

# Preventive tax audit as an instrument for the reduction of tax contingencies

## Auditoría tributaria preventiva como instrumento de reducción de contingencias tributarias

Joel Adrián Solórzano Bellido<sup>1,a</sup> 

<sup>1</sup> Universidad César Vallejo, Lima, Perú.  
a Bachelor's degree in Accounting and Finance.

### ABSTRACT

**Objective.** To analyze preventive tax auditing in the reduction of tax contingencies in the company CELEP EIRL in Lima, 2024. **Methods.** The research adopted a qualitative approach, as it was the most appropriate for in-depth knowledge of phenomena, in this case, the understanding of practices and perceptions linked to preventive tax auditing. It was of an applied type, since it was aimed at analyzing a specific business problem and proposing improvement actions to reduce tax contingencies. A case study design was used, allowing an in-depth analysis of a specific organizational reality. The participants were the deputy manager, the external assistant, and four specialists, selected due to their direct experience in tax processes. The interview was used as the technique, and an interview guide was prepared and validated by experts. **Results.** It was evidenced that preventive tax auditing revealed the current tax situation of the company, detecting errors, omissions, and risks inherent in tax obligations; likewise, it demonstrated the need to incorporate more efficient internal controls, optimize document management, and apply guidelines that strengthen regulatory compliance, which makes it possible to guide corrective and preventive actions for the reduction of tax contingencies. **Conclusions.** Preventive tax auditing is a strategic tool applicable to control and management that facilitates the detection of deviations and infractions prior to an audit. Its application allows the organization to take timely disciplinary measures, implement internal tax policies, and ensure a greater degree of legal certainty before the tax administration.

**Keywords:** auditing; tax; contingencies; obligations; risk.

### RESUMEN

**Objetivo.** Analizar la auditoría tributaria preventiva en la reducción de contingencias tributarias en la empresa CELEP EIRL en Lima, 2024. **Métodos.** La investigación adoptó un enfoque cualitativo por ser el más apropiado para el conocimiento de fenómenos en profundidad, en este caso, el conocimiento de prácticas y percepciones vinculadas a la auditoría tributaria preventiva. Fue de tipo aplicado, ya que se orientó a analizar una problemática empresarial concreta y proponer acciones de mejora para reducir contingencias tributarias. Se utilizó el diseño de estudio de caso, permitiendo el análisis en profundidad de una determinada realidad organizacional. Los participantes fueron el subgerente, la asistente externa y cuatro especialistas, seleccionados por su experiencia directa en procesos tributarios. Se empleó la entrevista como técnica y se elaboró una guía de entrevista que fue validada por expertos. **Resultados.** Se evidenció que la auditoría tributaria preventiva dio a conocer la situación fiscal actual de la empresa, detectando errores, omisiones y los riesgos inmersos en las obligaciones tributarias; asimismo, demostró la necesidad de incorporar controles internos más eficientes, optimizar el manejo documentario y aplicar lineamientos que fortalezcan el cumplimiento normativo, lo que permite orientar acciones correctivas y preventivas para la reducción de contingencias tributarias. **Conclusiones.** La auditoría tributaria preventiva es una herramienta estratégica aplicable de control y gestión que facilita la detección de las desviaciones e infracciones antes de una fiscalización. Su aplicación permite a la organización tomar medidas disciplinarias oportunas, implementar políticas tributarias internas y garantizar un mayor grado de seguridad jurídica ante la administración tributaria.

**Palabras clave:** auditoría; tributaria; contingencias; obligaciones; riesgo.

### Cite as

Solórzano Bellido, J. S. (2025). Preventive tax audit as an instrument for the reduction of tax contingencies. *Innovación Empresarial*, 5(2), 103-7. <https://doi.org/10.37711/rie.2025.5.2.8>



© The author.  
This is an article under the  
Creative Commons license, CC-BY 4.0

## INTRODUCTION

Preventive tax auditing is a valuable tool in the tax management of organizations, since it allows the timely identification and understanding of deviations and omissions that occur in the fulfillment of tax obligations before they are detected by the tax administration. Preventive tax auditing, as a risk management tool, allows tax risk to be managed effectively, avoiding economic and reputational consequences that could impact the sustainability of the organization, especially small and medium-sized enterprises.

In business practice, tax contingencies represent a considerable threat, since they may cause penalties, fines, and interest that will harm financial performance. However, although preventive auditing is recognized as an effective practice to identify and mitigate risks, its application is often limited due to the lack of knowledge about its benefits, the lack of a prevention culture, or its perception as an additional cost (Guallupó Caro, 2022).

From a macroeconomic point of view, Lozano-Solano and Narváez-Zurita (2021) argue that States must depend on revenue collection to finance socioeconomic development, which explains why there is constant supervision by tax administrations over taxpayers. In this scenario, organizations are exposed to the risks of errors, omissions, or misinterpretations of tax regulations and their constant changes (Quispe Medina and Narváez Zurita, 2024).

However, it is important to highlight that, although preventive auditing is recognized as relevant, there is little empirical evidence that describes how it is articulated by stages within similar companies and which internal factors are associated with the occurrence of contingencies. In this sense, the present study contributes an applied reading, based on a case study, aimed at identifying opportunities for improvement in tax processes and proposing preventive actions against contingencies.

The audit process is an evaluation and verification of information and an analysis of the evidence related to the information, and with this, conclusions can be drawn about compliance of audit processes with the law (Jaramillo-Armijos and Torres-Palacios, 2024). In particular, preventive tax auditing is oriented toward verifying compliance with tax obligations through evidence that supports relevant findings (Mejías-Vélez et al., 2023).

In this sense, the present study aimed to analyze preventive tax auditing as an instrument to identify and understand the factors associated with the tax contingency of the company CELEP EIRL in Lima, 2024, and its stages of planning, execution, and reporting, as well as to propose practical guidelines that guide tax

management and the prevention of contingencies from an applied qualitative approach.

### Theoretical approach

Traditional theory on tax compliance, better known as the deterrence model, states that no organization contributes to the nation through its taxes voluntarily. These models reject the probability that a company contributes voluntarily, emphasizing that the only efficient mechanism is auditing and sanctioning, which separates the taxpayer from a crime or administrative infraction (Espinoza and Sarmiento, 2020).

Likewise, tax risk theory maintains that tax risk prevention management frames the detection, evaluation, and mitigation of risks or deficiencies linked to compliance with tax regulations through strategies or guidelines such as the systematic verification of the economic operations of an entity or organization (Hasseldine & Morris, 2013).

On the other hand, studies on internal control emphasize the importance of incorporating existing models, such as the COSO system, as a reference model of principles and practices for the design, execution, and evaluation of control systems in an organization, since its use guarantees that economic transactions are executed correctly, preventing possible losses in the processes carried out (Chiquito and Cedeño, 2023).

## METHODS

This study was applied and had a qualitative approach, since it analyzed non-quantifiable phenomena such as meanings, practices, and perceptions related to tax management (Rodríguez, 2020). The design was a case study, given that it allowed an in-depth and contextualized examination of a specific organizational reality and the extraction of lessons for improvement (Arzola, 2019). To address the problem, the study incorporated two complementary strategies: documentary analysis of the regulatory framework and accounting and tax documentation, through a systematic procedure of review and interpretation (Martínez-Corona et al., 2023), and the application of interviews to key informants to understand real practice and internal factors related to contingencies.

The sequencing was intentional. First, a documentary analysis was carried out that allowed obligations, risks, and evidence to be established, and thus adjust the focus of the inquiry, to then conduct the interviews that made it possible to contrast practices and internal decisions. Methodological triangulation was ensured through the systematic comparison of documents and testimonies, where convergences and discrepancies were found that supported the conclusions and proposals for improvement.

To ensure qualitative rigor, aspects such as credibility were assessed, through triangulation between interviews

and documents; dependability, with the recording of the procedure and the decision log; confirmability, by grounding interpretations with citations and evidence; and transferability, by delineating the context of the case study and the roles of the actors involved.

Participants were selected based on their direct participation and experience with respect to the organization's tax process. From the qualitative perspective, participants may be subjects or alternative units susceptible to study (Camprubí and Castellanos, 2019). Taking this into account, the participants were the general submanager, the external assistant, and four specialists in the field, who provided relevant data for an exhaustive analysis of the case study.

One of the techniques used was the interview, considered an empirical method centered on interpersonal communication between the researcher and the informants, through which verbal responses related to the phenomenon studied are obtained (Feria Avila et al., 2020). The instrument was a semi-structured interview, which included fourteen open-ended questions and was designed based on a specific sequence of topics and criteria that allow the interview to be conducted coherently with the objectives of the study (Plaza et al., 2019). Fourteen open-ended questions arranged by categories and subcategories made up the guide, which was validated through an expert judgment method.

In addition, the technique of thematic content documentary analysis was used, with relevant information that was later triangulated with the interviews (Martínez-Corona et al., 2023). Thus, a documentary analysis form and a systematization matrix (obligation–evidence–risk–finding) were used, aimed at identifying critical points associated with tax compliance.

With respect to the categories of analysis, work was carried out with preventive tax auditing, which is defined

as the systematic activity that seeks the verification of the determination and compliance with tax obligations to elucidate the existence of future risks and contingencies (Velezmorel Velásquez and Calvanapón Alva, 2020), from which the following subcategories were obtained: planning, execution, and report. Likewise, the category of tax contingencies was addressed, which is understood as the situation in which inherent risks are generated due to erroneous interpretations, miscalculations, or non-compliance with tax obligations (Aguirre et al., 2019), from which the following subcategories were obtained: tax obligations, tax risk, and infractions and sanctions.

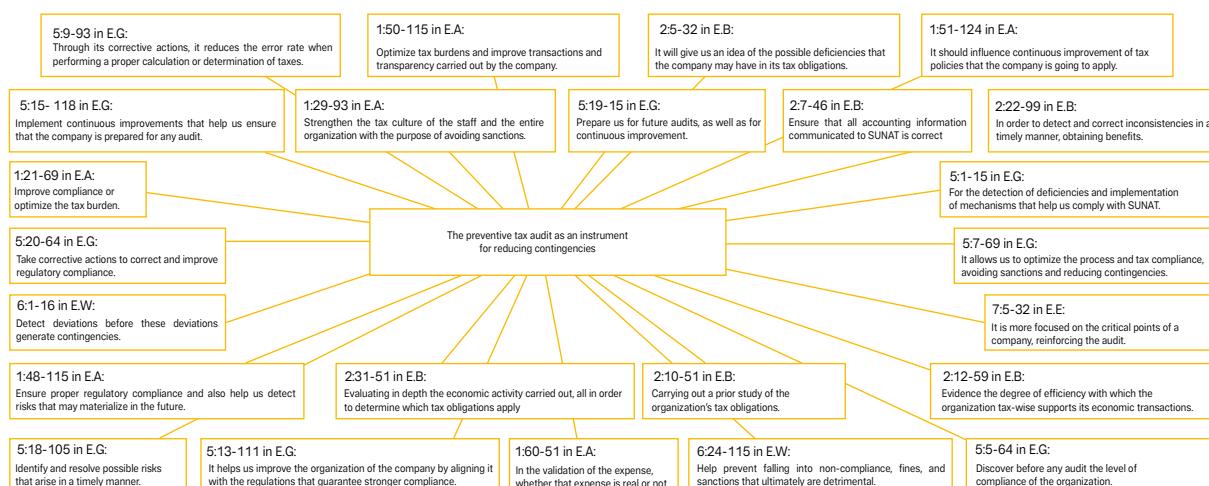
Regarding the analysis, the interviews were conducted in November 2024 and the analysis was carried out in December 2024, using the Atlas.ti software. The interviews were transcribed and coded to recognize groupings of patterns through categories and subcategories. Simultaneously, the documents were systematized in the Documentary Matrix. Triangulation was carried out by linking codes (interviews) to evidence (documents), verifying coincidences and clarifying differences. The results are shown in semantic networks that highlighted the most important ideas to support preventive proposals.

Finally, the study complied with ethical-scientific principles such as honesty, rigor, impartiality, transparency, respect, and responsibility. Written informed consent was obtained from the participants, and institutional approval was granted for the collection and use of data, maintaining confidentiality and the academic purpose of the study.

## RESULTS

The network shows that the manager, the external assistant, and the four experts agreed that preventive tax auditing is a process that has a positive influence, whether

**Figure 1**  
Analysis of the preventive tax audit in the reduction of tax contingencies



carried out on an annual, semiannual, or quarterly basis, through the evaluation of the regulatory framework, internal controls, the degree of tax compliance, and the detection of deficiencies; it provides an overview of the organization's tax management, which grants the opportunity to timely remedy evidenced infractions under the graduality regime, improves regulatory compliance, streamlines tax burdens, and allows the preparation of policies and guidelines, proposing corrective measures for continuous improvement, with the purpose of anticipating tax contingencies, reducing risks, and preparing for audits that may negatively affect an organization.

Likewise, techniques such as circularization facilitate verifying the veracity of economic transactions and make it possible to ensure VAT (IGV) deductions and expense, thus preventing possible tax fraud due to unreal information.

On the other hand, the results or objectives expected in the future will be significant to the extent that the organization incorporates the recommendations of the audit report into its organization. If this results in inaction, the impact will be low or null, which will be reflected in adverse results in the event of a possible audit.

## DISCUSSION

The results maintain that preventive tax auditing provides relevant benefits through the execution of its various stages, revealing errors or omissions, and likewise provides corrective actions to align the deviations found, which allows the strengthening and continuous optimization of regulatory compliance, being an appropriate instrument in the prevention of contingencies and risk reduction. This is consistent with the study by Olano (2022), who states that this type of audit, through methods or strategies, makes possible the identification of errors or non-compliance in the information declared to the tax administration, highlighting the lack of internal regulations.

Likewise, the preceding study by Mishra et al. (2023) reveals how internal auditing strengthens tax regulatory compliance in the organization, highlighting the potential to provide significant information, revealing deficiencies and risks, leading to the strengthening of processes and controls, and examining internal processes to ensure efficient and consistent regulatory compliance. Similarly, we have the study by Quintanilla-Gavilanes et al. (2024), who state that it is the practice entrusted to auditors external to the organization, who through procedures examine economic operations, with the purpose of revealing errors or omissions, thus contributing to the organization's regulatory compliance.

### Limitations

The findings revealed the existence of limitations in the practice of preventive tax auditing: access to information

due to confidentiality policies, untimely or incomplete delivery of information, non-cooperation or lack of willingness of personnel, and the complexity or volume of transactions carried out by the company, which hinders the performance of the audit and delays the timely presentation of the audit report.

Likewise, the experts state that disorganized handling of documentation, not having an activity program, and ignorance of the tax regulatory framework are aspects to which tax management should pay greater attention, and they suggested periodically carrying out corrective tax audits, accompanied by staff training, according to the degree of risk, with the objective of aligning these practices over time, thus guaranteeing regulatory compliance and the prevention of possible administrative sanctions by the supervisory entity.

## CONCLUSIONS

The objective of the research is fulfilled. In this sense, preventive tax auditing is an efficient practice that allows determining the organization's regulatory framework in order to subsequently evaluate internal procedures and evidence the degree of tax compliance, and in this way propose corrective actions that strengthen regulatory adherence and optimize the tax burdens of the organization's tax management, which leads to the prevention of tax contingencies and the mitigation of risks in the face of an administrative tax inspection.

Likewise, tax auditing is necessary in the organization, simultaneously with a firm of auditors or an external auditor, making possible the early identification of inconsistencies or omissions in accounting operations and suggesting the correction of the findings, which will favor the reduction of tax contingencies, by anticipating observations in future tax reviews that may reputationally or economically affect the organization. In addition, the accountant must work in coordination with the auditors and define the formal delivery of the information required for the exhaustive examination, highlighting the deliberate collaboration of process owners and the provision of details on procedures, which allows a thorough understanding of the organization.

## REFERENCES

Aguirre, B. A., Jaramillo, N. S., y Solano, M. K. (2019). Contingencias tributarias y su incidencia en la determinación del impuesto a la renta del periodo 2016 al 2018 de la librería "OFISCHOOL E.I.R.L." - Chimbote 2019. *Horizonte Empresarial*, 6(2), 35-51. <https://revistas.uss.edu.pe/index.php/EMP/article/view/1190>

Arzola, D. (Coord.). (2019). *Procesos formativos en la investigación educativa. Diálogos, reflexiones, convergencias y divergencias*. Red de Investigadores Educativos Chihuahua AC.

Camprubí, R., y Castellanos, P. (2019). *Metodologías cualitativas para la investigación*. Fundación para la Universitat Oberta de Catalunya.

Chiquito, G. P., y Cedeño, L. C. (2023). Control interno y su incidencia en el proceso administrativo del Gobierno Autónomo Descentralizado cantón Quinindé. *Ciencia y Desarrollo*, 26(4), 81-95. <http://dx.doi.org/10.21503/cyd.v26i4.2505>

Espinoza, A. M., y Sarmiento, A. (2020). Factores determinantes de la probabilidad de incumplimiento tributario en América Latina. *Revista Economía y Política*, (31), 18-35. <https://doi.org/10.25097/rep.n31.2020.02>

Feria Avila, H., Matilla González, M., y Mantecón Licea, S. (2020). La entrevista y la encuesta: ¿métodos o técnicas de investigación empírica? *Didáctica y Educación*, 11(3), 62-79. <https://revistas.ult.edu.cu/index.php/didascalia/article/view/992>

Gualluppo Caro, C. D. (2022). Auditoría tributaria preventiva como mecanismo para reducir contingencias tributarias en la empresa Transportes Virgen de Chapi, en el periodo 2019. *Ciencia Latina Revista Científica Multidisciplinaria*, 6(1), 1646-1665. [https://doi.org/10.37811/cl\\_rcm.v6i1.1603](https://doi.org/10.37811/cl_rcm.v6i1.1603)

Hasseldine, J., & Morris, G. (2013). Corporate social responsibility and tax avoidance: A comment and reflection. *Accounting Forum*, 37(1), 1-14. <https://doi.org/10.1016/j.accfor.2012.05.001>

Jaramillo-Armijos, J. M., y Torres-Palacios, M. M. (2024). La auditoría de cumplimiento tributario como herramienta de detección y prevención de riesgos fiscales. *Revista Metropolitana de Ciencias Aplicadas*, 7(2), 110-119. <https://doi.org/10.62452/tcg30j71>

Lozano-Solano, I., y Narváez-Zurita, I. (2021). Auditoría de cumplimiento tributario y su efecto en el riesgo impositivo. *Cienciamatria*, 7(2), 4-35. <https://doi.org/10.35381/cm.v7i2.502>

Martínez-Corona, J. I., Palacios-Almón, G., E., y Oliva-Garza, D. B. (2023). Guía para la revisión y el análisis documental: propuesta desde el enfoque investigativo. *Ra Ximhai: Revista Científica de Sociedad, Cultura y Desarrollo Sostenible*, 19(1), 67-83. <https://doi.org/10.35197/rx.19.01.2023.03.jm>

Mejías-Vélez, J. R., Pinda-Guanolema, B. R., Romero-Fernández, A. J., y Cardoso-Ruiz, R. (2023). La auditoría tributaria preventiva y sus efectos en el riesgo tributario. *Ingenium et Potentia*, 5(1), 477-489. <https://fundacionkoinonia.com.ve/ojs/index.php/ingeniumetpotentia/article/view/2666>

Mishra, A., Dwivedi, P., Singh, J., Shanker, S., & Avinash, P. (2023). The Role of Internal Audits in Enhancing Compliance with Direct and Indirect Tax Regulations. *Educational Administration: Theory and Practice*, 29(4), 942-953. <https://doi.org/10.53555/kuey.v29i4.6087>

Olano, J. A. (2022). Auditoría tributaria preventiva para el diseño de políticas de control de transacciones entre las empresas del grupo empresarial Ingeniería & Construcción para evitar contingencias tributarias [Tesis para obtener el título de contador público, Universidad Católica Santo Toribio de Mogrovejo]. Repositorio Institucional USAT. <http://hdl.handle.net/20.500.12423/6206>

Plaza, P., Bermeo, C., y Moreira M. (2019). *Metodología de la investigación*. Colloquium.

Quintanilla-Gavilanes, J., Moreira-Basurto, C., Quintanilla-Castellanos, J., y Quintanilla-Bonilla, A. (2024). Manejo de la auditoría tributaria como herramienta preventiva de infracciones y sanciones administrativas en la empresa privada. *593 Digital Publisher CEIT*, 9(5), 722-733. <https://doi.org/10.33386/593dp.2024.5.2593>

Quispe Medina, M. C., y Narváez Zurita, X. E. (2024). Auditoría tributaria para la detección de riesgos y oportunidades en el sector comercial. *Pacha. Revista de Estudios Contemporáneos del Sur Global*, 5(16), e240296. <https://doi.org/10.46652/pacha.v5i16.296>

Rodríguez, Y. (2020). *Metodología de la investigación*. Klik Soluciones Educativas.

Velezmoro Velásquez, C. A., y Calvanapón Alva, F. A. (2020). La auditoría tributaria preventiva y su efecto en el riesgo tributario en la empresa Protex S.A.C., Trujillo, año 2018. 3C Empresa. *Investigación y Pensamiento Crítico*, 9(2), 107-131. <https://3ciencias.com/articulos/articulo/la-auditoria-tributaria-preventiva-y-su-efecto-en-el-riesgo-tributario-en-la-empresa-protex-s-a-c-trujillo-ano-2018/>

#### Funding sources

The research was carried out with own resources.

#### Conflict of interest statement

The author declares no conflict of interest, since this scientific article is derived from a thesis project.

#### Correspondence

 Joel Adrián Solórzano Bellido  
 [yoel\\_campos@hotmail.com](mailto:yoel_campos@hotmail.com)