

MANAGEMENT ACCOUNTING AS A STRATEGIC TOOL FOR TAX PLANNING: LITERATURE REVIEW

A CONTABILIDADE GERENCIAL COMO FERRAMENTA ESTRATÉGICA PARA O PLANEJAMENTO TRIBUTÁRIO: REVISÃO DE LITERATURA

LA CONTABILIDAD DE GESTIÓN COMO HERRAMIENTA ESTRATÉGICA PARA LA PLANIFICACIÓN TRIBUTARIA: REVISIÓN DE LA LITERATURA

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ABSTRACT

Justification/Problem: The growing demand for transparency, efficiency and accountability in public fiscal management has intensified the need for control mechanisms capable of ensuring compliance with legal standards and good governance. In this scenario, accounting auditing presents itself as an essential strategic tool for promoting fiscal responsibility, identifying failures, mitigating risks, and improving administrative processes in the Brazilian public sector.

Objective: This study aims to analyze the role of accounting auditing as a strategic instrument for the evaluation of fiscal responsibility in the public sector, highlighting its functions, benefits and challenges in the light of recent scientific production.

Methodology: An integrative literature review is carried out, based on studies published between 2021 and 2025, located in the MedLine, PubMed, Scopus, and Cochrane Library databases. The methodology adopted the PRISMA protocol to ensure transparency and rigor in the selection, screening and analysis of articles. Empirical and theoretical studies with a direct approach to accounting auditing and public fiscal management were considered.

Results and Discussions: It is observed that the accounting audit plays a central role in the inspection of budget execution, in the prevention of irregularities and in the strengthening of governance. The adoption of technologies and the technical qualification of auditors are pointed out as decisive factors for their effectiveness, although operational and structural challenges persist.

Conclusion: conclude that the strengthening of accounting auditing, combined with technological modernization and institutional commitment, is essential to consolidate a culture of fiscal responsibility and ensure an ethical, transparent and efficient public administration.

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Keywords: Accounting Audit. Public Governance. Fiscal Planning. Fiscal Responsibility. Administrative Transparency.

RESUMO

Justificativa/Problema: A crescente exigência por transparência, eficiência e responsabilidade na gestão fiscal pública tem intensificado a necessidade de mecanismos de controle capazes de assegurar o cumprimento das normas legais e a boa governança. Nesse cenário, a auditoria contábil se apresenta como uma ferramenta estratégica essencial para a promoção da responsabilidade fiscal, identificando falhas, mitigando riscos e aprimorando os processos administrativos no setor público brasileiro.

Objetivo: Este estudo tem como objetivo analisar o papel da auditoria contábil como instrumento estratégico para a avaliação da responsabilidade fiscal no setor público, destacando suas funções, benefícios e desafios à luz da produção científica recente.

Metodologia: Procede-se à realização de uma revisão integrativa da literatura, com base em estudos publicados entre 2021 e 2025, localizados nas bases MedLine, PubMed, Scopus e Cochrane Library. A metodologia adotou o protocolo PRISMA para garantir transparência e rigor na seleção, triagem e análise dos artigos. Foram considerados estudos empíricos e teóricos com abordagem direta sobre auditoria contábil e gestão fiscal pública.

Resultados e Discussões: Observa-se que a auditoria contábil desempenha um papel central na fiscalização da execução orçamentária, na prevenção de irregularidades e no fortalecimento da governança. A adoção de tecnologias e a qualificação técnica dos auditores são apontadas como fatores decisivos para sua efetividade, embora persistam desafios operacionais e estruturais.

Conclusão: concluir que o fortalecimento da auditoria contábil, aliado à modernização tecnológica e ao compromisso institucional, é fundamental para consolidar uma cultura de responsabilidade fiscal e garantir uma administração pública ética, transparente e eficiente.

Palavras-chave: Auditoria Contábil. Governança Pública. Planejamento Fiscal. Responsabilidade Fiscal. Transparência Administrativa.

RESUMEN

Justificación/Problema: La creciente demanda de transparencia, eficiencia y rendición de cuentas en la gestión fiscal pública ha intensificado la necesidad de mecanismos de control capaces de asegurar el cumplimiento de las normas legales y la buena gobernanza. En este escenario, la auditoría contable se presenta como una herramienta estratégica esencial para promover la responsabilidad fiscal, identificar fallas, mitigar riesgos y mejorar los procesos administrativos en el sector público brasileño.

Objetivo: Este estudio tiene como objetivo analizar el papel de la auditoría contable como instrumento estratégico para la evaluación de la responsabilidad fiscal en el sector público, destacando sus funciones, beneficios y desafíos a la luz de la producción científica reciente.

Metodología: Se realizó una revisión integradora de la literatura, con base en estudios publicados entre 2021 y 2025, ubicados en las bases de datos MedLine, PubMed, Scopus y Cochrane Library. La metodología adoptó el protocolo PRISMA para garantizar la



transparencia y el rigor en la selección, criba y análisis de los artículos. Se consideraron estudios empíricos y teóricos con enfoque directo a la auditoría contable y la gestión fiscal pública.

Resultados y Discusiones: Se observa que la auditoría contable juega un papel central en el seguimiento de la ejecución presupuestaria, la prevención de irregularidades y el fortalecimiento de la gobernanza. La adopción de tecnologías y la calificación técnica de los auditores se destacan como factores decisivos para su efectividad, aunque persisten desafíos operativos y estructurales.

Conclusión: Concluir que el fortalecimiento de la auditoría contable, combinado con la modernización tecnológica y el compromiso institucional, es fundamental para consolidar una cultura de responsabilidad fiscal y garantizar una gestión pública ética, transparente y eficiente.

Palabras clave: Auditoría Contable. Gobernanza Pública. Planificación Fiscal. Responsabilidad Fiscal. Transparencia Administrativa.



1 INTRODUCTION

The increasing complexity of the Brazilian tax system imposes significant challenges for organizations, which need to seek efficient ways to meet their tax obligations without compromising their financial sustainability (Queiroz *et al.*, 2024). In this context, management accounting has stood out as an indispensable strategic tool for tax planning, providing essential information that helps managers in making assertive and reasoned decisions. Sento-sé *et al.* (2021) highlight that management accounting offers analytical support to anticipate tax impacts and optimize resources, aligning fiscal and business objectives.

Tax planning, when integrated with management accounting, allows the identification of legal opportunities to reduce the tax burden, while promoting compliance with current regulations. Souza *et al.* (2023) point out that this integration makes it possible to develop financial and fiscal scenarios, facilitating decisions that guarantee competitive advantage without infringing the legislation. Thus, management accounting contributes to tax efficiency and the legal certainty of organizations (Pessoa *et al.*, 2022).

In addition to tax reduction, management accounting is essential for monitoring and controlling tax risks, which avoids penalties and contingencies that can affect the financial health of companies. As Costa Silva *et al.* (2022), detailed management reports and specific indicators enable the continuous monitoring of tax obligations, providing greater control and prevention in the face of possible irregularities. This strengthens risk management and ensures greater operational stability.

The incorporation of information technologies in management accounting has expanded the analytical capabilities of organizations, especially with regard to tax management. Duarte *et al.* (2025) highlight that the digitalization of accounting processes allows for the quick and accurate analysis of large volumes of data, which enhances the development of more effective tax strategies. Technology, therefore, is a key factor for the modernization of tax planning and adaptation to legislative changes (Moura *et al.*, 2021).

Another relevant aspect is the integration between the accounting, financial and tax areas provided by management accounting, which promotes the harmonization of internal processes and the alignment of organizational objectives. Silva *et al.* (2022) state that this integrated communication favors corporate governance, reducing risks and increasing transparency in tax management. In this way, management accounting is consolidated as an essential instrument for strategic decision-making (Ferreira *et al.*, 2024).

In view of this scenario, the present study aims to analyze managerial accounting as a strategic tool for tax planning, exploring its functions, benefits and challenges. It seeks to highlight how managerial accounting contributes to the fiscal efficiency and economic



sustainability of organizations, reinforcing its importance in the contemporary business environment. Deepening this topic is essential to improve management practices and promote tax compliance.

2 METHODOLOGY

This study is characterized as an integrative literature review, which aims to gather, systematize and analyze the recent scientific production on the use of accounting auditing as a strategic tool for the evaluation of fiscal responsibility in the public sector. Integrative review is a consolidated method for exploring complex topics, allowing for comprehensive evidence gathering and identifying gaps in knowledge (Galvão, Pansani, and Harrad 2015).

The time delimitation of the research covered the period from 2021 to 2025, in order to contemplate the most recent advances related to accounting audit practices and Brazilian tax legislation. The choice of this range is justified by the dynamism of the public sector and the constant updates in fiscal control and governance standards (Santos, Pimenta & Nobre, 2007) and in the recommendations of the Joanna Briggs Institute (JBI, 2022), in order to ensure scientific rigor, transparency, and reliability in the selection and analysis of the included studies.

For the structuring of the research question, the PICO strategy was adopted, which guides the clear definition of the elements Population, Interest and Context. **P (Population):** public bodies of direct and indirect administration; **I (Interest):** accounting audit applied to fiscal responsibility; **C (Context):** compliance with the rules of the Fiscal Responsibility Law. In this study, the public bodies of direct and indirect administration were considered as Population, the Interest was the accounting audit applied to fiscal responsibility, and the context involved compliance with the standards established by the Fiscal Responsibility Law (Galvão, Pansani and Harrad, 2015).

The bibliographic search was carried out between April and June 2025, using renowned scientific databases such as MedLine, PubMed, Scopus and Cochrane Library. Specific descriptors combined by Boolean operators (*AND, OR*) were used, including terms such as *"Accounting Audit", "Fiscal Responsibility", "Public Sector Management" and "Governance"*, chosen based on controlled vocabularies from DeCS/MeSH to ensure relevance and accuracy (Santos, Pimenta & Nobre, 2007).

In the selection phase of the studies, an adaptation of the methodological flowchart of Galvão, Pansani and Harrad (2015) was used, organized in four sub-stages: **1) Identification:** the studies were located in the previously defined bases, according to the established descriptors; **2) Screening:** titles and abstracts were read to assess adherence



to the theme; **3) Eligibility:** inclusion and exclusion criteria were applied to ensure relevance and methodological quality; **4) Inclusion:** the articles that met all the requirements were incorporated into the final analysis. All steps were performed by at least two reviewers independently, in order to ensure reliability and avoid bias.

The study selection process was carried out in three sequential stages: screening of titles and abstracts to verify adherence to the inclusion criteria, full reading of the selected texts for detailed evaluation of methodological quality, and critical analysis of the extracted data. Strict inclusion criteria were applied, prioritizing articles published in Portuguese, English, or Spanish, available in full text, that directly addressed the topic of accounting auditing in the public sector (Birges *et al.*, 2021).

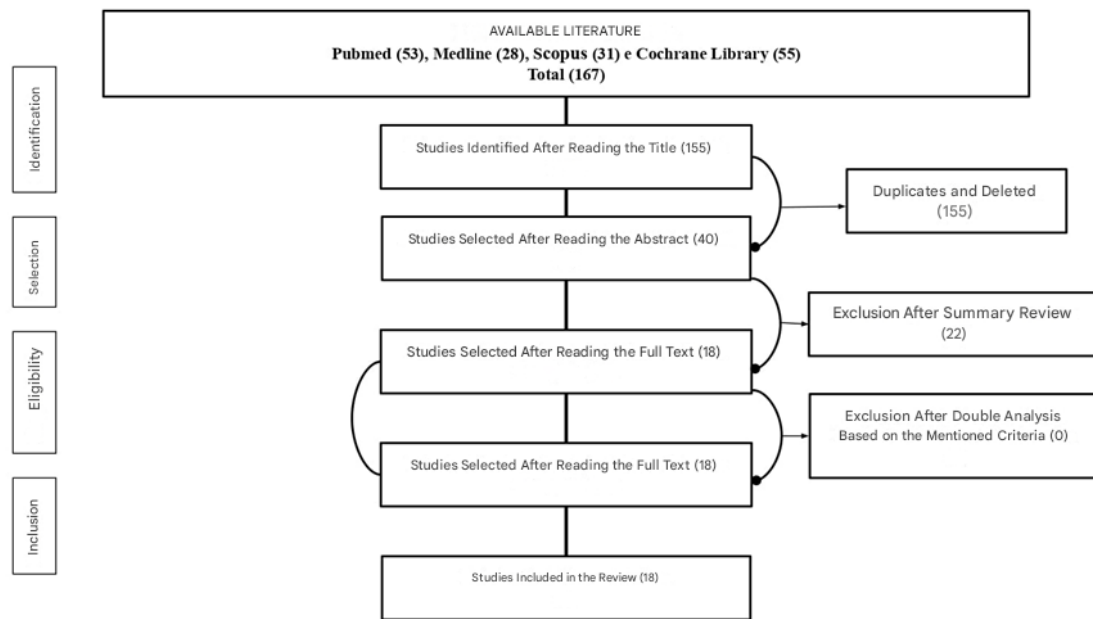
To ensure reliability and reduce bias in the selection, the analysis was conducted by two independent reviewers, with divergences resolved by consensus. The relevant data extracted were organized for later thematic categorization, following methodological recommendations that ensure the systematization and validity of the integrative review (Silva *et al.*, 2025). The PRISMA protocol guided the registration and presentation of the processes of identification, selection and inclusion of the studies.

3 RESULTS AND DISCUSSIONS

The study selection process followed the PRISMA protocol, ensuring methodological rigor and transparency. Initially, 167 articles were identified, distributed among the databases as follows: MedLine (28), PubMed (53), Scopus (31) and Cochrane Library (55). After the exclusion of 12 duplicates, 155 articles were submitted to the screening of titles and abstracts, following the predefined eligibility criteria. The selection considered thematic relevance, availability of the full text, methodological quality and language (Portuguese, English or Spanish), resulting in the exclusion of 115 non-compatible works.

Figure 1

Flowchart of the Review Study Selection Process



Source: Authors, 2025.

The next stage consisted of the full reading of the remaining 40 articles, carried out by two independent reviewers, according to methodological recommendations to ensure the reliability of the process (Farias *et al.*, 2022). Rigorous criteria were applied to assess the relevance and consistency of the data presented, prioritizing empirical and theoretical studies that directly addressed accounting auditing and fiscal responsibility in the public sector. After joint validation, 18 articles were selected to compose the final analysis.

The extracted data were organized and analyzed qualitatively, with the application of the thematic categorization technique to identify the main concepts, practices and challenges related to the theme. This analysis allowed the construction of a consolidated picture of the role of accounting auditing in promoting fiscal responsibility, as indicated by Angnes *et al.* (2022), expanding the understanding of the practices and barriers that exist in the Brazilian context. The process of selection and analysis of the studies followed the PRISMA protocol, ensuring transparency and scientific rigor to the survey.

In addition, special attention was paid to the diversity of the organizational contexts addressed in the studies, seeking to cover different spheres of the public sector, such as municipal, state, and federal (Gonçalves *et al.*, 2023). This breadth allowed a more comprehensive view of the specificities and particularities of accounting auditing applied at various administrative levels, as recommended by Almeida Gomes *et al.* (2021). Such an approach enriches the analysis, since the demands and challenges can vary significantly according to the size and structure of the agencies analyzed.



Another aspect considered was the normative and technological update mentioned in the selected articles. The review contemplated the impact of technological innovations, such as the use of digital systems for data analysis and automation of audit processes, which has substantially changed traditional practices. According to Abreu Fernandes *et al.* (2025), the incorporation of these resources represents an important advance in increasing efficiency and accuracy in the verification of tax compliance.

With regard to operational challenges, the studies highlighted recurring issues such as the limitation of qualified human resources and the fragmentation of control systems, which make it difficult to standardize auditory practices. Frezza *et al.* (2021) point out that such obstacles are decisive for the effectiveness of audits and highlight the need for public policies aimed at strengthening professional training and the integration of government accounting systems.

Finally, the analysis also considered the role of external control bodies, such as courts of accounts and controllerships, which play a complementary and essential role in monitoring fiscal responsibility. As evidenced in the studies, cooperation between internal and external audits favors the expansion of transparency and accountability, fundamental aspects for the legitimacy of public control actions (Freitas *et al.*, 2024). This synergy contributes to the construction of a more robust and effective institutional environment in combating irregularities and promoting good governance.

4 CONCLUSION

Accounting auditing is a strategic instrument of great relevance for strengthening fiscal responsibility in the public sector. The results of this review show that its performance goes beyond the mere verification of compliance, playing a fundamental role in promoting transparency, improving governance and preventing deviations in the management of public resources. The ability to identify operational weaknesses and recommend improvements makes auditing a proactive tool in the search for efficiency and administrative integrity.

The analysis of the studies also revealed that, despite the advances observed, significant challenges still persist, such as the shortage of specialized professionals, the absence of standardization in procedures and the limitation in the integration of accounting systems between the different federative entities. Such obstacles compromise the scope and effectiveness of audits, requiring structured actions by the government to overcome them. The standardization of practices and the strengthening of the culture of internal and external control are essential measures in this regard.



Another central point identified was the incorporation of information technologies, which has enhanced the efficiency and accuracy of audit processes. Specialized software, analysis of large volumes of data, and integrated systems allow for greater agility and reliability in inspections. However, for these innovations to be fully exploited, it is essential to invest in the continuous training of auditors and in the modernization of the technological infrastructure.

Thus, it is concluded that the accounting audit, when properly structured and integrated with governance policies, represents a fundamental axis for the consolidation of fiscal responsibility and good public management. Its strengthening depends on the institutional commitment to technical qualification, the modernization of processes and the valorization of control as a pillar of efficient, ethical and transparent public administration.

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