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Income Tax Collection In Ecuadorian Microenterprises

Marcela Dolores Carrillo Baldeòn[1] ,
Elsita Margoth Chávez García[2]

[1]Licenciada en contabilidad y auditoría CPA , Riobamba, Ecuador, Universidad Estatal de Bolívar, Dirección de Posgrado y Educación Continua,
https://orcid.org/0000-0001-5250-8621
macarrillo@ueb.edu.ec
[2]Doctora en Gerencia, Guaranda, Ecuador, Universidad Estatal de Bolívar, Dirección de Posgrado y Educación Continua
https://orcid.org/0000-0001-7290-1623
emchavez@ueb.edu.ec

Summary

Through this document, it was possible to analyze the main characteristics of the volume of scientific production regarding the study of the variables Tax Collection and Microenterprises. A bibliometric analysis was proposed to analyze details such as Year of Publication, Country of Origin of the publication, Area of Knowledge in which the published research is carried out and the Type of Publication most frequently used by the authors of each document published in high-impact journals indexed in the Scopus database during the period between 2017 and 2022. Among the main findings, it was possible to determine that, for the execution of the different research methodologies, the report of 43 scientific documents related to the study of income taxes in microenterprises at a global level was achieved. The maximum number of publications made in a year was 14 papers submitted in 2022. The country of origin of the institutions that reported the highest number of records in Scopus was China with 13 documents. The area of knowledge with the greatest influence at the time of executing the research projects that resulted in scientific publications was Social Sciences with 17 documents. Finally, the type of publication most frequently used to publicize findings from the analysis of the aforementioned variables was

Journal Articles, which represented 65% of the total scientific production.

Keywords: Taxes, Tax Collection, Microenterprises, Ecuador.

1. Introduction

Income tax is one of the most important taxes in a country's tax system. In Ecuador, this tax is levied on natural and legal persons who obtain income from economic activities. In this sense, small companies in Ecuador are also subject to this tax, but certain characteristics and tax benefits apply to this type of companies. The collection of income tax by small businesses in Ecuador is critical to the functioning of the national tax system. Characterized by low incomes and a declining workforce, these companies play a fundamental role in Ecuador's economy, creating jobs and contributing to the country's development.

Small business income tax is calculated based on the company's accounting results at the time of taxation, i.e. the difference between income and deductions. The tax is levied on profits made by a company during a given tax period. However, small businesses should be aware that there are special regulations and tax incentives to encourage growth and development.

In Ecuador, small businesses can take advantage of the simplified tax system (RISE) to reduce their tax burden and more easily meet their tax obligations. Under this scheme, small businesses pay a flat monthly tax calculated based on gross receipts without filing an itemized tax return. The small business income tax levy in Ecuador has a direct impact on the country's economy. Through this tax, the state obtains money to finance public policies and development projects. Likewise, small business income taxes help maintain fairness and fairness in taxation, as all businesses, regardless of size, must comply with their tax obligations. In summary, the collection of income tax by small entrepreneurs in Ecuador is a fundamental factor for the maintenance of the tax system and the development of the national economy. The application of special rules and tax incentives is intended to stimulate the growth of these enterprises and facilitate compliance with tax obligations. In this way, the formalization of the economy is promoted and the role of small businesses in the development of Ecuador is

strengthened. For this reason, this article seeks to describe the main characteristics of the compendium of publications indexed in the Scopus database related to the variable Tax Collection and Microenterprises, as well. As the description of the position of certain authors affiliated with institutions, during the period between 2017 and 2022.

2. General objective

Analyze from a bibliometric approach, the characteristics in the volume of scientific production related to Tax Collection and Microenterprises, registered in Scopus during the period 2017-2022.

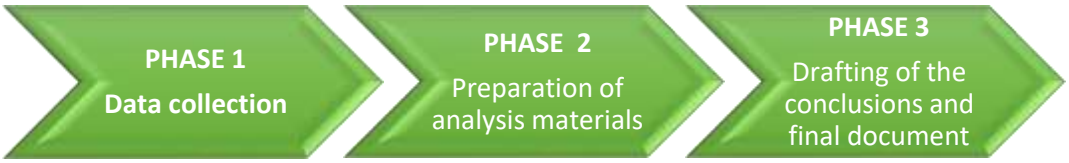
3. Methodology

This article is carried out through a mixed orientation research that combines the quantitative and qualitative method.

On the one hand, a quantitative analysis of the information selected in Scopus is carried out under a bibliometric approach of the scientific production corresponding to the study Tax Collection and Microenterprises. On the other hand, examples of some research works published in the area of study indicated above are analyzed from a qualitative perspective, starting from a bibliographic approach that allows describing the position of different authors against the proposed topic.

It is important to note that the entire search was performed through Scopus, managing to establish the parameters referenced in Figure 1.

3.1 Methodological design



Data collection was executed from the Search tool on the Scopus website, where 43 publications were obtained from the choice of the following filters:

TITLE-ABS
TITLE-ABS-KEY (tax, AND micro-enterprises) AND (LIMIT-TO (PUBYEAR , 2022) OR LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017))

- Published documents whose study variables are related to the study of Tax Collection and Microenterprises.
- Works published in journals indexed in Scopus during the period 2017-2022.
- No distinction by country of origin
- Without distinction in areas of knowledge.
- Regardless of type of publication.

3.1.2 Phase 2: Construction of analysis material

The information collected in Scopus during the previous phase is organized and subsequently classified by graphs, figures and tables as follows:

- Co-occurrence of Words.
- Year of publication.
- Country of origin of the publication.
- Area of knowledge.
- Type of Publication.

3.1.3 Phase 3: Drafting of conclusions and outcome document

In this phase, we proceed with the analysis of the results previously yielded resulting in the determination of conclusions and, consequently, the obtaining of the final document.

4. Results

4.1 Co-occurrence of words

Figure 2 shows the co-occurrence of keywords found in the publications identified in the Scopus database.

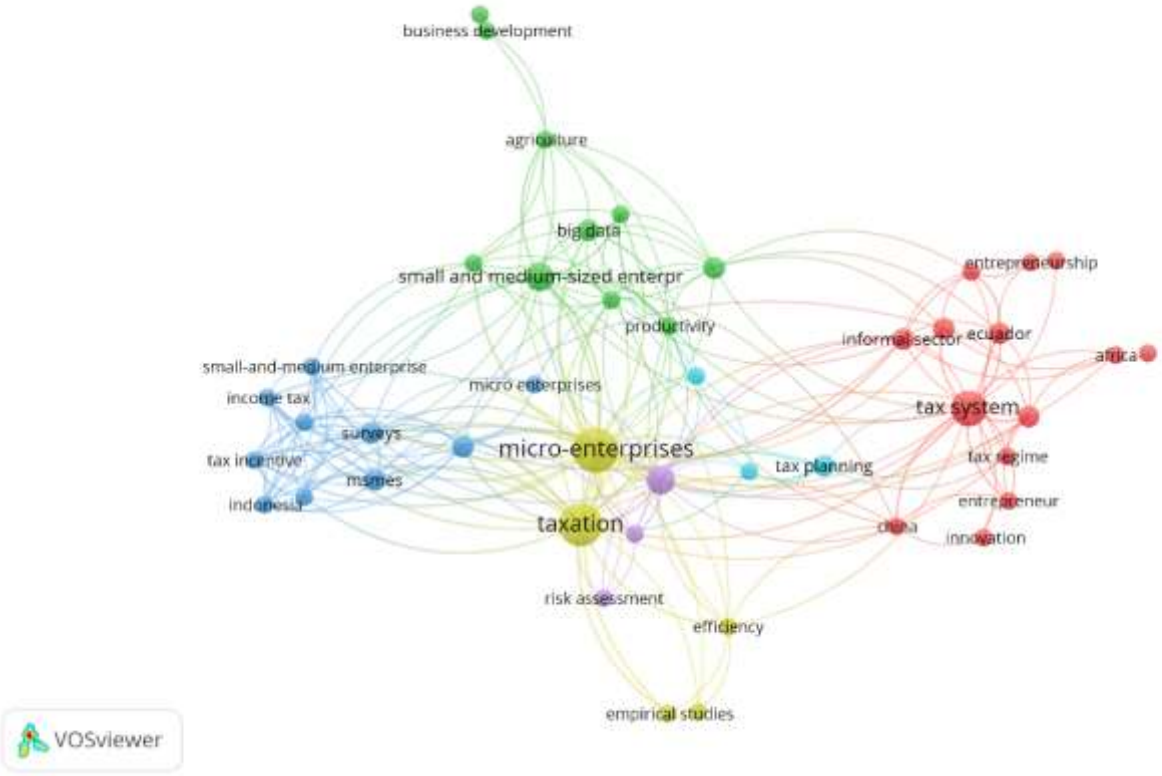


Figure 2. Co-occurrence of words
Source: Own elaboration (2023); based on data exported from Scopus.

Microenterprises was the most frequently used keyword within the studies identified through the execution of Phase 1 of the Methodological Design proposed for the development of this article. Ecuador is also among the most frequently used variables, associated with variables such as Tax System, Small and Medium Enterprises, Productivity, Big Data, Taxes. From the above, it is important to note that the collection of income taxes in microenterprises constitutes a significant source of income for the Ecuadorian State. These resources are used to finance programs and public policies in areas such as education, health, infrastructure, security and other basic services that benefit the entire population. The contribution of micro-enterprises is essential to ensure the functioning and sustainability of these services.

The collection of income tax in microenterprises encourages the formalization of the economy, since these companies must comply with their tax obligations in order to operate legally.

Formalization contributes to building trust and security for both entrepreneurs and consumers, as well as providing an environment conducive to economic growth and job creation.

4.2 Distribution of scientific production by year of publication

Figure 3 shows how scientific production is distributed according to the year of publication.

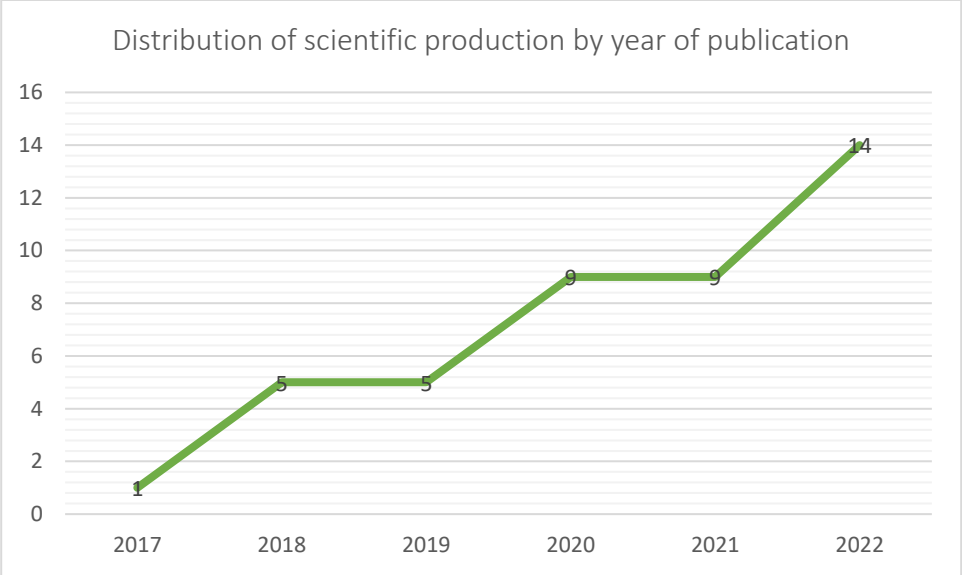


Figure 3. Distribution of scientific production by year of publication.
Source: Own elaboration (2023); based on data exported from Scopus

Among the main characteristics evidenced by the distribution of scientific production by year of publication, a level of number of publications registered in Scopus is notorious in the years 2022, reaching a total of 14 documents published in journals indexed in said platform. This can be explained by articles such as the one entitled "Unregistered Micro-Implementers of Business Activity: The "Who" and the "Why" in North Macedonia" The purpose of this paper is to understand who are the unregistered micro-implementers of business activity (MPBAs) in North Macedonia and why they decided to remain in informality. We rely on a specifically designed survey on unregistered micro-enterprises collected from 151 unregistered MPBAs in May 2022. The results reveal that the most common forms of unregistered MPBA include: street vendors, individual farmers,

artisans, personal beauty service providers, painters, plasterers, bakers, lesson instructors, motor vehicle mechanics and housewives and cleaners. The costs of becoming a registered company, in particular taxes, social contributions, parafiscal charges and the cost of accounting, have been identified as a major impediment to registration. On the other hand, access to larger customers, more reliable input sellers and new markets have been identified as great benefits of formalization. The second motivation is access to social protection and pension in old age. The costs of remaining informal have limited power to motivate registration.(Petreski, 2022)

4.3 Distribution of scientific production by country of origin

Figure 4 shows how scientific production is distributed according to the nationality of the authors.

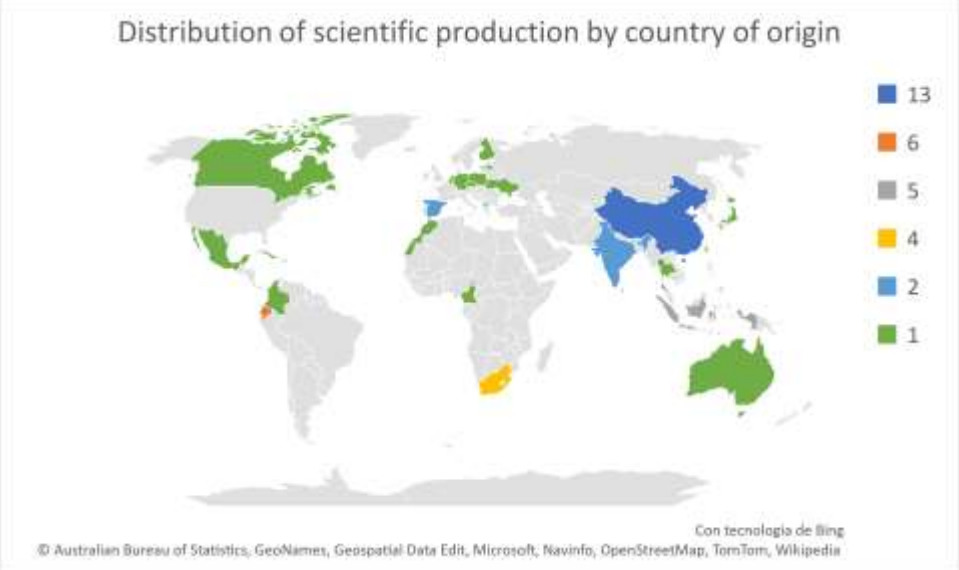


Figure 4. Distribution of scientific production by country of origin.
Source: Own elaboration (2023); based on data provided by Scopus.

Within the distribution of scientific production by country of origin, records from institutions were taken into account, establishing China, as the country of that community, with the highest number of publications indexed in Scopus during the period 2017-2022, with a total of 13 publications in total. In second place, Ecuador with 6 scientific papers, and Indonesia

ranking third presenting to the scientific community, with a total of 5 papers among which is the article entitled "Informal vocational training and sustainable livelihood skills among unemployed youth in low-income countries: Perspectives from a SWOT analysis of tailoring apprenticeships in Cameroon" This study examines the potential of such learning opportunities through through a case study of informal apprenticeships in tailoring in Cameroon, Central Africa. Methods: An analysis of strengths, weaknesses, opportunities, and threats was based on the perspectives of informal trainers (n = 42; 88% female) and apprentices (n = 16; mean age: 22 years; 69% female) in small-scale tailor shops. companies in the city of Buea. Qualitative data from semi-structured interviews were subjected to thematic analysis. Results and discussion: The perceived strengths of informal learning included the development of appropriate work strategies, attitudes, technical and entrepreneurial skills in unemployed youth through practice and collaboration with other learners. However, participants also identified several weaknesses in informal training, including inadequate access to specialized machines and limitations in training imposed by the poor literacy skills of some apprentices.(Ngyah-Etchutambe, 2022)

4.4 Distribution of scientific production by area of knowledge

Figure 5 shows the distribution of the elaboration of scientific publications from the area of knowledge through which the different research methodologies are implemented.

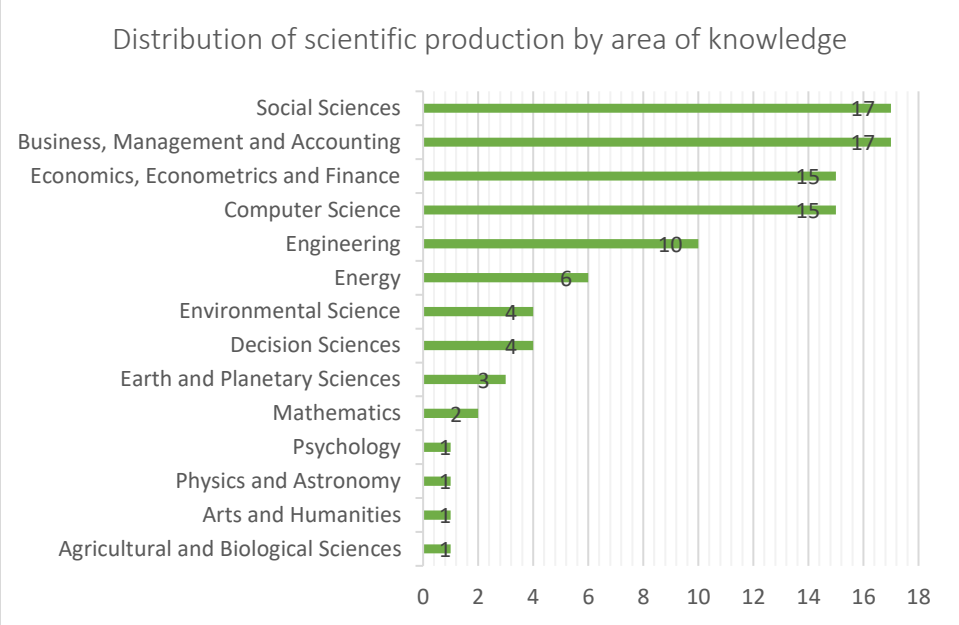


Figure 5. Distribution of scientific production by area of knowledge.
Source: Own elaboration (2023); based on data provided by Scopus.

Business, Management and Accounting was the area of knowledge with the highest number of publications registered in Scopus with a total of 17 documents that have based their methodologies Tax Collection and Microenterprises. In second place, Social Sciences with 17 articles and Economics, Econometrics and Finance in third place with 15. The above can be explained thanks to the contribution and study of different branches, the article with the greatest impact was registered by the area of Business, Management and Accounting entitled "Analysis of Compliance Taxpayers of Micro Small and Medium Enterprises of Electronic Commerce User" This study aimed to determine the compliance of taxpayers of micro, small and medium-sized enterprises (MSMEs) of e-commerce users in compliance with tax obligations - collecting data through documentation and conducting interviews with related parties related to the object of study. The results showed the level of compliance of taxpayers with PP 23 of 2018 tax revenues are considered sufficient to provide a good and growing contribution. The results showed that the compliance of Micro, Small and Medium Enterprise (MSME) taxpayers was influenced by (1) the understanding of taxes and applicable tax rules can be

understood and understood by taxpayers; (2) the rational attitude of tax officials from manners to micro, small and medium-sized enterprises (UMKM); (3) the financial condition of the taxpayer(Meiryani, 2022)

4.5 Type of publication

In the following graph, you will observe the distribution of the bibliographic finding according to the type of publication made by each of the authors found in Scopus.

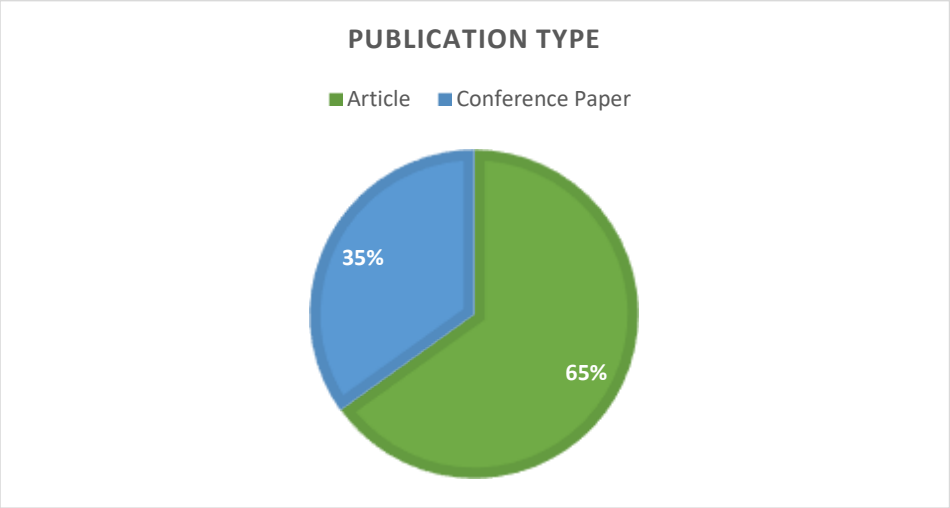


Figure 6. Type of publication.
Source: Own elaboration (2023); based on data provided by Scopus.

The type of publication most frequently used by the researchers referenced in the body of this document was the Journal Article with 65% of the total production identified for analysis, followed by Session Paper with 35% of the research papers published during the period 2017-2022 in journals indexed in Scopus. In this last category, the entitled "Examination of the effect of the determinants of tax reform, the characteristics of enterprises and demographic factors on the financial performance of small and micro enterprises" This article aims to determine the importance of taxation to achieve the objectives of sustainable development since tax policies help strengthen economic growth and improve collection capacity. Therefore, after the tax reform, it is vital to analyze its impact on the performance of companies. Taking into account the SDGs, the present study was carried out in India after the major tax reform, the goods and

services tax (GST) on July 1, 2017, to measure the impact on return on capital (ROE) and return on investment (ROI) such as barometers to measure performance (DuPont Analysis). We chose the determinants of tax reform, company characteristics, demographic variables, and drivers of DuPont's analysis to conduct the research, as all of these variables can help identify the different causes of factors affecting ROI and ROE among different business types and demographics across countries. . An econometric analysis of 546 registered SMEs (small and microenterprises) was carried out using the regression model, the structured equations model and the exploratory and confirmatory factor analysis to achieve the objectives. The empirical results highlighted that a company's size, turnover and analysis indicators (earnings × assets to sales × asset turnover) positively improved ROI and ROE. In addition, the change in the tax system after the tax reforms has allowed the detection of tax fraud and incorrect invoices, reducing the lack of insolvent merchants and increasing the flow of working capital of companies, which in turn has improved financial performance.(Bhala, 2022)

5. Conclusions

Through the bibliometric analysis carried out in the present research work, it was established that China was the country that has the largest number of records published for the variables Tax Collection and Microenterprises with a total of 13 publications in the Scopus database. Similarly, it was established that the application of theories framed in the area of Business, Management and Accounting, were the most frequently used in measuring the impact generated by the implementation based on tax collection and Ecuadorian microenterprises, it can be concluded that there is a direct connection between both aspects. Microenterprises play a crucial role in the Ecuadorian economy as they constitute a large part of the country's economic fabric and contribute significantly to job creation and economic growth. Tax collection is essential for the maintenance of public services and the development of the country. Through taxes, the government can fund programs in education, health, infrastructure, and other priority areas. Therefore, proper tax collection is essential to maintain well-being and promote the social and economic development of Ecuador. However, Ecuadorian microenterprises often face

difficulties in meeting their tax obligations. This is mainly due to their small size, limited financial resources and limited knowledge of the tax system. Many microenterprises operate in the informal economy through tax evasion and tax regulation. To counteract this situation, it is important that the Ecuadorian government implement policies and measures that encourage the formalization of microenterprises and facilitate their tax compliance. These could include simplifying the tax system, reducing the tax burden on microenterprises, tax education and training, and strengthening controls and combating tax evasion. By promoting formalization and tax compliance for microenterprises, tax collection could be significantly increased. This would allow the government to have more resources to invest in the development of the country and provide better public services to all citizens.

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