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Internal Control Practices and Tax Evasion Prevention: A Case Study at Empresa Modelo

Práticas de Controle Interno e Prevenção da Evasão Fiscal: Um Estudo de Caso na Empresa Modelo

Prácticas de Control Interno y Prevención de la Evasión Fiscal: Un Estudio de Caso en la Empresa Modelo

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Abstract:
This study aims to analyze the relevance of internal control practices as an instrument to prevent tax evasion in business organizations, based on a case study conducted at the company named Modelo. In a context marked by increasing tax complexity and intensified inspection by government agencies, it is essential for companies to adopt effective internal control mechanisms capable of ensuring tax compliance, the integrity of accounting information, and the mitigation of operational risks. The research is based on the assumption that internal control should not be understood merely as an inspection tool, but as a strategic element aimed at promoting corporate governance, transparency, and organizational ethics. Thus, it seeks to understand how the implementation and strengthening of these controls can contribute to reducing irregular practices, such as tax evasion, which compromises not only the company's financial health but also its market reputation. Methodologically, the study is characterized as applied research, with a qualitative approach and descriptive objective, conducted through a single case study. Data collection was carried out through semi-structured interviews with employees from the administrative, accounting, and financial sectors, in addition to the documentary analysis of tax records and internal organization reports. Direct observations of operational routines were also conducted, allowing a deeper understanding of the internal processes adopted by the company. The results showed that, although the organization has a basic internal control structure, there are still significant weaknesses in the processes, such as the lack of standardization in tax records and the occurrence of sales without the proper issuance of tax documents, which poses a potential risk of tax evasion. Furthermore, the need for greater integration between sectors and employee training regarding tax compliance practices was identified. It is concluded that strengthening internal controls, combined with the implementation of governance practices and the use of management technologies, contributes significantly to preventing tax evasion, promoting greater security, transparency, and economic sustainability for the organization.

Keywords:
Internal control, Tax evasion, Corporate governance, Tax compliance, Accounting management.

Resumo:
O presente estudo tem como objetivo analisar a relevância das práticas de controle interno como instrumento de prevenção da evasão fiscal em organizações empresarias, a partir de um estudo de caso realizado na empresa denominada Modelo. Em um contexto marcado pelo aumento da complexidade tributária e pela intensificação da fiscalização por parte dos órgãos governamentais, torna-se imprescindível que as empresas adotem mecanismos eficazes de controles interno, capazes de garantir a conformidade fiscal, a integridade das informações contábeis e a mitigação de riscos operacionais. A pesquisa parte do pressuposto de que o controle interno não deve ser compreendido apenas como um instrumento de fiscalização, mas

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como um elemento estratégico voltado à promoção da governança corporativa, da transparência e da ética organizacional. Dessa forma, busca-se compreender de que maneira a implementação e o fortalecimento desses controles podem contribuir para redução de práticas irregulares, como a evasão fiscal, que compromete não apenas a saúde financeira da empresa, mas também sua reputação no mercado metodologicamente, o estudo caracteriza-se como uma pesquisa de natureza aplicada, com abordagem qualitativa e objetivo descritivo, sendo conduzido por meio de um estudo de caso único. A coleta de dados foi realizada por meio de entrevistas semiestruturadas com colaboradores dos setores administrativo, contábil e financeiro, além da análise documental de registros fiscais e relatórios internos da organização. Também foram realizadas observações diretas das rotinas operacionais, permitindo uma compreensão mais aprofundada dos processos internos adotados pela empresa. Os resultados evidenciaram que, embora a organização possua uma estrutura básica de controle interno, ainda existem fragilidades significativas nos processos, como a ausência de padronização nos registros fiscais e a ocorrência de vendas sem a devida emissão de documentos ficais, o que configura risco potencial de evasão fiscal. Além disso, identificou-se a necessidade de maior integração entre os setores e de capacitação dos colaboradores quanto às práticas de conformidade tributária. Conclui-se que fortalecimento dos controles internos, aliado à implementação de práticas de governança e ao uso de tecnologias de gestão, contribui significativamente para a prevenção da evasão fiscal, promovendo maior segurança transparência e sustentabilidade econômica para a organização.

Palavras-chave:
Controle interno, Evasão fiscal, Governança corporativa, Conformidade tributária, Gestão contábil.

Resumen:
Este estudio tiene como objetivo analizar la relevancia de las prácticas de control interno como instrumento para prevenir la evasión fiscal en organizaciones empresariales, a partir de un estudio de caso realizado en la empresa denominada Modelo. En un contexto marcado por el aumento de la complejidad tributaria y la intensificación de la fiscalización por parte de los organismos gubernamentales, resulta imprescindible que las empresas adopten mecanismos eficaces de control interno capaces de garantizar el cumplimiento tributario, la integridad de la información contable y la mitigación de riesgos operativos. La investigación parte del supuesto de que el control interno no debe entenderse únicamente como un instrumento de fiscalización, sino como un elemento estratégico orientado a promover la gobernanza corporativa, la transparencia y la ética organizacional. De esta manera, se busca comprender cómo la implementación y el fortalecimiento de estos controles pueden contribuir a la reducción de prácticas irregulares, como la evasión fiscal, que compromete no solo la salud financiera de la empresa, sino también su reputación en el mercado. Metodológicamente, el estudio se caracteriza como una investigación aplicada, con enfoque cualitativo y objetivo descriptivo, desarrollada mediante un estudio de caso único. La recolección de datos se realizó a través de entrevistas semiestructuradas con colaboradores de los sectores administrativo, contable y financiero, además del análisis documental de registros fiscales e informes internos de la organización. También se realizaron observaciones directas de las rutinas operativas, permitiendo una comprensión más profunda de los procesos internos adoptados por la empresa. Los resultados evidenciaron que, aunque la organización posee una estructura básica de control interno, todavía existen debilidades significativas en los procesos, como la falta de estandarización de los registros fiscales y la ocurrencia de ventas sin la debida emisión de documentos fiscales, lo que configura un riesgo potencial de evasión fiscal. Además, se identificó la necesidad de una mayor integración entre los sectores y de capacitación de los

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colaboradores en prácticas de cumplimiento tributario. Se concluye que el fortalecimiento de los controles internos, aliado a la implementación de prácticas de gobernanza y al uso de tecnologías de gestión, contribuye significativamente a la prevención de la evasión fiscal, promoviendo mayor seguridad, transparencia y sostenibilidad económica para la organización.

Palabras clave:
Control interno, Evasión fiscal, Gobernanza corporativa, Cumplimiento tributario, Gestión contable.

1. Introduction

Efficiency in business management is directly related to the existence of structured internal control practices capable of ensuring the reliability of accounting information, the protection of assets, and compliance with tax obligations. In an increasingly competitive and regulated economic environment, organizations are constantly challenged to improve their control mechanisms in order to reduce operational risks and ensure compliance with current legislation.

In this context, internal control plays a fundamental role in preventing irregularities, fraud, and illicit practices, such as tax evasion, which consists of omitting or manipulating information with the aim of unduly reducing the tax burden. This practice, besides being illegal, can lead to severe sanctions for the organization, including fines, administrative penalties, and damage to its institutional image. The adoption of effective internal control practices contributes not only to legal compliance but also to improved organizational management, promoting greater operational efficiency, transparency, and accountability. Therefore, internal control should be understood as a strategic management tool, and not merely as a monitoring mechanism.

This research was developed at the Modelo company, with the objective of analyzing how internal control practices can contribute to the prevention of tax evasion. The choice of the topic is justified by the relevance of the subject in the current context, in which many companies still present weaknesses in their internal processes, which can result in tax inconsistencies and legal risks.

Given this, the following problem arises: how can internal control practices contribute to preventing tax evasion at Modelo company?

The overall objective of the study is to analyze the effectiveness of internal controls in mitigating fiscal risks. Specific objectives include:

- Identify the main internal control mechanisms adopted by the company;

- Analyze the existing weaknesses in tax processes;
- Assess the risks associated with tax evasion;
- Propose improvements to internal controls aimed at tax compliance.

The relevance of this study is linked to the need to strengthen accounting and tax management in organizations, contributing to the reduction of irregularities and the promotion of more ethical and sustainable business practices. Furthermore, the research has academic relevance, as it broadens discussions on internal control and governance within the field of Accounting Sciences.

2. Theoretical Framework / Results

2.1 TAX MANAGEMENT IN COMPANIES

2.1.1 Concept of tax management and its strategic function in companies

Tax management can be understood as the set of practices, procedures, and strategies aimed at the proper fulfillment of tax obligations, as well as the optimization of the tax burden within legal limits. It is an essential area of business management, whose purpose is not limited to the payment of taxes, but encompasses the planning, control, and monitoring of operations with fiscal impacts.

According to Fabretti (2017), tax management consists of the rational administration of taxes, focusing on cost reduction and the prevention of tax contingencies that could compromise the entity's assets. From this perspective, its role is directly related to risk mitigation and the improvement of economic and financial performance.

Supporting this understanding, Oliveira (2017) and Schoueri (2016) highlight that tax management has evolved from a merely operational function to a strategic instrument, capable of influencing relevant business decisions, such as corporate structure, location of operations, and pricing. Thus, organizations that adopt structured tax management practices tend to achieve greater efficiency and competitiveness in the market.

Additionally, the strategic function of tax management is associated with the integration between the accounting, financial, and legal sectors, allowing for alignment between tax decisions and organizational objectives. This integration favors cash flow control, predictability of tax expenses, and compliance with current legislation.

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In this context, the importance of corporate governance and fiscal transparency is also highlighted, as these are fundamental elements for preventing irregularities and strengthening the company's credibility with the market and regulatory bodies. Therefore, tax management should be understood as an indispensable strategic instrument for business sustainability.

2.2 TAX PLANNING

2.2.1 Concept of tax planning

Tax planning consists of adopting legal strategies aimed at reducing, eliminating, or postponing the tax burden through prior analysis of business operations. It is a lawful practice, based on the principle of legality, that allows taxpayers to organize their activities in a less costly manner.

Barboza (2017) defines tax planning as a set of legal mechanisms used to minimize tax payments while respecting current legislation. Similarly, Bazzi (2015) emphasizes that this practice involves analyzing the legal and economic effects of business decisions, with the goal of reducing tax costs.

Fabretti (2012) adds that tax planning should be carried out preventively, that is, before the occurrence of the taxable event, allowing the choice of the most advantageous alternative from an economic and legal point of view. In this sense, Carrazza (2020) emphasizes that the taxpayer has the right to structure their activities in order to reduce their tax burden, provided that the limits of legality are respected.

Therefore, tax planning is an essential tool for business management, contributing to the financial efficiency and legal security of organizations.

2.2.2 Objectives and importance of tax planning in companies

Tax planning has as its main objective the optimization of the tax burden, ensuring that the company pays only the taxes due, without incurring illegalities. However, its importance goes beyond tax savings, encompassing strategic aspects related to management and decision-making.

Among its main objectives, the following stand out:

- ✓ Legal reduction of the tax burden;
- ✓ Prevention of fiscal contingencies;

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- ✓ Improved cash flow;
- ✓ Increased business competitiveness;
- ✓ Promoting tax compliance.

According to Crepaldi (2021), tax planning also contributes to the streamlining of internal processes through the standardization and automation of tax procedures. Furthermore, it allows for greater financial predictability, favoring investment planning and business expansion.

Another relevant aspect is its contribution to corporate governance, as it promotes greater transparency and control of tax operations. This reduces the risk of illicit practices, such as tax evasion, and strengthens the organization's reputation.

In the Brazilian context, characterized by high tax complexity and frequent legislative changes, tax planning becomes even more relevant, requiring specialized technical expertise and constant updating on the part of accounting professionals.

2.3 STRUCTURE OF THE NATIONAL TAX SYSTEM

The National Tax System (STN) is composed of a set of rules, principles, and institutions that regulate tax collection in Brazil. Its legal basis is found in the 1988 Federal Constitution and the National Tax Code (CTN), which establish tax powers and the principles that guide taxation.

According to Fabretti (2017), the Brazilian tax system is based on principles such as legality, equality, ability to pay, and prohibition of confiscation, which aim to ensure fiscal justice and balance in revenue collection.

Taxes are classified into three main categories:

- Taxes

These are non-earmarked taxes, whose collection does not depend on direct compensation from the State. Examples include Income Tax (IR) and ICMS (a Brazilian sales tax).

- Fees

These are taxes linked to the provision of public services or the exercise of police power, such as inspection and licensing fees.

- Contributions

They are intended to finance specific activities, such as social security contributions (e.g. , INSS) and contributions for intervention in the economic domain.

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Despite its importance for state financing, the complexity of the Brazilian tax system represents a significant challenge for companies, increasing compliance costs and requiring greater control over tax operations.

2.3.1 Main and ancillary obligations

Tax obligations are divided into principal and accessory obligations, according to article 113 of the CTN (Brazilian Tax Code).

The principal obligation refers to the payment of the tax or penalty, while ancillary obligations involve instrumental duties, such as issuing tax documents, bookkeeping, and submitting tax returns.

With technological advancements, the implementation of the Public Digital Bookkeeping System (SPED), established by Decree No. 6,022/2007, stands out, modernizing the relationship between taxpayers and the tax authorities. Its main modules include:

- ✓ Digital Tax Accounting (EFD);
- ✓ Digital Accounting Records (ECD);
- ✓ Electronic Invoice (NF-e).

These tools enable greater control, transparency, and cross-referencing of tax information, reducing the occurrence of fraud and inconsistencies.

Failure to comply with these obligations may result in severe penalties, reinforcing the importance of adopting tax compliance practices, understood as the set of procedures designed to ensure compliance with tax legislation.

2.3.2 Challenges for micro and small businesses

Micro and small businesses play a significant role in the Brazilian economy, but they face considerable difficulties in complying with tax legislation.

Among the main challenges, the following stand out:

- ✓ Complexity of the tax system;
- ✓ High tax burden;
- ✓ Costs related to ancillary obligations;
- ✓ Lack of technical skills;
- ✓ Constant changes in legislation.

Although the Simples Nacional tax regime has simplified some of these obligations, many companies still have weaknesses in their tax management, which can result in errors, fines, and risks of tax evasion.

In this context, the accounting professional plays a fundamental role, acting as a strategic agent in guiding companies, ensuring legal compliance and contributing to business sustainability.

2. Material and Method

This research is characterized as applied in nature, since it seeks to generate knowledge aimed at solving practical problems related to fiscal management and internal controls of the organization studied.

Regarding the objectives, this is a descriptive study, as it aims to identify, analyze, and describe the internal control practices adopted by the company, as well as their implications for preventing tax evasion.

Regarding the approach, the research is qualitative, since it seeks to understand organizational phenomena from the perspective of the subjects involved, allowing for a more in-depth analysis of internal processes and adopted practices.

The methodological procedure adopted was the single case study, as proposed by Yin (2015), allowing for a detailed investigation of the reality of the Modelo company. This strategy is especially suitable when the aim is to analyze contemporary phenomena in their real context.

Data collection was carried out through:

- ✓ Semi-structured interviews with employees from the accounting, finance, and administrative sectors;
- ✓ Direct observation of operational routines;
- ✓ Document analysis of tax records and internal reports.

The data collected were analyzed using the content analysis technique, according to Bardin (2016), allowing the identification of patterns, categories, and inferences relevant to the study. It is important to note that the research respected ethical principles, guaranteeing the anonymity of the participants and the confidentiality of the information collected.

One limitation of the study is that it was conducted in only one organization, which may restrict the generalizability of the results. However, the findings contribute significantly to understanding the topic in similar contexts.

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3. Results and Discussion

Based on the analysis conducted at Modelo company, it was found that internal controls play a fundamental role in preventing tax irregularities and promoting tax compliance. The study showed that the organization has basic control mechanisms related to the issuance of tax documents, verification of financial records, and monitoring of tax obligations. However, significant weaknesses were also identified in internal processes, especially regarding the standardization of tax routines and the integration between the sectors involved.

During semi-structured interviews with employees from the administrative, financial, and accounting sectors, it was observed that the company strives to fulfill its tax obligations regularly; however, many procedures are still performed manually, increasing the possibility of operational errors, communication failures, and inconsistencies in accounting records. According to the participants, the absence of fully integrated systems hinders real-time control of operations and compromises the efficiency of activities related to tax control.

Another point identified refers to the lack of adequate segregation of duties in certain internal processes. In some situations, the same employee performs the activities of issuing, verifying, and entering tax documents, which significantly increases the risks of errors, fraud, and manipulation of information. According to Attie (2018), segregation of duties represents one of the fundamental principles of internal control, being essential to reduce operational vulnerabilities and strengthen the reliability of accounting information.

Document analysis also revealed inconsistencies in tax records, particularly related to document filing and the lack of standardization in certain administrative procedures. It was found that some tax documents did not follow adequate organizational criteria, hindering information tracking and increasing the risk of audits by tax authorities. This situation highlights the need to implement more rigorous document control and tax compliance procedures.

It was also observed that the company has limitations regarding the technical training of its employees in relation to the constant changes in Brazilian tax legislation. Many interviewees reported difficulties in interpreting tax regulations and keeping up with updates related to ancillary obligations, especially concerning the Public Digital Bookkeeping System (SPED), Digital Tax Bookkeeping (EFD), and Electronic Invoice (NF-e). This scenario

reinforces the importance of continuing education and professional development as indispensable mechanisms for reducing tax risks.

Regarding the use of technology, it was found that the organization uses computerized systems only partially, which reduces the efficiency of internal controls and limits the automation of accounting and tax processes. Interviewees reported that the lack of investment in integrated management software hinders the monitoring of tax operations, leading to rework, delays in information verification, and greater exposure to human error. According to Crepaldi (2021), the automation of internal controls directly contributes to operational efficiency, information transparency, and the strengthening of corporate governance.

Another relevant aspect identified during the research refers to the company's organizational culture. It was observed that, although management is concerned about fulfilling tax obligations, there are still no fully structured formal tax compliance policies. The absence of specific internal rules, procedure manuals, and periodic training reduces the effectiveness of control mechanisms and hinders the consolidation of a culture focused on legal compliance.

The research also demonstrated that existing internal controls focus primarily on operational and financial aspects, with less attention paid to preventive activities related to tax risk analysis. This highlights the need to implement more strategic tax management practices, capable of anticipating potential inconsistencies and promoting greater legal certainty for the organization.

Furthermore, it was found that communication between the administrative, accounting, and financial sectors has flaws that directly impact the quality of tax information generated by the company. In certain situations, important information is not shared in a timely manner, causing delays in entries, discrepancies in records, and difficulties in fulfilling ancillary obligations. This deficiency compromises the efficiency of internal control and increases the risk of tax penalties.

The research findings corroborate the studies by Fabretti (2017), Schoueri (2016), and Padoveze (2019), which highlight that the absence of efficient internal controls represents one of the main factors associated with the occurrence of tax irregularities and accounting inconsistencies in organizations. The authors also emphasize that the adoption of structured corporate governance and tax compliance practices contributes significantly to mitigating risks and strengthening business sustainability.

From an accounting management perspective, it was found that implementing more robust internal controls can provide significant benefits to the company, such as greater reliability of financial statements, improved flow of management information, reduction of

financial losses, and strengthened decision-making. Furthermore, adequate controls promote greater organizational transparency and contribute to increasing the company's credibility with investors, suppliers, customers, and regulatory bodies.

Another relevant finding relates to employees' perception of the importance of organizational ethics in preventing tax evasion. The majority of respondents acknowledged that illicit practices related to the omission of revenue or the failure to issue tax documents can compromise not only the company's financial situation, but also its institutional image and market permanence. This perception demonstrates that ethical awareness is an essential element for strengthening internal controls and promoting tax compliance.

Based on the results obtained, it is recommended that the company invest in implementing formal tax compliance policies, ongoing professional development programs, automation of tax processes, and improved integration between organizational sectors. It is also suggested that the company adopt periodic internal audits, review document control procedures, and strengthen corporate governance practices.

Thus, the results show that internal control should be understood not only as an instrument of oversight, but as a strategic management tool capable of contributing to operational efficiency, reduction of tax risks, organizational transparency, and economic sustainability of companies. Strengthening these mechanisms becomes indispensable in an increasingly complex and heavily monitored tax environment, especially in the Brazilian context, characterized by a high tax burden and constant legislative changes.

Final Considerations

This study provided insight into the importance of internal control practices as a fundamental mechanism for preventing tax evasion and improving tax compliance in companies. The case study of the Modelo company demonstrated that effective internal controls have a direct impact on the efficiency of accounting management, the transparency of operations, and the reduction of tax risks.

It was also observed that maintaining a well-articulated control system enables the efficient and agile fulfillment of legal requirements, optimizes administrative procedures related to decision-making, and provides greater security, as well as financial sustainability. Thus, the importance of companies constantly investing in internal control practices, as well as

in professional education and regulatory changes, is reinforced, so that business management operates ethically, efficiently satisfying the legal demands of the current market.

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