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METHODOLOGICAL APPROACHES TO TAX AUDIT: THE IMPERATIVE OF ANALYSIS UNDER THE CONDITION OF UNCERTAINTY OF THE TERM

МЕТОДОЛОГІЧНІ ПІДХОДИ ДО ПОДАТКОВОГО АУДИТУ: ІМПЕРАТИВНІСТЬ АНАЛІЗУ ЗА УМОВИ НЕВИЗНАЧЕНОСТІ ТЕРМІНУ

Abstract. Introduction. *A tax audit is a comprehensive examination of the financial activities of business entities with the aim of assessing compliance with tax legislation and identifying possible violations. In modern conditions, when economic instability and constant changes in tax legislation are becoming the norm, ensuring the effectiveness and accuracy of tax audits requires the use of complex methodological approaches. One of the key problems of the tax audit is the uncertainty of terms, which makes it difficult to plan and conduct audit procedures. Uncertainty can be caused by various factors, including changes in legislation, economic crises, force majeure and other unforeseen events. This uncertainty creates additional challenges for auditors who must adapt their methodological approaches to new conditions.* ***The purpose of the article*** *is considering methodological approaches to the interpretation of tax audits, identify their advantages and disadvantages. To justify the analysis as an imperative element of the tax audit method in the system of control over compliance with tax legislation.* ***Methods.*** *The following methods were used in the study of methodological approaches to tax audits in conditions of uncertainty of terms: analysis of literary sources. A systematic review of scientific publications, articles, monographs and legal acts related to tax audit was conducted. This made it possible to identify existing approaches and theoretical foundations; Comparative analysis: a comparison of different methodological approaches used in tax audits in different countries and conditions was made. This helped identify the most effective practices and adapt them to conditions of uncertainty.* ***Results.*** *A detailed substantiation of methodological approaches to the interpretation of tax audit from the standpoint of linguistic semantics strengthens the opinions of those scientists and practitioners who believe that in parallel with independent audit and audit services in the field of taxation, the concept of tax audit can be used for inspections carried out by tax authorities. In this case, both tax authorities and independent auditors have the right to use the concept of tax audit and have the right to conduct it. However, in our opinion, it is more appropriate to use two separate terms, in particular, such as "state tax audit" and "independent tax audit".*

Keywords: *audit, tax audit, analysis, control, analytical methods of tax audit.*

Анотація. *У статті досліджено методологічні підходи до тлумачення терміну «податковий аудит». Встановлено, що незважаючи на широке застосування, в нормативному полі відсутнє чітке визначення цього виду перевірок. Дисперсовано контролюючий та аудиторський підходи до обґрунтування дефініції податкового аудиту. Доведено семантичну невідповідність в повній мірі змісту зазначеної дефініції як щодо перевірок, здійснюваних податковими*

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органами, так і стосовно перевірок незалежними аудиторськими компаніями. Аргументовано, що кожна з них не є аудитом по суті, а терміни «державний податковий аудит» та «незалежний податковий аудит» точніше відображають відповідні механізми реалізації аудиторських процедур. Розглянуто аналіз як елемент методу податкового аудиту в системі контролю за дотриманням податкового законодавства. Обґрунтовано імперативність аналізу за умови невизначеності терміну «податковий аудит».

***Ключові слова**: аудит, податковий аудит, аналіз, контроль, аналітичні методи податкового аудиту.*

Formulation of the problem. The creation of a reliable economic system as a foundation for the successful functioning of any country and its citizens, timely and full filling of all levels of the country's budget system with financial resources is impossible without a formed and effectively functioning tax audit mechanism. The interpretation of the term, determination of the content and sequence of the tax audit is a complex process that is regulated not only by the provisions of the Tax Code, but also by other normative legal acts both in the field of tax regulation and in other areas. The state of the budget depends on the clear identification and effective organization of the tax audit, which directly affects the state of the economy and the standard of living of society. Therefore, control over the payment of tax payments to the budget based on the creation of an effective tax audit system should be among the main tasks of the state's socio-economic policy.

Since a tax audit is a complex process that is limited in time and the number of auditors (depending on the type of audit), it is necessary to use a set of effective methods for achieving the goals, the necessary (imperative) and the main one of which is analysis. In this regard, there is a problem of the correct formation of the tax audit methodology (given the uncertainty of the term), which means the sequence and order of application, first, of analytical methods for the purpose of qualitative tax control.

Analysis of the latest research and publications. The problematic aspects of tax audits were considered by many domestic and foreign scientists, among whom it is worth highlighting the works of O. Artiukh [1], S. Bardash [4], M. Voinarenko [3], N. Ivanova [7], T. Kaminska [8], B. Kostiuk [10], N. Krugla [11], I. Okhrimenko [8], O. Petryk [2], V. V. Riadska [17], V. Savchuk [9], V. Simonenko [18] and others. However, despite the wide use of the term "tax audit" in their research, this definition is marked by controversial interpretation. In addition, the elements of the tax audit method require scientific justification, particularly the analysis, the importance of which in the system of control over compliance with tax legislation is imperative.

The purpose of the article is considering methodological approaches to the interpretation of tax audits, identify their advantages and disadvantages. To justify the analysis as an imperative element of the tax audit method in the system of control over compliance with tax legislation.

Presentation of the main research material. Having created its own tax system, which mainly corresponds to the models of economically developed countries, Ukraine is obliged to constantly solve the problem of increasing the efficiency of tax control. Tax audit is a system of service "regulation" of taxation processes, which implements a set of tasks for determining the tax potential, ensuring the payment of taxes and monitoring compliance with the taxation rules established by the state.

Therefore, the concept of tax audit is often used in the practical activities of controlling bodies, audit firms and business entities. However, the lack of a legal definition of this term has created a situation in which, although it is used quite actively, everyone who uses it usually puts their own understanding into it.

The analysis of scientific works on the essence of tax audit allows us to conclude that the results obtained by scientists are based on different approaches to understanding the possibility of tax audit by controlling bodies, which gives rise to differences in their views [19].

As V. Tarashchenko notes, despite the existence of the Audit Department in the structure of the State Fiscal Service of Ukraine, which until mid-2016 was called the Tax and Customs Audit Department, a few scientists (let's call them supporters of the "auditor" approach) believe that the implementation of tax audits is exclusively one of the tasks of an independent audit. In their research, they focus on the fact that the term "audit" in the context of the Law of Ukraine "On the Audit of Financial Statements and Auditing Activities" is an audit service for checking accounting data and indicators of financial statements or consolidated financial statements of a legal entity or representative office of a foreign subsidiary "business entity, or other entity that submits financial statements and consolidated financial statements of the group, in order to express an independent auditor's opinion on its compliance in all material aspects with the requirements of national accounting regulations (standards), international financial reporting standards or other requirements" [6].

Since the control bodies in their activities are not guided by the Law of Ukraine "On the Audit of Financial Statements and Audit Activity" and the standards of audit activity, they do not have the right to conduct tax audits. Taking this statement as a basis, some scientists who conduct their research in the field of tax audit and taxation expressed their own vision of the definition of "tax audit" [6; 8; 19].

For example, O. Artiukh, by analyzing the legal regulation of the concepts of "audit", "assurance task" and modern auditing practice in the field of tax audit, proposed his own version of the definition "tax audit" – this is a task of providing sufficient assurance, which is implemented in the form of observation and verification of accounting and reporting in the taxpayer's taxation system in order to express an independent opinion of the auditor on the reliability, completeness and compliance with the current tax legislation in all essential aspects and help in making optimal management decisions in the field of taxation according to user requirements [1].

Another scientist, B. Kostiuk, concludes in his research that a tax audit is a comprehensive and independent check of the company's tax accounting, the correctness of the calculation and payment of taxes, and the assessment of tax risks in the company's activities. At the same time, the scientist notes the shortcomings of the definition caused by the existing audit practice in Ukraine: the tax component of the audit today is poorly regulated by the current regulatory documents; a number of essential issues determining the tax audit technology have not been settled, there are no

clear frameworks for the tax component of the audit; there are no methodological developments on the organization and conduct of a tax audit [10, p. 128].

In turn, V. Tarashchenko cites the opinion of K. Proskura, who, seeing tax audit as one of the elements of tax control, justifies the expediency of introducing the institute of tax auditors into the system of state tax control and transferring to tax auditors' part of the functions of controlling bodies in the implementation of tax inspections, determination of organizational and methodical principles of tax audit. The tax audit should be carried out by independent audit firms (auditors). According to the results of the audit of tax reporting, taxpayers will independently calculate the amounts of underpayments and financial sanctions for violations of tax legislation detected by the auditor [19].

We share V. Tarashchenko's opinion that, without questioning the possibility of checking tax payments and taxation by independent auditors, the issue of conducting tax audits exclusively by independent auditors remains debatable. The definition of audit established by law refers to the verification of accounting data and financial reporting indicators of a business entity. Provided by the Law of Ukraine "On the Audit of Financial Statements and Audit Activities", consultations on taxation issues, including on the organization of tax accounting and tax reporting, preparation of tax declarations and reports, representation of the interests of the customer in matters of accounting, auditing, taxation in state bodies, organizations or in court refers to other audit and non-audit services [6]. In the list of International Auditing Standards, which guide independent auditors in their activities, there is no separate standard that would consider the methodology of tax reporting audit.

At the same time, representatives of another approach – let's tentatively call it the "controlling approach" – believe that controlling bodies also have the possibility of conducting a tax audit. According to their conviction, tax audit, from the point of view of tax legislation, is the procedural actions of controlling bodies, which are used by them to control the correctness of calculation, completeness and timeliness of payment of taxes and fees in the form of inspections [19].

In our opinion, this definition does not contain those features that reflect the specific features of the concept from those adjacent to it and represent it. Agreeing with the fact that the inspection of taxpayers, like any other actions of control bodies, is a procedural action, it is worth pointing out the ambiguity of the interpretation of the purpose. After all, tax audit is only one form of financial control. Thus, the given definition reveals the essence of tax control rather than tax audit, and therefore needs to be clarified.

We agree that a more successful and accurate definition is the definition of a tax audit as a system of relations between controlling bodies and taxpayers regarding the establishment of the audit object, the organization and conduct of an audit of the set of indicators of the financial and economic activity of the business entity in accordance with the current legislation and established standards, establishing the correctness of the calculation of the amount of taxes, fees (mandatory payments) and their full payment to the budget, summarizing the results of the inspection, familiarization with its results and providing advice to the payer on the elimination and prevention of deficiencies found during the inspection in the future [19]. A disadvantage of such a definition can be considered the absence of an indication of the verification of tax and, in the context of the verification of income tax, financial statements.

Each of these approaches has both convincing justifications and certain shortcomings in formulation. According to V. Tarashchenko [19], the formation of one's own vision of the definition of "tax audit" is hindered by the presence of powerful justifications of the representatives of each of the approaches regarding the right to use this concept. The presence of the definition of audit in the domestic legislation on independent auditing and the International Auditing Standards strongly strengthens the position of the supporters of the approach to the implementation of tax audit exclusively by independent auditors. However, one cannot but agree with the opinion about the procedural of the actions of the controlling bodies, which are used by them to control the correctness of the calculation, the completeness and timeliness of the payment of taxes and fees in the form of inspections.

So, there is a situation in which the representatives of both approaches claim the truth of their justifications and the appropriateness of the right to conduct a tax audit. Conditionally, it could be assumed that both independent auditors and control bodies have the right to conduct tax audits. However, the differences in the mechanism of tax audits by independent auditors and control bodies indicate that, in general, the definition of "tax audit" cannot be a denotation in relation to audits carried out by the abovementioned entities. After all, according to the norms of linguistic semantics, every concept must have a designative definition, that is, a word must mean those features that an object or phenomenon must have for this word to be attributed to it [1; 6; 10; 19].

Since the word "audit" is of foreign origin and comes from the English "audit", it is advisable to analyze the use of this concept abroad both from the point of view of independent auditing companies and institutions in the field of state financial control.

In this aspect, it is again worth noting a thorough study by V. Tarashchenko "Tax Audit: Approaches to Interpretation". In this article, the author notes that in the Lima Declaration of Guiding Principles of Auditing Public Finances, adopted in 1977 by the delegates of the 10th Lima Congress of Supreme Audit Institutions of Public Finances (INTOSAI) and which is rightfully considered the Charter of Auditing Public Finances, the term "audit" in the official Ukrainian version is equated with the concept of control, and "tax audit" – in Article 20 of the Declaration is defined as control over the receipt of taxes, carried out by the Supreme State Finance Control Authority [19].

Also, V. Tarashchenko emphasizes that on the official website of the well-known auditing company PricewaterhouseCoopers, in the description of the audit services offered, it is stated that the company carries out a tax compliance check before conducting a tax audit [19].

Therefore, the analysis of professional sources shows that both state bodies and independent audit companies abroad use the concept of tax audit in relation to audits carried out by tax authorities, while audits in the field of taxation by independent audit companies are classified as audits of compliance with tax legislation. which are not substantive audits. This conclusion confirms the generalization not only of V. Tarashchenko [19], but also of other authors, in particular, O. Artiukh [1], S. Bardash [4], N. Iva-

nova [7], T. Kaminska [8], B. Kostiuk [10], N. Krugla [11], I. Okhrimenko [8], O. Petryk [2], V. Riadska [17] that from the point of view of linguistic semantics, the "appropriation" of the term "tax audit" by supporters of the "auditor" approach can be explained by the historical connotation of the word, when the basic concept of "audit" was used for a long time in this case exclusively within the domestic legislation on independent audit.

Having provided a deep justification for the terminological interpretation, let's also dwell on another important procedural problem. Given that a tax audit is a complex and limited process in terms of time and the number of auditors (depending on the type of audit), it is necessary to use a set of effective methods for achieving the goals, the necessary (imperative) and the main one of which is analysis. In this regard, the question arises of the correct formation of the tax audit methodology (given the uncertainty of the term), which is understood as the sequence and order of application, first, of analytical methods for the purpose of qualitative tax control.

Analytical methods of tax audit are interdependent methods of study and scientific research of phenomena, processes, actions and results related to taxation. The imperativeness of these methods is determined by the fact that they are used to identify patterns and trends in the development of economic processes, establish and evaluate the main factors that positively or negatively affect the performance indicators of enterprises.

The effectiveness of analytical methods of tax audit is that they are used for forecasting and long-term planning of economic processes, as well as for the development of programs and recommendations for the further effective development of the tax control system.

Conclusions. Summarizing the given material, we can conclude that a detailed justification of methodological approaches to the interpretation of tax audits from the standpoint of linguistic semantics strengthens the opinions of those scientists and practitioners who believe that in parallel with independent audits and audit services in the field of taxation, the concept of tax audit can be used for audits, carried out by tax authorities. In this case, both tax authorities and independent auditors have the right to use the concept of tax audit and have the right to conduct it. However, in our opinion, it is more appropriate to use two separate terms, in particular, such as "state tax audit" and "independent tax audit". A state tax audit should be understood as a system of relations between state control bodies and taxpayers regarding the organization and verification of taxpayers' activities in accordance with current legislation and established standards, establishing the correctness of the calculation of the amount of taxes, fees (mandatory payments) and the completeness of their payment to the budget , the correctness of filling out and submitting tax and financial statements, summarizing the results of the audit, familiarization with its results. Since the concept of independent tax audit is a historical connotation of the word "audit", it should be understood as the task of providing sufficient assurance, which is accepted and performed by the auditor in accordance with International Auditing Standards. The use of the proposed concepts allows to improve the conceptual apparatus of the theory and practice of taxation, will contribute to the scientific justification of further research in the field of audit and taxation.

Since a tax audit is a complex process in terms of procedures, when conducting it, it is necessary to use a set of effective methods for achieving the set goals, the necessary (imperative) and main among which is analysis. In this regard, there is a problem of the correct formation of the tax audit methodology (given the uncertainty of the term), which means the sequence and order of application, first, of analytical methods for the purpose of qualitative tax control.

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