the challenges that accountants face in their daily work. Key variables identified included the level of training received, seniority in the job position, and the incidence of fines related to Value Added Tax.

The research design was based on the collection of data from the Internal Revenue Service, as well as the review of various Resolutions, Regulations, and Reforms that have been issued throughout the years under study. A case study centered on the fines generated by Value Added Tax was carried out.

RESULTS

The present study analyzed the impact of the lack of continuous training on the accounting staff of the Cooperativa de Baños. To this end, a survey was applied to the team of the accounting department of the organization, whose most revealing findings are detailed below.

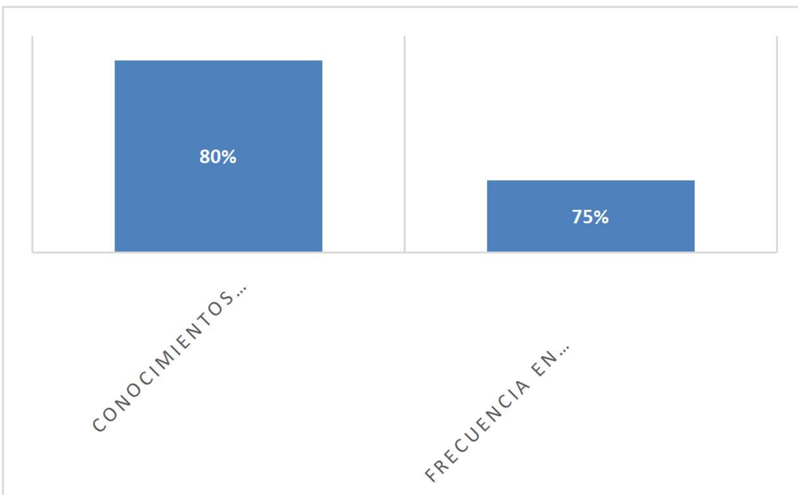

Figure 1. Informative deficiency among the respondents

As observed in Figure 1, a worrying 80% of the accounting collaborators stated that they possess outdated, obsolete, and insufficient knowledge regarding accounting regulations, processes, and technological tools, which seriously hinders the adequate recording, processing, and control of the financial operations of the cooperative. As a consequence of this alarming formative deficiency, 75% of the members of the accounting team frequently incur errors when preparing financial statements, performing bank reconciliations, generating accounting reports, and carrying out other key processes, considerably affecting the reliability, precision, and timeliness of the financial information that is presented to management and other interested parties, putting strategic decision-making at risk (9), (10), and (11).

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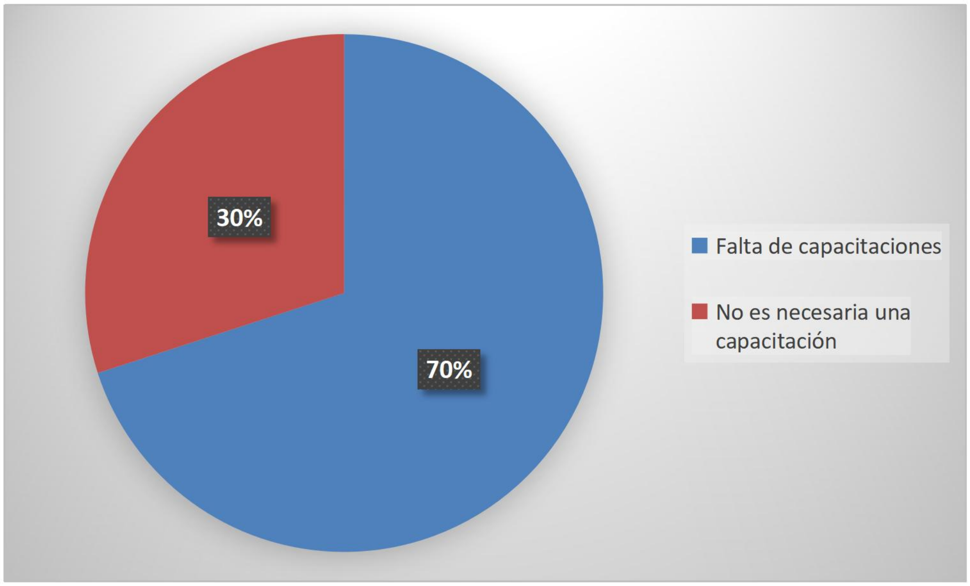

Figure 2. Opinion of the accounting staff

Likewise, in Figure 2, 70% of the accounting staff indicated that the lack of training has significantly reduced their efficiency, productivity, and performance in the development of activities, which translates into delays in the processing of information and in the timely delivery of reports to management, negatively impacting strategic decision-making (12).

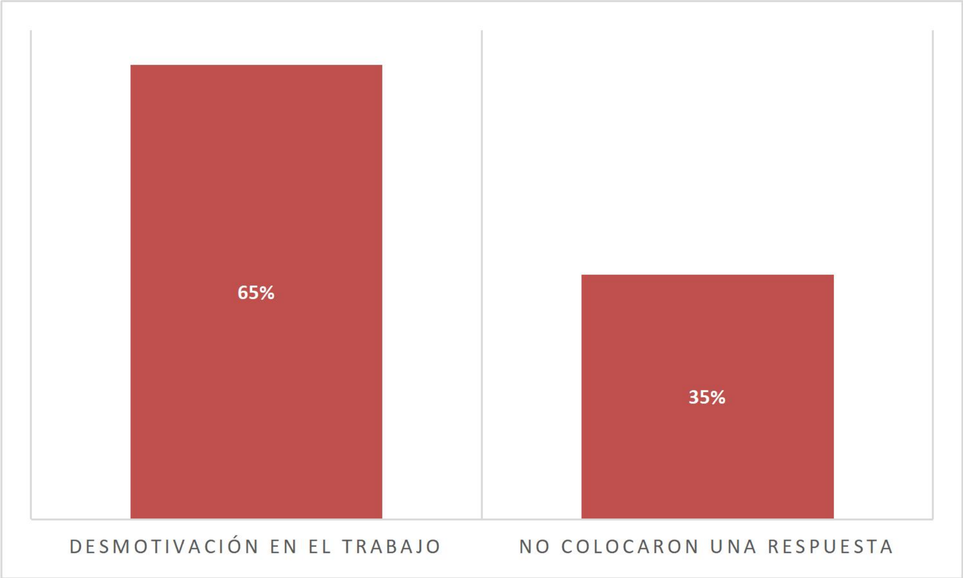

Figure 3. Lack of interest among the workers

Additionally, in Figure 3, 65% of the accounting collaborators stated that they feel demotivated, frustrated, and even emotionally disconnected due to the lack of opportunities for updating and perfecting their knowledge and skills, generating a tense, little collaborative work climate prone to conflicts that has affected the commitment, synergy, and productivity of the team (12).

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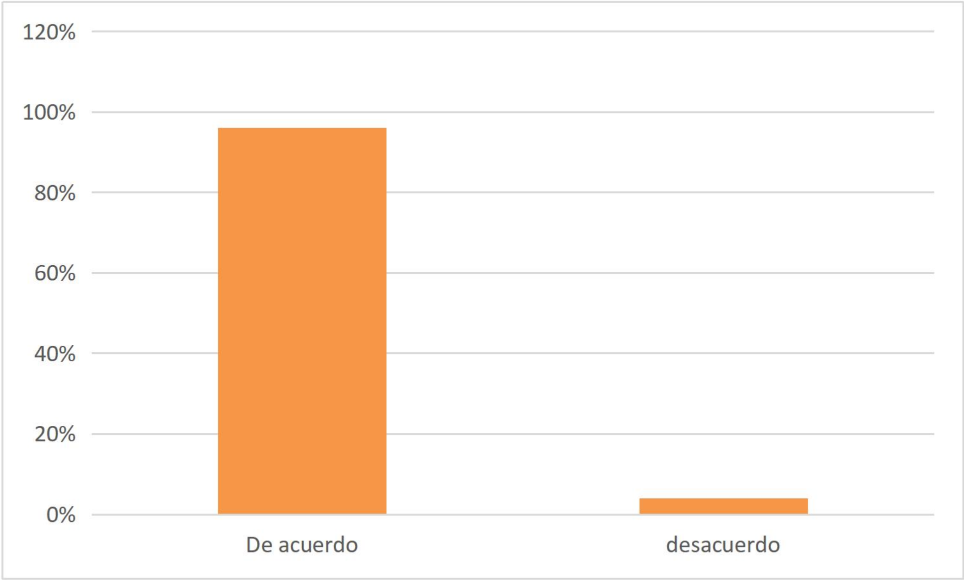

Figure 4. Fines

In addition, in Figure 4, concise results were obtained on how continuous training can contribute to the reduction of fines and sanctions imposed by the SRI. The findings indicate that the lack of continuous training is directly related to the incidence of errors in tax declarations and the consequent imposition of economic sanctions.

Finally, the findings of this study support the relevance of the support and backing of the cooperative's management toward the initiatives of training and development of the accounting staff, since this not only contributes to improving the performance of the team, but also generates a positive impact on the motivation, commitment, and retention of key talent within the organization (21), (22), and (23). Only in this way will the cooperative be able to count on a solid, efficient, and prepared accounting department to face the challenges and requirements of the regulatory and financial environment in constant evolution.

To conclude, the results of this research highlight the transcendental importance that continuous training of the accounting staff has in the context of the Cooperativa de Transportes y Turismo Baños, not only to prevent non-compliance with tax obligations and the imposition of sanctions, but also to improve the performance and operational efficiency of the organization in the long term.

These findings are relevant and applicable to other entities in the sector, since they evidence the imperative need to implement training and development programs that allow keeping key personnel updated and trained, in order to guarantee the sustainability and growth of organizations in an increasingly demanding and changing regulatory environment, where adaptability and specialized knowledge emerge as critical success factors (25).

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DISCUSSION

The results obtained confirm that the lack of continuous training of the accounting staff has multiple negative effects on the organization. The high percentage of staff with outdated knowledge (80%) and the frequent occurrence of errors (75%) demonstrate that the absence of permanent training programs directly compromises the quality of financial information and exposes the cooperative to significant tax risks.

The demotivation and deterioration of the work climate reported by 65% of the staff further aggravate the situation, since a demotivated team is less productive and more prone to errors. The relationship between the lack of training and the imposition of fines by the SRI is clear and consistent with previous studies that highlight the importance of continuous education for accounting professionals.

The support of management is a determining factor for the success of any training initiative. Without the commitment of senior management, training programs tend to be sporadic and insufficient. Therefore, it is essential that the cooperative’s management allocate the necessary resources and establish a culture of continuous learning within the accounting department.

CONCLUSIONS

The research has revealed that the absence of a continuous training program directed at the accounting staff of the Cooperativa de Transportes y Turismo Baños has had a detrimental and multidimensional effect on the performance of the department.

This has manifested itself in a significant reduction in the quality and reliability of the financial information generated, a decrease in efficiency and productivity in key processes, and a deterioration of the work climate within the accounting team, which evidence the crucial importance that the continuous training and updating of the personnel in charge of accounting and financial functions has, since this not only affects the precision and timeliness of the reports, but also directly influences strategic decision-making by management.

Finally, the research concludes that the implementation of a comprehensive continuous training program for the accounting staff of the Cooperativa de Transportes y Turismo Baños emerges as a fundamental strategy to improve the financial and administrative management of the organization, and to have a solid, efficient, and properly prepared team to face the challenges and requirements of a constantly evolving regulatory environment.

Likewise, this training and development program must have the decisive support and backing of the cooperative’s management, since this will not only contribute to elevating the technical and professional performance of the team, but will also generate a positive impact on the motivation, commitment, and retention of key talent within the entity, aspects that are crucial to guarantee the sustainability and long-term growth of the cooperative.

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