

Appendix A

Schedule of Interviews

University: _____
Researcher: **Arnaldo Marques de Oliveira Neto**
Teacher Advisor: _____

Research Theme:

Tax Governance—the Importance of a Managerial Information System in identifying tax risks.

Research Question:

How do the Brazilian enterprises of XXX Group use a managerial information system (SIG) to identify tax risks¹?

Research General Objective:

The aim of this study was to verify how the Brazilian enterprises of XXX Group use a managerial information system (SIG) to identify tax risks.

Research-specific Objectives:

Identify the independent and interactive resources of managerial information used by enterprises of XXX Group to identify tax risks;

Identify the independent and interactive procedures of managerial information used by enterprises of XXX Group to identify tax risks;

¹‘Risk’ is an identified future event to which a probability of occurrence can be associated. Uncertainty is an identified future event to which a probability of occurrence cannot be associated. ‘Contingency’ means an eventuality and possibility that something will happen or not. The expression ***Tax***, notably, expresses the quality or the condition of everything that is required to pay a tax. ‘External risks’ are events associated with the macroeconomic, political, social, or natural characteristics of the industry in which the organization operates [...] that, in general, cannot intervene directly in these events and will therefore have a predominantly reactive action. This does not mean that external risks cannot be ‘managed’; rather, it is crucial that the organization is well prepared for this reactive action. ‘Internal risks’ are events that originate in the structure of the organization, its processes, its staff, or its technological environment.

Develop a structure (framework) for deploying, managing, and monitoring a Model of Corporate Risk Management (GRCorp) and of a Specific Model of Tax Risk Management (GRTRIB), which serves as reference to XXX Group during the study, development, and implementation of recommendations made by the researcher.

Test, in the enterprises of XXX Group, the structure of deployment, management, and monitoring of GRCorp and GRTRIB prepared by the researcher, in order to support its practical application and support the recommendation that it be replicated and tested in other enterprises.

Contributions of the Study:

Identification of the adequacy of management information resources used by enterprises in XXX Group to identify their tax practices from the point of view of good corporate governance practices;

Identification of the adequacy of management information procedures used by enterprises in XXX Group to identify their tax practices from the point of view of good corporate governance practices;

Recommendation of formal procedures used by enterprises of XXX Group (including resources and information management procedures), to be used in the identification of their tax practices, taking into consideration the risk exposure that may incur;

Preparation of a deployment framework, management, and monitoring of a GRCorp and a GRTRIB to serve as a reference to XXX Group during the study, development, and implementation of recommendations made by the researcher; and

Test in the enterprises of XXX Group, the deployment, management, and monitoring of GRCorp and GRTRIB, elaborate structures developed by the researcher, in order to support their practical application and support the recommendation that such a structure is replicated, tested, criticized, and improved in other enterprises.

Closed Questions:

1. Characterization of the Enterprise:

- 1.1. Name of legal entity:
- 1.2. Business activity:
- 1.3. Location (city and state):
- 1.4. Number of employees:
- 1.5. Range of annual revenue:
 - 1.5.1. To BRL 1 million;
 - 1.5.2. From BRL 1 to BRL 10 million;
 - 1.5.3. From BRL 10 to BRL 50 million;
 - 1.5.4. Over BRL 50 million.

2. Characterization of the Respondent:

- 2.1. Name:
- 2.2. Job title:
- 2.3. Time in position:
- 2.4. Length of service:
- 2.5. Who reports in the enterprise:
- 2.6. Education:
- 2.7. Birth and nationality:

Open Questions:

1. Does the enterprise use (internal or external) managerial information resources² to identify tax risks?
2. Does the enterprise use (internal or external) managerial information procedures³ to identify tax risks?
3. If not, why does the enterprise not use or have resources to identify tax risks?
4. If not, why does the enterprise not use or have procedures to identify tax risks?
5. If so, what managerial information resources does the enterprise use to identify tax risks?
6. If so, what managerial information procedures does the enterprise use to identify tax risks?
7. Does the enterprise identify the probability of occurrence and the potential financial impact of tax risks (i.e., preparing a specific map control of enterprise tax risks)?
8. If there is no specific map control of enterprise tax risks, is there the preparation of a general map control of enterprise risks?
9. Does the enterprise establish measures and procedures for managing tax risks through their minimization, transfer, or immunization?
10. If not, why does the firm not establish measures and procedures for managing tax risks through their minimization, transfer, or immunization?
11. If yes, what are the measures and procedures established by the enterprise for managing tax risks through their minimization, transfer, or immunization?

²The word ‘resource’ means request for aid, relief; means to solve something; wealth, means that you can have - technological resources including human, financial, natural (Houaiss et al. 2008, p. 638). From Latin, *recursus* means the act or effect of recourse; means employed to overcome a difficulty or embarrassment; action by which aid is invoked to help someone (CIVITA 1999, p. 773).

³From the Latin *procedere*, the word ‘procedure’ generally expresses the method for doing or performing something, i.e., how to act, the action to proceed. In this sense, ‘procedure’ means the activity or developed action to substantiate the desired thing, putting it in motion the means you can have according to the ordered sequence (Silva 2005, p. 1.100).

12. Does the board of directors establish the appetite, tolerance, and hence the profile of tax (or corporate) risk of the enterprise⁴?
13. Is there interaction between the senior management and the board of directors during the preparation, review, and monitoring of the MEGRT (or the MGRC so the GRtrib (or the GRCorp)) can be fed back?
14. If yes, how often does this interaction occur?
15. Did the enterprise suffer some kind of tax assessment? In this case, was the enterprise aware of the situation motivating the assessment? In the case of any resource or procedure of managerial information for identification of tax risk, was it implemented before or after the assessment?
16. Do the board of directors and the senior management receive periodic reports addressing the tax risks and their evolution?
17. If not, why do they not get them?
18. Does the board of directors explicitly express itself regarding tax risks in its decision-making processes?
19. Do you consider that the enterprise's degree of perception of tax risk is high? If so, does it have compatible resources or procedures of managerial information for identification of tax risks that lead it to have better performance (lower tax events, such as the payment of fines and interest, errors, reprocessing of books, statements, declarations, and invoices)?

⁴'Risk appetite' is associated with the level of risk that the organization can accept in the pursuit and achievement of its mission/vision (activity more associated with prior risk analysis). 'Risk tolerance' is in line with acceptable levels of variability in achieving the goals and objectives defined (activity more associated with risk monitoring). Together these two components define the organization's 'risk profile' in relation to the exposure to the risk that it accepts to apply (IBGC 2009, p. 30).

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