

У статті розглядаються проблеми різного характеру, які виникають у будь-якому виді діяльності з недостатньою увагою до видалення або приховування інформації, що міститься в метаданих різних документів. Розглядаються різні типи документів, які можуть містити метадані, від офісних до медіафайлів. Аналізується вміст метаданих, доступ до яких може викликати проблеми ділового, правового характеру, які можуть бути використані зловмисниками для вчинення фінансових та інших злочинів. Крім того, аналізуються проблеми, пов'язані з використанням телекомунікаційних сервісів, таких як електронна пошта та різноманітні месенджери.

Описано деякі способи видалення метаданих за допомогою різних типів прикладних засобів, як онлайн-сервісів, так і спеціальних програм для різних операційних систем. Зроблено висновок, що аналіз метаданих уже став повсякденною практикою для фахівців розвинених країн. На жаль, питання використання та безпеки метаданих в Україні все ще перебуває в недостатньому стані.

Ключові слова: інформація, метадані, персональні дані, інформаційна безпека, шахрайство.

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EFFECTIVE TOOLS OF CONTROL AS A COMPONENT OF TAX MANAGEMENT

Abstract. The article deals with the actual issues of tax management with focus on VAT. Tax analysis is an important tool for assessing the tax burden on an enterprise. It allows you to identify the most significant factors influencing the dynamics and structure of taxes and fees, as well as to find opportunities to minimize tax payments. To achieve these goals, it is necessary to conduct an analysis of the dynamics and structure of tax deductions, calculate the relative tax burden, and conduct analytical reasoning regarding the lost benefit of minimizing tax payments.

A tax analysis was conducted based on the amount and structure of taxes paid by a domestic enterprise that provides services, the tax burden for value added tax was calculated, the results of tax planning for VAT were determined, and the system of internal control over its calculation was improved. Special attention was paid to the development of the stages of tax analysis and the development of a working document for internal control – a table in which

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information about the future business partner is grouped.

Tax analysis allows you to identify the most significant factors influencing the dynamics and structure of taxes and fees, find opportunities to minimize tax payments and make informed decisions about optimizing the financial and economic activities of the enterprise.

Keywords: *value added tax, tax analysis, tax burden, tax planning, internal control.*

Introduction. Value added tax (VAT) is one of the dominant taxes in Ukraine, but also one of the most problematic. According to the analysis of the indicators of the implementation of the State Budget of Ukraine, it was found that the specific weight of VAT in the composition of state budget revenues during 2019-2020 is 37.9 % and 37.6 %, respectively (www.minfin.gov.ua/control/). If take into account only tax revenues, which amounted to 80.11 % in 2019 and 79.1 % in 2020, then VAT revenues have been almost half of tax revenues in recent years. Since VAT has a very high fiscal efficiency, in order to improve its administration, in 2015 the system of electronic administration of value added tax was introduced. The essence of these changes was the need for enterprises to replenish special VAT accounts opened in the State Treasury in the event of a lack of funds for registration of a tax invoice.

To prevent unjustified fines, one of the most important measures is to strengthen internal control over VAT, which can ensure completeness of assessment and timely payment of tax, reduce tax risks and losses, and therefore protect the business entity from fines, which, in turn, increases tax discipline of the taxpayer. In this context, the issues of determining the tax burden for taxes and separately for VAT, expanding the areas of internal control over the calculation of VAT, which will avoid cooperation with dubious counterparties and contribute to the formation of a VAT tax credit, are becoming particularly relevant.

Analysis of recent research and publications. The substantive basis of tax analysis is the proof of the expediency and effectiveness of taxation systems for the realization of the interests of the state, business entities and individuals. Ensuring the parity balance of these interests creates a basis for sustainable economic development of the country, for social and political stability.

Separate issues of the theory and methodology of tax analysis and control, determination of the tax burden were reflected in the works of domestic scientists, such as V. Zahozhai, Ya. Lytvynenko, O. Gamova, O. Husakova, Yu. Ivanov, M. Kotsupatry, T. Pasko, T. Melikhova, M. Podderyogin, N. Barabash and others. Still, issues of tax analysis and development of internal control mechanisms require further research.

Depending on the sphere of economic activity, the following types of tax analysis are distinguished: financial and economic; audit or accounting analysis; socio-economic analysis; economic and statistical analysis; marketing analysis; economic and ecological analysis. In this article, we will focus on accounting and economic and statistical analysis.

The purpose of the article is to study the possibilities of using tax analysis to determine the most important taxes paid by a domestic security business enterprise, tax planning of VAT calculations for a more uniform average monthly tax burden, improvement of internal control of value added tax

calculations in the conditions of using the E service by the taxpayer – cabinet and amendments to regulatory documents in terms of registration of tax invoices and outlining ways to optimize the construction of the internal control system.

Formulation of the main material. The transformational conditions of the development of the tax system of Ukraine cause business entities to have problems in choosing a tax strategy, the solution of which depends on the implementation of tax analysis as the main tool for ensuring effective tax management. At the microeconomic level, that is, at the level of enterprises, firms, organizations, the content of tax analysis is the determination of the dynamics of tax payments for a certain period; emerging trends; the structure and composition of tax payments and the possibility of reducing the payment of tax payments for the enterprise as a whole within the limits of current legislation.

The subject of tax analysis for economic entities, as part of financial analysis, is the assessment of the volume and structure of paid taxes, their impact on the efficiency of financial and economic activity, as well as the search for ways and reserves of their reduction (Barabash, 2013). At the first stage of the tax analysis, the dynamics of taxes and fees for the period under study is assessed. At the same time, the basic and chain growth rates of payments for each item are calculated; those types of taxes whose dynamics have undergone significant changes are revealed; the factors that caused such changes in taxes and fees are determined.

The analysis of the absolute tax burden also involves the calculation of the structure of taxes and fees for the period under study, the identification of payments that occupy the largest share in the total amount of taxes, the assessment of the reasons for the dynamics of the tax structure, as well as the identification and assessment of the most significant factors influencing the dynamics and structure of taxes and fees.

The second stage of the tax analysis methodology involves the assessment of the relative tax burden on the enterprise. The relative tax burden is not only a quantitative, but also a qualitative characteristic of the impact of the tax system on a business entity. Since taxes and fees differ according to the characteristics of the object of taxation and the sources of payment, when determining the level of the relative tax burden, a system of calculation indicators should be used – analytical coefficients of the tax burden on various indicators of the enterprise's activity. We know that business entities are not interested in increasing tax payments, as this reduces their financial resources, so the tax department is looking for opportunities to minimize the tax burden. Therefore, at the third stage of the tax analysis, analytical reasoning is carried out regarding the lost benefit of minimizing tax payments. The minimization of tax payments may be related to the use of tax benefits, which are provided for by law, or the use of shortcomings in the legal field.

In order to carry out a tax analysis of the enterprise providing services, at the first stage, an analysis of the dynamics and structure of tax deductions was made. For this purpose, it was proposed to find the specific weight of each type of tax in their total amount. Tax analysis can be useful for any business, regardless of its size and industry. It allows you to increase the efficiency of the financial and economic activity of the enterprise, reduce the risks of tax problems and save funds for paying taxes. According to the diagram (Fig. 1), sharp fluctuations in the amount of value added tax are visible, the calculation

of which requires tax planning, which provides for a legal way to reduce tax liabilities, based on the use of opportunities provided by tax legislation.

The specific weight of each tax in the total amount of tax deductions for enterprises is shown at Fig. 1.

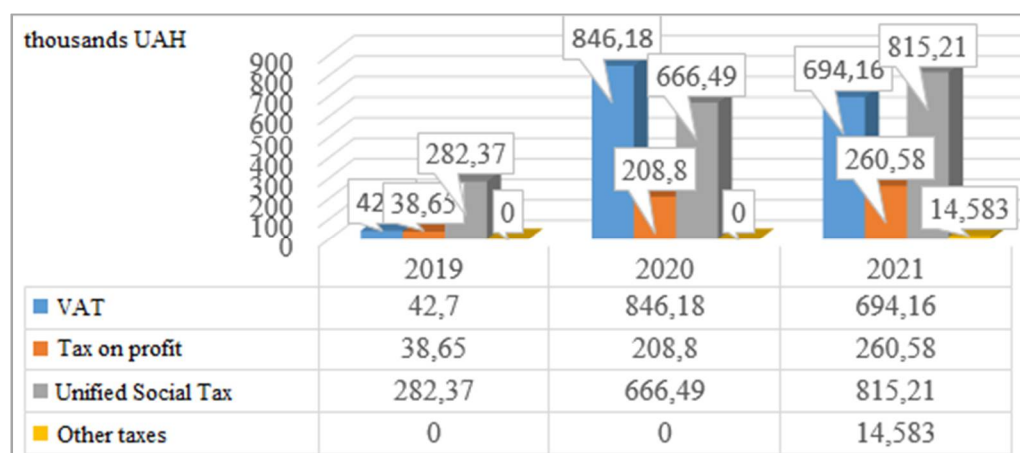


Fig. 1 – Dynamics of enterprise tax deductions for 2019-2021

Source: www.minfin.gov.ua/control

Such planning at the enterprise level can be considered as a choice between various options for carrying out financial and economic activities and placing assets in order to achieve the lowest possible level of tax liabilities that arise (Gamova et al., 2019). At the second stage, the tax burden from the value added tax for 2021 was calculated and indicated in Table 1.

Table 1

Analysis of the VAT tax burden of AGENTSIA PEDS LLC for 2021

Month of 2021	Tax liability		Tax credit		VAT amount to be paid to budget	Tax burden ratio, %
	Income from services, no VAT	VAT	Purchase price, no VAT	VAT		
<i>I</i>	2	3	4	5	6=3-5	7=6/2*100%
Jan	2778890	555778	2684725	530095	25683	0,92
Feb	2786123	557225	2655959	524036	33189	1,19
Mar	2784598	556920	2641270	522344	34576	1,24
Apr	2748585	549717	2596474	512709	37008	1,35
May	3006004	601201	2809889	556092	45109	1,5
Jun	3386383	677277	3215588	631307	45970	1,36
Jul	3643269	728654	3440104	683327	45327	1,24
Aug	3657675	731535	3457013	687481	44054	1,2
Sep	3557016	711403	2304517	455936	255467	7,18
Oct	3681947	736389	3577339	707354	29035	0,78
Nov	3667372	733474	3464964	698996	34478	0,94
Dec	4418025	883605	4133055	819343	64262	1,45
Total	40115887	8023178	36980897	7329020	694158	1,73

Source: calculated by authors

During the studied period, the amount of the tax burden from the value added tax at the enterprise, although it was insignificant, gradually increased until the month of May and reached 1.5 %, during the next three months it slightly decreased to 1.2 %. In September, there was a sharp increase in the tax burden, almost 6 times and reached 7.18 %. That is, there is an increase in the tax burden ratio due to a decrease in the cost of acquisition, but since October there has been a sharp drop in this ratio to 0.78 % due to a significant increase in the cost of acquisition without VAT.

This ratio slightly increased in November and in December the growth rate was 150 %. This calls into question the effectiveness of the tax policy aimed at reducing the VAT tax burden on the enterprise. Summarizing the results of the obtained calculations, there are reasons to assert that value added tax payments represent a significant part of the tax burden on the enterprise, which gradually increased and amounted to 1.73 % on average.

For the company, tax planning for value added tax was proposed in September, in which the tax burden was 7.18 %. The results of VAT tax planning in September 2020 are calculated in Table 2.

Based on the results of the calculations, it can be concluded that an accountant or tax manager, knowing the projected income of the enterprise and the level of the tax burden from VAT using the proposed model, can calculate the amount of VAT payment to the budget. However, it is very difficult to minimize and optimize this amount, because the value added tax is strictly regulated by the tax legislation.

Table 2

Results of VAT tax planning of AGENTSIA PEDS LLC in September 2021

№	Dates of month	Tax liability		Tax credit		Amount of tax payment to the budget	Tax burden at the level of 1%	Deviation
		Income	VAT 20 %	Purchase price (no VAT)	VAT 20%			
1	2	3	4	5	6	7=4-6	8= (3*1 %)/ 100 %	9=7-8
2	1-10	355717,7	71143,54	227967,9	45593,58	25549,92	3557,17	+21992,75
3	11-20	711430	142286	127967,9	25593,58	116692,42	7114,3	+109578,12
4	21-25	711440,8	142288,16	500000,0	100000,0	42288,16	7114,4	+35173,76
5	26-30	1778588,5	355717,7	1423743,2	284748,64	70969,06	17785,88	+53183,18
6	X	3557177	711435,4	2279679	455935,8	255499,6	35571,75	+219927,81

Source: calculated by authors

The introduction of the electronic administration system (EAS) of the value added tax makes adjustments to many issues of the financial and economic activity of enterprises. And one of the areas of work of companies, where it is necessary to review many algorithms of actions, is the optimization of non-cash payments.

First of all, we should note that the terms and procedure for paying VAT to the budget have changed. Previously (before the introduction of the EAS), it was enough to focus on the date that corresponds to 10 calendar days following the deadline for submitting a VAT return (Tax code of Ukraine, Art. 57.1), in other words, on the last or penultimate banking day of the month following the reporting month (<http://zakon2.rada.gov.ua/laws>). Now that's not enough. In some situations, such a date may not be relevant at all, because the functioning of the CEA requires the replenishment of the electronic VAT account opened in it with cash, if the available funds are not sufficient for the registration of tax invoices in the Unified Electronic Register of Tax Invoices (UERTI) (<http://zakon2.rada.gov.ua/laws>; <http://zakon0.rada.gov.ua/laws>). Therefore, the task of the financial and economic service of the enterprise is to ensure, if necessary, the replenishment of the electronic account in the required amount and in a specific time.

Therefore, for settlements with counterparties-buyers and customers, a mandatory condition of prepayment by the buyer (customer) for registration of the tax invoice in UERTI is necessary. The prepayment percentage can range from 20 % to 100 % of the payment. At the same time, the supplier has the right to put forward a similar condition, that is, subscriptions from 20 % to 100 %. In order to prevent diversion of large working capital to replenish the VAT account, it is necessary to replenish the VAT account at the expense of timely registered tax invoices from suppliers. The presence or absence of a limit for registering a tax invoice depends on these calculations. In addition, since the beginning of 2017, a mechanism for blocking the registration of tax invoice was implemented. Such a system of tax administration became necessary to expose dubious taxpayers who, due to the creation of "tax pits" and "twisting" on VAT, reduced revenues to the revenue part of the budget.

According to the rules that were defined in the order of the Ministry of Finance dated 13.06.2017 No. 567 "On approval of the Criteria for assessing the degree of risks sufficient to stop the registration of a tax invoice / adjustment calculation in UERTI and the Comprehensive list of documents sufficient for making a decision on registration of a tax invoice in the Unified Electronic Register of Tax Invoices", which has now expired, each tax invoice was automatically monitored for compliance with these criteria (<https://zakon.rada.gov.ua/laws/>).

New Order No. 1165 of December 11, 2019 defined the mechanism for stopping the registration of a tax invoice / adjustment calculation in the Unified Register of Tax Invoices (<https://zakon.rada.gov.ua/laws/>). The stages of automated monitoring of compliance of tax invoices/ adjustment calculations with the criteria for assessing the degree of risk consist of:

- 1) Checks for signs of unconditional registration;
- 2) Checks for compliance with the risk criteria of the VAT payer;
- 3) Checks for compliance with the indicators that determine the positive tax history of the VAT payer;
- 4) Checks for compliance with the risk criteria of operations.

At the first stage, all tax invoices / calculations of adjustment, which are submitted for registration to the UERTI, are subject to automated monitoring, which is carried out in the Risk Assessment Criteria Monitoring System (RACMS) at the State Border Service of Ukraine level.

If the operation with the tax invoice meets the 5 criteria for unconditional registration, which are defined in clause 3 of Order No. 1165, the tax invoice is registered in the UERTI without entering the RACMS.

By Resolution No. 1428 of the Cabinet of Ministers of Ukraine dated December 23, 2022, amendments were made to Appendix 2 of Order No. 1165 regarding the features of unconditional registration (<https://tax.gov.ua/zakonodavstvo/podatkove-zakonodavstvo/>). 2 new items for unconditional registration of tax invoices have been added for small enterprises, which are small in scope of activity. These changes will help small businesses whose volume of supply specified in the tax invoice submitted for registration does not exceed UAH 5.000 to register the tax invoice without any obstacles. The same applies to the calculation of adjustments to decrease or increase the amount of compensation for the value of the goods to their supplier submitted for registration, which also does not exceed UAH 5.000.

If the operation does not meet the criteria for unconditional registration, the system moves to the second stage of monitoring: the adjustment calculations data undergo certain levels of risk checks depending on the payer's riskiness. At the third stage, the VAT payer is checked for his positive history, and at the fourth stage, the risk criteria of the payer's operations are checked. These stages will be decisive as to whether the adjustment calculations will be blocked or not. Finally, in case of suspension of registration of tax invoice / correction account during the operating day, a receipt is sent to the payer about its suspension. Such a receipt is simultaneously sent to the supplier (seller) and the recipient (buyer) – the taxpayer" (Clause 17 of Order No. 1246, <http://zakon0.rada.gov.ua/laws/>).

The taxpayer can see such information in the Taxpayer's Electronic Cabinet, which was created and is controlled by the State Tax Service of Ukraine, in a separate Register of tax invoices / adjustment calculations, the registration of which has been stopped. The register is located in the open part of the Electronic cabinet. However, access to public electronic registers is limited during the period of martial law. In order not to find yourself in a difficult situation, when the tax invoice/calculation of the adjustment is subject to blocking, the recipient (buyer) needs to familiarize himself with the available tax information regarding his counterparty before concluding the contract.

The right, instead of the obligation, to give consent to the inclusion of information about the taxpayer in open databases appeared after the introduction on July 1, 2022 of Law No. 1914-I "On Amendments to the Tax Code of Ukraine and other legislative acts of Ukraine on ensuring the balance of budgetary revenues" (<https://zakon.rada.gov.ua/laws/>). But for taxpayers, the adoption of changes to the Tax Code did not significantly change anything, because tax information about other taxpayers is provided with the prior consent of such persons.

For conscientious taxpayers, the counterparty's agreement to disclose tax information about themselves speaks volumes for the benefit of cooperation with such categories of business. But it should be borne in mind that such information may be limited, since the taxpayer has the right to provide tax information about himself in an independently determined amount, namely, to choose at his discretion access to such options as arrears (tax debt); accrued

monetary liabilities; amounts of taxes paid; suspension of PN registration; availability of taxation objects; availability of licenses. In addition, such permission can be granted once, and then the taxpayer can close it.

All of the above leads us to the conclusion that the company needs to create a system of internal control of VAT calculations in order to make the work easier, save part of the funds, and reduce the risks of non-detection of violations.

Ukrainian scientists M. Shigun and K. Ullubiyeva developed a methodological toolkit for internal control of VAT calculations, dividing it into stages: previous, current, next (Shigun & Ullubiyeva, 2012). L. Ocheret'ko suggested using working documents in the form of tables for each separate stage (Ocheret'ko, 2018).

All these studies are very relevant and complement each other. In the future, we believe that the introduction of the E-cabinet and the introduction of a sufficient number of options in it to check the conditions of unconditional registration of tax invoices due to the calculated indicators of the tax burden for all taxes and fees, as well as the largest monthly amount of VAT, etc., should reduce the number of areas of internal control. That is why it is necessary to pay more attention to the direction of control, which does not cover or limits the use of information from this cabinet.

In our opinion, the most promising direction of internal control over VAT and related taxes is information about the future business partner, whether it can be risky, from the point of view of its reliability, to calculate and register tax invoices on time. This information may be available in the E-cabinet, but only with the agreement of such counterparty. Therefore, we propose to expand and deepen the preliminary control by developing table 3 "Checking the integrity of the partner".

Table 3

Partner Integrity Check

Name of the counterparty enterprise	Tax identification number of counterparty (IPN)	codes of types of economic activity (KVED) of counterparty	Codes of goods sold according to the Ukrainian classification of goods of foreign economic activity (UKT ZED)	Licenses held by the counterparty	Basic ways for carrying out operations	Labor resource of the partner

In addition, it makes sense to check in the Unified State Register of Court Decisions whether a future business partner appears in court proceedings.

Conclusions. The article discusses the method of conducting tax analysis, determining the tax burden, creating a system of internal VAT control

in certain directions, which will allow the enterprise not to duplicate the options of the Electronic Taxpayer Cabinet with the tools of internal control of VAT – worksheets. This will free up time for the most promising direction – gathering information about future counterparties from the point of view of their reliability to settle and register tax invoices on time. In the future, such control will lead to a reduction in the diversion of the company's funds to replenish the electronic account in the treasury and losses in the payment of fines and the prevention of blocking of tax invoices.

The application of tax analysis allows to make more informed decisions regarding the optimization of the financial and economic activity of the enterprise. This can be achieved by identifying the most optimal level of tax burden, finding opportunities to minimize tax payments and determining the strategy of further development of the enterprise taking into account tax aspects.

Conflict of Interest and other Ethics Statements

The authors declare no conflict of interest.

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Тетяна ЗАГОРЕЛЬСЬКА, Бісваджит ДАС
ЕФЕКТИВНІ ІНСТРУМЕНТИ КОНТРОЛЮ
ЯК СКЛАДОВІ ПОДАТКОВОГО МЕНЕДЖМЕНТУ

Анотація. У статті розглядаються актуальні питання податкового менеджменту з акцентом на ПДВ. Важливим інструментом оцінки податкового навантаження на підприємство є податковий аналіз. Він дозволяє виявити найбільш суттєві фактори, що впливають на динаміку та структуру податків і зборів, а також знайти можливості мінімізації податкових платежів. Для досягнення поставлених цілей необхідно провести аналіз динаміки та структури податкових відрахувань, розрахувати відносно податкове навантаження та провести аналітичні міркування щодо упущеної вигоди від мінімізації податкових платежів.

Проведено податковий аналіз розміру та структури податків, сплачених вітчизняним підприємством, що надає послуги, розраховано податкове навантаження з податку на додану вартість, визначено результати податкового планування з ПДВ, а також систему внутрішнього контролю за його діяльністю. розрахунок було вдосконалено. Особливу увагу було приділено розробці етапів податкового аналізу та розробці робочого документу внутрішнього контролю – таблиці, в якій згруповано інформацію про майбутнього бізнес-партнера.

Податковий аналіз дозволяє визначити найбільш суттєві фактори, що впливають на динаміку та структуру податків і зборів, знайти можливості мінімізації податкових платежів та прийняти обґрунтовані рішення щодо оптимізації фінансово-господарської діяльності підприємства.

Ключові слова: податок на додану вартість, податковий аналіз, податкове навантаження, податкове планування, внутрішній контроль.

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