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CURRENT ISSUES OF ACCOUNTING, TAXATION, ANALYSIS AND AUDIT DEVELOPMENT IN MODERN CHALLENGES CONDITION

Collective monograph

Košice – 2022

UDC 657+336.221+33.021
A-11

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Recommended for publication by the Editorial Board of the University of Security Management in Košice

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A-11 Current issues of accounting, taxation, analysis and audit development in modern challenges condition: collective monograph / Olena Polova, Olena Podolianchuk, Nataliia Gudzenko, Natalia Koval, Yana Ishchenko, Maryna Pravdiuk, Tetiana Mulyk, Olena Tomchuk, Yaroslavna Mulyk, Anna Kozachenko, Anzhelika Mashevska. Košice: Vysoká škola bezpečnostného manažérstva v Košiciach, 2022. – 282 p.

In this monograph, the authors summarized and supplemented the results of many scientific studies and developments. Considerable attention is paid to the study of accounting and taxation in the context of current trends in society and the economy; application of new methods of information processing and analysis, its understanding and interpretation; opportunities for convergence of national accounting and control models in the context of globalization of economic processes.

The materials of the monograph reflect the results of the research carried out in the framework of research work "Modern trends, innovations and prospects for the development of accounting and taxation of enterprises, organizations, institutions" state registration number: 0118U100367); "Analysis of the efficiency using the resource potential of agricultural enterprises in terms of economic growth of the agro-industrial complex" (state registration number: 0118U100586) and "Financial control in the management system of economic security of the enterprise" (state registration number: 0118U100563).

UDC 657+336.221+33.021

ISBN 978-80-8185-044-8

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2.3. Tax risk management: preconditions, essence and significance [6]

Taxation holds a leading position in the system of financial relations of the state, as it is the basis for the formation of state revenues. Therefore, one of the main objects of the state influence is tax relations aimed to protect the interests of the state and taxpayers. For this purpose, each state has a system of relevant executive bodies that deal with administrative activities related to organization of the taxation process. The level of the state development determines the quality of its tax system. Available discrepancies between the taxation, economic model and the system of public administration in the country will have significant negative consequences for both the state and its taxpayers.

When increasing the tax burden on taxpayers, the state may increase the risk of shortfall in expected tax revenues, increase the share of the shadow economy and reduce incentives for entrepreneurship. Therefore, taxpayers will increase the practice of using evasion schemes, which will lead to the risk of financial sanctions by the state and tax authorities. Thus, the issue of the need to identify tax risk, its assessment and management is important, which will help to optimize financial management and increase the validity of tax decisions in the financial markets of Ukraine (Boldova, Hahloieva, 2015).

Ensuring the economic stability of industrial enterprises is one of the most important tasks of management. In its turn, application of the basic principles of economic stability provides internal conditions for balancing fluctuations of factors arising in the external and internal environment of the enterprise and creates conditions for maintaining competitive advantages and a planned direction of development to achieve high efficiency. Constant risk is one of the main characteristics of industrial enterprises. In this regard, there are regular problems with the effective application of various methods of risk management.

Risk management is the process of identifying, quantifying and managing the risks faced by the company. The purpose of corporate

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[6] Pravdiuk M.V.

risk management is to provide maximum opportunities for the implementation of plans and profits and minimize possible losses. As an integral part of management practice and an important element of good governance, risk management should be repeated periodically to support organizational improvements, efficiency and decision-making.

Risk is one of the most important financial categories, and as a result, the impact on the degree and extent of risk is made by the financial mechanism through a special strategy and levers of financial management. Combination of strategies and techniques creates risk management. It is based on a purposeful search for the ways and organization of further work to reduce the degree of risk. The main goal of risk management is to obtain maximum profit under the balanced ratio of risk to profit that is optimal for the entrepreneur, this goal is similar to the main target function of entrepreneurship. The risk management system is improving over time and is gaining more and more power in financial management. This is caused by the instability of the tax mechanism, low predictability of trends in the tax system, which puts taxpayers in unstable conditions, stimulates the asymmetry of tax information (Cherevko, 2013).

Therefore, the issue of organizing the taxation process and its continuous improvement in accordance with the conditions of society, which is the goal of the state tax risk management.

In conditions of instability of the national economy, the problem of business risk management is relevant in the activities of any business entity, manifesting itself throughout its activities.

As a result, proper assessment of the situation and the choice of management methods aimed at reducing risk are influential tools in achieving economic goals and the desired result. Risk management identifies the ways and opportunities to ensure financial stability of the enterprise and ability to avoid adverse and unforeseen situations. The need to develop and implement methods of risk management in a transformational economy is explained by the lack of real mechanisms for the enterprise support in crisis situations.

One of the main ways to increase the level of economic security of the enterprise is to optimize its tax security, which involves identifying and analyzing all possible tax risks and reducing their negative impact on economic activity. The latter necessitates the need to form and implement a balanced tax policy of the enterprise, which plays one of the key positions in the management system, so that changes in external factors would not significantly affect economic activity of the enterprise.

Frequent changes in government policy in the field of tax legislation, its inconsistency, ambiguity, subjectivity of interpretation of certain tax rules by regulators force business owners and managers to search for the ways to reduce the tax burden on the enterprise in order to strengthen its competitiveness in the market. Therefore, the current practice of tax risk management does not ensure high efficiency of tax administration, does not contribute to the rational use of material, technical and human resources, does not significantly affect the improvement of tax compliance by taxpayers.

Analysis of recent research and publications. Domestic and foreign economists A.I. Krysovatyi, V.M. Hranaturov, V.F. Haponenko, O.M. Desiatniuk, V.V. Vitlinskyi, O.M. Tymchenko, O.D. Vovchak, I.B. Yasenov, I.L. Nazarenko, L.I. Honcharenko, B.I. Kuzina have studied the issues of economic security of the enterprise and tax risks. These scientists have made a significant contribution to the development of theoretical and practical aspects of the analysis of the impact of tax risks on the activities of economic entities.

He entomology of the word “risk” is quite interesting, and in any nation and in many languages it is often associated with the awareness of the possibility of danger in various spheres of socio-economic activity and life. This is indicated by the dictionaries of foreign languages and scientific researches. For example, Wolf-Rudiger Heilman indicates the Latin origin of the term “resecum”, which means “danger”, “rock”. Heine Brown emphasizes the Arabic origin of the word “risk” and its borrowing by the Italians. When studying the entomology of the word “risk” in various scientific sources, the domestic scientist M. Klapkiv compares corresponding hieroglyphic signs of Chinese and Japanese languages and emphasizes the root similarity of the terms “risk”, “misfortune”, “insurance”. In the explanatory dictionary of the Russian language V. Dahl associated the content of “to take risks” with “to pin one’s hopes, to dare, … to trust to luck, to try one’s luck”. In the Ukrainian language, the word “risk” is also associated with the perceived possibility of danger (Aleksandrova, 2011).

I.Balabanov notes that “risk” as a historical category arose at the beginning of the civilization and its origin is associated with the feelings of fear, danger, misfortune, destruction and uses a statistical method to quantify risk, according to which the criteria of risk is the standard deviation and the coefficient of variation (Balabanov, 2000).

There are also definitions that, along with the danger, possibility of failure, presuppose the existence of an alternative. Risk is the possibility of error or success of a choice in a situation with several alternatives (Rudashevskyi, 1990).

However, if the risks were related only to the negative results of economic activity, the economic agent would not need to take risks. Thus, M.H. Lapusta, L.H. Sharshukova argue that “although the consequences of risk most often manifest themselves in the form of losses or inability to obtain the expected profit, but the risk is not only undesirable result of decision-making. Under certain options of entrepreneurial projects, there is not only a danger of not achieving the intended result, but also the probability of exceeding the expected profit. This is the entrepreneurial risk, which is characterized by a combination of the possibility of achieving both undesirable and particularly favorable deviations from the planned results” (Lapusta, Sharshukova, 1998).

F. Knight’s theory is very important for the philosophical and general economic understanding of risk, according to which risk is the result of any activity that can be measured using the methods of probability theory and the law of large numbers. If such calculations cannot be performed, this result is uncertain. According to the concept of this American economist, risk is associated with uncertainty, which is a source of profit, and which can be technically measured and estimated using the method of probabilistic calculations (Balabanov, 2000).

Such conceptual uncertainty of the category of “risk” can be explained to some extent by the extreme complexity and versatility of the phenomenon studied. Research on both risk analysis and disclosure of the concept of risk can be found in the professional literature on medicine, psychology, insurance and banking, economics, law, philosophy, sociology, political science, etc. The study of risk in each of these areas of scientific knowledge and applied activities is based on the subject, as well as individual approaches and research methods. This situation is caused by the fact that in modern society, risk is inherent in any area of human activity, as the latter is influenced, and sometimes determined, by many factors and conditions that are natural, anthropogenic and socio-cultural (Antipenko, 2021).

According to the famous researcher P. Bernstein (Bernstein, 2000), who analyzed in detail the history of emergence and evolution of this phenomenon in human culture, initially the main direction of understanding the meaning of risk was the development of ideas about the chance of winning or losing in gambling and then, on this basis, calculation of the probability of future events. The word risk itself was not used by the first representatives of the classical mathematical theory of probability Cardano, B. Pascal, P. de Fermat, which originated in the XVI – XVII centuries, at the same time these concepts, thanks to the theory of probability, are now closely intertwined with the concept of risk, not only in various theories and methods of risk calculation, but in the ideas of the average person about it.

There are several stages in the development of modern scientific ideas about risk. The first stage is characterized by the emergence and formation of general scientific ideas about risk (mid-nineteenth century – early sixties of XX century). During this period, the concept of "risk" was becoming widespread in society and recognized as an integral part of any human activity (especially business), which was carried out in conditions of uncertainty of the future. As for the the social sciences, the founders of the study of risk are legal and economic sciences (classical and neoclassical theory of entrepreneurial risk), studying the practice of insurance and stock exchange transactions. Publication of the book by the American economist F. Knight "Risk, Uncertainty and Profit" in 1921 gave a strong impetus to actualizing the problem of risk among a wide range of scientists in various field (Lipentsev, 2013).

The second stage of scientific understanding of the nature of risk is more focused on establishing a direct link between the latter and the values and norms of social life than the "technocratic" approach and takes into account psychological, political, ethical, sociological, economic and other aspects of risk genesis, which are so closely interrelated that "it is impossible not avoid the contact with others when addressing one of them" (Nykytyn, Feofanov, 1992).

Around the beginning of the XVIII century, risk was determined using the methods of probability theory; in the XVII-XIX centuries scientists have substantiated the law of large numbers and the basic procedures of statistics, and the concept of "uncertainty" has become key in the theory of risk. In 1900-1930, the concept of "risk" became consolidated in the scientific community and journalism and it was recognized as an integral part of any business activity carried out in conditions of uncertainty (Bernstein, 2000). Methods, research on risk prediction, analysis and monitoring began to appear in the 1930s, so the first attempts were made to manage it. John von Neumann and Oscar Morgenstern were among the first to point out the need to take risk and uncertainty into account when building economic models. At the same time, the research results were tried to be applied in practice. In 1940, for the first time in history, the state-owned British airline began collecting statistics on aviation accidents and accidents according to a specially approved standard format.

Since the late 1940s there has begun an active merger of the scientific course on insurance and research in the field of anthropogenic risks. Several associations and institutes both national and international have been established. Obviously, the flow of information and special literature began to grow rapidly. In the 1950s, the US Department of Defense developed a methodology for assessing the reliability of electronic components of equipment used in the Korean War. In 1955, Wayne Snyder, a Professor of Insurance at Temple University, offered the term "risk management". In 1956, Russell Gallagher first described the profession of a "risk manager" in the 34^{th} volume of the Harvard Business Review. Studies on the phenomenon of human error have begun (Korobova).

In Ukraine, the emergence of a new field of research, known as risk science or risk management, was announced at the conference in October 1998 (Sharapov, 1998).

The importance and significance of risk management has long been accepted beyond the borders of our state. This was especially evident in the United States in the 1930s. Even then, this area became not only a profession, but it also became a separate field of knowledge. In terms of the urgent need to form a strategy for both economic and social development of Ukraine, it should be considered that management activities of the state executive bodies on organizing the taxation process are defined as “tax risk management” (Voronkova). Tax risk management is a subsystem of financial management aimed at managing tax risk factors and relationships between participants in economic and financial transactions that arise during this management (Patseruk, 2012).

At the present stage, skillful use of taxes requires economic justification as well as setting of scientific and methodological foundations for the formation and ways of tax risk management improvement. Tax risk management is a system of methods for realizing the potential inherent in the economic category of “tax”. Considering the factors of external influence, these studies need comprehensive and ongoing improvement.

Nowadays, the term “risk management” is widely used in all spheres of human life. The word “risk management” comes from the English “to manage” that means “to maitain control over something” and acts as Ukrainian equivalent of “responsibility for and control of something”.

Thus, it is the ability to achieve goals using the work, intelligence and motives of other people’s behavior; and it is “a function, a type of activity, the content of which forms the leadership of subordinates in the organization and the field of knowledge that helps to perform this function” (Pushkar, Tarnavska, 2003).

V. Hranaturov and I. Yasenova define the concept of “tax risk of the state” as an economic category that characterizes the uncertainty of the final result of activities to ensure revenues to the budgets of all levels and state trust funds due to possible influence (effect) on it by a number of objective and/or subjective factors that are not taken into account when planning it (Hranautov, Yasenkova, 2007).

Risk is an integral part of any management activity and depends on many factors and actions of counterparties, the impact of which can not be predicted completely and accurately. In general, economic risk is a cost measurement of the results of financial and economic activities of human capital due to untapped opportunities in conditions of uncertainty and imperfect information support (Yevtushenko, 2011).

According to T. Tsyrkunova and M. Myhunova, tax risk is a threat to the subject of tax relations to incur financial or other losses associated with the taxation process (Tsyrkunova, Mihunova, 2005).

V. Vitlinskyi, O. Tymchenko note that tax risk is the probability not to receive actual tax revenues compared to the planned (forecasted) (Vitlinskyi, O. Tymchenko, 2007). In his turn, N. Yevchenko defines tax risk as an economic category that reflects characteristics of tax relations, which are expressed in the objectively existing uncertainties and conflicts inherent in management and decision-making processes in the field of taxation, accompanied by possible threats and untapped opportunities for participants of tax relations (Yevchenko, 2011).

Lack of unambiguous interpretation of the concept of risk is explained by the multifaceted nature of this phenomenon, ignoring it in current legislation, and in some cases by the limited application in real economic practice and management of the enterprise.

According to normative and legal acts, the concept of tax risk is considered solely as an opportunity for taxpayers to evade taxation. Thus, subparagraph 14.1.221 of the TCU defines risk as the probability of non-declaration (incomplete declaration) of tax liabilities by taxpayers, taxpayers' non-compliance with another legislation controlled by regulatory authorities (Tax Code of Ukraine, 2011). In subparagraph 1.3 of the Order, the term "tax risk" is defined as "the probability of non-performance (improper performance) by taxpayers of tax liability, confirmed by the totality of available tax information". Both the TCU and the Order define tax risk too narrowly, restricting it by the probability of law violation by taxpayers. Risk is a very complex phenomenon, an integral attribute of the market economy that must be considered in any field of activity (Donets, 2012).

To determine the tax risk, it is necessary to clearly understand what form it may have, so it is necessary to consider the types of tax risks. The main classification feature is the dependence on the reasons leading to one or another tax risk. These include the following: tax risk of the economic crisis; tax risk of inflation; tax risk of reducing the solvency of taxpayers; tax risk of changing the legal framework; tax risk of delays in tax and other transfers; tax risk of planning errors; operational risks of tax administration (Bechko, Lysa, 2009).

Having analyzed the classification of risks, we consider it appropriate to note the lack of a separate concept of tax risks, despite their importance and place in the system of economic risks. Tax risk is an economic category that reflects some uncertainty in the activities of an entity or the state regarding the stability of tax policy, as well as the possibility of deviations from planned tax revenues to the state and local budgets due to tax evasion or tax law violations (Frolov, Kuzmenko, 2015). Thus, the concept of "tax risk" concerning the subjects of tax relations is divided into tax risk of the taxpayer and tax risk of the state.

The work "Sources and types of tax risks, their interrelation" by V. Vitlinskyi and O. Tymchenko is devoted to building the structure of tax risks of both the state and taxpayers (Vitlinskyi, Tymchenko, 2007). M. Stepura emphasizes the expediency of using the concept of "tax risks" in the plural and defines it as a set of objective and subjective (action or inaction of stakeholders in tax relations), internal and external factors of influence, the probability of which causes financial benefits of the subjects of tax relations" (Stepura, 2011).

Risk is objectively an inevitable element of any management decision because uncertainty is often one of the characteristics of business conditions. In this case, only those management decisions are effective and reasonable, which are correlated with the allowable level of risk determined for each transaction separately, which eliminates catastrophic losses. This circumstance requires the study of risks and improvement of the methodological and methodical foundations of their management, including their assessment and determination of the allowable level of tax risks.

An effective tool for regulating changes in the economic environment of the enterprise, which are associated with risk, is risk management as a set of management actions of an integrated nature that are aimed at identifying, analyzing and minimizing risks. Accounting and control support as a component of the information base of the enterprise provides an opportunity to increase the efficiency of decision-making at all levels of risk-oriented management, providing management with relevant information about economic activities of the enterprise. The methods aimed at preventing, minimizing risks and compensating for their consequences include the creation and effective use of security for future costs and payments.

In Ukraine, the basis for risk-oriented management of enterprises, regardless of the organizational form, is the international standard ISO 31000: 2018, which establishes the principles, structure and process of risk management and should help to regulate the uncertainties of business entities. In Ukraine, the analogue of the State Standard ISO 31000: 2018 "Risk Management. Principles and Guidelines" that came into force on January 1, 2019 is applied.

The standard defines the concept of general risk assessment and risk management, which can be fully applied in the management of corporate enterprises and involves the following steps:

– analysis of the environment – collection of information and processing of data on the structure and properties of the object, determination of strategic and tactical goals of entrepreneurial activity in conditions of risk, analysis of the state and prospects of internal and external environment;

– risk identification – monitoring of changes in the external and internal environment of the organization, moving on to the disclosure of all elements of risk; assessment of the probability of occurrence of risk events, determination of areas of high risk, determination of the degree of risk impact, level of danger and possible consequences and extent of damage and documentation of their characteristics;

– risk analysis – obtaining necessary information on the structure and properties of the risk object, identifying the main types of risk affecting this object and its assessment: understanding each risk, its consequences and probabilities of these consequences (acceptable level of risk for the company);

– risk optimization – development of risk management mechanisms (planning and financing of risk management measures, assessment of the risk management system effectiveness, monitoring the dynamics of risk change, risk management reporting, periodic training of risk management staff, etc.), drawing up a strategic plan of measures aimed to reduce economic losses and mitigate risk factors, development of methods and technologies for neutralizing the impact of risk, risk acceptance, transfer of part or all of the risk to third parties (Diachkov, 2015).

Implementation of risk assessment and risk management at the enterprise is fulfilled by the risk management system, which includes the subject, object, methods, techniques, management tools and is based on certain principles of effective management.

However, in our opinion, it should be considered that in modern conditions the system of risk management of corporate enterprises has certain features.

First of all, considering the object of the risk-oriented management system, namely external and internal sources and risk factors that adversely affect the activities of the enterprise, as well as identified dangers and threats, which the corporate enterprise is exposed to in its activities, it becomes obvious that it is vulnerable to certain risks of corporate governance, in particular: the level of risk of “erosion” of the shareholders’ share in the authorized capital; risk of conflict of interest; the degree of validity of the introduction of transfer pricing; the degree of bankruptcy probability; the level of risk of reorganization of the enterprise and withdrawal of shareholders from the stakeholders; the level of risk of changes in the corporate structure of the company (incomplete consolidation of holdings); the level of risk of the absence of representatives of minority shareholders in the Board of Directors; the level of risk associated with participation in joint stock companies of the state as a shareholder.

Risk management is a system for managing risks based on the process of their identification, assessment and analysis, as well as the selection and use of methods to neutralize their consequences, aimed at achieving a necessary balance between strategic capabilities and level of risk, and finding the optimal ratio between a high level of risk, which can lead to bankruptcy of the enterprise and complete abandonment of it that results in the loss of competitiveness. In the enterprise management system, the risk management system aims to become part of the management subsystem of the organization, i.e. it should be integrated into its overall policy, work plans and activities. Under this condition, application of the risk management system is an effective process.

Tax risks are of great significance in the financial management system, since tax relations mediate most financial transactions, and therefore they are an important factor determining their effectiveness. In our opinion, the criteria for assessing the quality of decisions in the field of impact on both the parameters of taxation of economic entities and parameters of national tax planning in financial management should involve maximization of the financial result and/or cash flow in order to strengthen the financial condition as well as minimize the risks of such impact (Kolomiiets, 2009).

Thus, sometimes only the external component of tax risk is considered, due to the classification of events related to the occurrence of risk, such as the introduction of new tax payments, changes in their rates and terms of payment, abolition of tax benefits, etc. (Kazenkova, 1999). Taking into account such an internal source as tax errors, S.A. Filin defines tax risk as the probability of losses associated with adverse changes in tax legislation or errors in the calculation of tax payments (Filin, 2002). Probability of negative consequences are considered to be the main feature of the concept of risks. A detailed analysis of the composition of negative consequences allows to divide them into two groups: material losses, including financial ones (losses, loss of profit), and the occurrence of any negative events. However, more often there is only a material aspect in the definitions of different types of economic risks. Thus, the authors of the article "Financial risks" in the Financial and Credit Encyclopedic Dictionary define them as "the probability of losses, shortfall of planned income, profit" (Hriazovoi, 1999). It seems more legitimate that the generic features of economic risks should include both types of negative consequences. Economic dictionaries define risks as the possibility of events with negative consequences as a result of certain decisions or actions (Bahautdinova, 2001), or as the probability of incurring losses or losing profits; uncertainty in obtaining a significant income or loss (Azrylyiana, 1 999).

In the practice of domestic tax risk management, tax risk is defined as the probable possibility of violating the law (the definition is aimed at the process/event) or with the addition "resulting in possible budget losses". The main ways of responding to the risks of non-compliance with tax legislation, in accordance with the international practice, include the following:

1) non-audit activities: interviews, profile interviews (survey of payers); correspondence, including bringing the content of the risk to the taxpayer in order to provide an opportunity to correct violations; risk research through the development of databases and information of government and commercial organizations;

2) audits:scheduled inspection; unscheduled inspection; on-site inspection, in-house inspection, electronic inspection;

3) special (criminal) investigations (Brekhova, 2018).

Thus, V.Ya. Kniazkova fairly points out that a risk-oriented system is designed to introduce a systematic approach to tax administration and is based on the fact that tax authorities respond to about possible violations of tax law in proper way being informed them at an earlier stage (Kniazkova, 2012).

The basic essence of the risk-oriented system of tax control has been quite optimally clarified by the Belarusian researcher A.S. Prokurat, who argues that the risk-oriented system is an element of tax risk management. The author emphasizes that the risk-oriented system, as an integral part of tax management, is an important element necessary for the effective functioning of the tax system and is designed to influence its elements such as tax relations between entities, tax process and tax mechanism. Due to the influence on these elements, tax risk management also affects their components, namely fiscal, regulatory, control and distribution functions; tax policy, taxation and tax law; tax planning and forecasting, tax regulation and administration, tax control (Prokurat, 2018).

M. Stepura emphasizes the expediency of using the concept of "tax risks" in the plural, defining it as a set of objective and subjective (action or inaction of stakeholders of tax legal relations), internal and external factors of influence, the probability of which causes the failure to obtain financial benefits from the subjects of tax relations" (Sepura, 2011).

At the same time, it would not be entirely legitimate to limit legal consequences to criminal liability. In our opinion, for the practical application the definition of "tax risk" should be result-oriented (consequence-oriented), as the process of violating the law is criminal liability (Aleksandrov, Andrushko Antypov, Klymenko, Matyshevskyi, 2002). We agree with the scholars' opinion that in modern conditions the main focus is made on tax risks, the occurrence of which is accompanied by criminal law factors, namely tax evasion (Hranautov, 2007). However, we consider that risk factors in the field of taxation should be considered in a broader sense. In the monograph "Risk Management Made Easy" E. Osborne describes a universal list of risks that any organization can face in its activities (Osborn, 2012). This list forms eight risk groups: strategic, operational, financial, regulatory, health and safety, personnel, technological and project. As any organization, fiscal authorities are characterized by all groups of risks, but, as a rule, only some of them lead to a decrease in tax revenues: operational errors and failures are among operational ones; shortcomings of the regulatory framework are among the regulatory ones.

Ukrainian society often perceives taxes quite contradictory being not fully aware of their essence. The ideology imposed on the citizens of Ukraine for decades has shaped this attitude towards the concept of "taxation". Tax culture of modern Ukrainian society is still not high enough and in most cases this is the determining source of risk situations. In this context, it is worth noting the increase in the tax culture of citizens and thus contributing to the increase of voluntary payment of taxes and fees. First of all, this applies to young people who are a progressive part of society, without any imposed ideologies, stereotypes, etc. (Tkachyk, 2016).

In 2016, the IMF presented a strategy aimed to promote voluntary tax payments. Ensuring compliance with tax laws has been identified as a top priority for tax authorities. The core of this strategy is the use of Compliance risk management (CRM) by tax authorities. This IMF strategy and, consequently, the developed cycle are based on the OECD risk management model. It should be noted that the OECD model is more focused on the operational aspect of tax risk management, which includes the following stages: identification, analysis, ranking, application of appropriate measures and evaluation of the final result of the actions of tax authorities.

The role of tax risks in the life of the state and the taxpayer has become apparent now, when there is a purposeful improvement of tax legislation in terms of limiting the ability of the taxpayer to minimize tax payments, strengthening the forms and methods of tax control.

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CONCLUSIONS TO PART 2

Assignment of a share of new value by the state is carried out by coercion. The state becomes the owner of a share of national income not as a participant in the production process, but as a body that has political power.

The purpose of the tax system, which is a reflection and organic component of the economic model of development, is not only to collect taxes and provide the revenue side of the budget to perform its functions, but also to promote the strategic goal of national economy.

The Ukrainian tax system is, on the surface, very similar to most tax systems in European countries.

However, unlike the countries of the European Community, the tax system of Ukraine is not a tool to increase the competitiveness of the state, does not contribute to the growth of economic activity of economic entities. The current system of state revenue generation reflects the imperfections of the transition economy and is mainly