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Compliance in Accounting and Tax Services Organizations in Tulancingo, Hidalgo

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Abstract: Compliance has become a critical issue affecting organizational sustainability and regulatory adherence, particularly in highly regulated sectors such as accounting and tax services. Inadequate compliance systems expose organizations to significant economic sanctions, operational inefficiencies, and reputational risks. Despite its growing importance, compliance implementation remains limited among small and medium-sized professional service firms in developing economies.

The objective of this study is to quantify potential economic sanctions faced by a Mexican organization through the systematic analysis of administrative and tax regulations and internal documentation practices. The research adopts a quantitative approach with a descriptive scope and a non-experimental design to evaluate compliance-related risks within a real organizational context.



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The empirical focus of the study is a professional services firm operated by a natural person engaged in accounting, auditing, and consulting activities in Mexico, specifically in Tulancingo, Hidalgo. The organization lacks formal administrative manuals and documented procedures, relying primarily on verbal instructions to guide operational activities. Although personnel possess practical knowledge of their responsibilities and deliverables, the absence of standardized documentation increases exposure to regulatory non-compliance and financial penalties.

This study addresses the role of compliance as an administrative system that supports good corporate governance and risk mitigation in professional service organizations. The findings aim to contribute to the literature by demonstrating how structured compliance mechanisms can reduce economic sanctions, strengthen internal control, and enhance organizational competitiveness. From a practical perspective, the results provide evidence-based insights for accounting and tax professionals seeking to implement compliance frameworks to safeguard financial stability and organizational reputation through principles of ethics, transparency, and regulatory alignment.

Keywords: Compliance, System and Control.

图兰辛戈（伊达尔戈州）会计与税务服务组织中的合规管理

摘要：合规（Compliance）已成为影响组织可持续发展和监管遵循的重要议题，尤其是在会计与税务服务等高度监管的行业中。合规体系的不完善会使组织面临重大的经济制裁、运营效率低下以及声誉风险。尽管合规的重要性日益凸显，但在发展中经济体中，小型和中型专业服务机构对合规机制的系统性实施仍然较为有限。

本研究旨在通过系统分析行政与税务法规以及内部文件管理实践，量化一家墨西哥组织可能面临的经济制裁风险。研究采用定量研究方法，研究范围为描述性研究，并采用非实验性研究设计，以评估真实组织环境中的合规风险。

本研究的实证对象是一家由自然人经营的专业服务机构，主要从事会计、审计和咨询业务，位于墨西哥伊达尔戈州图兰辛戈市。该组织缺乏正式的行政管理手册和书面化流程，运营主要依赖管理层的口头指示。尽管员工在实践中了解自身职责和交付成果，但缺乏标准化书面文件显著增加了组织在监管合规方面的风险及潜在的经济处罚。

本研究探讨了合规作为一种行政管理体系在促进良好公司治理和风险控制中的作用。研究结果旨在通过实证证据丰富相关文献，表明结构化的合规机制能够有效降低经济制裁风险、强化内部控制并提升组织竞争力。在实践层面，本研究为会计与税务专业人士提供了基于证据的参考，以支持其通过伦理、透明度与法规一致性来保护组织的财务稳定性和声誉。

关键词：合规、制度与控制

1. Introduction

Compliance is a set of practices, processes, and policies that an organization implements to ensure its activities align with the laws, regulations, ethical standards, and standards applicable to its sector. It originates in medicine, where it means properly undertaking a therapy (Ramírez Soltero and Chapa Abrego, 2023). For other authors, it means acting in accordance with the law or complying with regulations[1].

Its objective is to identify, prevent, and manage legal and reputational risks, avoiding sanctions, fines, and damage to the company's image by promoting an ethical culture and adherence to current legislation; it entails complying with the rules or laws that regulate companies or organizations [2]. In this research, compliance is applied to a specific case, in order to quantify the potential sanctions for noncompliance. In Mexico, compliance has recently been introduced into legislation and the business world, highlighting its relative pros and cons.

When the word Compliance began to be used, "it was associated with concepts such as sustainability and good governance, which implied a commitment by organizations to comply with established standards" [3], that is, it is to prevent the occurrence of a criminal act in an organization, its use refers to the set of internal and external standards and procedures [4].

The author mentions that good governance manuals must contemplate values and principles that must be implemented in the organization, mainly the body of directors, administrators, employees, contractors and suppliers linked to the organization itself, this in order to avoid being involved in violations of current regulations and legal norms [5].

This research proposed an analysis of the elements that individuals in the accounting and tax services sector in Tulancingo, Hidalgo, must comply with, which will serve as a tool to avoid sanctions and losses for individuals in the accounting and tax services sector.

The selection of the topic "*compliance*" is primarily due to the regulatory obligations that organizations must fulfill. Its impact and practical implications focus on the viability, reputation, and sustainability of a business, in this case, the accounting firm Julieta y Asociados. The main reasons are: 1) mitigation of legal and financial risks, where the primary objective is to prevent the company from incurring crimes, sanctions, fines, or lawsuits for non-compliance with applicable laws and regulations; 2) protection and strengthening of corporate reputation, meaning that the company operates within legal and ethical frameworks; 3) promotion of a culture of ethics and transparency, meaning that the organization complies with current regulations and integrates codes of ethics and conduct into the company's daily operations; 4) improvement of operational efficiency and decision-making, which involves implementing management systems to optimize internal functioning and guarantee business continuity; and 5) the relevance and timeliness of the topic, which is fundamental for the company to stay up-to-date with new regulatory requirements.

2. Literature Review

The concept of compliance originates in Anglo-Saxon law and means "fulfillment." ISO 37301:2021 defines it as "compliance with all of the organization's obligations"; the same standard defines compliance obligations as "requirements that an organization must comply with."

Regulatory compliance has become a major concern for companies worldwide. In Mexico, legal compliance has gained significant importance due to the growing complexity of the regulatory framework and the more severe penalties imposed by authorities for non-compliance.

Globalization has led companies to grow their business operations, which has generated increased responsibilities for them [6].

The topic of compliance is gaining significant relevance in various organizations worldwide, and Mexico is no exception. Through various legal provisions, such as the National Code of Criminal Procedure, the Federal Law to Prevent Operations of Illicit Origin, and the Federal Tax Code, among others, these provisions establish economic sanctions for individuals and legal entities that fail to comply with these regulations. Organizations know that complying with the standards described in good governance manuals will generate multiple benefits [7].

Organizations have always been exposed to economic crime, that is, corruption, among other crimes. Nowadays, when we talk about compliance, we mean good practices and procedures through which companies must ensure that their members comply with the regulatory framework that governs business activities, in order to avoid fines.

Compliance is a control system that seeks to ensure that organizations comply with legal and ethical standards, both at the corporate and governmental levels, since it is very common that collective organizations other than individuals are sometimes declared criminally liable for the acts carried out by their employees or managers [8]. Hence, poor corporate organization is identified as a vulnerability to assets protected by law, which may constitute criminal liability [9]; and in matters of corruption, the motive may be linked to the duty to monitor corporate conduct to prevent crimes [10]. There are many compliance law instruments that companies adopt to combat corruption; however, the most common are codes of conduct, compliance programs, and whistleblower protection. Codes of conduct are expressions of the organization's internal regulatory power and constitute the first expression aimed at complying with anti-corruption regulations, that is, codes of conduct are related to ethics, which serves to regulate the conduct of individuals or legal entities in society, established in moral codes that serve to qualify actions as 'bad' or 'good' [11]. while a regulatory compliance program is a set of policies, procedures and practices that a company implements to ensure that its activities comply with all applicable laws, regulations and ethical standards, its main objective is to prevent criminal acts from occurring in an organization [12]. in turn, [13]. says that the protection of whistleblowers in the field of Compliance, they say that they are the set of measures and procedures that guarantee that people who report irregularities, illegalities or acts of corruption within an organization do not suffer reprisals or penalties.

By implementing compliance, you can avoid penalties such as: a) Fines; b) Dissolution of the legal entity; c) Interruption of movements and activities; d)

Closure of premises or industrial plants; e) Prohibition from carrying out specific activities; f) Ineligibility for obtaining subsidies, transfers, and public support, as well as being unable to enjoy tax incentives (tax refunds and credits); g) Avoidance of court rulings and sanctions for failing to safeguard the rights of employees or creditors.

Related to the above, having a regulatory compliance system prevents falling into risky situations, including: "highly criminal (terrorism and arms trafficking); crimes against intellectual and industrial property; violation of labor rights, affectation of consumer rights or interference in competition mechanisms; attacks on natural resources and the environment; avoidance of sanctions and penalties in tax or social security matters, money laundering, bribery, influence peddling and counterfeiting" [14].

The aforementioned is vitally important for all organizations, regardless of their sector, to consider the elements of compliance in order to avoid sanctions, comply with established regulations, and maintain good governance.

3. Problem Statement

Companies, by not having compliance programs or, the lack of organizational control, are subject to a series of sanctions, mainly of an economic nature, so Compliance must consider the application of organizational, management and prevention models, so the present research aims to provide information to organizations in the accounting - tax services sector, in the Municipality of Tulancingo, Hidalgo, in response to the problem of the lack of the aforementioned models.

This is of vital importance, since Mexico is part of international groups that have implemented various measures to monitor organizations and prevent fraud. This research has a national scope, analyzing federal laws and regulations that are applicable to any type of organization, such as the one studied here.

This investigation is limited to individuals with business and professional activity in Mexico, specifically accounting firms, in order to identify and analyze the compliance systems that the organization must have in place and quantify the amount of financial penalties in the event of noncompliance.

The research seeks to study and resolve compliance issues that individuals with business activities in the accounting and tax services sector may face, and to avoid penalties.

4. Goals

4.1 General Objective

Analyze the elements that individuals in the accounting and tax services sector in Tulancingo, Hidalgo must comply with in order to comply with the Compliance that serves to avoid sanctions and losses

4.2 Specific objectives

- 1) Describe the characteristics of the company under study.
- 2) Determine the organizational, management, and prevention models that an individual with business and professional activity, dedicated to providing accounting and tax services, must adopt to ensure adequate compliance.
- 3) Quantify the sanctions that an individual with business and professional activity could face in the event of noncompliance with compliance.
- 4) Establish an administrative model to ensure good corporate governance.

5. Methodology

The modern origins of compliance at a global level emerge with the enactment of the Foreign Corrupt Practices Act (FCPA), issued in December 1977 in the United States [15]. This act sought to punish acts of corruption by US companies, such as making improper or illicit payments to officials of foreign companies This act sought to punish acts of corruption [16].

The following methodology was used for this research:

- Approach
- Scope
- Design
- Sample
- Hypothesis
- Analysis and Interpretation of Results

5.1 Approach

This research took a quantitative approach, allowing for the examination of variables in a specific context. It is based on a deductive and logical framework that seeks to formulate research questions and hypotheses for subsequent testing [17]. This analysis was conducted by reviewing administrative documents in accordance with the legal provisions in force in fiscal year 2020 and considering the potential sanctions in the event of noncompliance.

5.2 Scope

The research was descriptive in scope because it sought to specify important properties, characteristics, and features, in this case the use of administrative documents and those used by individuals. It is also explanatory research because it focuses on explaining why a phenomenon occurs and under what conditions it manifests itself [18]. This study constitutes applied research, which will determine the different administrative documents of organizations for proper compliance for the 2020 fiscal year.

5.3 Desing

The design is non-experimental, where the research is conducted without deliberate manipulation of variables, and where phenomena are observed for subsequent analysis. It was also cross-sectional, where data was collected at a single point in time; it allowed for the description of the variables: compliance and risk of loss.

5.4 Sample

In this research, a case study was conducted. A natural person with business and professional activity located in Tulancingo, Hidalgo, Mexico, who provides accounting, auditing, and consulting services in their various forms was selected. The necessary information was obtained for analysis and to quantify the expected effects of the research. Interviews and observations were also used to obtain additional information for the research. For this research, the following individuals were considered: Julieta Ocádiz García, registered as a natural person with business and professional activity; a manager, two operational assistants, and a secretary, for a total of four people to be surveyed.

5.5 Hypothesis

The hypothesis proposed in this paper is a descriptive hypothesis, which is described below.

Null hypothesis:

H₀₁: Adequate compliance will minimize the risk of losses for individuals with business and professional activities dedicated to providing accounting and tax services.

5.6 Data collection, coding, and analysis

Regarding data collection, a survey was administered directly to the firm's general manager to determine the organization's compliance level, with five response levels. An analysis of historical documents was also conducted to understand the company's documentation on compliance issues.

6. Results

For the purposes of the aforementioned study, an accounting and auditing firm is considered, registered as an individual with business and professional activity under the name López Ocádiz Contadores. It is located in the municipality of Tulancingo, Hidalgo, Mexico, and provides services to organizations and individuals in the region, the state, and the country. Founded on May 1, 2020, it holds various registrations and certifications, positioning it as one of the most prestigious and recognized firms in the region. It currently provides accounting, accounting, tax, and

financial consulting, business and professional training, tax and financial auditing, and government auditing, among other services.

Its organizational structure consists of two senior management levels: one for accounting and one for auditing. The next level is made up of operational assistants. Finally, the firm has a secretary for general affairs, for a total of four people.

All organizations involved in accounting and tax matters must have an adequate compliance system in place to minimize the risk of financial or reputational losses. This can be attributed to the following aspects:

Regarding organizational manuals, the firm acknowledges that it does not have such materials, and therefore, it is carried out theoretically, without supporting documentation. The company mentions that it is necessary to have administrative manuals so that staff are familiar with the functions they must perform within the organization. Mexican legislation does not yet provide any sanctions for the lack of organizational manuals, but it is considered a failure in the firm's internal control policies.

Regarding administrative procedures, senior management is very clear about the activities to be performed. However, they do not have physical procedure manuals. Employees have performed their duties according to verbal instructions given to them by management. Similarly, it was observed in the firm that the accounting and auditing procedures are understandable, and that human resources are fully aware of the duties and deliverables they must perform in each activity, but nothing is written down. Similar to the previous point, there are no sanctions for the lack of procedure manuals, but they are considered an error in the firm's internal control.

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In the case of PIORPI reports, the Federal Law for the Prevention and Identification of Operations of Illicit Origin establishes sanctions for not filing some reports, but they are not applicable in the case of accounting firms; in this case, the firm López Ocádiz Contadores does not have fines regarding this item. And in the case of reportable schemes, a new obligation arose for tax advisors and taxpayers to report certain advice that impacts a tax reduction, therefore,

the obligation to report these reportable schemes is incorporated and in case of not filing them, the fines are established in article 82-B of the same Federal Tax Code and are set from an amount that goes from \$ 15,000.00 to \$ 500,000.00, as shown in figure 1.



Fig. 1 Fines for relevant operations

It can be seen that the accounting firm is subject to various obligations, and failure to fully comply with them can result in very heavy fines.

7. Discussion

As mentioned, organizations must have an adequate Compliance system to minimize the risk of financial or reputational losses. This research is similar to other studies conducted in Mexico by Villalobos (2024), who mentions two companies in the housing sector that began their decline more than a decade ago and suffered a loss of almost their entire stock price (both shares fell by more than 99%, making them worthless for some years now): Corporación Geo B and Sare B. The regulations that refer to regulatory compliance, referring to the implementation of bad practices, concealment of information, or any activity considered contrary to ethics and the code of conduct, are stipulated in the Securities Market Law (LMV). Article 38 of the LMV establishes that liability arising from the actions of publicly traded companies that cause financial damage may be exercised by the shareholders or partners of the publicly traded company, individually or collectively, when they hold voting shares or when they represent at least five percent of the share capital (Section II). Therefore, minority shareholders may not seek restitution for financial damages suffered unless they are hundreds or thousands of them.

It is important for the creation of an organization to have manuals and procedures within it, as they structure, standardize, and clarify the company's operations, resulting in greater efficiency, quality, control, and business continuity. These documents guide employees, help avoid errors and duplication of functions, facilitate the training of new staff, and serve as a reference for continuous process improvement.

This analysis reveals a niche opportunity, as the

firm recognizes the importance of maintaining administrative manuals for proper resource control, as well as an organizational manual that establishes the functions to be performed by the organization's staff. Administrative procedures are very clear on the part of senior management, but they are not physically available. This means that employees have performed their duties according to verbal instructions given to them by management.

In this way, the benefit will be that the members of the organization feel motivated, included and integrated in the administrative processes of the firm, generating greater productivity and organizational efficiency within the firm, having a better organizational performance.

8. Conclusion

The practical value of this research lies in minimizing the risk of losses for self-employed individuals engaged in accounting services in Tulancingo, Hidalgo. This will contribute to the continuous improvement of these businesses.

This work considered the theoretical elements related to compliance and its impact on companies' regulatory compliance.

Based on the findings of this research, the following conclusions are drawn:

1) The firm must update its administrative manuals and ensure compliance with its various tax obligations to fulfill its previously established mission, vision, and values.

2) The firm must implement organizational manuals so that its staff understands their roles, as they currently perform their duties empirically.

3) Regarding the description of the characteristics of the company under study, the objective has been met, as it describes its founding, mission, vision, values, and organizational structure, positioning it as one of the most prestigious and recognized firms in the region, providing accounting, accounting, tax, and financial consulting services, business and professional training, tax and financial auditing, and government auditing, among others.

4) The administrative manuals and procedures must be integrated into the organization to ensure continuous improvement in the quality of the services offered.

5) An administrative model was established to ensure good corporate governance. This model consists of the physical and electronic implementation of the necessary administrative manuals for the organization, such as the organizational manual, procedures manual, and others that contribute to better organization of the

firm. The integration of tax files for each of the firm's clients was also continued.

6) The hypothesis was confirmed, demonstrating that proper compliance minimizes the risk of losses for self-employed individuals engaged in business and professional activities, specifically those providing accounting and tax services in Tulancingo, Hidalgo.

9. Future Research

The fundamental merit of this research is to pave the way for future in-depth studies on this topic for individuals engaged in business activities. The issues this research leaves open for future studies are the following:

- The topic of Compliance is new in Mexico, so special attention should be paid to new recommendations from international organizations for Mexico, as well as the implementation of various reforms that impact the administrative aspects of organizations.
- Evaluate compliance system programs within the framework of criminal judicial proceedings.
- Develop standards for compliance management systems in labor matters.
- Utilize robust technology and data analysis to evaluate one's own actions and those of any third party with whom business is conducted.

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