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TAX AUDIT OF CALCULATIONS FOR TAXES, FEES, AND MANDATORY PAYMENTS
ПОДАТКОВИЙ АУДИТ ЗА РОЗРАХУНКАМИ ЗА ПОДАТКАМИ, ЗБОРАМИ ТА ОБОВ'ЯЗКАМИ ПЛАТЕЖАМИ

Summary. *Introduction. The taxation system is one of the key components of the state's financial security, and the effectiveness of its functioning largely depends on the level of tax discipline of business entities. According to the Center for Socio-Economic Research, the budget loses from 10 to 17 billion US dollars annually due to various optimization schemes and tax evasion. Tax audit is not only a means of detecting violations of tax legislation, but also a preventive influence mechanism aimed at minimizing tax risks, increasing the transparency of financial reporting and strengthening trust between the state and taxpayers. Research into the features of tax audit on settlements with taxes, fees and mandatory payments will make it possible to assess the effectiveness of existing control mechanisms, the application of problematic aspects of interaction between regulatory authorities and taxpayers.*

Purpose. The purpose of the study is to analyze approaches to organizing and conducting tax audits regarding the calculation of taxes, fees and mandatory payments in the conditions of the modern economic environment.

Materials and methods. In the process of the study, the dialectical method system was used to identify the patterns of development of tax audit as a tool of

state financial control; analysis and synthesis to structure the components of the tax audit system and generalize its functions by types of taxes and payments.

Results. Tax audit of tax, fee and mandatory payments calculations is an integral part of financial control at the enterprise. It ensures the accuracy of tax reporting, timeliness of tax payments and compliance with current legislation. The main purpose of tax audit is to verify the correctness of tax liability and tax credit calculations, thereby minimizing the risk of fines. The results of the study indicate that effective tax audit requires the implementation of a comprehensive approach that covers organizational, methodological and technological aspects. In particular, special attention should be paid to the digitalization of audit, which allows automating the processes of tax data verification and provides operational control over the accuracy of calculations. The use of digital technologies, such as cloud computing and blockchain, increases the accuracy of audit conclusions and reduces the human factor. Conducting a tax audit also requires a sufficient level of professional training of auditors, which allows them to correctly assess risks and take into account the specifics of the enterprise's activities. An important condition for a successful audit is the presence of a rationally organized accounting policy that clearly regulates the procedure for accounting for tax calculations, fees and mandatory payments. Optimization of tax audit should include the development and implementation of internal regulations that ensure the systematicity and consistency of audit procedures. The implementation of analytical procedures allows for timely detection of discrepancies in calculations and helps prevent tax violations.

Discussion. Tax audit of tax calculations, fees and mandatory payments is an effective tool for monitoring compliance with tax legislation and a guarantee of the financial stability of the enterprise. The submitted scientific research suggests focusing on digitalization and frequent changes in legislation, which will improve tax audit methods and ensure their effectiveness. The development of tax

audit in modern conditions will help minimize financial risks and increase the transparency of economic activity.

Key words: *tax audit, calculations for taxes, fees, mandatory payments, digital technologies, audit optimization.*

Анотація. *Вступ. Система оподаткування є однією з ключових складових фінансової безпеки держави, а ефективність її функціонування значною мірою залежить від рівня податкової дисципліни суб'єктів господарювання. За оцінками Центру соціально-економічних досліджень, щороку бюджет втрачає від 10 до 17 мільярдів доларів США через різні схеми оптимізації та ухилення від оподаткування. Податковий аудит виступає не лише засобом виявлення порушень податкового законодавства, а й важливим механізмом превентивного впливу, спрямованим на мінімізацію податкових ризиків, підвищення прозорості фінансової звітності та зміцнення довіри між державою і платниками податків. Дослідження особливостей податкового аудиту за розрахунками з податками, зборами та обов'язковими платежами дасть змогу оцінити ефективність діючих механізмів контролю, визначити проблемні аспекти взаємодії між контролюючими органами та платниками податків.*

Мета. Метою дослідження є аналіз підходів до організації та проведення податкових перевірок щодо розрахунків податків, зборів та обов'язкових платежів в умовах сучасного економічного середовища.

Матеріали і методи. У процесі дослідження застосовано систему діалектичний метод для виявлення закономірностей розвитку податкового аудиту як інструменту державного фінансового контролю; аналіз і синтез для структурування складових системи податкового аудиту та узагальнення його функцій за видами податків і платежів.

Результати. Податковий аудит щодо розрахунків податків, зборів та обов'язкових платежів є невід'ємною складовою фінансового контролю на

підприємстві. Він забезпечує точність податкової звітності, своєчасність податкових сплат та дотримання чинного законодавства. Основною метою податкового аудиту є перевірка правильності розрахунків податкових зобов'язань та податкового кредиту, тим самим мінімізуючи ризик штрафів. Результати дослідження свідчать про те, що ефективний податковий аудит вимагає впровадження комплексного підходу, що охоплює організаційні, методологічні та технологічні аспекти. Зокрема, особливу увагу слід приділити цифровізації аудиту, яка дозволяє автоматизувати процеси перевірки податкових даних та забезпечує оперативний контроль за точністю розрахунків. Використання цифрових технологій, таких як хмарні обчислення та блокчейн, підвищує точність висновків аудиту та зменшує людський фактор. Проведення податкового аудиту також вимагає достатнього рівня професійної підготовки аудиторських працівників, що дозволяє їм правильно оцінювати ризики та враховувати специфіку діяльності підприємства. Важливою умовою успішного аудиту є наявність раціонально організованої облікової політики, яка чітко регулює порядок обліку розрахунків податків, зборів та обов'язкових платежів. Оптимізація податкового аудиту повинна включати розробку та впровадження внутрішніх нормативних актів, що забезпечують систематичність та послідовність процедур аудиту. Впровадження аналітичних процедур дозволяє своєчасно виявляти розбіжності в розрахунках та допомагає запобігати податковим порушенням.

Перспективи. Податковий аудит щодо розрахунків податків, зборів та обов'язкових платежів є ефективним інструментом контролю за дотриманням податкового законодавства та гарантією фінансової стабільності підприємства. В подальних наукових дослідженнях пропонується зосередити увагу на цифровізації та частих змінах законодавства, що дозволить вдосконалити методи податкового аудиту

та забезпечить їх ефективність. Розвиток податкового аудиту в сучасних умовах сприятиме мінімізації фінансових ризиків та підвищенню прозорості господарської діяльності.

Ключові слова: *податковий аудит, розрахунки з податками, збори, обов'язкові платежі, цифрові технології, оптимізація аудиту.*

Statement of the problem. The organization of tax audit regarding calculations of taxes, fees, and mandatory payments is a complex and multifaceted process that requires a comprehensive approach. The relevance of this issue is due to constant changes in tax legislation, which require the adaptation of audit procedures to new conditions. Deficiencies in tax accounting and reporting can lead to significant financial risks, including fines and loss of company assets. Moreover, the specifics of the companies' activities, which determine the diversity of economic operations, complicate the audit process.

Particular attention should be paid to the issue of digitalization of tax audit, as the implementation of modern technologies allows automating the processes of verifying tax liabilities and credits, improving the accuracy of audit conclusions, and minimizing the risks of tax violations. At the same time, insufficient use of digital tools complicates the audit process and leads to subjective errors when processing large amounts of data.

Analysis of recent research and publications. A significant contribution to the study of theoretical and practical aspects of tax audit concerning the calculation of taxes, fees, and mandatory payments has been made by the following Ukrainian scientists: L. Volchanska, D. Yushkovskyi [2], S. M. Petrenko, I. M. Paltzun [5], N.Tatenko, K. Nazarova, T. Kopotiienko, R. Ovcharyk, V. Rozdobudko, N.Novikova [7], K. Tkachenko [8], I. Nazarenko [3], O. V. Butkevych [1], V. Savchenko, L. Kononenko, O. Palchuk [6], and others.

Volchanska L. and Yushkovskyi D. explored the issues of organizing VAT accounting and audit in the context of frequent changes in tax legislation.

Petrenko S. M. and Paltzun I. M. elaborated on the theory and practice of applying international standards for auditing tax calculations. O. V. Butkevych emphasized the introduction of digital technologies in the audit of tax payments. Researchers highlight the importance of optimizing audit procedures and adapting methods to modern requirements.

Purpose. The purpose of the study is to analyze approaches to organizing and conducting tax audits regarding the calculation of taxes, fees and mandatory payments in the conditions of the modern economic environment.

Materials and methods. In the process of the study, the dialectical method system was used to identify the patterns of development of tax audit as a tool of state financial control; analysis and synthesis to structure the components of the tax audit system and generalize its functions by types of taxes and payments.

Presentation of the main material of the research. Any enterprise strives to optimize the implementation of a tax audit to ensure the accuracy and timeliness of tax, fee, and mandatory payment calculations. An effective tax audit helps avoid fines and reduces the risk of tax violations. However, in practice, many enterprises do not pay sufficient attention to developing and implementing tax audit procedures aimed at systematic control over the accuracy of tax calculations and the reliability of tax reporting.

Modern economic conditions necessitate conducting a tax audit concerning calculations of taxes, fees, and mandatory payments, considering the following factors: regular changes in tax legislation, frequent tax inspections, risks of fines, and insufficient internal auditing within enterprises. Conducting an audit allows for the timely identification of errors in tax accounting and the elimination of risks associated with the accrual and payment of tax liabilities [8].

Based on data from a comparative analysis of scientific literature the essence of the economic concepts was distinguished so that "taxation audit" refers to an independent control and consulting service provided by an audit firm, while "tax audit" is a form of control conducted by the STSU [7].

Tax audit regarding calculations of taxes, fees, and mandatory payments is a comprehensive process of verifying the accuracy and timeliness of accrual, payment, and reflection in accounting of a company's tax liabilities and tax credit in accordance with the requirements of tax legislation. The primary purpose of such an audit is to establish the compliance of financial and tax accounting practices with current legal regulations, the accuracy of determining tax liabilities and tax credit, the reliability of preparing and submitting tax reports on value-added tax (VAT) and other taxes and fees, as well as assessing the completeness and timeliness of fulfilling tax obligations to the budget.

According to Volchanska L. V. and Yushkovskyi D. D., tax audit regarding calculations of taxes, fees, and mandatory payments is an important tool for ensuring transparency and accuracy of tax information within the enterprise's financial accounting system. It contributes to reducing the risk of errors that may lead to fines and enables business entities to avoid negative consequences in the event of tax inspections. As noted by researchers, auditing VAT and other tax payments is a complex process that requires the use of specialized methods and adaptation to the specifics of the enterprise's activities, taking into account modern requirements of tax legislation and regulatory acts [2].

According to the research conducted by Savchenko V. M., Kononenko L. V., and Palchuk O. V., tax audit regarding calculations of taxes, fees, and mandatory payments is an essential tool for ensuring the transparency of financial reporting and monitoring compliance with tax legislation in municipal non-commercial enterprises. The authors emphasize that such an audit ensures the timely detection of deficiencies in tax accounting, minimizes the risk of fines, and contributes to increasing the efficiency of the enterprise's financial and economic activities [6, p.100]. To ensure the accuracy of financial and tax reporting of enterprises, the tax audit regarding calculations of taxes, fees, and mandatory payments should include the following key components (see Fig. 1):

Organizational Preparation

- Planning and preparation for conducting the tax audit.

Sources of Information

- Documents and data used for verifying tax calculations and compliance.

Audit Procedures

- Specific methods and techniques used during the audit process.

Audit Evidence

- Collecting and evaluating evidence to substantiate the accuracy of tax calculations.

Reporting on Audit Resul:

Fig. 1. Key Components of Tax Audit Regarding Calculations of Taxes, Fees, and Mandatory Payments

Source: summarized by the author based on [3]

The process of tax audit of budget settlements should be considered as a comprehensive approach to verifying the accuracy of accounting data related to taxation operations, the correctness of tax and financial reporting, and compliance with the enterprise's accounting policy. The primary task of the auditor is to form an independent and objective opinion that calculations for taxes, fees, and mandatory payments are carried out in accordance with the requirements of tax legislation.

The implementation of a tax audit involves the following stages [5]:

- Audit planning with risk assessment of tax liabilities
- Collection and analysis of audit evidence by testing tax calculations
- Verification of the correctness of tax liabilities accounting
- Assessment of the reliability of tax reporting
- Formulation of the audit opinion and recommendations

Special attention should be paid to the risks arising in the process of auditing budget settlements, including errors in tax liabilities accounting, non-compliance with tax payment deadlines, and incorrect application of tax rates. The auditor should thoroughly analyze accounting records, cross-check them with primary documents and tax reports to ensure that the data comply with legislative requirements.

An effective tax audit is based on a rationally organized accounting policy of the enterprise, which determines the procedure for accounting for settlements related to taxes and fees. The formalization of audit procedures is implemented through the approval of the Order on Accounting Policy, in which it is advisable to include a section entitled "Organization of Tax Audit for Budget Settlements." This section should provide a detailed methodology for auditing calculations for individual taxes, depending on the type of the enterprise's activity and industry specifics, according to the requirements of the Tax Code of Ukraine. It is also advisable to include a Working Chart of Accounts, reflecting accounts (sub-accounts) for each tax (64, 65, 70, 90, etc.) and a document flow schedule for conducting the audit [5].

An important stage in organizing a tax audit is the verification of the correctness of tax reporting and its timely submission. Today, preparing tax reports is a labor-intensive process that takes up a significant portion of the working time of audit department employees. The complexity of the procedure is caused by the duplication of information in various reporting forms and the presence of numerous appendices, which sometimes do not contain significant information but require detailed verification. Therefore, improving tax reporting forms should take into account the development of digital technologies to simplify audit processes.

To ensure the effectiveness of the tax audit regarding calculations of taxes, fees, and mandatory payments, it is advisable to use a comprehensive approach

that covers organizational, methodological, and technological aspects. The main directions for optimizing tax audit are presented in the table below.

Table 1

Main Directions for Optimizing Tax Audit Regarding Calculations of Taxes, Fees, and Mandatory Payments

Optimization Direction	Content	Expected Result
Organizational Approach	Implementation of a clear accounting policy for tax calculations; provision of internal regulations for auditing budget settlements.	Ensuring systematic and consistent audit procedures.
Methodological Improvement	Development of algorithms for verifying tax liabilities and credits considering industry specifics; application of relevant audit standards (ISA).	Increasing the accuracy of checks and compliance with legislative requirements.
Digitalization of the Audit Process	Utilization of digital technologies for audit automation (electronic document management, real-time data analysis); application of blockchain for verifying tax data.	Reducing audit time, minimizing human error, and ensuring data transparency.
Analytical Approach	Application of analytical procedures to compare tax indicators with previous periods; assessment of changes in tax liabilities.	Identifying deviations and trends that may indicate tax risks.
Improving Auditor Qualifications	Regular training on current changes in tax legislation; participation in seminars and workshops on tax audit issues.	Enhancing professional competence of auditors, ensuring the quality of checks.

Source: summarized by the author based on [4]

The use of digital technologies in tax audit significantly reduces the time required for checking reports and their submission. Software tools enable automated verification of the accuracy of tax calculations and their compliance with current legislation. The implementation of electronic document management highlights the need for verification of electronic documents through digital signatures or other identification methods. Such functions can be embedded in software or provided as online services, simplifying the audit and ensuring the validation of documents.

The application of digital technologies in tax audit enhances the accuracy of checks and the reliability of data since automated systems help avoid human errors. Furthermore, digital solutions make it possible to generate tax reports and monitor their accuracy in real-time, significantly improving the efficiency of the audit process [8].

State tax authorities are also adopting digital solutions to optimize tax audit processes. For instance, the "Single Window" system, the Taxpayer's Electronic Office, automated VAT refund, and other services allow the auditing departments of enterprises to promptly monitor the accrual and payment of tax liabilities [8].

The use of modern information technologies, such as cloud computing and artificial intelligence (AI), significantly reduces the costs of organizing audits and ensures a high level of automation of checks. Cloud services provide real-time data access, document archive storage, and information security, allowing auditors to promptly obtain the necessary data and monitor tax calculations.

A promising direction in tax audit is the use of blockchain technology, which ensures reliable control over the authenticity of tax documents. Since blockchain technology involves creating an immutable chain of data, each record in the system is unique and protected, making tax data falsification impossible. This significantly simplifies the audit process and enhances the transparency of calculations. Incorporating such advanced technologies not only improves the accuracy and efficiency of tax audits but also supports the integrity and reliability of financial and tax reporting, ultimately contributing to more transparent and accountable financial management.

Conclusions of this research and prospects for further research in this area. Tax audit regarding calculations of taxes, fees, and mandatory payments is an essential component of financial control within an enterprise. It ensures the accuracy of tax reporting, the timeliness of tax payments, and compliance with current legislation. The primary goal of tax audit is to verify the correctness of tax liability and tax credit calculations, thereby minimizing the risk of fines.

The research results indicate that an effective tax audit requires the implementation of a comprehensive approach, encompassing organizational, methodological, and technological aspects. In particular, special attention should be paid to the digitalization of audit, which enables the automation of tax data verification processes and ensures prompt control over the accuracy of calculations. The use of digital technologies, such as cloud computing and blockchain, enhances the accuracy of audit conclusions and reduces the human factor.

Conducting a tax audit also requires a sufficient level of professional training for audit personnel, enabling them to properly assess risks and take into account the specifics of the enterprise's activities. An important condition for a successful audit is the presence of a rationally organized accounting policy that clearly regulates the procedure for accounting for tax, fee, and mandatory payment calculations.

The optimization of tax audit should include the development and implementation of internal regulations that ensure systematic and consistent audit procedures. Implementing analytical procedures allows for the timely identification of discrepancies in calculations and helps prevent tax violations.

Therefore, tax audit regarding calculations of taxes, fees, and mandatory payments is an effective tool for monitoring compliance with tax legislation and a guarantee of the financial stability of the enterprise. Taking into account modern challenges, particularly digitalization and frequent changes in legislation, allows for the improvement of audit methods and ensures their effectiveness. The development of tax audit under current conditions will contribute to minimizing financial risks and enhancing the transparency of business activities.

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