Tax governance, practices and technologies: examples of shared services in Brazil

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ABSTRACT
The objective of this research is to discuss tax governance, best practices and technologies applied in the shared services model, discussing the integration of the areas of Governance, Controllership and Taxation, including the relationship between employees and employers in the social security dimension, and how they relate to each other. Check the strategies to meet the demands of the company, market or capital, government and other stakeholders, considering examples of Brazilian companies. This theoretical-practical discussion intends to reinforce the complexity and aspects of governance models in shared service centers in the areas of Governance, Controllership and Taxation, including the relationship between employees and employers in the social security dimension. To this end, theoretical contributions were made on the research topics, divided into subsections, with Brazilian examples from the Global Tax Project of the Vale Group, the Financial Operations Center of Petrobras and the Tributary Revision of the Makro Group, expanding the discussion and connecting elements addressed by the organizations and literature revisited. Interviews with key leaders from the control areas of the companies presented contributed to the understanding of the scenario, as well as the difficulties encountered and actions taken to reduce costs and risks, as well as comply with all legal requirements. Service sharing brings together people, processes and technologies from global trends and increases value delivery for leading companies. Innovation is present in governmental control and inspection mechanisms and also in companies' review, analysis and auditing activities. Emerging technologies are a reality to support compliance with tax obligations perceived in the survey as corporate social responsibility. The scientific contribution lies in reinforcing the challenge of tax management in Brazil, improving the perception of the phenomenon of sharing services, based on transactional processes, expanding the relationship between what is discussed in academia and what happens in the economy.

Keywords: corporate governance, tax governance, shared services, information technology, Brazil.

1 INTRODUCTION
In the first half of the 1990s, in a movement that started mainly in the United States (USA), shareholders realized the need to use new rules that would assure them against the abuses of the executive boards of companies, the ineffectiveness of the boards of directors and, mainly, the omissions of external
audits. Large institutional investors began to mobilize against some corporations that had controversial management models, to the detriment of their interests and those of other shareholders. They understood that they needed strict guidelines, aimed at guaranteeing the rights of investors and minority shareholders, normally removed from the management of companies.

In 2001, the international community was surprised by the discovery of accounting manipulations in one of the most reputable business groups in the United States, which started a crisis of confidence, at levels unheard of since the US stock market crash in 1929, through the discovery of information manipulation practices in several other institutions, not only North American, but in all world markets. At that moment, a relationship of dependency and connivance was perceived between large service providers in the Auditing area, mainly Tax and Accounting, and the acts practiced by the executive boards of the companies audited by them. The Brazilian tax reality is notoriously peculiar, as there are dozens of taxes required in the country, including taxes, fees and contributions.

In this context, the tax management of organizations naturally developed and evolved towards a new frontier: that of Tax Governance, which maximizes results and provides greater tax management, since it enables the identification, quantification and management of risks tax. Models based on transparency, innovation, customization and compliance are the drivers behind the structuring of organizational practices aimed at this type of management.

The tax technology adopted by public and private agents in Brazil is considered advanced when compared to other countries. Innovations are motivated by projects to reduce overall costs and comply with government legislation. Many organizational resources and efforts are applied to new solutions, governance models and technologies aimed at business competitiveness and the mitigation of tax risks. In Brazil, the tax obligation is basically divided into two parts: the information necessary for the company's and government's fiscal control over business operations; and payment of tax. In the economic and social dimension, as well as corporate governance, it is considered an important act of corporate responsibility, promoting the development of countries, regions or markets. Basically, the control of tax obligations is based on the management of processes using information systems.

To complement this reflection, it is worth recovering Bernanos' (2020) reading on the civilization of machines - technology - and capitalism, on the agenda in the dispute between the main geopolitical leaders, predestined to the totalitarian model since the rise of the English empire, from an economic, social and cultural perspective. Still according to Bernanos (2020), machines did not multiply based on the needs of man or society, but according to those of speculation, this is the key point. In Brazil, machines, equipment and software are innovated for information science and technology, from communication to more tax information. This phenomenon is present in fiscal networks, a concentration model of business operations. Processes involving technology and tax governance are structured on specialist systems.
platforms that are essential for operational modernization and the implementation of best internal control and risk management practices. At this point, it is important to recall that Scientific Management, at the end of the 19th century and the beginning of the 20th century, was discussed under the assumption that behavior at work could be engendered, thought according to the principles of rationality and efficiency, today expanded for sharing services.

The main thinker of this revolution was Frederick Winslow Taylor (Davenport, 1994), who evolved the industry with the study of “times and movements” and the mechanistic way of organizing processes. Taylor is considered, by several theorists, the precursor of this area, proposing, therefore, the use of a scientific method for the administration of companies, with a focus on operational efficiency and effectiveness, still in the Industrial Economy model. Innovating to improve business processes is a recognized path to organizational agility and competitive advantage. Currently, the main business leaders are looking for new models of productive restructuring and adding value to the business. However, they are constantly faced with the difficulty of practically and continuously managing the basic life cycle of a process - planning, execution, control and results, as well as available human capital.

The corporate and tax governance movement brought to important business and economic groups new structures, entities and business management practices aimed at stakeholders, in the Brazilian context, the government and society in general. It is worth noting demands of the organization, the market and the government. At this point and for the purposes of this analysis, control and fiscal aspects will guide the discussions.

Sharing world-class services is the best possible solution to concentrate a qualified team, using technological platforms for managing and crossing data related to operations and taxes, ensuring compliance and enabling auditing. This is a global trend that provides broad integration between strategies, processes and people, facilitating control, optimizing processes and transaction costs, as well as reducing corporate tax risks, an important component of this research.

The Brazilian model makes it difficult to think about Tax Planning and Control without considering investments in information and communication systems. Areas that involve labor relations between employees and employers, documentation obligations and the payment of taxes in the social security dimension, for example, demand specialized services and teams and specific tools for the correct compliance with the legislation. Ensure the process flow.

The objective of this research is to discuss tax governance, best practices and technologies applied in the shared services model, discussing the integration of the areas of Governance, Controllership and Taxation, including the relationship between employees and employers in the social security dimension, and how they relate to each other. Check the strategies to meet the demands of the company, market or capital, government and other stakeholders, considering examples of Brazilian companies.
2 METHODS

The present work was developed through a bibliometric survey on business processes in the dimension of shared service centers, which support technology structures and tax governance. In addition, organizational models and trends were observed, with emphasis on controllership and taxation, especially related to social security aspects. Brazilian examples from Grupo Vale's Global Tax Project, Petrobras' Financial Operations Center and Makro Group's Tax Revision expanded the analysis and pointed out ways for the proposed discussions. Interviews with thirty-two executives from the control areas of the companies presented facilitated understanding of the scenarios and knowledge of the models used.

As for the research objectives, conceptual, qualitative, exploratory and explanatory characteristics are presented. This is a complement to the project's second work, which analyzes the shared services model from the perspective of governance, controllership and taxation. The most recent research will continue to focus on public governance models, with case studies in Brazil and Europe.

Data treatment was carried out through Bardin's (2007) content analysis, being "horizontal analysis", contemplating the records of all respondents and identifying the similarity between opinions and positions, through words, expressions and central ideas that will contribute to understanding the content of the interviews; “vertical analysis” of each interview (semi-structured items), indexing the material from groups of ideas by executive, as well as identifying the main arguments; and finally, “diagonal analysis”, seeking to identify ideas, information and positions that emerged naturally during the interviews and that went through the discussions of this study, but which were not planned or referenced in the collection instrument.

As in the Social Sciences, economic and business phenomena are constituted, founded and transformed from multiple determinations that are essential to them. Such determinations are constitutive of the phenomenon itself, are part of it, are determined or compose other relationships. Knowledge is not produced, therefore, from a simple reflection of the phenomenon, but must reveal, in the phenomenon, what constitutes it and which is, in principle, obscure; the method of producing this knowledge presupposes, therefore, that the phenomenon is discovered as it really is behind the appearance, and more, what even determines that it appears the way it appears, promoting important discussions (Andery et al., 2014).

3 SHARING AND MANAGEMENT OF BUSINESS PROCESSES

What has been witnessed, in recent times, in corporations, is the emergence of organizational trends, aiming at solutions to internal issues, as well as sustainable development. The main reason for these is the ever-increasing pressure to obtain positive results. Within this highly competitive and dynamic
environment, economic agents survive in the market with solutions and differentials imputed by efficient and effective management, as well as by stimulating creativity.

The idea of the Shared Services Centers (SSC) originates as a result of this process of creativity and continuous search for solutions to internal issues; however, what is observed with the concept of SSC is perceived in a similar way with concepts from other areas, that is, it varies both in scope and focus, with three more recurrent meanings being found in the literature.

Davenport (2000) defines a process as a series of activities ordered by time and space, with a beginning, a very well defined set of inputs and outputs and a purpose. For Werkema (1995), process is a set of causes or factors that aim to produce a certain effect. He also highlights that an enterprise can be seen as a large process or set of smaller processes or activities and tasks, which are also composed of even smaller processes, activities or tasks, and so on. This hierarchical property of the processes is very important, as it allows the control of each constituent process separately, which allows better management of workflows. It is a consensus among several authors that process modeling is a set of activities in chronological order that demonstrate the relationships between processes, people and information and that allows improving processes, reducing costs, risks and processing failures, thus increasing business results.

In Brazil, tax activity requires a huge allocation of resources, highlighting the development of platforms. The pressure of a corporate world that seeks performance and business value through the concentration and optimization of transactional processes has placed the shared model in the strategy of important companies. Currently, since the 2010s, strategic processes are components of the planning and implementation of call centers. The need to increase operational efficiency due to productivity requires adaptability and flexibility through the management model and the use of emerging technologies. Castro (2013) states that this model has been joined by world-class companies or economic groups due to the possibility of obtaining competitive advantage through value creation.

According to Melon and Pidd (2000), it is difficult to develop efficient approaches for mapping and modeling, as well as process management without understanding the "process" within the organization. Most of the literature simply adapts or quotes the definitions put forth by the pioneers of reengineering and sharing. One way to understand business processes is to consider multiple perspectives, flows, and integrated systems, based on sets of assumptions. For Hammer and Champy (1994), the business process can be defined as a set of activities with one or more types of input, which generates a value output for the customer. Thus, the delivery of products to the customer can be considered the value created by the process.

Following the objective proposed in this research, Accounting and Law are longtime partners in the evolution of civilization. To talk about tax planning and control it is necessary to know the constitutional principles, as well as accounting principles and processes. Understanding and correctly
applying Brazilian legislation is a challenge for companies with complex operations. According to Fabretti (2009), accounting is the science that studies, registers and controls assets and the changes that administrative acts and facts operate on it. At the end of each fiscal year (Brazil), it demonstrates the result obtained and the economic and financial situation of the entity. Companies are also responsible for reporting their taxable transactions and calculating taxes, including those related to employees. This is only possible with the use of computerized systems that evolve along with the government's inspection mechanisms.

Tax accounting is quite new and its approach is directly linked to the study of taxes and tax legislation. Fabretti (2009) refers to the objective of applying in practice the concepts, principles and basic rules of accounting and tax legislation, simultaneously and appropriately. For this, it is necessary to use specific technologies between systems and support tools: review, analysis and audit. Business information transmitted to the government is subject to verification via integrity or cross-checking.

According to Porter (1999), a company's activities fall into nine generic categories grouped into primary activities and support activities. The primary ones are those directly related to the product: input and raw material input logistics, operations, product output logistics, marketing, sales and after-sales services. While the support ones are providers of the necessary support for the execution of primary activities: purchases of goods and services, human resources management, technology development and the company's infrastructure that involves top management, legal advice, the financial and accounting area. The needs for planning and integration of world-class services prevail, normally adopted by multinational companies, which, in current models, are possible in the areas of controllership within the sharing of services and with attention to tax aspects guided by the best governance practices in Brazil and in the world.

This makes sense given the volume of tax obligations and the amount paid by companies to maintain the State. In the design phase of the Shared Services Center deployment project, business processes are considered candidates for sharing. They must be mapped from end to end, observing flow, time, phases, technologies or platforms, rigorous internal controls, resources and results. The decision is strategic and taken in accordance with the company's corporate governance model. However, as elucidated by Smith and Fingar (2003), process management is neither a form of automation nor a new fad in organizational theory. On the contrary, this administrative model aims to investigate what is done by the company, in order to develop ways to optimize this work, translated directly into the operation. In short, it can be said that this is an investigation process in which the way in which activities are carried out is prioritized, always aiming at the optimization and security of processes with the use of information technology in this research in the areas of Governance, Controllership and Taxation.
4 TAX TECHNOLOGY AND GOVERNANCE

It is observed, in the current market, that organizations that intend to maintain an advantage in their segment of activity, necessarily have, from the practices of Corporate Governance (CG), Process Management and Tax Management, to define the model called Tax Governance. This is an indispensable part of CG, even following the same pillars, such as morality, ethics, legality and compliance, as well as ensuring the reputation of the company and its managers, as well as maintaining its profitability. In addition to being considered essential to the financial “health” of any organization, Tax Governance can be conceptualized as a

[...] the practice of controlling all processes that affect operational, business and tax information intended for tax management. This process may include calculations, preparation of collection slips, bookkeeping of tax books and preparation of ancillary obligations. [...] (RESENDE, 2012, p. 27).

Pimenta (2012) argues that, in the current era of globalization, of greater information and communication, entrepreneurs need to adopt strategic business management solutions, with the aim of creating, in their companies, a tax “personality” in a way that makes them more agile, controlled and transparent, minimizing its fiscal risks as much as possible and, at the same time, increasing its efficiency and, consequently, optimizing its results.

Discussions about governance returned in the 1990s after global frauds by accounting and auditing firms were detected. Despite the theme being predominantly addressed by the areas of Economics and Administration, the literature suggests genesis in the great navigations and in the first joint-stock companies.

Many institutes that work in public or private administration emerged to discuss and propose rules of business conduct based on specific pillars. In Brazil, the Brazilian Institute of Corporate Governance (2022) advocates transparency, equity, accountability and corporate responsibility. Likewise, it reports corporate governance as an international trend, which arrived in Brazil as a form of business conduction, with responsibility (here, including tax obligations) and transparency. This corporate dynamic encompasses aspects such as the relationship between partners, board of directors, board of directors, inspection and control bodies and other interested parties (here, government and society are highlighted).

Silveira (2015) presents the global pillars of governance: (i) transparency and integrity of information; (ii) voluntary information and accountability for decisions taken; (iii) performance evaluation, fair compensation and meritocracy; (iv) independent balances in the decision-making process; (v) sustainability and long-term vision in conducting the business; (vi) respect for formalities, controls and independent supervision; (vii) ethical tone and behavior of leaders; (viii) cooperation between employees and promotion of the collective interest of the organization; (ix) equity and promotion of the
effective participation of all shareholders; and (x) internal diversity, fair treatment of stakeholders and absence of discriminatory policies.

Governance recommendations signal capital expectations and organizational needs for corporate, economic, social and other responses. In this research, the aspirations point to compliance practices and internal controls, controllership as an important entity for tax management and information to support decision-making. It is known that in Brazil taxation is a very sensitive component and therefore demands a lot of investment and organizational attention. Sharing financial, accounting and tax services in terms of strategic and operational alignment (productivity) can mean achieving competitive advantage through value delivery.

The areas discussed in this section have distinct process elements that form a value system. This function must converge with the company's strategy and each component controlled and evaluated by delivery and results. They are performance indicators that operate from standardization to the execution of each process or driver, maintaining a constant feedback channel for information and corrections in real time. As mentioned, the government has access to all business activity operations, which are transmitted by companies in specific formats, called SPED\(^1\) files. The use of emerging platforms and technologies ensures the best possible functioning within a framework of shared services.

The configuration of the Controllership area was adjusted to meet the new demands of the organization, the market and the government. Professionals working in shared controllership services developed new integrated skills for internal customers and other stakeholders, who demanded complete and reliable information. In Brazil, the Vale Group opted for the centralization of all accounting and tax enforcement processes, choosing those that represented the greatest corporate risk and organized by country or region of production operation, whether iron ore or fertilizers. Thus, a model called Global Tax was born, studied and parameterized for world-class operations. A Brazilian technology that reached quality parameters, certainly due to the complex tax legislation.

Matos Sobrinho (2020), in his master's research, suggests that general guidelines published by national, international and supranational bodies point to the use of technological tools as an important component in the development of tax governance, observing the level and form of demand for the themes around legal requirements and their application processes, the efficient use of systemic technological innovations are even more inseparable in terms of building corporate and tax governance. In addition, Brazil has a vast tax burden, including various taxes, contributions and fees, not to mention that each tax, depending on the granting of competence conferred by the Brazilian Federal Constitution, can be collected by the Federal Union, 26 States of the Federation, the Federal District and more than 5,500 municipalities.

\(^1\) Digital file standardization system for monitoring and controlling taxable transactions in Brazil.
Magalhães (2013) observes the attributes, benefits and elements of centralization and decentralization and their relationships with efficiency: grouping resources, leveraging technology and creating economies of scale. In fact, a shared services environment goes beyond notions of efficiency and effectiveness to one of value. These are fundamental factors that contribute to maintaining the model and shared investment in areas that work together, such as Controllership and Taxation. The structuring and allocation of resources of the former is planned according to the global strategy of the latter, which is also adjusted by national legislation.

Petrobras is the largest taxpayer in Brazil and decided to centralize its financial operations in 2008. According to Castro (2013), the Strategic Plan reports a tax problem as a determinant for the adoption of the shared services model, due to the lack of alignment of the 175 management and control operations that the company maintained throughout the country. The Financial Operations Center emerged with the mission of integrating the Financial, Accounting and Tax areas, including social security processes that monitored employees and service providers.

The tax issue at Petrobras is so complex that, today, there is an entire floor at the company's headquarters, the shared services site, to work on the computerization of processes through the implementation of SAP ERP, which requires support and auditing systems (specialized platforms) to meet regulatory demands in the form of supplementary tax obligations. Castro (2013) argues that the tax governance model should be thought of from the very model, structure and practices of corporate governance, with extensive mapping and modeling of all the processes involved, highlighting the transactional ones, aligned with the management of taxes, considering all parts, taxes and costs. All of this working on a technological platform that supports the volume and complexity of the tax enforcement activity of a large economic agent, such as Petrobras.

In this case, the Technology area maintains a duplicate layer of transaction data for use by tax support tools. More recently, a tax framework was implemented to meet the demand in a centralized manner, with features for reviewing, analyzing and auditing SPED files for transmission to the government. The company's world-class service-sharing strategy has ranked the legal requirement high on its tax liability. In this sense, the innovation process is continuous and follows emerging technologies. Matos Sobrinho (2020) argues that hiring new solutions with such functionalities potentially contributes to a more effective service: in cloud systems, data & analytics, artificial intelligence and machine learning, ensuring correct compliance with the tax obligation.

Return to the issue of tax planning. For Latorraca (2000, p. 37),

It is customary to call Tax Planning the business activity that, developing in a strictly preventive manner, projects administrative acts and facts with the objective of informing the tax burden in each of the available legal options. The object of tax planning is ultimately tax savings. By comparing the various legal options, the administrator obviously seeks to guide his steps in order to avoid, whenever possible, the most costly procedure from a tax point of view.
In fact, in Brazil, given the scenario of legal uncertainty established not only by legislation and its application, but also by the divergence of decisions of Superior Courts, which oscillate the understanding of tax matters, supposedly due to interpretation or capital interests, the reduction of risks and tax management gain significant importance for companies with complex operations, in different economic segments. The mitigation of tax risks and compliance with obligations are carried out using technologies developed or customized for the reality of the business. The difficulty affects all operations considered as a taxable fact and must be reported to the government in a specific format.

The solution presented by the Makro Group was hiring specialized services for tax review, with audit scripts - recalculation of environmental risks at work, analysis of environmental risks at work, classification of remunerated or indemnified labor amounts and even cross-referencing between declaration and collection data, aiming at recalculation and reduction of taxes. The knowledge of legislation and the company's operation connected with technological resources enabled a significant optimization of the department and reduction of taxes in previous years and for the next years. Executives interviewed pointed out that without specialized advisory support, despite all the company's investment in structure and technology, it would not be possible to present the projected results.

An area that is currently much discussed is social security, using technologies for reviewing, analyzing and auditing information sent by people and companies to the control and inspection departments. This research also identified that the excess of tax (government) and care (companies) obligations causes errors in overpayment of taxes, certainly changing business strategies and results. As presented in this discussion, in the Brazilian case, the legislation promotes innovation both in the government's control and inspection mechanisms and in the review, analysis and audit activities incorporated in shared structures, with the support of specialized systems that try to guarantee the correct fulfillment of the tax obligation - information or amounts paid. Legal uncertainty promotes large investments in control structures with the best technologies available in the market, which still lack parameterization, considering size or economic segment.

5 RESULTS

The objective of this research is to discuss tax governance, best practices and technologies applied in the shared services model, discussing the integration of the areas of Governance, Controllership and Taxation, including the relationship between employees and employers in the social security dimension, and how they relate to each other. Check the strategies to meet the demands of the company, market or capital, government and other stakeholders, considering examples of Brazilian companies. This theoretical-practical discussion intends to reinforce the complexity and aspects of governance models in
shared service centers in the areas of Governance, Controllership and Taxation, including the relationship between employees and employers in the social security dimension.

The present work was developed through a bibliometric survey on business processes in the dimension of shared service centers, which support technology structures and tax governance. In addition, organizational models and trends were observed, with emphasis on controllership and taxation, especially related to social security aspects. Brazilian examples from Grupo Vale's Global Tax Project, Petrobras' Financial Operations Center and Makro Group's Tax Revision expanded the analysis and pointed out ways for the proposed discussions. Interviews with thirty-two executives from the control areas of the companies presented facilitated understanding of the scenarios and knowledge of the models used.

The interviews suggested that Corporate Governance, adopted in the shared business organization process, has become an important basis for the development of Tax Governance, and it is difficult to dissociate its contribution to the structuring of the tax activity of large corporations, with a high level of complexity. The philosophy of shared services is based on the objective of adding value to the business, seeking to reduce costs and increase compliance and internal controls, in addition to strategic growth through the improvement of governance and management practices, with a focus on transactional services, in this research, sensitive areas, freeing up other units and transferring processes to the main activities of the company.

The use of specialized systems, customized information technology platforms and independent services have become essential for the functioning of the shared areas, mainly in supporting compliance with obligations, optimizing processes and reducing taxes and corporate risks. A company based on management by processes understands the organization in a systemic way, meeting the needs and expectations of the company, mainly of the internal client whose mission is to present results for the entire economic group, whether global or national. It is understood that the implementation of governance, in this text, using technologies and expert systems, aims to meet demands between organization and people, market and capital, regulation and other stakeholders, contributing to the planning of shared controllership and taxation operations.

Shared services bring together human capital, processes and technology in a physical or digital structure (platforms) capable of optimizing and aligning processes within a business philosophy committed to continuity and growth in a responsible and transparent manner, prioritizing internal controls and management of corporate risks. Even so, there are sustainability and continuity factors that must be studied and considered in business planning.

Tax legislation becomes increasingly extensive and complex due to changes and the creation of new laws and decrees at all times, a factor of corporate legal uncertainty. With this, companies need plans to have their specific objectives inherent in them, establishing better ways to achieve them. There is a lot
of confusion and oscillation in Brazilian jurisprudence on issues related to taxes, which demands a large investment and allocation of resources.

In addition, Brazil has a vast tax burden, including various taxes, contributions and fees, not to mention that each tax, depending on the granting of competence conferred by the Brazilian Federal Constitution, can be collected by the Federal Union, 26 States of the Federation, the Federal District and more than 5,500 municipalities. The amount of existing taxes in Brazil is very high. Finally, Brazilian tax legislation promotes business confusion, especially when it comes to social security taxation, which varies according to the way the employee is hired and the employer's business model. Therefore, it understands the strong need to adopt a shared management model for accounting and tax services, aiming at reducing risks and tax management.

The research showed that, in order to meet tax authorities' requirements, companies make intense use of information technology in the tax enforcement process; the implementation of tax processes in the Shared Services Center structure still represents a challenge, as they are not transactional; and, finally, the establishment of limits between the areas that carry out the tax process plays a fundamental role in the development of Tax Governance adopted as an organizational model for world-class services.

The research brought tax accounting, a new area of tax studies and applied legislation, reinforcing the use of technology. This is a complement to the project's second work, which analyzes the shared services model from the perspective of governance, controllership and taxation. The most recent research will continue to focus on public governance models, with case studies in Brazil and Europe. The scientific contribution lies in reinforcing the challenge of tax management in Brazil, improving the perception of the phenomenon of sharing services, based on transactional processes, expanding the relationship between what is discussed in academia and what happens in the economy.
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