

# System Of Payment Of Tax Obligations (SPOT) Related To The Payment Capacity Of Construction Companies In Peru

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**Abstract:** Objective: To establish that the detection system affects the ability to pay in construction companies, period 2017. Method: It is an explanatory, quantitative, transversal, retrospective, correlational and non-experimental substantive type research, based on measurement, numerical evaluation and statistical analysis. Results: The sample consisted of 20 applications, to which the Cronbach's Alpha tests were applied, and then the variables will be related; the results that have been obtained after having performed all the evaluation procedures, execution in the payment system of tax obligations (SPOT) are that it does affect the short-term liquidity in the construction companies. The population consists of 50 workers of the construction companies in the district of San Miguel, according to the 95% confidence level, the sample will be 44. Conclusions: In order to measure the results, the regression method has been used; a correlation of 0.899 has been found, that is, being greater than 0.05, gives the validity of the hypothesis proposed by the authors.

**Index Terms :** Tax obligations, construction companies, liquidity, general sales tax, SPOT, sales systems, accounting.

## 1. INTRODUCTION

THE tax base originates when the taxpayer has a debt for the commercial transactions of both the buyer and the seller, giving rise to a tax debt [1]. In this sense, it is necessary to note that taxes must be accounted for in accordance with the law of the current fiscal year. As for the two functions in the legal tax obligation, these are: "to collect from public entities income that fulfills its functions and services; and to establish the provision in the patrimonial content according to this obligation there is enrichment [1]. One of the taxes, and perhaps the most frequently generated is the sales tax, which is a collection instrument, so the state seeks to broaden its tax base and has as its constitutional backing the principle of contributory capacity [2]. At the same time, every formal company is included in the tax base and must pay this sales tax [3]. Likewise, it is necessary to take into account the consideration of contributory capacity as a subjective quality; where one of the conditions is that the person must have must be validated where it can be demanded that he has to comply with the responsibility of assuming taxes, and be able to establish in his budgets in a way that can take better control or in certain cases his wealth constitute an objective according to parameter in order to determine the contributory capacity that is a principle, taking into account the contributory capacity that may be the origin of his entity [2]. Working capital is determined through analysis that consists of the company so that it can operate necessarily has to depend on its resources [4]. This is extremely important, since several studies have confirmed that the correct management of working capital is

determinant for business success [5]. [6], [7]. In this sense, we can conclude that working capital is of vital importance in the business environment, and that the main concern of the financial manager is that of its proper administration, not only to maintain the usual turn of the business, but to grow the managed company and ensure business success. Work investment depends and is even more involved with its liquidity that determines its investment in institutions where they can be predictable, in addition to depending on the availability of each financing [4]. It should be noted that most companies face excessive short-term indebtedness, shortage of liquidity for the payment of their current obligations, which require loans generating high financial costs [8], a negative financial outlook may influence and hinder the survival of a company [9].

There is much confusion in the business field where the economic and financial analysis made by companies to determine the best performance and business success is often inaccurate [10]. Faced with this, it is important to emphasize that the need of every businessman is to ensure profitability, and for this planning is necessary [11]. In view of the revised problematic reality, and what has been put forward by various authors, the following research question is asked: what is the relationship between the system of payment of tax obligations and the capacity to pay in constructions? In addition, the following hypothesis is proposed: Hypothesis: There is a significant relationship between the system of payment of tax obligations and the capacity to pay in constructions. The objective of this investigation is to determine the relationship between the system of payment of tax obligations and the capacity to pay in constructions.

## 2 METHOD

The work carried out is based on a non-experimental and applied design, because it is oriented to provide, to the problem posed, the theoretical and conceptual foundations; elements of studies such as: theories, laws, norms, directives, processes and procedures are considered, with their capacity to pay. At the same time, this research is quantitative in nature. The design is not experimental, because the relationship between the study variables will be carried out without the intervention or direct influence of third parties, observing how

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they develop and how they currently behave in their natural context. The level of explanatory, correlational, descriptive research, because the purpose to be taken into account in a research project must be taken into account, and the problems and objectives that have been elaborated in the work must also be taken into account, bearing in mind that they have been elaborated with reality. It is correlational because it will determine the relationship between two variables: (X) an independent one that is the detractions of the IGV and the other dependent variable (Y) that is the capacity to pay. Population 50 workers who work in the construction company of San Miguel. The sample has been used probabilistic sampling, which means stratified random samples to workers of construction companies in the district of San Miguel. For a population of 50 people, and according to the 95% confidence level, the sample was 44. Descriptive statistics (frequency distribution and bar charts) will be applied, as well as inferential statistics (mean difference; correlations) using SPSS software version 26.

**3 RESULTS**

The following are the statistical results obtained from the data collected in the sample interview.

**TABLE 1**

*MODEL FOR DETERMINING REGRESSION AND CORRELATION*

Model	R	R square	Adjusted R square	Std. error of the estimate	p. value
1	0.899 <sup>a</sup>	0.808	0.798	0.19700	0.000

Regression and correlation: In order to be able to measure the results, the hypothesis method was used, using regression and finding a significant difference in these variables ( $p < 0.05$ ), and to be able to find the dimensions in the variables. A joint correlation of 0.899 was found. This gives validity to the hypothesis. In the beta result the correlation can be developed jointly and in a partial way it can identify in its dimensions or variables that can affect the dependent variables.

**TABLE 2**

*MODEL FOR DETERMINING THE BETA DISTRIBUTION*

Model	Unstandardized Coefficients		Standardized Coefficients	p value	Sig.
	B	Std. Error			
(Constant)	-0.467	0.190			
1 Detraction	0.550	0.122	0.499	0.000	0.854
Liquidity	0.533	0.130	0.452	0.000	0.844

The Beta distribution has been found within the established measurement, which directly influences the capacity to pay of the builders, which is originated by detraction (Beta = 0.499;  $r = 0.854$ ), and as a second issue liquidity (Beta = 0.452;  $r = 0.844$ ). In order to determine the dimensions that are determined by SPOT, there is a decrease in the capacity to pay (Beta = 0.555;  $r = 0.830$ ); there is a decrease in working capital (Beta = 0.243;  $r = 0.799$ ); and, finally, tax evasion can be reduced (Beta = 0.217;  $r = 0.710$ ). In order to calculate the correlation as a whole and partially the correlations, it is

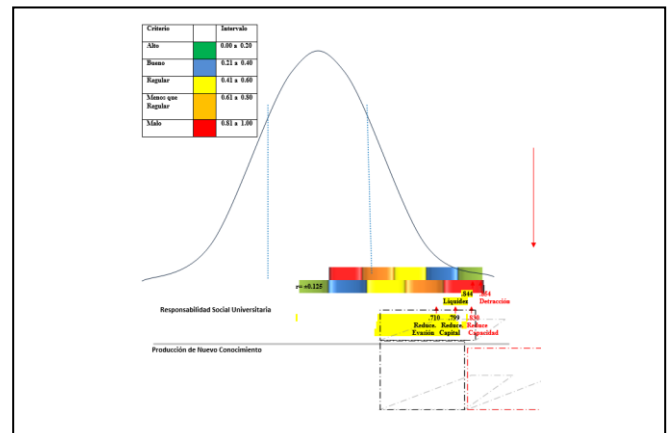
necessary to identify the variables that may have been determined in the dependent variable. The verification of the hypothesis has been obtained by means of results finding a contracting of hypotheses and in addition we can determine by means of the analysis of strength, opportunities, weaknesses and threats, obtaining statistical data, which has been product of the surveys carried out.

**TABLE 3**

*TABLE FOR DETERMINING THE INTERVALS TAKING INTO ACCOUNT VARIABLES X AND Y*

Intervals	Comment	Independent Variable: SPOT	Dependent Variable: Payment Capacity
0.01 - 0.250	Strengths		
0.251 - 0.500	Opportunities		
0.501 - 0.750	Weaknesses		
0.751 - 1.000	Threats	Liquidity = 0.844	Reduces evasion 0.710
		Detraction = 0.854	Reduces Working Capital 0.799 Reduces Payment Capacity 0.830

The drawdown according to liquidity is not significantly related to the determination of the ability to pay of construction companies. Figure axis labels are often a source of confusion. Use words rather than symbols. As an example, write



**Figure 1** Confidence interval of the variables

The system of payment of tax obligations (SPOT), according to liquidity is not significantly related to the ability to pay of construction companies in the District of San Miguel. From Figure 1, the influence of the university social responsibility of the internal public with the production of new scientific knowledge, according to the survey carried out to masters and doctoral students, was analyzed and found: The results demonstrate the whole process where it has generated impact in the financial and economic profitability of the construction companies. The results rescue the degree of satisfaction of the accountants of the different construction companies evaluated in the research.

#### 4 DISCUSSION

It is evident that current liquidity has an impact on the commitments that construction companies have to assume in the short term, thus reducing their obligations to third parties, such as the purchase of inputs, the hiring of personnel, the service of equipment, and the National Training Service for the Construction Industry (Servicio Nacional de Capacitación para la Industria de la Construcción - SENCICO), The National Committee for the Administration of the Fund for the Construction of Housing and Recreational Centers for Civil Construction Workers of Peru (CONAFOVICER) etc. and, in order to assume these commitments, they have to resort to loans in banking entities generating financial expenses. The construction companies should be able to obtain immediate availability of cash should negotiate the terms to their customers and suppliers, also should avoid keeping stock in their inventories, to have liquidity, which originates from the drawdown, and thus be able to obtain immediate availability of cash and thus not incur financial obligations that may threaten the survival of the company, as mentioned by previous authors [4], [8], [9]. While it is true that the correct management of working capital is a determining factor for business success [5], [6], [7], it will need to be supported by a planning tool, as described in recent investigations [10], [11]. For all of the above, and the statistical analysis carried out on the basis of information obtained from the sample, it is concluded that there is a significant relationship between the system of payment of tax obligations and the capacity to pay in constructions.

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