ISSN:
3091-1796
Vol. 1, No. 1, PP. 39-51

Mayo - octubre 2023

IMPACTO DE REFORMAS TRIBUTARIAS EN LA CONTABILIDAD EMPRESARIAL Y SUS ESTRATEGIAS DE ADAPTACIÓN

IMPACT OF TAX REFORMS ON BUSINESS ACCOUNTING AND ITS ADAPTATION STRATEGIES

Evelyn Borja[1]
Escuela Superior Politécnica de Chimborazo, Riobamba, Ecuador
evelyn.borja@espoch.edu.ec
https://orcid.org/0009-0004-2136-6826

Fecha de recepción: 03-04-2023 / Fecha de aceptación: 19-04-2022 / Fecha de publicación: 01-05-2023

RESUMEN

La implementación de reformas tributarias se erige como una herramienta estratégica para fomentar la equidad fiscal y mejorar la eficiencia del sistema impositivo. No obstante, una aplicación inadecuada de estas reformas en el ámbito contable puede generar diversos desafíos y consecuencias adversas que impactan directamente la salud financiera y operativa de las organizaciones. El problema de investigación se da debido a la constante evolución de las reformas tributarias que resalta la importancia del cumplimiento de las nuevas normativas para evitar sanciones, multas, inexactitudes en los resultados financieros y otros problemas legales. El objetivo, es analizar el impacto que tiene la inadecuada aplicación de reformas tributarias en el área contable, identificando las principales deficiencias, evaluando sus efectos en la gestión financiera y proponiendo medidas correctivas que optimicen el cumplimiento y la eficiencia en los resultados financieros. Se empleó una metodología de investigación mixta, combinando enfoques cualitativos y cuantitativos, se realizó una revisión bibliográfica y documental, así como la aplicación de una encuesta al personal del departamento contable de la empresa COMSAFRAN. Los hallazgos revelan una preocupante falta de familiaridad del personal contable con las reformas tributarias vigentes, así como la ausencia de capacitación continua por parte de la empresa. Además, se identificaron desafíos como la falta de recursos tecnológicos y la resistencia al cambio, lo que obstaculiza la adecuada implementación de las reformas. En conclusión, la investigación evidenció la necesidad urgente de implementar programas de capacitación y actualización para el personal contable, con el fin de asegurar el cumplimiento y la correcta aplicación de las reformas tributarias, lo que a su vez contribuirá a mejorar la eficiencia y transparencia de la gestión financiera de la organización.

Palabras clave Reformas, tributación, contabilidad empresarial, capacitación

ABSTRACT

The implementation of tax reforms is a strategic tool to promote tax equity and improve the efficiency of the tax system. However, inadequate application of these reforms in the accounting field can generate several challenges and adverse consequences that directly impact the financial and operational health of organizations. The research problem arises due to the constant evolution of tax reforms that highlight the importance of compliance with new regulations to avoid penalties, fines, inaccuracies in financial results and other legal problems. The objective is to analyze the impact of the inadequate application of tax reforms in the accounting area, identifying the main deficiencies, evaluating their effects on financial management and proposing corrective measures to optimize compliance and

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.*

efficiency in financial results. A mixed research methodology was used, combining qualitative and quantitative approaches. A bibliographic and documentary review was carried out, as well as the application of a survey to the personnel of the accounting department of the COMSAFRAN company. The findings reveal a worrying lack of familiarity with accounting personnel with the current tax reforms, as well as the absence of continuous training by the company. In addition, challenges such as lack of technological resources and resistance to change were identified, which hinder the proper implementation of the reforms. In conclusion, the research evidenced the urgent need to implement training and updating programs for accounting personnel, to ensure compliance and the correct application of the tax reforms, which in turn will contribute to improving the efficiency and transparency of the organization's financial management.

Keywords Reforms, taxation, business accounting, training

INTRODUCTION

The implementation of tax reforms stands as a highly relevant tool and an essential strategy to promote fiscal equity and improve the efficiency of the tax system in any nation. However, it is of vital importance that these reforms be adequately applied in the accounting sphere of companies, since an incorrect or deficient implementation can give rise to a series of challenges and adverse consequences that directly impact the financial and operational health of organizations.

Each year, the government introduces significant changes in the political, economic, and social fields with the purpose of improving the country's situation; therefore, within this framework, reforms to the Internal Tax Regime Law, the Tax Code, as well as the law creating the Internal Revenue Service (SRI) stand out, in addition to various repeals and assignments that seek to adjust the fiscal landscape (1).

In the accounting field, the most common reforms carried out in the last year include changes in the withholding percentages for VAT and income tax, the late issuance of vouchers, and errors in accounting records. Likewise, adjustments have been made to VAT percentages, which have increased from 12% to 15%, and deadline dates have been established for the authorization of invoices and withholding vouchers; consequently, these situations have led numerous companies to fail to comply with tax reforms, which translates into sanctions, fines, and citations from public entities, particularly the SRI, the IESS, and the Ministry of Labor. Furthermore, these infringements may result in observations during audits and in the presentation of erroneous financial information, which affects transparency and confidence in accounting management (2).

Consequently, the constant evolution of tax reforms highlights the importance of compliance with the new regulations to avoid sanctions, fines, inaccuracies in financial results, and other legal problems that can be very costly for organizations, since the lack of training and updating of accounting personnel can lead to errors in the application of the reforms, generating non-compliance that entails significant financial and legal consequences. Therefore, adequate training is crucial to ensure that accounting personnel are duly informed and prepared to correctly apply the reforms, thus minimizing the risks associated with their misinterpretation or execution (3).

Accordingly, the central question that will guide this analysis is: How does the lack of continuous training and updating on tax reforms affect the accounting area personnel in the

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.*

veracity and accuracy of the company's financial reports? This approach will not only allow evaluation of the effectiveness of existing training programs, but will also contribute to identifying effective strategies that improve the application and interpretation of tax reforms in organizations.

Therefore, tax reforms have been promoted by various political influences and international scenarios, as well as by the need to increase contribution rates and the creation of new taxes, such as Value Added Tax (VAT), Income Tax, Capital Circulation Tax, and Special Consumption Tax, which seek to increase State revenues and constitute a necessary mechanism to adapt and reform tax collection (3).

Likewise, the design and execution of tax policies constitute a complex process that enables the country to collect the taxes necessary for its development. However, tax structures may present problems that hinder the achievement of fiscal objectives, which in turn affects taxpayers' perception of the tax system (4).

In this way, the State, for its part, has the responsibility to develop public policies that guarantee fundamental rights, such as health, education, and security, which requires revenues that come from taxes. Companies, consequently, must comply with a legal regime that includes a variety of tax obligations, encompassing income tax, value added tax, foreign exchange outflow tax, as well as local taxes, among others (5).

Additionally, tax evasion, which refers to the maneuvers used by taxpayers to elude their fiscal obligations, also has a significant impact on the Ecuadorian economy, especially in a context where tax revenues are crucial for the state budget; as a consequence of non-compliance, liquidity problems may arise and working capital of companies may be affected, which can put their financial and operational stability at risk (6).

Based on the foregoing, the objective of this research is to carry out an exhaustive analysis of the impact that the inadequate application of tax reforms has on the accounting area. This analysis will include the identification of the main deficiencies that arise, the evaluation of their effects on financial management, and the proposal of corrective measures that optimize both compliance and efficiency in financial results. In addition, it will explore how the implementation of specific training programs can directly influence the level of application and interpretation of tax reforms by accounting personnel.

MATERIALS AND METHODS

Research method:

In the present article, a mixed research methodology was employed, combining qualitative and quantitative approaches to provide a comprehensive understanding of the phenomenon under study. This methodology integrates a bibliographic and documentary review with inductive-deductive methods, as well as analysis-synthesis and documentary analysis.

The bibliographic and documentary review was fundamental for the collection of pertinent information on the impact of tax reforms on business accounting. Various sources were consulted, including books, academic articles, and previous studies, which provided a solid and reliable foundation for the development of the research.

The structuring of the methodology was based on a combination of inductive-deductive and analytical-synthetic methods.

* English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.

The inductive-deductive approach was used to identify and analyze both the particular and general aspects related to the topic in question, which made it possible to reach significant conclusions.

On the other hand, the analytical-synthetic method facilitated a detailed analysis of the study problem, allowing the synthesis of the information gathered and contributing to a deeper understanding of the consequences entailed by the inadequate application of tax reforms in the accounting area of the company COMSAFRAN.

Population:

The target population of this study was composed of the personnel of the accounting area of the company COMSAFRAN. Given that the population was very small, consisting of a total of five individuals, it was not considered necessary to establish a representative sample, since work was carried out with the total group of people available in the accounting department.

Inclusion criteria:

1. All members of the accounting department of the company COMSAFRAN were included, regardless of their level of experience or seniority in the position.

2. Participants had to be willing to respond to the survey and contribute their opinions on the tax reforms.

3. Those who had at least a basic knowledge of the tax regulations in force in the country were considered.

Exclusion criteria:

1. Those who did not belong to the accounting department of COMSAFRAN were excluded from the research, since the investigation focuses specifically on the perceptions of accounting personnel.

2. Members of the staff who could not participate in the survey due to absences or lack of time were excluded.

3. Any staff member who did not have prior experience in the accounting area was excluded, since the research focuses on the knowledge and application of tax reforms.

Data collection techniques

The main technique used for data collection was the survey, specifically designed to assess the level of knowledge of accounting personnel regarding the application and interpretation of tax reforms, which consisted of a total of five questions formulated to address key aspects related to the topic under study.

Data analysis:

Descriptive statistical tests were applied to summarize and present the data in a clear and comprehensible manner. This made it possible to identify patterns, trends, and areas for improvement in the knowledge of accounting personnel regarding tax reforms.

RESULTS

The findings obtained from the application of the survey directed to the workers of the accounting department reveal a worrying lack of familiarity with the tax reforms currently in force in the country.

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.*

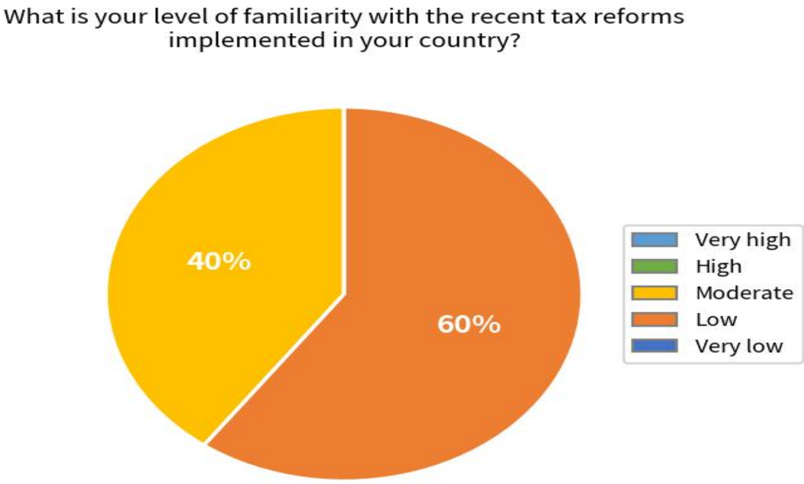

Figure 1: Tabulation of question 1

In particular, it is observed in Figure 1 that 60% of the employees present a low level of knowledge about these reforms, which demonstrates that a considerable part of the personnel does not have the necessary information to adequately implement the required changes.

On the other hand, only 40% of the workers show a moderate level of familiarity, which indicates that, although there is a group that possesses a reasonable understanding of the regulations, the disparity in knowledge levels could hinder coherence and effectiveness in the application of the reforms within the company. These findings underscore the urgent need to develop training and education programs that strengthen the understanding of accounting personnel in relation to current tax reforms, inferring the urgent need to improve education and training on tax reforms for company personnel, in order to ensure that all employees have an adequate and uniform understanding of the new regulations.

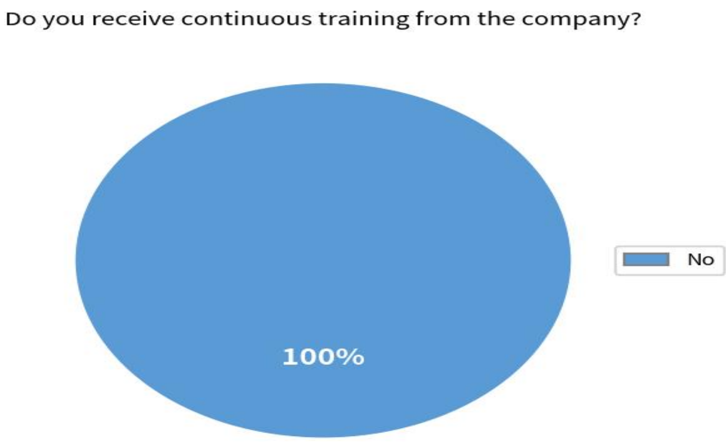

Figure 2: Tabulation of question 2

On the other hand, in Figure 2, it is observed that 100% of the workers in the accounting area state that they have not received continuous training from the company. This lack of training is identified as the main reason behind the inadequate application of tax reforms. Without a constant training process, employees of the accounting department may not be

ISSN:
3091-1796
Vol. 1, No. 1, PP. 39-51
Mayo - octubre 2023

aware of the latest updates in accounting and tax regulations, a situation that can result in errors in the application of regulations and in compliance with normative obligations, which in turn could have negative repercussions for the company in terms of sanctions and other legal problems.

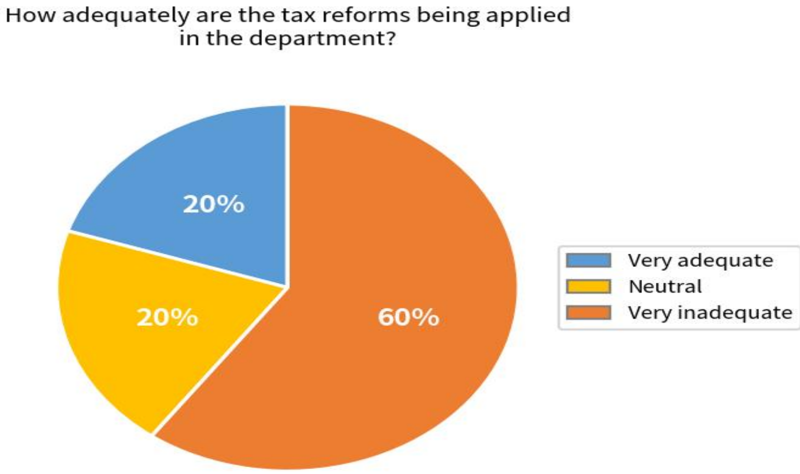

Figure 3: Tabulation of question 3

Additionally, in Figure 3 a significant percentage of 60% of employees can be observed who consider that the implementation of the reforms is highly inadequate. This demonstrates a great concern about the way in which these changes are being managed and, at the same time, the result suggests that there are considerable problems in the implementation phase, which could be negatively affecting the performance and efficiency of the accounting area.

Consequently, only 20% of employees consider that the reforms are being applied adequately. This very reduced percentage may be indicative of a lack of confidence in the current process and suggests the urgent need for a review and adjustment in the execution of the reforms. On the other hand, the remaining 20% of employees perceive the application of the reforms as neutral, which could imply that they have not noticed significant changes or that they simply do not have a formed opinion on the matter. This neutral stance could be a reflection of a lack of visible impact of the reforms or, alternatively, a certain indifference toward the process.

ISSN:
3091-1796
Vol. 1, No. 1, PP. 39-51

Mayo - octubre 2023

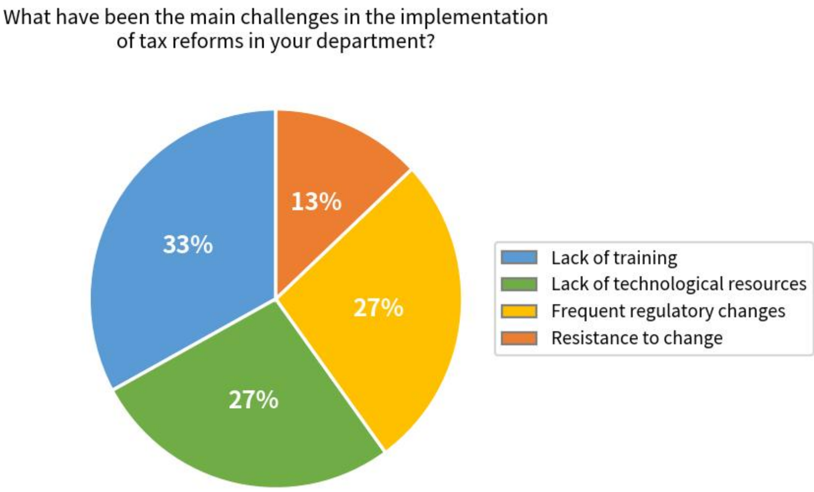

Figure 4: Tabulation of question 4

In conjunction with the foregoing, Figure 4 reveals that a considerable number of employees have identified various challenges that have arisen during the implementation of tax reforms in their department. Thirty-three percent of them attribute these obstacles to the lack of training, which means that one third of the personnel does not feel adequately prepared to address and adapt to the changes that occur annually, highlighting a significant concern about the need for continuous training and professional development within the organization.

On the other hand, 27% of respondents indicate that the difficulties are due to the lack of technological resources. This situation suggests that the company does not have updated accounting systems or software, which limits the capacity of the personnel to carry out their work efficiently and effectively; therefore, the lack of adequate tools can hinder not only individual performance but also the overall progress of the company.

Likewise, another 27% of employees consider that the constant changes in regulations constitute a significant challenge. This is an external factor that is beyond the control of managers, since it depends on the decisions taken at the governmental level in each country, which can generate uncertainty and difficulty in adapting to new regulations.

Finally, the remaining 13% of the personnel mention that resistance to change also plays an important role in this context. This is because many of the employees have a long trajectory in the organization and have been performing their functions based on their accumulated experience over the years.

ISSN:
3091-1796
Vol. 1, No. 1, PP. 39-51
Mayo - octubre 2023

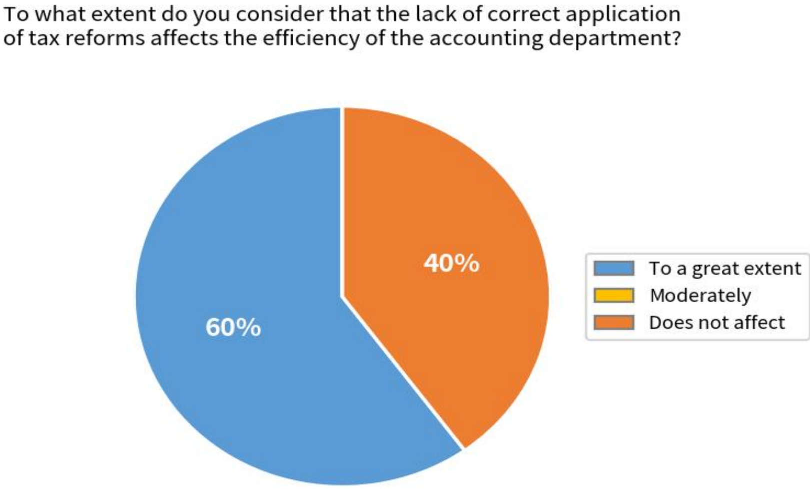

Figure 5: Tabulation of question 5

Finally, 60% of the personnel is of the opinion that the lack of correct application of tax reforms significantly impacts the efficiency of the department, while 40% does not share this opinion. This data suggests that a considerable part of the team perceives that the problems derived from the inadequate implementation of the reforms are having a notable effect on their capacity to perform efficiently. This situation highlights the need to address the deficiencies in the application of said reforms in order to improve the overall performance of the department.

DISCUSSION

The comparative analysis between the results obtained in this research and the approaches of various recognized and prominent authors in the field of tax reforms and their impact on business accounting allows the generation of a highly enriching and revealing discussion, which sheds light on the existing gaps between empirical reality and theoretical perspectives.

In the first instance, the findings reveal that a majority proportion of the accounting personnel (60%) exhibits a deficient and precarious level of familiarity and knowledge regarding the current tax reforms. This result stands in diametric and frontal contrast to what is stated by (7) and (8), who emphatically emphasize that accounting personnel must maintain a solid and robust understanding of regulatory changes to ensure the correct implementation of tax reforms. In marked contrast, the scarce knowledge of the personnel at the company COMSAFRAN could lead to application errors and non-compliance, which would place the financial and legal stability of the organization at serious risk.

On the other hand, the 40% of employees who show a moderate level of familiarity with the reforms suggests the existence of a group with a reasonable understanding, but still insufficient to guarantee coherence and uniformity in the application of regulatory changes. These results stand in forceful and frontal contrast to what is proposed by (9), (10), and (11), who affirm that continuous training of accounting personnel is fundamental and primordial to keep the required knowledge and skills up to date.

Regarding the worrying and alarming lack of continuous training, 100% of the respondents state that they have not received this type of formation from the company. These findings align fully and in total consonance with what is stated by (12) and (13), who highlight that

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.*

ISSN:
3091-1796
Vol. 1, No. 1, PP. 39-51
Mayo - octubre 2023

the lack of training in the accounting area can lead to compliance errors and sanctions. This situation contrasts notably and distances itself significantly from what is proposed by (14), who suggests the implementation of training programs that use various technological tools and educational formats.

With respect to the perception of the application of the reforms, 60% of the employees consider that this process has been highly inadequate, while only 20% perceive it as adequate. These results enter into direct conflict and stand in forceful contrast with what is stated by (15), (16), and (17), indicating that an effective implementation of tax reforms should generate a positive perception among accounting personnel. The marked discrepancy in the opinions of COMSAFRAN employees suggests that the implementation strategy may not be aligned with the needs and expectations of the personnel.

Finally, regarding the challenges in the implementation of the reforms, the results show that the main obstacles are due to the lack of training (33%), the insufficiency of technological resources (27%), the constant changes in regulations (27%), and resistance to change (13%). These findings align fully and coherently with what is stated by (18), (19), and (20), who mark that these factors can significantly and substantially hinder the capacity of the personnel to adapt to tax reforms. Likewise, the results support and reinforce what is proposed by (22), (23), and (24) regarding the imperative and pressing need to invest in updated accounting systems and software, as well as to implement effective and efficient strategies to manage resistance to change.

This research contrasts notably and distances itself considerably from the approaches of various expert authors in the field of tax reforms and their impact on business accounting. While the specialized literature (21) emphasizes the transcendence and relevance of continuous training, technological updating, and effective management of regulatory changes, the findings of this study reveal important and worrying deficiencies in the application and interpretation of tax reforms by the accounting personnel of the company COMSAFRAN, which could lead to negative and adverse consequences for the organization. These marked discrepancies highlight the urgent and imperative need to implement corrective measures and effective strategies that make it possible to remedy the identified problems and improve the efficiency and compliance of tax reforms in the accounting department (25).

CONCLUSIONS

The study evidenced a worrying lack of familiarity and knowledge on the part of accounting personnel regarding the current tax reforms, with 60% of employees exhibiting a deficient level of understanding. This situation contrasts with the importance that specialized literature attaches to the solid knowledge of accounting personnel regarding regulatory changes to ensure correct implementation.

It was identified that 100% of employees do not receive continuous training from the company, which aligns with the approaches of various authors who emphasize the imperative need for permanent training to keep the required knowledge and skills up to date in the accounting area. This lack of training could lead to compliance errors and sanctions.

The main challenges in the implementation of the reforms include the lack of training (33%), the insufficiency of technological resources (27%), the constant changes in regulations (27%), and resistance to change (13%). These findings align with what is stated in the literature, which indicates that these factors can significantly hinder the capacity of the personnel to adapt to tax reforms, highlighting the urgent need for investment in updated accounting systems and for the implementation of effective strategies to manage resistance to change.

REFERENCES

1. Quispe GM, Arellano OE, Rodríguez EA, et al. Las reformas tributarias en el Ecuador. Análisis del periodo 1492 a 2015. Rev Espac [Internet]. 2019 [cited 04 Sep 2024];40(13):21. Available from: https://www.revistaespacios.com/a19v40n13/a19v40n13p21.pdf

2. Ninive VP. Análisis evolutivo de las reformas tributarias en el Ecuador, un estudio del 2010 al 2019. Rev Cient Dom Cienc [Internet]. 2019 [cited 04 Sep 2024];5(2):268-281. Available from: http://dx.doi.org/10.23857/dc.v5i2.1093

3. Montoya JW, Farfán JC, Jaramillo RS. Aproximación a la percepción social sobre el sistema tributario colombiano a partir de una revisión teórica. Eco UCU [Internet]. 2020 [cited 04 Sep 2024];41(2):197-210. Available from: https://revistascientificas.cuc.edu.co/economicascuc/article/view/2824/2941

4. Granda JA, Salcedo VE, Morales LO. Impacto de la cultura fiscal en el cumplimiento de las obligaciones tributarias en las empresas de la ciudad de Machala, Ecuador. Rev Cien Soc Hum [Internet]. 2023 [cited 04 Sep 2024];8(36). Available from: file:///C:/Users/HP%202024/Downloads/Dialnet-ImpactoDeLaCulturaFiscalEnElCumplimientoDeLasOblig-9016460.pdf

5. Faundez A, Vidal A, Romero A, Molina F. Tributación en la economía digital: Propuestas impulsadas por la OCDE y el impacto frente a los principios rectores de todo sistema tributario. Rev Chil Derch Tec [Internet]. 2021 [cited 04 Sep 2024];10(1):9-28. Available from: https://www.scielo.cl/pdf/rchdt/v10n1/0719-2584-rchdt-10-1-00009.pdf

6. Bonin VE. Impacto de las Reformas Tributarias en la economía de los contribuyentes en Ecuador. Rev Inv For Inno Apli [Internet]. 2023 [cited 04 Sep 2024];5(2). Available from: https://ojs.formacion.edu.ec/index.php/rei/article/view/328/551

7. Ibarra AS, Aguayo MI, Constantino JA, Pizarro JV. Los tributos del ecuador y su participación en el presupuesto general del estado. Dig Publ [Internet]. 2023 [cited 04 Sep 2024];8(2):69-79. Available from: file:///C:/Users/USUARIO/Downloads/Dialnet-LosTributosDelEcuadorYSuParticipacionEnElPresupues-9124228.pdf

8. Espinoza SA, Gutiérrez MJ, Uriguen PA, Sotomayor JG. Ecuador: Recaudación de tributos comparado con principales indicadores macroeconómicos, 2010-2019. Rev Cien Soc y Hum [Internet]. 2021 [cited 04 Sep 2024];5(22):76-100. Available from: https://www.revistamapa.org/index.php/es/article/view/266/370

9. Quispe GM, Arellano OE, Negrete OP, Rodríguez EA, Vélez KG. La cultura tributaria y su efecto en la evasión fiscal en Ecuador. Rev Esp [Internet]. 2023 [cited 04 Sep 2024];8(2):69-79. Available from: https://asesoresvirtualesalala.revistaespacios.com/a20v41n29/a20v41n29p12.pdf

10. Paredes RE, Garcia GH. Cultura tributaria como estrategia para disminuir la evasión fiscal en Ecuador. Rev Erud [Internet]. 2021 [cited 04 Sep 2024];2(1). Available from: https://revista.uisrael.edu.ec/index.php/re/article/view/390/230

11. Mayorga TP, Villacis JF, Martinez JP, Carabalí BS. La reforma tributaria de los impuestos a los consumos especiales y su incidencia en la recaudación tributaria de bebidas gaseosas en

el Ecuador. Rev Eniac Pesq [Internet]. 2022 [cited 04 Sep 2024];11(1). Available from: https://ojs.eniac.com.br/index.php/EniacPesquisa/article/view/846/828

12. Gavilanez V. Las reformas tributarias y el efecto en el cálculo del impuesto a la renta. Rev Inv Sig [Internet]. 2022 [cited 04 Sep 2024];10(1):11-23. Available from: https://doi.org/10.24133/ris.v10i01.2915

13. Quituisaca EC, Torees AM. Reformas tributarias en Ecuador. Impacto en determinación del Impuesto a la Renta, Pymes sector textil. Rev Cient [Internet]. 2023 [cited 04 Sep 2024];7(2). Available from: https://orcid.org/0000-0002-8695-5005 http://mqrinvestigar.com/

14. Cangui L, Casa A, Avellán N. Las reformas tributarias sobre incentivos fiscales en Ecuador y su relación con los resultados contables de las pequeñas empresas del sector comercial de Cotopaxi. Bol Coy [Internet]. 2023 [cited 04 Sep 2024];(36):26-32. Available from: file:///C:/Users/HP%202024/Downloads/famayorga,+Art+3_Las+reformas+tributarias+sobre+incentivos+fiscales.pdf

15. Ayabaca O, Fuigueroa D, Becerra E. Análisis de las reformas tributarias en el pago del Impuesto a la Renta para personas naturales bajo relación de dependencia. Bol Cony [Internet]. 2023 [cited 04 Sep 2024];(36):7-16. Available from: file:///C:/Users/HP%202024/Downloads/famayorga,+Art+1_An%C3%A1lisis+de+las+reformas+tributarias.pdf

16. Campos EV. Impacto de las Reformas Tributarias en la economía de los contribuyentes en Ecuador [Internet]. Rev Inv. 2023 [cited 04 Sep 2024];5(2). Available from: https://ojs.formacion.edu.ec/index.php/rei/article/view/328/551

17. Durán-Fernández AB, Torres-Negrete AM. Impacto de las reformas tributarias: comportamiento de los contribuyentes y su cumplimiento en Latinoamérica [Internet]. Rev Metrop Cienc Apl. 2024 [cited 04 Sep 2024];7(Supl 1):71-84. Available from: https://doi.org/10.62452/bzdwx554

18. Tabango Tamayo ZP. Impacto de las Reformas Tributarias en el desarrollo económico de las Pymes de la Zona 8, periodo 2006 – 2016 [Master's Thesis]. Guayaquil: Universidad Tecnológica Empresarial de Guayaquil; 2019.

19. Clavijo Naula E. El impacto económico de las reformas tributarias en las MPYMES y grandes empresas del sector comercial de la ciudad de Guayaquil, período 2015-2018 [Master's Thesis]. Guayaquil: Universidad Tecnológica Empresarial de Guayaquil; 2020.

20. Sánchez Puente GL. Análisis de las reformas tributarias y su incidencia en la recaudación del Impuesto a la Renta en el Ecuador periodo 2018 - 2020 [Master's Thesis]. Quito: Universidad Central del Ecuador; 2022.

21. Crespo Oviedo D. La franquicia en el Ecuador y el cumplimiento de obligaciones Tributarias [doctoral thesis on the Internet]. Santander: Universidad Andina Simón Bolívar; 2020 [cited 04 Sep 2024]. 106 p. Available from: https://repositorio.uasb.edu.ec/bitstream/10644/7274/1/T3157-MT-Crespo-La%20franquicia.pdf

22. Ministerio de Economía y Finanzas. Sistema Tributario [Internet]. 2019 [cited 04 Sep 2024]. Available from: https://www.mef.gob.pe/es/?option=com_content&language=es-ES&Itemid=100240&lang=es-ES&view=article&id=283

** English translation of the original article published in Ecuacientífica, Vol. 1, No. 1, pp. 39-51.*

23. Rivas W. Sanciones tributarias y el capital de trabajo de una empresa comercial [Internet]. Los Olivos: Universidad de Ciencias y Humanidades; 2021 [cited 04 Sep 2024]. 76 p. Available from: https://repositorio.uch.edu.pe/handle/20.500.12872/588

24. Cogollo N, Hoyos LF, Rivas JF. Análisis de las sanciones tributarias administradas por la Dirección de Impuestos y Aduanas Nacionales de Colombia [Internet]. Colombia: Universidad Cooperativa de Colombia; 2022 [cited 04 Sep 2024]. 76 p. Available from: https://repository.ucc.edu.co/server/api/core/bitstreams/00102744-cdd5-4c8c-852c-a1667c48443a/content

25. Lugo TL. Importancia y beneficios de la capacitación del personal en los spas de Guasave, Sinaloa, México. Rev Mult Cien Lat [Internet]. 2023 [cited 04 Sep 2024];7(1). Available from: https://doi.org/10.37811/cl_rcm.v7