



THE IMPORTANCE OF PLANNING AND TAX ACCOUNTING IN FINANCIAL MANAGEMENT OF THE COMPANY

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Abstract: Brazil has a substantial tax burden, which highlights the need for tax preparation. Tax preparation is essential as it helps organizations avoid overspending that could make them financially unsustainable. Businesses inevitably incur significant tax liabilities when they conduct their operations, making tax planning crucial to their continued existence. The accounting sector is of great importance from a managerial perspective due to its control over tax information and activities. Accounting serves as a management tool for companies, including the strategy, implementation and control of their financial affairs. Nowadays, accounting has become an essential necessity for the day-to-day operations of companies. Therefore, tax planning plays a crucial role in the decision-making process within management as it provides managers with the necessary assurance and confidence in their actions. Tax planning, commonly referred to as "tax avoidance" in case law, is a legal method that adheres to all legal limits to minimize one's tax liability. This is achieved through tax policy and its principles, which aim to minimize the burden on companies by promoting the adoption of the least expensive methods of doing business. The objective of this study is to analyze tax planning as a decision-making tool for companies, emphasizing its importance through bibliographic research.

Keywords: Accounting. Tax Planning. Management.

THE IMPORTANCE OF TAX ACCOUNTING IN COMPANY FINANCIAL MANAGEMENT

Abstract

Brazil has a substantial tax burden, which underscores the need for tax preparation. A tax preparation is fundamental, as it helps organizations to avoid excess that could make them financially unsustainable. Companies inevitably incur significant tax obligations when they carry out their operations, making tax planning crucial to their continued existence. The accounting sector is of great relevance from a managerial because of its control over tax information and activities. activities. Accounting serves as a management tool for companies, including the strategy, implementation and control of their financial affairs. Today, accounting has become an essential necessity for the daily operations of companies. daily operations of companies. Tax planning therefore plays a crucial role in the decision-making process within management, as it provides managers with the necessary assurance and confidence in their actions. Tax planning, commonly referred to as "tax avoidance" in case law, is a legal method that adheres to all legal limits in order to minimize one's tax liability. This is achieved through tax policy and its principles, which aim to minimize the burden on companies by companies, promoting the adoption of the least onerous methods of doing business. The objective of this study is to analyze tax planning as a decision-making decision-making tool for companies, highlighting its importance by means of a bibliographical research.

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1 Introduction

A major problem for entrepreneurs in Brazil when establishing their companies is the substantial tax burden. Companies can suffer a significant reduction in revenue from their operations, depending on the choices made in the tax area.

Therefore, understanding the importance of implementing tax planning, especially when carried out by a competent sector, can significantly contribute to the longevity and development of a company.

The Brazilian tax scenario imposes a substantial tax burden on companies, which directly affects their profitability and operational continuity. Given this reality, tax planning emerges as a fundamental strategic tool for organizations, allowing for more efficient management of taxes and minimizing their financial impacts. With the increasing complexity of tax regulations, it is essential for companies to have a robust accounting structure and qualified specialists to manage their tax obligations within the legal limits.

Given the high tax burden and the constantly changing scenario in tax policies, this study seeks to answer the following question: how can tax planning contribute to a company's financial management, minimizing the impact of taxes and optimizing available resources?

The objective of this work is to analyze the effectiveness of tax accounting as a strategic instrument in the financial management of companies, showing how tax planning can not only reduce tax costs, but also increase competitiveness and financial sustainability in the long term.

The methodology used will be bibliographic research, where books, scientific articles, magazines and academic websites that discuss the theme of this work are consulted.

It is essential to highlight that effective tax planning results in tax savings that immediately affect the company's capital. Assuming that the accountant, who is the responsible specialist, considers all the facts and variables related to the company, including its sector and the purpose of tax planning.

2 Accounting

As a taxpayer, the company has the right to choose, within the limits of the law, strategies that benefit you in terms of taxes. Accounting is a discipline essential that helps identify and select strategies to minimize tax obligations, using various legal methods. The accountant plays a crucial role in selecting the most appropriate tax strategy based on your experience and the regulations relevant. This ensures effective tax savings (FABRETTI, 2021).

Accounting is a scientific discipline that provides valuable technical information for the economic decision-making process. It involves the study, interpretation and record of events that affect an organization's assets. Accounting is a discipline that examines a company's assets and records necessary and current activities.

It then presents the results in the form of technical, accounting or financial reports. (OLIVEIRA, 2022).

Accounting is the systematic examination and evaluation of different sectors and aspects, including all variables and risk factors that affect the subject. It is essential meticulously and sequentially document the organization's financial transactions in that specific situation. Accounting covers the management of short and long term operations deadline, including daily, monthly and annual tasks such as purchases, sales, costs and investments.

In the field of general accounting, as described by NEVES and VICECONTI (2021), there are several crucial phases that must be observed. One of them is accounting for costs, which focuses on the systematic recording, analysis, classification and summary of financial transactions. Its ultimate goal is to generate an accurate balance sheet that reflects the true financial position of an entity. Financial accounting is a branch of accounting which deals with the measurement and recording of financial transactions and other events economic that can be expressed in numerical terms (FABRETTI, 2021).

Tax accounting focuses on a country's tax laws, including other nations in the case of international companies. The individual is tasked with creating reports and declarations to be submitted to the public administration, as well as to collect taxes due.

The need for professional accountants is increasing in today's society due to the large amount of information that the accounting sector handles, as well as the emphasis on adherence to regulatory standards. Accounting is a very pragmatic discipline. The goal working with financial information is twofold: managing operations and generating profits for the companies. The main emphasis is on transactions carried out by the corporation with external entities (IUDÍCIBUS & MARTINS, 2020).

When highlighting the importance of accounting, it is essential to recognize that it is responsible for managing resources in various socio-economic, political and legal circumstances. It is also important to take into account social developments and make the necessary necessary updates to the legal system. In a country characterized by a climate progressively unpredictable economic situation, the field of accounting must maintain a state of constant vigilance and caution to protect entrepreneurs from the inherent risks that face daily.

Accounting professionals must always take the initiative, seeking alternatives to improve and expand their knowledge capacity. They must stick to

strictly to its main objective, which is to advance economic studies, financial, physical and productivity of the company in question. Accounting plays a fundamental role in the growth and longevity of a company (IUDÍCIBUS & MARTIN, 2020, p.09). The analysis of information by the sector will identify and establish the direct links that will impact the company's capital expenditures.

2.1 THE ACCOUNTANT

Accountants, sometimes called accounting professionals, are those who pursue and successfully complete advanced educational programs in the field of Accounting. Upon completion of the course, the bachelor must take an exam administered by the Federal Accounting Council to demonstrate its competence and obtain the designation of "accountant" (SILVA 2000, p.26).

Accountants are tasked with performing tasks related to finance, economics and equity in practical settings. Their responsibility is to create balance sheets and analyze the components that make up the financial assets of organizations. The accountant is concerned with the individual importance of each item, as they represent crucial elements that constitute the organization or institution. Iudícibus and Martins (2020, p.09) emphasize that the accountants have a responsibility to keep themselves constantly informed about legislation that makes up the tax system, including the rates, dates and deadlines for tax obligations. In addition, they must implement the necessary procedures to ensure growth and development of the company or institution.

Thus, it is evident that the accountant is overloaded with a multitude of obligations and tasks. Continuous training focusing on legislation that controls taxes is necessary in the context of Brazilian taxation. The professional must recognize that the Accounting is a fundamental instrument for tax management, and not just for fulfilling tax obligations (IUDÍCIBUS & MARTINS, 2020).

Business owners must consistently engage in tax planning to strategically choose the most advantageous type of taxation that minimizes legal expenses of your company. At this point, the accounting expert assumes the crucial responsibility of prepare the work meticulously and reliably, ensuring adherence to legal requirements and company standards (IUDÍCIBUS & MARTINS, 2020).

3 Tax Planning

From the beginning, the company has incurred expenses, with taxes representing a significant amount of their earnings. Currently, it is necessary to explore legal methods to minimize tax liability in order to reduce expenses. In this context, the notion arises of tax planning to offer the entrepreneur the opportunity to organize strategically paying taxes legally (SILVA, 2000).

According to article 153 of Law 6,404/76 (Law of Corporations), managing partners are required to carry out tax planning. The article establishes that the company director must demonstrate the same level of care and diligence as a proactive and well-informed individual known normally exercises in the administration of his own business (BRASIL, 1976).

The statute already establishes a precedent that the administrator, or entrepreneur, must be cautious when doing business. Therefore, it is essential for the entrepreneur to analyze and understand thoroughly the legal options available when developing the economic operations of company. This will allow him to choose the most suitable option that aligns with the company's objective. company to obtain cost efficiency.

In the current scenario, where society and the economy are subject to rapid changes Due to globalization, entrepreneurs must remain vigilant and adapt accordingly. effective. In this situation, the entrepreneur, as the company's manager, must use his authority to make decisions, guided by the principles of commercial efficiency and effectiveness, with the ultimate goal of generating profit.

According to current philosophy, tax planning is a proactive analysis carried out to anticipate the legal and economic consequences of an administrative event and to identify the least onerous legal options (Fabretti, 2021, p. 30). Therefore, the tax planning is the strategic practice undertaken by entrepreneurs to minimize your tax obligations by carefully considering and selecting commercial actions most advantageous among the available possibilities. Tax planning can be seen as a strategy to minimize tax obligations and obtain tax savings.

In support of this interpretation, Pohlmann and Ludícibus (2020, p.118) emphasize the tax planning as the practice of suggesting actions and protocols with the aim of diminish, evade, or postpone the occurrence or disbursement of taxes that would normally be required in a given situation. Tax planning is a strategy that attempts to minimize the amount of tax due to the government through legal methods. By employing

this technique, companies can obtain a reduced tax burden on their activities or goods.

Tax planning refers to the strategic use of legal methods to minimize the financial impact of taxes on businesses. It is clear that tax planning emerges as a technique to legally minimize the heavy burden tax through the use of legislative options. Brazil has a high tax burden, which harms the development of companies in terms of capital, specifically in the economic aspect (POHLMANN; IUDÍCIBUS, 2020).

When considering the various legal alternatives, the entrepreneur must clearly strive to avoid, if possible, the method that incurs the greatest amount of tax. When examining tax laws or legal actions within a given legal system, the process can be advanced (POHLMANN; IUDÍCIBUS, 2020; GALLO, 2004).

In the era of globalization, taxes have become a significant component of costs of a company in the economy. Consequently, effective load management tax of a company has become crucial to its survival. The entrepreneur has authority to organize your company and its financial strategy, with the aim of minimizing your business expenses, including taxes (POHLMANN; IUDÍCIBUS, 2020).

Young (2008) emphasizes the importance and timeliness of his point of view on Business Purpose Theory, stating that tax planning should not be used just to minimize taxes, as this could be seen as an abuse of the system. Therefore, it is important to recognize that tax planning should not be the only method used to reduce taxes, as this may result in the distortion of its principles and objectives. Consequently, the entrepreneur may become responsible for engaging in illegal activities such as tax evasion, non-payment, fraud and deception.

When entrepreneurs manage their finances, they have the option to structure your business in order to minimize your tax obligations. This involves using legal strategies that are not explicitly prohibited by law, but rather authorized by their omission on the matter. By doing so, business owners can effectively avoid the triggering of taxable events. Thus, tax planning emerges as a viable option for entrepreneurs seeking to minimize tax expenses, through which they strategically adopt measures to evade, reduce or postpone the payment of taxes (OLIVEIRA, 2019).

The evidence mentioned above demonstrates that tax planning involves the search for the most advantageous option through legal methods, including understanding the process by which the taxable event occurs. It is essential to highlight that cost savings intended can be obtained by selecting a legal alternative, guided by the rational thinking. This is because each situation has its unique characteristics, and it is evident that one company differs from another. Therefore, the involvement of a professional is essential to examine all financial consequences and adhere to legal standards (OLIVEIRA, 2019).

This strategy aims to prevent organizations from thriving in the commercial market. By preparing strategically, they can achieve what is known as cost savings. taxes, leading to a favorable result in your cash flow. Tax planning is the deliberate and informed practice of using tax laws to minimize the value of taxes owed by the taxpayer (OLIVEIRA, 2015).

Tax control and planning, commonly called tax avoidance, is a legal process that seeks to minimize the amount of tax paid on goods and transactions.

Tax avoidance is based on the assumption that the taxpayer's actions are legal and are intended to determine the tax implications of a decision, leading to the reduction of taxes. This is because the taxpayer has the right to structure his business in a way to minimize tax burdens (OLIVEIRA, 2019).

Avoidance is a method used to minimize tax obligations, but it is done legally through tax planning, which involves adjusting the circumstances of the taxpayer to optimize their tax liability. Effective tax planning has emerged as an element of distinction between organizations. By allowing managers to make informed choices about the future, it not only reduces tax expenditures, but also increases profit margins. Oliveira (2019, p. 201) describes tax planning as a proactive strategy used by companies to legally minimize their liabilities tax, without considering any future actions.

3.1 OBJECTIVES OF TAX PLANNING

Tax planning emerged as a solution to deal with one of the main challenges faced by companies: the significant tax burden. This tool has certain purposes, as explained by Crepaldi:

Tax planning has the following objectives: to reduce or eliminate the tax burden of companies, preventing it from materializing; to carry out taxable transactions and/or reduce the taxable tax base; to postpone the payment of taxes by planning the dates for completing business and adequately managing cash flow; to eliminate tax contingencies by maintaining adequate internal controls and in-depth knowledge of operations and tax legislation; and to reduce bureaucratic costs by streamlining processes and functions, as well as standardizing and computerizing procedures (CREPALDI, 2022, p. 7).

By successfully achieving the goals established by tax planning, the company increases its operational efficiency and meets the main need of micro and small businesses companies, which is to minimize their substantial tax obligations. The use of planning tax in companies under the Simples Nacional (CREPALDI, 2022).

3.2 TAX ACCOUNTING PLANNING

The amount of taxes collected by a company, especially a corporation industrial, is inversely related to the financial benefits received from the government in municipal, state or federal level. The tax burden in Brazil is a significant challenge for business people. Mathematically speaking, in certain companies, the authorities tax authorities may earn an amount equal to or greater than that of a majority shareholder (FABRETTI, 2019).

Tax evasion is a fraudulent tactic used to intentionally lower the value of taxes due. This practice is considered a criminal offense according to Law No. 4,775 and Law No. 4,729/65. As an alternative, there is an approach that uses tax management to mitigate the tax consequences on the return on invested capital. This approach is called tax avoidance (FABRETTI, 2019).

Planning is a fundamental requirement for all individuals and organizations, especially for legal entities focused on economic growth. This tool management is crucial in all aspects of a company, with specific emphasis on the area tax. Effective planning in this area is essential to minimize the payment of taxes. When looking for the ideal environment to invest their resources, individuals look for obtain legal certainty in your tax accounting strategy (OLIVEIRA, 2019).

Accounting encompasses various tasks such as budget preparation, determination sales prices, cost management, maintaining a chart of accounts,

record keeping, preparation of financial statements and creation of documents
tax to support the company's economic growth.

Oliveira *et.al.* states that:

Whatever form of taxation the company chooses, it can be verified that the lack of strategic tax planning can leave the company in a bad position prepared for future investments, due to a possible lack of cash, generating unnecessary wear and tear on investments forced to cover of expenses that were not foreseen (OLIVEIRA *et. al.*, 2019, p. 39).

A company is an organization made up of many divisions that work together, like the interconnected gears of a wheel, as already mentioned above. It is imperative that all divisions collaborate cohesively, ensuring that the goal, vision and values of the company are clearly communicated to all personnel, from the most senior workers lowest to the highest level executives (CHIAVENATO, 2020).

The top management comprises all individuals who actively contribute to achieve the intended result. Tax accounting planning cannot be carried out with the involvement of only one department or individual. In order for planning to For tax accounting to be effective, it requires the participation of all individuals, not just one person. It is a collaborative effort (CHIAVENATO, 2020).

Collective action refers to a coordinated effort undertaken by a group of individuals. A company is basically composed of two main divisions, namely, administration and production (CHIAVENATO, 2020).

The two departments are called administration and production, but they share a common element, which is the presence of individuals. Administration encompasses several disciplines such as corporate management, technology, accounting, law, marketing, commercial, human resources and purchasing. Production encompasses all functions responsible for the execution of the company's operations, specifically excluding management positions. The regions should be organized according to the hierarchical structure described in organizational chart, which includes the positions of director, manager, coordinator, supervisor, analyst senior, full analyst, junior analyst, assistant, assistant and intern. However, the positions specifics may be different, depending on the management (MINTZBERG, 2010).

Each sector operates as an autonomous entity within the larger organization, similar to several subsidiary companies within a corporate conglomerate, with the parent corporation overseeing them all.

From a corporate point of view, the entity is dependent on others. However, from a management's point of view, it operates autonomously. This independence is rooted on the principles of corporatism and not individualism. The areas must have a certain level of managerial autonomy, as they will be allocated a budget that includes revenues and expenses. They will also be assigned reduction targets, quality improvement targets and performance goals. At the end of each cycle, an evaluation of the results will be carried out, comparing the results achieved with those budgeted. Any significant deviations will be addressed in each specific area (MINTZBERG, 2010).

To enhance performance monitoring, areas are categorized as Cost Centers or Results Centers. Examples of cost centers are Marketing, Accounting, Legal, Commercial and Production. The departments conduct their operations through the implementation of an action plan, which serves as a tool for execution of tasks within each department. This plan includes: i. The exact tasks that need to be carried out, ii. The rationale behind the need for these actions, iii. The individuals who will be responsible for each work, iv. The methodology or approach that should be employed to complete the tasks. v. Place of execution. vi. What is the deadline for completion? vii. Status is determined based on the completion, delay, or pending nature of the task, which depends on the management model (DAVIS; NEWSTROM, 2013).

Individuals within an organization have responsibility for the outcome, positive or negative, of tax planning. The way in which individuals perceive during the process is crucial to obtaining results.

The active involvement of individuals is essential, as their participation is essential to the success of hiring a specialized consultancy. These are the individuals who most drive results in a company. Proficiency in accounting planning tax does not necessarily require a deep knowledge of the legal complexities (DAVIS; NEWSTROM, 2013).

While it is essential to have tax law experts, their presence alone does not contribute strategically to the success of the project. When individuals are motivated, educated and feel valued, there is a propensity for success, as this is strategic to achieve order and progress. The key factor for successful execution of tax accounting strategy is to have individuals who have the skills, the competence and adaptable personalities appropriate to respond effectively to unforeseen market fluctuations (DAVIS; NEWSTROM, 2013).

According to Chiavenato (2020), successful companies understand that in order to expand, prosper and ensure their long-term existence, they need to maximize returns on the investment of all stakeholders, especially its employees.

Ensuring team motivation to achieve results is an ongoing process for the manager, not a completed task.

Achieving success is an ongoing process that is not yet complete, but it is built through regular communication and the implementation of small actions every days. Traditional tax planning focused on the application of legal principles, while tax accounting planning is rooted in operations management corporate. Law enforcement is just one component of the whole (CHIAVENATO, 2020).

In tax accounting planning, as in any other domain of a minimally structured organization, it is essential to have a competent leader. This individual must have the ability to maximize the potential of team members, inspire them to pursue excellence and effectively meet the team's needs (CHIAVENATO, 2020).

According to Vergara (2019, p. 45), Frederick Herzberg's theory, developed in 1960s, revolved around the concept of satisfaction. He states that there are two aspects that explain people's behavior in the workplace: hygiene and motivation. The individuals respond to their work environments based on communication channels available. Communication is a valuable tool in tax accounting planning, because it involves the exchange of information between individuals, and the desired result is that the recipient understands and recognizes the information transmitted.

Davis and Newstrom state that:

Organizations cannot exist without communication. If there is no communication, employees don't know what their colleagues are doing, management doesn't receive the necessary information and supervisors cannot give instructions. The coordination of work is impossible and the organization will collapse due to lack her. Cooperation also becomes impossible, because people cannot express to others their needs and feelings. We can say, with security, that every act of communication influences, in some way, the organization (DAVI; NEWSTROM, 2013, p. 6).

Planning is necessary to ensure the completion of tasks, the execution of activities, the provision of services, the manufacture of products and the collection of taxes. The organization made this planning to maintain smooth operations, preserve continuity and maximize benefits for shareholders, employees, customers and suppliers. The term "environment" is defined by Catelli et al. (2021).

Before starting the efficient implementation of tax accounting planning, it is essential to follow certain procedures, as stated by Andrade Filho (2007, p.1). According to him, every audit process is conducted with the aim of achieving at least three objectives. In other words, each verification process focuses on rectification, prevention and proposition. Approaches need to be adapted based on the scope of the audit. In Crepaldi's analysis (2022, p.5), the focus of the audit is on the comprehensive collection of control elements relating to assets. These elements include accounting records, papers, documents, records, files and notes that serve as proof of your legitimacy.

Auditing is a subsequent process to accounting and can occur in three phases distinct: i. A tax audit conducted by a public official employed by the municipality, state or federal government. ii. An independent audit is conducted by a auditing firm or by a certified professional accountant who is duly registered with the CVM. iii. Internal audit conducted by an internal employee or by a qualified service provider to proactively avoid tax assessments or appropriations undue financial (CREPALDI, 2022).

Final Considerations

Effective tax planning is essential for organizations to optimize their financial management and ensure stability in the economic and tax aspects of their operations. Accounting plays a fundamental role in financial management in this specific situation, as it helps to minimize tax expenses.

Accounting plays a crucial role in tax planning as it serves as a valuable tool for making informed decisions that can increase efficiency and effectiveness of a company's financial results. The accounting service must consistently adhere to legal standards to protect the interests of the company and comply with legal obligations. Tax-paying companies seek to minimize the excessive taxation through legal methods.

For example, the practice of tax avoidance by taxpayers and accountants is considered a type of legal tax planning that does not violate any legal norms. Therefore, as emphasized throughout this work, accountants have several functions and issues related to taxation. Proper preparation and comprehensive understanding of the

field, together with adherence to law, serve as crucial means for regulation tax.

Companies can engage in tax planning to select strategically the most advantageous form of taxation that complies with the law, resulting in the lowest tax liability and therefore maximizing savings. Without doubt, when there are tax savings, the entrepreneur will have the opportunity to do new investments and achieve expansion, rather than being burdened with payment of charges.

Financial accounts serve as a crucial tool for analyzing the position company's strategy. Knowing when to slow down, when to speed up and even when to stop. An accurate interpretation of the reports generated by the accounting department provides legal certainty and the impression of a profitable return on investment with a favorable margin.

Insufficient attention to the language used in business exacerbates rivalry and leads to exhaustion of resources. Legal entities need an information system accounting to effectively monitor and evaluate their economic, financial and assets, as well as to report to the entity's management at any time. market environment.

Accounting, when integrated with other aspects of company management and examined by a professional, it improves corporate management, as it is a social science applied that encompasses legislation, mathematics and human interaction. The Balance Sheet is the main financial statement used in management reports.

Given the breadth of this topic, it is recommended that research be carried out on the economic and financial evaluation of commercial enterprises, an examination of tax laws relating to accounting terminology and the use of accounting as a measure of employers desirable.

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