

Part I

Theoretical Referential

Abstract: This part is intended to provide an overview of the theoretical referential that served to support the researcher and is structured into five topics: introduction to the theme of the book; the complexity, dynamism, and sophistication of the national tax system (STN); the main corporate taxes of the STN; the extension of the responsibility of the enterprise to its owners and administrators; the corporate governance and the risk society; and the tax governance in the context of risk management.