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A CONCEPT FOR EFFECTIVE TAX CONTROLLING BASED ON THE RESULTS OF TWO EMPIRICAL STUDIES

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Abstract

The dynamics, complexity and abundance of tax law often pose significant challenges to companies. Companies are often confronted with a multitude of national and international tax regulations as well as an increasing tax burden. In addition to the extensive regulations already in place, companies are also constantly faced with new challenges, such as sustainability reporting. Tax challenges often lead to uncertainties in tax planning as well as administrative burdens and high costs. Tax therefore has a major impact on the value and stability of a company. In many cases, Tax Controlling can help companies to overcome these growing challenges and improve the company's risk position. Effective Tax Controlling – which deals with the planning, monitoring and optimization of tax processes – is therefore essential for ensuring the long-term success and competitiveness of a company. In this paper, a comprehensive Tax Controlling concept is developed to assist companies in implementing a Tax Controlling system. In addition, recommendations for action are derived for science and practice. Among other things, the importance of Tax Controlling for corporate sustainability reporting is emphasized. In order to achieve this goal, the article begins with an overview of the results of a qualitative-empirical study based on twelve expert interviews and a quantitative-empirical study based on an online survey of more than 100 representatives from German companies. The results of both studies are then compiled in an orderly manner and brought together to form a deductively derived Tax Controlling concept – which covers the areas of objectives, tasks, instruments and organization. Finally, recommendations for action for science and practice are derived. Among other things, the benefits of Tax Controlling in the context of sustainability reporting, which is becoming increasingly important for companies, will be analyzed.

Keywords: Tax Controlling, ESG, Tax Compliance

1. INTRODUCTION

Almost 30 years ago, Herzig & Zimmermann (1998) highlighted the importance of tax controlling as a tool to ensure that tax was properly considered in business decisions. With the constant change in the corporate environment – driven by regulatory shifts, globalization, and digitalization – the need for structured Tax Controlling systems has only increased. Companies are increasingly concerned with reducing the company's costs. At the same time, the tax burden – as a cost factor – must also be optimized. It is not only important to reduce the tax burden itself, but also to continuously monitor the measures introduced and their success. In some cases, the costs of tax avoidance strategies may outweigh the expected tax savings. Added to this are the increasing legal requirements and the social obligations of companies, which have risen significantly, particularly as a result of the newly introduced sustainability reporting (Kockrow & Nowak, 2024). Tax Controlling is therefore still seen as a relevant function in the company and is an important sub-function of value-based management (Endert & Mammen, 2018).

Despite the growing importance of Tax Controlling, structured guidance for its implementation remains scarce. There is currently no universally accepted framework for Tax Controlling in the literature. This study aims to fill this gap by developing a practical Tax Controlling framework tailored to the needs of companies and tax advisors.

Given the limited empirical research on this topic, an exploratory research approach was chosen, combining qualitative expert interviews and a quantitative online survey. The findings from both studies serve as the foundation for developing a structured Tax Controlling concept, complete with actionable recommendations for academia and practice.

2. LITERATURE REVIEW AND RESULTING RESEARCH QUESTION

Compared to other areas of business management, the number of theoretical and empirical studies on the topic of "Tax Controlling" remains relatively limited. An extensive literature review conducted in German-speaking countries identified 43 specialist articles dedicated to Tax Controlling (Liesenhoff, Jungen & Pottebaum, 2021). The first academic publication on this topic appeared in the late 1980s. Since then, various studies have been published, but they do not provide a consistent or unified perspective on Tax Controlling.

The literature analysis identified three levels of approaches to Tax Controlling. At the first level, Tax Controlling is equated with tax planning. At the second level, additional sub-areas are incorporated, expanding the scope beyond tax planning to include tax risk management, tax compliance, and/or tax reporting. A key characteristic of this stage is that these areas are considered separately and independently, rather than as an integrated system within Tax Controlling. The third level builds upon the second by conceptualizing Tax Controlling as a comprehensive, four-part system encompassing tax planning, tax compliance, tax risk management, and tax reporting. At this stage, the four areas are interconnected and interdependent, forming an integrated framework. Currently, no further research contributions justify the addition of a new level. Overall, most academic articles have addressed Tax Controlling only in a limited conceptual capacity. In particular, there is a notable lack of concrete guidance on the design and practical implementation of a Tax Controlling system.

Watrin (2017) also noted that Tax Controlling as an overall concept is rarely dealt with. Urnik & Fellinger (2012) previously came to a similar conclusion, noting that tax controlling is still a desideratum in controlling and tax research. Furthermore, to date, there are only a few empirical studies examining the topic of Tax Controlling in Germany. In particular, the two empirical studies by Liesenhoff & Jungen (2023, 2025), on which this paper is based, should be mentioned. Additionally, there is the empirical research project ESBOSKOP by Bielefeld University (2020), which addresses the current status of the use of operational Tax Controlling in SMEs. However, the research results have not yet been published.

In particular, there is a lack of elaborations that provide concrete assistance for users, i.e., companies or consultants. For example, there is currently no standardized Tax Controlling concept that companies can use when implementing such a system.

Building on the research gap outlined above, the article examines the following research question:

How should a Tax Controlling concept be from the company's point of view?

3. RESULTS OF THE EMPIRICAL STUDIES

3.1. Overview

The results of two empirical studies, which build upon each other, serve to answer the research question. The findings of both studies are combined in this paper to form a Tax Controlling concept.

Twelve qualitative expert interviews were conducted as part of the first study. The experts were individuals working in companies with an existing Tax Controlling system or who support companies in implementing such a system. The focus of this survey was on the general understanding and benefits of Tax Controlling, as well as the core elements that a Tax Controlling system should contain. This qualitative-empirical study thus provided initial insights into the design and implementation of a Tax Controlling system.

To validate and expand the research results obtained in the first study, an online survey of 108 medium-sized and large German companies, both with and without implemented Tax Controlling, was conducted as part of the second study. The online survey was based on the results from the qualitative interviews, enabling a more comprehensive and representative understanding of Tax Controlling and its current design and implementation. The results of the online survey allow for a better assessment of the findings on the topic of Tax Controlling. An overview of the objectives of both studies can be found in the following diagram:

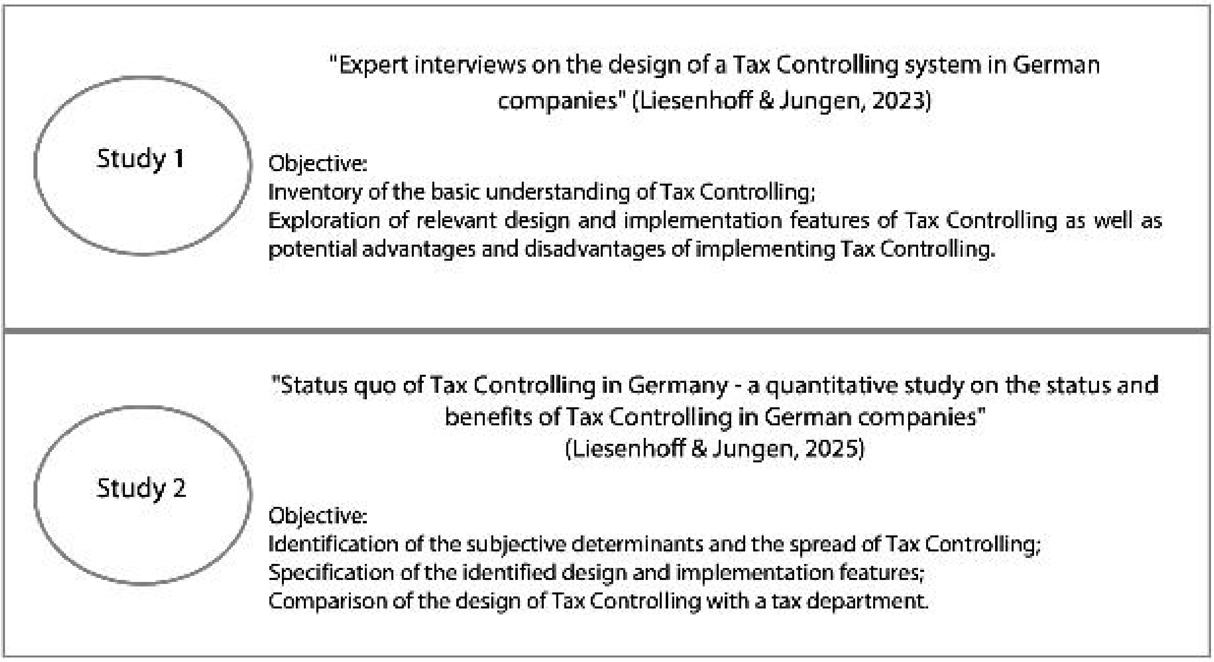

Figure 1 Overview of the Studies Conducted

3.2. Qualitative study: expert interviews

The empirical study conducted was able to identify various findings regarding the topic of "Tax Controlling". The main results are briefly presented below.

In principle, it can be stated that the experts surveyed regard Tax Controlling as a central interface that is, and should be, used on an ongoing basis within the company. The experts see Tax Controlling as a link between the tax function and other areas of the company. The use of Tax Controlling helps to increase transparency, free up time for special topics, and improve risk prevention and process optimization.

The expert survey was unable to determine a generally valid design for Tax Controlling. As a result, it was only possible to identify relevant features that the majority of experts associated with the design of Tax Controlling. The key objectives identified included control, risk prevention, documentation, process optimization, and tax compliance. In addition to risk controlling, the tasks mentioned several times include reporting, data management, and process management. A tax compliance management system, the risk control matrix, the dual control principle, and planning calculations were identified as key instruments. According to the expert survey, internal implementation is generally advantageous; integration into the tax department would be particularly conceivable. Implementation as an independent department is also possible. The central integration of Tax Controlling into the general organizational structure of the company is of decisive importance. The results of the survey show that implementation is possible via the organization as well as through processes and/or IT. No uniform solution can be identified here, as all experts – in addition to the use of general tax controls – emphasize the need for individual implementation of Tax Controlling.

On the one hand, the results of the qualitative study confirm the particular importance of Tax Controlling for companies. On the other hand, the results also highlight the gap that exists between the existing theoretical foundations and the actual implementation of a Tax Controlling system in companies.

3.3. Quantitative study: online survey

The quantitative study was then used to validate and expand upon the findings from the expert survey. The study revealed that corresponding Tax Controlling systems are well-established in companies. In general, companies understand the term Tax Controlling to refer to the planning, control, coordination, monitoring, optimization, and management of taxes. Various subjective reasons for implementing Tax Controlling were identified. The subjective determinants include forecasting, planning, risk prevention, monitoring, transparency, and process optimization. Increasing efficiency through Tax Controlling also plays a major role.

In addition to the reasons for implementing Tax Controlling, reasons were also identified for why companies have not yet implemented it. Aside from high costs and a lack of resources, a lack of interest in the topic of taxes on the part of company management is frequently cited. Cost-benefit considerations, therefore, play a major role in companies' decisions to implement Tax Controlling.

The results of the quantitative study also show that there are many different ways of structuring Tax Controlling. However, with the help of the responses from the quantitative study, it was possible to identify key core elements in the areas of objectives, tasks, instruments, organization, and implementation:

- Objectives: including monitoring key figures, providing data and increasing efficiency
- Tasks: including determining and managing key figures, liquidity planning and preparing and compiling data
- Instruments: including monitoring figures, planning calculations and key figure (key figure systems)
- Organization: Integration into the tax department
- Implementation: including communication, training, meetings and spot checks
- Sub-areas: Tax Reporting, Tax Planning, Tax Accounting, Tax Risk Management, Tax Compliance

Finally, it was determined that the elements of Tax Controlling differ significantly from those of a tax department. In particular, the target system differs considerably from that of a regular tax department.

The results of the quantitative study show that Tax Controlling is well-established in companies. However, it also reveals that some companies do not associate much with the term "Tax Controlling". The results also emphasize the importance of implementing Tax Controlling and the need to develop a Tax Controlling concept. An appropriate concept can support companies in the implementation, realization, and optimization of Tax Controlling.

4. A FOUR-ELEMENT CONCEPT OF TAX CONTROLLING BASED ON THE EMPIRICAL STUDIES

As a previous literature review revealed that there is currently no standardized concept for Tax Controlling, a draft concept is to be developed based on the empirical studies. For this purpose, the answers from both studies are compiled in an orderly manner so that a deductive derivation of a Tax Controlling concept can be made.

In order to create a Tax Controlling concept, it is important to first determine an existing concept of general controlling as a basis. This elaboration is based on the controlling concept according to Horváth, Gleich, and Seiter (2020). The central elements of this controlling concept are objectives, functions or tasks, instruments, and organization. The individual elements are linked to each other and are interrelated (Ziener, 1985). Zimmermann (1997) already saw parallels to this controlling concept. According to him, a Tax Controlling system includes the elements of objectives, tasks, instruments, and organization.

4.1. Objectives of Tax Controlling

The objectives form the basis of every general controlling concept and define or state the requirements that are placed on the general controlling system. The objectives of general controlling regularly include ensuring the coordination, adaptability, and responsiveness of corporate management (Hess, 2002; Ortelbach, 2007; Horváth, Gleich & Seiter, 2020).

In principle, the objectives of controlling can be divided into direct and indirect objectives. Direct objectives limit the scope of the corresponding controlling tasks and can be derived from the object under consideration. Indirect objectives, on the other hand, serve to specify the content of the controlling tasks. Controlling has no direct influence on the achievement of these objectives, but through the activities involved in fulfilling the direct objectives, it has the opportunity to support the fulfillment of these objectives with the help of company management and other departments (Schweitzer & Friedel, 1992; Hess, 2002).

In principle, the direct objectives of Tax Controlling can be adopted by a large number of companies without adaptation. Nevertheless, companies should first check the functionality of these objectives in their own company. As part of the support function of controlling, the main focus of Tax Controlling is on ensuring the internal and external flow of information. In connection with this, Tax Controlling should serve to monitor key figures and data. Another relevant direct objective is the optimization of data availability and preparation (including visualization). This is particularly important in order to create a uniform and clear understanding of complex data throughout the company. Without this understanding, the achievement of indirect objectives in particular will be limited. In connection with this, another direct objective of Tax Controlling is the identification and management of tax effects and tax optimization potential. This is particularly important in an increasingly complex business environment. Finally, the optimization of all processes and procedures is another relevant direct objective of Tax Controlling. Through these direct objectives, Tax Controlling can optimally support the indirect objectives as well as the overarching corporate objectives.

In particular, the indirect objectives of Tax Controlling should be individually adapted and expanded to the company and the respective conditions of the business environment. However, one indirect objective that should always be pursued as part of Tax Controlling is ensuring compliance with all tax regulations and laws. Tax Controlling cannot achieve this without cooperation and collaboration with other departments in the company. Many issues that lead to non-compliance with tax regulations usually arise in non-tax departments, such as purchasing or sales. Various tasks and system components of Tax Controlling can help companies comply with complex tax regulations. Other indirect objectives of Tax Controlling, which should always be pursued as part of the implementation of a corresponding Tax Controlling system, are risk prevention and ensuring corporate financing and liquidity. Tax Controlling can also support these relevant objectives in coordination with other departments.

4.2. Tasks of Tax Controlling

In order to define the desired target states – which were described by defining the controlling objectives – more precisely, all functions that serve the realization of general controlling and its objectives are summarized within the framework of the controlling tasks (Hess, 2002).

One of the most important tasks in Tax Controlling is the preparation and compilation of data, as well as the associated provision of internal and external information. In addition to providing information as part of reporting in the annual financial statements, this task also includes supplying management and other departments with sufficient information. It is also important that not only is data prepared and distributed, but that all relevant data is also collected from the various areas of the company. In connection with this, Tax Controlling also has the task of determining and managing key figures. With the help of the collected and processed data, key figures relevant to the company must be determined and compared with the correspondingly defined target values. In the event of a discrepancy between actual and target values, appropriate measures must be initiated by Tax Controlling.

Another relevant task is liquidity planning. In addition to the ongoing monitoring of liquidity, this also includes cash flow forecasts in order to cushion potential liquidity bottlenecks – particularly as a result of tax misinterpretations. Tax Controlling also includes supporting company management and non-tax departments. This should occur particularly in the day-to-day handling of key tax issues. In this way, many potential tax risk factors – e.g. the incorrect preparation of invoices – can be addressed in advance. In addition, support and advice should also be provided in the case of special tax issues – e.g. when planning and implementing an investment project.

Another relevant task in the context of Tax Controlling is the recording and management of risks. The focus here should be on identifying weaknesses in existing processes and procedures. Incorrect or incorrectly prioritized processes can result in numerous risks, which in many cases can only be contained by the tax department as part of the declaration of these issues, but for the most part, can no longer be corrected. This task is closely linked to the aforementioned liquidity planning and the support of company management and departments.

Finally, the area of responsibility of Tax Controlling includes the design and improvement of tax information and planning systems. Of particular importance here are the coordination and control of processes, procedures, and control measures. When designing the corresponding systems, the focus is not only on a high-quality database but also on the necessary degree of automation. Due to the integration of the relevant data and control-relevant facts into the entire company network, it is imperative that various procedures and processes are automated. Appropriate automation can be achieved through the use of different processes and technologies, as well as through the use of different tools, and must be individually coordinated from company to company.

4.3. Instruments of Tax Controlling

Within a controlling concept, instruments are used to perform the necessary controlling tasks. The instruments are of particular importance, as they create a systematic structure through which the tasks can be completed and the objectives can be achieved (Hess, 2002; Baltzer, 2013). A wide range of different instruments can be found in the general controlling literature.

The instruments that are of particular importance for Tax Controlling are listed below. The proposed instruments can be divided into three areas: information, control, and planning, ensuring that the relevant areas of responsibility are covered (Ortelbach, 2007). An overview of the instruments can be seen in the following diagram:

Instruments of Tax Controlling		
Information Instruments: ▪ Coordination meetings ▪ Integrated reporting	Control Instruments: ▪ Four-eyes principle ▪ Plausibility checks ▪ Monitoring of figures	Planning Instruments: ▪ Planning calculations ▪ Scenario calculations ▪ Cash flow forecasts
Cross-divisional Instruments: ▪ Key figures (key figure systems)		

Figure 2 Overview of the Instruments of Tax Controlling

One of the most important information tools in Tax Controlling is coordination meetings. Coordination meetings are particularly important in the context of coordinating various tasks. Aspects of formal, temporal, and content-related coordination can be addressed and gathered during these coordination meetings (Friedl, 2013). Another information tool is integrated reporting. Integrated reporting is used to clearly communicate how the creation of corporate value can be supported by different areas of the company (Kajüter & Hannen, 2014; Liesenhoff, Jungen & Pottebaum, 2021).

The four-eyes principle is a relevant instrument in the area of control instruments. It can be implemented as a process-integrated monitoring measure. In this case, the control – whether upstream, downstream, or concurrent – is carried out manually by another person. Another tool for control purposes is plausibility checks. In this case, data is verified for accuracy and completeness, e.g. by comparing different figures. Monitoring the figures involves the continuous review of the figures and the underlying data. For example, this allows risks to be identified at an early stage (Horváth, Gleich & Seiter, 2020).

Planning calculations are particularly important as part of the planning instruments. These calculations can be used to determine decision variables during the planning process, which can then be used to assess various alternatives (Freidank & Sassen, 2013; Liesenhoff, Jungen & Pottebaum, 2021). Related to this, scenario calculations can also be used for planning purposes. These are also among the most important controlling instruments. Scenario calculations are used to determine the framework conditions for planning. The focus here is not on making predictions, but on mapping the path to the goal, as influenced by various individual events (Hoffjan, 2009; Horváth, Gleich & Seiter, 2020). Cash flow forecasts are another relevant tool in the area of planning. By using this tool, the company's short- and long-term solvency can be determined, planned, and secured (Erichsen, 2020).

Key figures (key figure systems) can be seen as an overarching instrument that influences all three areas. Key figures can be used to process and summarize information. As a result, they can provide insights into key facts and can also serve as planning drivers or for control purposes through the comparison of target and actual values (Liesenhoff, Jungen & Pottebaum, 2021). The following key figures are particularly important in this context: Earnings After Taxes (EAT) and the Effective Tax Rate (ETR). Surprisingly, the two key figures Earnings Before Interest and Taxes (EBIT) and Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA) – which, by definition, do not take taxes into account – were also increasingly mentioned as relevant key figures for Tax Controlling.

4.4. Organization of Tax Controlling

For the effective use of a controlling concept, and thus for the achievement and fulfillment of the goals and tasks of general controlling, it is important that it is anchored within the company organization. The controlling organization encompasses all structures and processes used in the context of general controlling. It is important to note that the characteristics of the organizational structure depend heavily on individual factors of the company, such as size, need for innovation, and degree of internationalization. As the conditions of a company are constantly changing, it is necessary for the effectiveness of controlling that structures and processes are regularly reviewed and adapted (Jung, 2014; Barth & Barth, 2008; Horváth, Gleich & Seiter, 2020).

The functionality and effectiveness of Tax Controlling depend not only on the use of instruments but also on its integration into the company organization. To optimally develop its potential benefits, Tax Controlling should be located centrally within the tax department or, depending on the size of the company, as an independent organizational unit. Integration into general controlling is not advisable due to the specialized knowledge required in the context of taxation. Tax Controlling should combine the areas of tax accounting, tax compliance, tax planning, tax reporting, and tax risk management. This corresponds essentially to the identified status (third level) of the literature (Liesenhoff, Jungen & Pottebaum, 2021).

For optimal support from Tax Controlling, it is important to implement clear processes, procedures, and controls, which are regularly reviewed and optimized. In this context, it is crucial that Tax Controlling is anchored throughout the company so that influence can be exerted on various procedures, controls, and processes across all areas of the company. To implement these procedures, controls, and processes, an individual mix of manual, IT-supported, and IT-based processes can be used within the organization. It is advisable to build on existing system structures within the company and use these as a starting point for Tax Controlling.

For further support, it is also advisable to develop separate expert systems for non-tax departments, which preemptively address many tax-related problem areas, allowing Tax Controlling to focus on other issues. In connection with this, training, meetings, and clear communication are of great importance for the implementation and organization of Tax Controlling. The smooth implementation of Tax Controlling can only be ensured if Tax Controlling is involved in all matters at an early stage.

The following Figure 3 summarizes how the four elements interact.

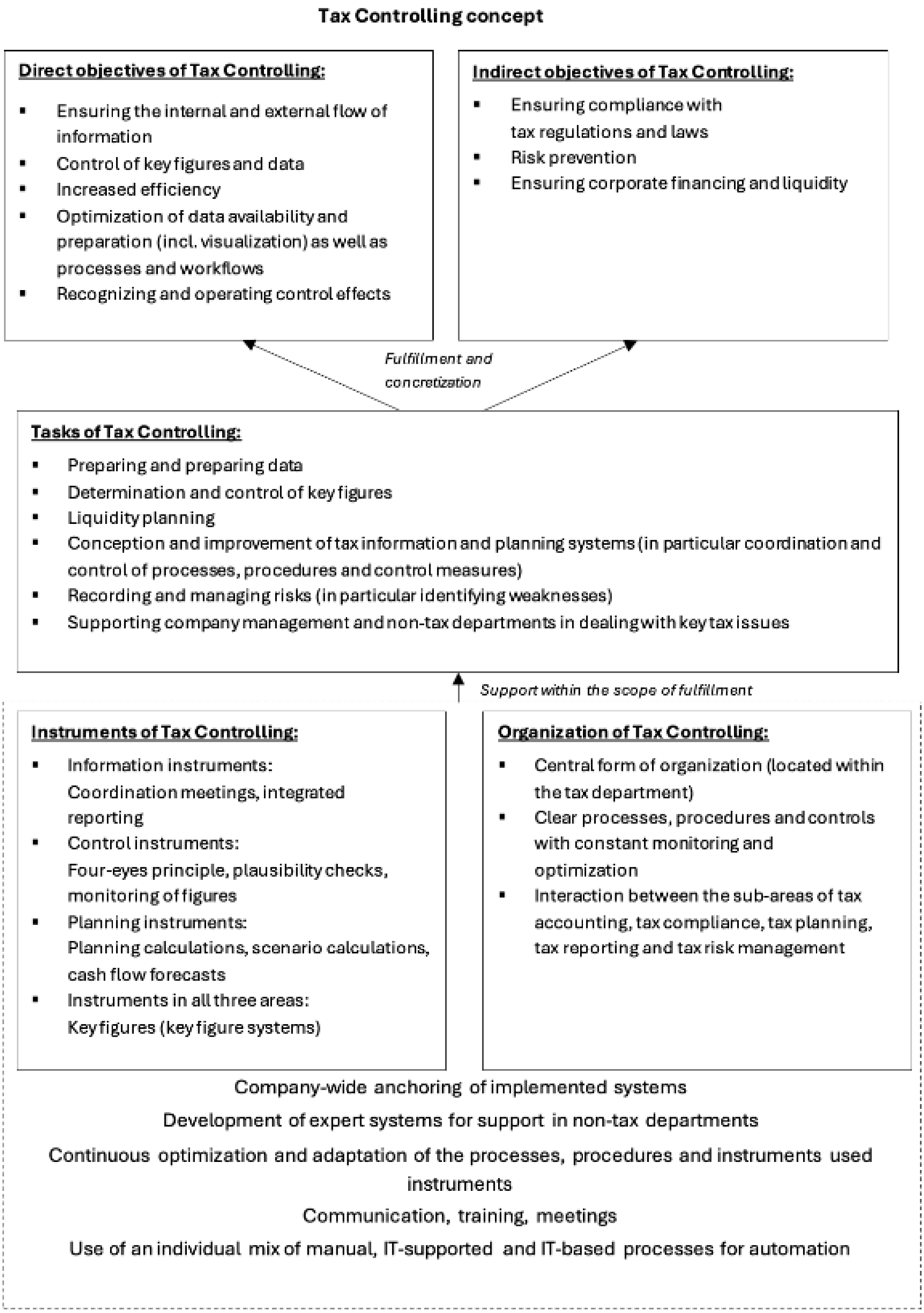

Figure 3 Summary of a Tax Controlling concept

Source: In reference to Atzert, 2011

5. CONCLUSION: IMPLICATIONS FOR SCIENCE AND PRACTICE

The results of this exploratory study clearly indicate that there is no one-size-fits-all solution for the design of Tax Controlling in companies. The specific framework conditions of a company – such as its size, legal structure, and degree of internationalization – play a crucial role in shaping the Tax Controlling system, particularly regarding its implementation. This study highlights the strategic importance of Tax Controlling for companies. While no universal model exists, the proposed framework offers a structured and adaptable approach suited to various corporate environments.

5.1. Implications for science

On one hand, it would be beneficial to add a theoretical foundation to the developed Tax Controlling concept. Among other things, developing a system of key figures for use in the context of Tax Controlling would be valuable. Further development of the Tax Controlling concept is needed, particularly through application, evaluation, and potential adaptation using various case studies.

As part of the empirical study, subjective determinants of Tax Controlling were identified. Building on this, it would be interesting to explore the objective determinants (e.g. company size, stock market listing, company complexity, degree of internationalization, governance structure, management's attitude towards taxes, or organizational structure) and investigate them in greater depth. Additionally, it would be informative to assess the extent to which companies can actually achieve the desired objectives with the help of Tax Controlling and whether, in some cases, Tax Controlling may even hinder certain objectives.

It has been shown that a lack of awareness of the importance of taxes among company management is the primary reason many companies have not yet implemented Tax Controlling. To raise awareness and highlight the benefits of Tax Controlling, it seems appropriate from a scientific standpoint to empirically examine these benefits. E.g. research could determine whether the key performance indicators (KPIs) of companies improve after the introduction of Tax Controlling, thus highlighting the positive impact of Tax Controlling.

In addition to a Tax Controlling concept, guidelines should be developed – such as strategies for risk assessment, process optimization, or tax compliance management – that can be utilized within Tax Controlling. Scientific studies, particularly case studies, can be conducted to develop these guidelines and identify best practices within companies. Such case studies can also offer valuable insights into successful implementation projects. Furthermore, quantitative models should be developed to assist companies in systematically assessing and managing risks. These models could, for instance, simulate the effects of taxes on business decisions.

Science should also support the development of software tools to facilitate the implementation of Tax Controlling. On the other hand, software tools are needed for day-to-day use in Tax Controlling, such as automating and optimizing Tax Controlling processes or monitoring tax risks. To drive the development of these software tools forward, interdisciplinary collaboration with fields such as IT and data analysis should be encouraged. Interdisciplinary collaboration would also allow for the integration of innovative approaches such as big data analysis, artificial intelligence, and machine learning into Tax Controlling systems.

To better understand the application of Tax Controlling, networks and collaborations should be established to promote the exchange of knowledge and experience between academia and practice. Such exchanges can improve the quality of research in the field of Tax Controlling. Moreover, joint research projects could be initiated to address practical problems related to Tax Controlling and develop concrete solutions for these issues.

Finally, future research could examine the extent to which elements of Tax Controlling are already linked in the annual financial statements of corporate groups and how Tax Controlling is reported. It would also be valuable to investigate the role of Tax Controlling in the context of ESG

(Environmental, Social, and Governance) reporting within companies. The relationship between corporate taxes and sustainability will continue to grow, meaning companies will face increasing pressure to balance shareholder interests – maximizing residual profit and minimizing the group tax rate – with stakeholder interests, such as long-term economic performance and the fair share of taxes (Kockrow & Nowak, 2024). In this regard, a Tax Controlling system could play an important role in ESG reporting.

5.2. Implications for practice

In practice, Tax Controlling is a comprehensive system of various controls and processes that supports the planning, coordination, control, monitoring, and long-term optimization and management of corporate taxes and related processes. Accordingly, in today's world – characterized by increasing uncertainties in the corporate environment – it is essential for many companies to implement a Tax Controlling system.

As part of the empirical study, it became clear that insufficient awareness of tax-related issues has so far hindered the implementation of Tax Controlling. Therefore, a greater awareness of the importance of taxes must be fostered within companies. It is necessary not only to address the potential reduction of taxes but also to focus on aspects such as functionality, efficiency, and capacity utilization.

The first step in the implementation process of Tax Controlling is to evaluate objectives, risks, existing data, processes, controls, and IT infrastructure, among other factors. Based on this evaluation, an information network should be established and data collected in the next step. This data should then be analyzed and processed, with the implementation of relevant processes and controls. Based on these processes and controls, a comprehensive Tax Controlling system can be developed. The Tax Controlling concept presented here can serve as a foundation for this development.

In addition to the implementation of various structures, processes, and controls, cross-departmental cooperation is also necessary for the effective use of Tax Controlling. Tax Controlling that is confined to the tax department is not very effective. Many tax-related issues arise outside the tax department, so cooperation with all areas of the company is absolutely essential. Non-tax departments should be integrated into the Tax Controlling systems so that processes and controls can be influenced at an early stage. The involvement of non-tax employees is equally important. These employees must be made more aware of the relevance of tax matters, or full cooperation will not be possible. Greater awareness can be raised, e.g. through training, workshops, or tools for "self-help in tax matters".

It also became evident that there is no one-size-fits-all solution for Tax Controlling, as individual processes and structures must be tailored to the specific circumstances of each company – such as its organizational structure, risk profile, business focus, IT infrastructure, etc. The Tax Controlling concept presented here can only serve as guidance for companies during the implementation process.

Overall, it can be concluded that in many cases, only the further development of existing systems is necessary – particularly the tax compliance management system. Many companies already have most of the required elements for Tax Controlling in place, and what is needed is a meaningful combination of the individual components. Tax Controlling depends on interactions and feedback processes, which cannot be achieved without linking these elements into a comprehensive overall system.

In addition to changes within companies, the business environment must also adapt. For the importance of Tax Controlling to be recognized, it would be helpful for tax authorities to provide direct feedback on implemented Tax Controlling systems, allowing them to be verified. Such verification would enable control-oriented audits, e.g. auditing the appropriateness of the implemented processes and controls rather than individual issues. Furthermore, there needs to be a change in the data world to improve both the availability and quality of the data.

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