

Strategic Optimization 2022: Impact of Organizational Management on the Operational Performance of the Returns Department, Exporters of Goods, Zone 5 of the SRI.

Optimización Estratégica 2022: Impacto de la Gestión Organizativa en el Rendimiento Operativo del Departamento de Devoluciones, Exportadores de Bienes, Zona 5 del SRI

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ABSTRACT

The basic objective of this study is to focus on VAT refunds for merchandise exporters and improve documentation processes in the refunds department. This aspect will not only promote the competitiveness of domestic products in the international market, but also strengthen the efficiency of Tax Zone 5 in 2022. The objective of the study is to analyze the impact of organizational management on the operational performance of the returns department. A comprehensive diagnosis of compliance with the VAT refund procedure is carried out, evaluating compliance with the established deadlines and verifying the applicability of the procedure. Additionally, the effectiveness and efficiency of the sector will be evaluated and the impact on the operations of the merchandise exporting sector will be determined. The research will be carried out at the aforementioned address of

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JOURNAL OF BUSINESS
and entrepreneurial
studies

ISSN: 2576-0971



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Journal of Business and entrepreneurial
January . March Vol. 8 - I - 2024
<http://journalbusinesses.com/index.php/revista>
e-ISSN: 2576-0971
journalbusinessentrepreneurial@gmail.com
Receipt: 05 October 2023
Approval: 18 December 2023
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the Internal Revenue Declarations Office in Babahoyo, Los Ríos. The study population includes all servers of the returns department of Zone 5. Field and descriptive research approaches use inductive, deductive and analytical techniques. Tools include observation guides and questionnaires, supported by graphs and tables for data analysis. In addition, a timeline and budget have been established to effectively carry out the research.

Keywords: VAT refund, organizational management, operational performance, exporters of goods, Internal Revenue Service

RESUMEN

El objetivo básico de este estudio es centrarse en las devoluciones del IVA para los exportadores de mercancías y mejorar los procesos de documentación en el departamento de devoluciones. Este aspecto no solo promoverá la competitividad de los productos nacionales en el mercado internacional, sino que también fortalecerá la eficiencia de la Zona Tributaria 5 en 2022. El objetivo del estudio es analizar el impacto de la gestión organizacional en el desempeño operativo del departamento de devoluciones. Se realiza un diagnóstico integral del cumplimiento del procedimiento de devolución del IVA, evaluando el cumplimiento de los plazos establecidos y verificando la aplicabilidad del procedimiento. Adicionalmente, se evaluará la efectividad y eficiencia del sector y se determinará el impacto en las operaciones del sector exportador de mercancías. La investigación se llevará a cabo en la dirección antes mencionada del Negociado de Declaraciones de Rentas Internas en Babahoyo, Los Ríos. La población del estudio incluye todos los servidores del departamento de devoluciones de la Zona 5. Los enfoques de investigación de campo y descriptivos utilizan técnicas inductivas, deductivas y analíticas. Las herramientas incluyen guías de observación y

cuestionarios, apoyados en gráficos y tablas para el análisis de datos. Además, se ha establecido un cronograma y presupuesto para llevar a cabo eficazmente la investigación.

Palabras claves: Devolución de IVA, gestión organizativa, rendimiento operativo, exportadores de bienes, Servicio de Rentas Internas

INTRODUCTION

The Value Added Tax (VAT) refund for exporters of goods in Ecuador is a significant contribution to taxpayers, generating an increase in the associated procedures. The Refunds Department, with its mission focused on resolving tax processes, is dedicated to handling cases and procedures according to the catalog of institutional services and established deadlines.

Organizational management is defined as a set of rules, structures, positions and behaviors that govern the functioning of an organization towards a common goal. Its main purpose is to maximize the use of human, material and financial resources, providing direction to employees (Arguello Pazmiño, Llumiguano Poma, Gavilánez Cárdenas, & Torres Ordóñez, 2020).

The zone head of the refunds department assumes the crucial role of coordinating, managing and controlling compliance with the processes established by tax regulations and procedures. Ecuador's tax regulations offer a variety of benefits to taxpayers who comply with the established requirements. This provision not only promotes job creation but also investment, thus contributing significantly to the country's economic growth.

Value Added Tax (VAT) refund on the purchase of domestic and foreign goods, inputs, raw materials, services and material goods destined solely for export, with the main objective of maximizing working capital, improving production capacity and increasing exports. This should improve the country's balance of payments and reduce the need to rely on loans from financial institutions. The validity of this study lies in the important implications it brings.

Improving the performance of public servants and making the most of their development can generate significant benefits. From a personal and professional perspective, there is great interest in conducting this research to optimize procedural response times as an important part of continuous improvement in service delivery.

This approach not only benefits taxpayers, but also strengthens the efficiency and effectiveness of government processes, thus contributing to the general welfare and sustainable development of the country.

According to Fiorito (2020), operating performance refers to the effectiveness and efficiency of an organization's operations, comparing financial performance and asset protection against possible losses.

The growth in VAT refund claims for exporters has impacted the operational performance of the refunds department. The proposed research aims to analyze the impact of organizational management on this performance, focusing on the goods exporting sector. The chapter structure details the essential aspects of the research, addressing the contextual framework, theoretical framework, methodology and fieldwork planning, along with bibliographical references.

MATERIALS AND METHODS

The study in question focuses on the analysis of organizational management and its impact on the operational performance of the Returns Department in the Merchandise Export Department, in particular Excise Zone 5 in 2022. This study was designed to: Understanding to strengthen the findings related to the subject of study.

This study was based on the application of different methods to obtain a deep and precise understanding of the phenomena investigated in the returns department. With the field method, data was collected directly where the phenomenon of interest occurs, in this case in the returns department. Field applications are designed to provide detailed information on operational processes and procedures, allowing you to identify specific areas for improvement. Descriptive methodology was used to elaborate variables related to the research topic. Their task is to provide accurate and complete information on the events observed in the returns department and to provide a detailed description of the current situation.

Inductive methods are based on the analysis of specific facts through factors such as observation, study, classification and recording. It is designed to gather specific data in the returns department to make broader generalizations to contribute to an overall understanding of the process. Deductive methods provided information through a process from the general to the specific.

It begins with a general description and then draws logical and specific conclusions based on systematic considerations. This method allowed us to approach the research from a broader perspective down to specific details. Using analytical techniques based on real and verifiable facts, problems were identified and appropriate processes were selected to solve them. This included detailed observation, description and analysis of the research issues in the returns department. The combination of these methods provided a comprehensive and rigorous approach to the study, allowing for an in-depth assessment of organizational control and its impact on the operational performance of the returns department.

The methodology will be based on a rigorous approach of bibliographic and documentary review, as well as direct consultation of governmental sources and regulatory entities related to VAT refund processes. In addition, the participation of

experts in the field of taxation and international trade will be considered to validate and contextualize the information gathered.

The research aims to generate a detailed and updated description of the procedures and requirements to access the VAT refund to exporters of goods, which will not only be useful for taxpayers, but will also contribute to academic knowledge and the improvement of administrative processes, which are the set of principles and techniques that make up a theory or science or an art that man applies in the activities of planning, organizing, directing, coordinating and controlling (Ramírez Cardona, Ramírez Salazar, & Ramírez Salazar, 2022) in the tax field. According to (Torres Hernández, 2014), administration is a common activity among human beings, regardless of our schooling. Each person acts as an administrator, obtaining favorable or unfavorable results in their management. The conclusion of this study aims to facilitate the understanding of the mechanisms that govern this process, providing stakeholders with a reliable and updated guide for efficient access to this tax benefit in the specific context of exporters of goods. Citing (Gullo & Nardulli, 2015), organizational management consists of a series of logical stages or periods. Four stages must be followed to achieve the objectives: planning, implementation, control and regulation, and review and corrective actions. To achieve the objectives set, it is necessary to establish a strategy and tactics that are adapted to the conditions of the environment in which we find ourselves.

The methodology applied builds a logical sequence based on the main variables under study that guides the analysts' interventions in the profitability department. The population selected for the study includes all the servants belonging to the Zone 5 Division of the Internal Revenue Service mentioned above. See Table 1.

Table 1. Population of collaborators

Detail	Quantity
Zonal Chief	1
Analysts	8
Total	9

Source: SRI Babahoyo
Prepared by: researcher

The selection of this population is based on its finite and feasible nature, so it is not necessary to apply a formula to determine the sample. A survey method that covers 100 percent of the population is chosen because complete records are available for all staff members in the study group. This decision is based on the feasibility and completeness of the information available and provides a complete and detailed explanation of the relationship between organizational management and the operating performance of the

return department under the specific circumstances of Internal Revenue Service Zone 5 in 2022. The assessment is made possible.

According to (Garcia, 2018), work performance is defined in relation to objectives, content, standards or patterns. An individual with a given potential performance can come to claim a certain percentage of its benefits from its body and reach a series of levels, depending on the demands of each moment.

According to (Cubeiro, 2022), performance in an organization is the combination of the performance of its members, understood as the optimal level, both physical, mental, emotional and spiritual, that each person has to achieve what he/she sets out to do.

RESULTS

As part of this scientific research, the central question of strategies used to maintain and sustain excellent levels of quality in service delivery will be addressed. This question, What strategies do they use to maintain a high level of service quality, is of great importance in the research field, as it aims to understand the practices and tactical approaches of different forces and organizations to ensure excellent service delivery. See Table 2.

Table 2. *What strategies do you use to maintain a high level of service quality?*

Strategies used	Times of annual application
Ongoing staff training	2
Monitoring and feedback	24
Implementation of standards	4
Use of technology and tools	12
Incentive programs	2
Total	44

Source: SRI Babahoyo
Prepared by: researcher

The information provided details the frequency with which various strategies for maintaining a high level of service quality were mentioned. Ongoing staff training is of low frequency, suggesting that, although ongoing training is recognized as a strategy, it is not a widespread or prioritized practice according to the responses collected. It may indicate that there is room to expand staff professional development efforts, possibly focusing on specific areas for improvement.

In relation to monitoring and feedback, it has a high frequency of mentions, highlighting the importance attributed to continuous monitoring and feedback in the management of

service quality. It indicates that the organization recognizes the need to constantly evaluate and adjust its practices to maintain and improve quality standards.

Implementation of standards, has a low frequency, suggesting that, although some recognize the implementation of standards, it is not as prevalent a strategy as others. It may indicate that there are areas where the application and monitoring of specific standards can be strengthened to improve service quality.

The use of technology and tools has an intermediate frequency suggesting that it is a strategy considered important, but not as dominant as monitoring and feedback. It indicates that the organization values the integration of technology to improve the efficiency and effectiveness of its services.

Incentive programs have a low frequency, indicating that incentive programs are not frequently mentioned as a strategy to maintain service quality. It may suggest that, in the responses collected, incentive programs are not a prominent practice or are not perceived as an effective strategy in this context.

This study aims to unravel the complexity of service quality management, focusing on identifying and analyzing the specific strategies adopted by relevant actors in different sectors. Rigorous data collection and analysis techniques are used to conduct this analysis, allowing for an in-depth examination of the various strategic approaches used to maintain high standards of quality in service delivery. It is based on a systematic examination of responses collected from a variety of sources, including questionnaires, interviews and professional literature reviews. The purpose of this methodology is to identify recurring patterns and present new insights that inform best practices and innovations in the field of service quality management.

The results of this analysis will not only contribute to the enrichment of existing knowledge on strategies for maintaining high levels of quality in service delivery, but will also serve as a guide for practitioners who wish to continually improve their approaches in this important area. Provide valuable information for families, academics and policy makers.

The research addresses the central question about the location and verification of the procedures and requirements necessary to access the Value Added Tax (VAT) refund for exporters of goods. This inquiry is of substantial importance within the tax and commercial context, since it focuses on elucidating the regulatory structure and procedural requirements governing access to this tax benefit. See Table 3.

Table 3. *Use of further verification of procedures and requirements for accessing VAT refunds to exporters of goods.*

Source of verification	Use
Internal Revenue Service official website	49%
Tax legislation	12%

Manuals and guides provided by the tax entity	2%
Direct advice from tax authority officials	35%
Governmental electronic platforms	2%
Total	100%

Source: SRI Babahoyo

Prepared by: researcher

This analysis is based on the percentages specified regarding the source of verification of VAT refund procedures and requirements for exporters of goods. The official website of the Internal Revenue Service (49%): This high percentage indicates that the majority of respondents clearly trust and rely on the official website of the Internal Revenue Service when reviewing procedures and requirements. We can affirm that the information on the website is accessible, clear and well organized, making it the preferred source for detailed information on VAT refunds. Tax legislation (12%): Although the percentage is lower than on the official website, interest in tax law is very high. This may indicate that some respondents seek information directly from tax laws and regulations to understand the legal requirements related to VAT refunds. Manuals and guides provided by the tax entity (2%): A low percentage indicates that a minimal percentage of respondents use manuals and guides provided by the tax authorities as a source of information. This may be because other resources, such as the official website, are considered more accessible and complete. Direct advice from tax officials (35%): This high proportion suggests a high reliance on direct advice from tax officials for information on procedures and requirements. This may indicate that respondents value the personal interaction and clarity provided by direct advice. Government e-platforms (2%): Similar to manuals and guides, the low percentage suggests that a minimal proportion of respondents use government e-platforms as a source of information. This may be because other sources, such as the official website, are more popular and preferred.

This analysis shows that the official website and direct agency advice are the most appropriate and widely used sources of information for considering VAT refund procedures and requirements. The low priority given to government manuals, guides and electronic platforms may represent an opportunity to improve the accessibility and dissemination of this information.

CONCLUSIONS

Based on the specified percentages regarding the sources of verification of VAT refund procedures and requirements for exporters of goods, the following conclusions can be

drawn: Significant priorities of the official website, an overwhelming preference (49%) for the official website indicates that the majority of respondents rely on this platform for detailed information on VAT refund related procedures and requirements, suggesting that they are actively using it. This indicates that the website is considered a reliable and accessible source of information. Significant interest in tax legislation: To a lesser extent (12%), direct consultation with tax legislation suggests a strong interest in understanding the legal requirements for VAT refunds. This result suggests that some respondents seek a deeper and more direct understanding of the applicable legal framework. Limited use of manuals and guides provided by tax authorities: The low priority given to manuals and guides provided by tax authorities (2%) indicates that these resources are not frequently used as a main source of information. This may indicate that respondents believe that other sources are more effective or preferable for obtaining the information they need. Reliance on direct advice from authorities is high: A high preference for direct advice from tax officials (35%) reflects a greater reliance on face-to-face interactions to resolve doubts and obtain detailed information. Results show that a significant proportion of respondents value personalized advice. Low use of government electronic platforms: The low priority given to government electronic platforms (2%) suggests that these sources are not frequently used to obtain information on VAT refunds. This may indicate that respondents are either unaware of these platforms or do not like them. Taken together, these results highlight the importance of the official Internal Revenue Service website and the agency's direct advice as a primary source of information on the procedures and requirements related to sales tax refunds. However, it also highlights opportunities to improve the dissemination of information through other sources, such as government manuals and electronic platforms, to make relevant information more widely available and accessible.

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