



**UNIVERSIDAD  
SEÑOR DE SIPÁN**

## **FACULTAD DE CIENCIAS EMPRESARIALES**

### **ESCUELA PROFESIONAL DE CONTABILIDAD**

Tesis de Grado para Optar el Título Profesional de Contador  
Público; denominada:

“EL CONTADOR PÚBLICO Y SU RESPONSABILIDAD FRENTE AL  
CUMPLIMIENTO DE LAS OBLIGACIONES TRIBUTARIAS DE LOS  
CONTRIBUYENTES EN LA REGIÓN LAMBAYEQUE - 2008”.

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PIMENTEL – PERÚ

2008

## **RESUMEN**

Nuestro trabajo de investigación se enfoca en describir el sistema peruano, la naturaleza y nacimiento de la obligación tributaria existente en un nexo jurídico entre el sujeto activo llamado Estado y un sujeto pasivo que puede ser una persona natural o jurídica llamada deudor tributario, que tiene que cumplir su obligación de pago, puede ser formal (accesoria) y sustancial (principal) la primera es referente a la información y documentación, de llevar libros de contabilidad que deben mantenerse y presentarse ante la administración tributaria por ende su temporalidad de su cumplimiento es periódico y permanente por ejemplo la declaración del impuesto a la renta y IGV la obligación sustancial tiene por objeto la entrega de suma de dinero al sujeto activo (estado) por concepto de tributo.

En segundo plano tratamos sobre la responsabilidad del contador que es la persona encargada de llevar los registros, libros contables y estados financieros, en el imperio incaico los contadores eran llamados QUIPUCAMA YOC encargados de contar los quipus, en la conquista era un funcionario real encargado de llevar la cuenta y razón de postributos de la real corona, en la republica en los siglos XVII y XIX con los primeros bancos se inician una nueva practica de llevar los libros contables.

El contador público cumple con servir al hombre y la sociedad a través de asesoría, consultaría de empresas en aspectos contables, tributarios, financieros y administrativos de acuerdo a las leyes vigentes tanto en el sector público como el sector privado dando fe publica en cumplimiento con sus deberes de actuar con razonabilidad y objetividad profesional rechazando las inclinaciones y preferencias personales, veracidad y buena fe en su trato, actividad profesional y conducta en general, capacitarse y actualizarse permanentemente brindar su servicio con oportunidad, diligencia, celeridad y eficiencia y hacer cumplir las obligaciones tributarias del contribuyente frente a la administración tributaria y crear conciencia tributaria.

Las infracciones cometidas no pueden ni deben ser considerado un juego de azar, donde unas veces se pierde y otras se gana, los contadores conjuntamente con sus clientes haciendo uso de mecanismos legales, con artificios disminuyen significativamente sus pagos al fisco, corriendo el riesgo cada mes mas frecuente de ser detectado por la administración tributaria y posteriormente sancionados, ya sea mediante multas, comiso, cierre temporal, internamiento temporal de vehículos e inclusive pérdida de libertad.

## **ABSTRACT**

Our research is focused on the description of the Peruvian tax system, its origins and the nature of the liability to pay taxes, which occurs through legal means among an active subject: the State, and a passive one that could either be: a real person or a legal entity. The latter ones, called the taxpayers, must fulfill their obligations on both the formal way, known as alternative and/or the substantial way, also called capital.

While the first obligation is based on documenting into the accounting books the proper information, updating it constantly and periodically, in order to be submitted within the customary time and manner to the internal revenue administration (Hence, the presentation of documents such as the property tax and the sales tax returns is time sensitive.) the substantial obligation deals directly with the actual contribution of annual income taxes to the active subject, better known as the State.

Then, we discussed the accountant's responsibilities and explained his role as the person in charge of the financial statements and the bookkeeping. During the times of Inca Empire, the accountants were called QUIPUCAMA YOC since they were responsible for keeping track of the "quipus". In the conquerors' times, a royal officer was to manage the accounts and the subsequent submittal of the Royal Crown's dues. Likewise, over the XVIII and XIX centuries with the republic institution in place, the first banks were set up beginning the new practice of keeping the financial statements.

The public accountant (PA) serves both the people and society by rendering his services as a consultant and an advisor for various companies in the accounting and taxation areas as well as in the administrative and financial aspects; all accordingly with the current laws enforced in the private and public sector. It is his job to certify that he performs his duties showing professional objectivity and fairness, rejecting personal preferences and/or having bias towards certain cause.

The PA must be truthful and show bona fide in his behavior, dealings and in his overall conduct, being imperative to deepen his professional knowledge constantly through update training to provide with the utmost effective service.

By acting appropriately, accurately, speedily and efficiently, the PA is to have the taxpayers comply with the tax liability law, paying the internal revenue office in timely manner and at the same time, creating accountability awareness in them.

At this point, it is worth mentioning, that all infringements cannot and must not be taken lightly since accounting is not a game where you might win sometimes or lose some others. There are PAs, who in agreement with their clients, apply some legal mechanisms - so-called tricks - to reduce significantly their contributions to the National Treasury; running the risk to be caught by the revenue administration, more so every month, by resorting to this kind of practice.

This, in turn, can result in severe sanctioning through fines, forfeiture, temporary closing of business, temporary vehicular embargo and even imprisonment.