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ALGORITHMIZATION OF TAX CONTROL OF SETTLEMENT OPERATIONS OF BUSINESS STRUCTURES

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ABSTRACT

The article discusses the theoretical and applied foundations of algorithmization of tax control of settlement transactions of business entities. The need to strengthen the analytical component in tax control in order to increase its efficiency and prevent tax evasion is substantiated. An algorithm for tax control of settlement transactions is proposed, based on the analysis of the financial and economic activities of business entities, taking into account risk factors and the use of modern digital technologies. The stages of the algorithm are disclosed, including the identification of objects of control, collection and analysis of information, conducting office and on-site audits, as well as the formation of recommendations for eliminating the identified violations. The importance of an integrated approach to ensuring the transparency and legality of settlement transactions in order to improve tax discipline is emphasized.

Key words: *tax control, algorithmization, settlement operations, entrepreneurial structure, digitalization, financial monitoring, tax risks, automation, taxation system, economic security.*

The most important elements of tax control, in addition to its forms, are its types and methods. As a rule, tax control is carried out through inspections, audits and analysis. The methods of their implementation are inseparable from the types of control measures. The methodology of tax control is quite extensive, it includes general scientific methods, such as analysis, synthesis, modeling, scientific abstraction, etc., empirical methods, in particular inventory, control measurements of work, formal and arithmetic checks, written and oral surveys and specific methods, namely methods of economic analysis, economic and mathematical methods, methods of probability theory and mathematical statistics.

The first thing tax control begins with is checking the main financial and economic indicators of the activities of business structures. In the process of control, a number of tasks are set:

- analysis of the financial condition of the business structure;
- analysis of the liquidity of the balance sheet;
- calculation and evaluation of financial ratios;
- determination of financial stability;
- analysis of accounting financial statements.

The main methods of tax control of settlement operations of business structures are inspection and audit. They are the most in demand as a system of control actions. Based on the importance of these methods, we will later dwell on their characteristics in more detail.

So, let’s draw conclusions. The following can be considered as methods of tax control: obtaining information and documents; from banks; from taxpayers; obtaining explanations from taxpayers,

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tax agents and fee payers; verification of accounting and reporting data; requesting documents during a tax audit; requesting documents on the taxpayer, fee payer and tax agent or information on specific transactions; seizure of documents and objects; access of tax officials to the territory or premises for conducting a tax audit; inspection of premises and territories used to generate income (profit); participation of a witness; examination; involvement of a specialist to assist in the implementation of tax control.

What all these methods have in common is that they ensure the implementation of tax control, but do not have independent significance. Moreover, the use of some of these methods outside the framework of a tax audit is not permitted by the Tax Code.

Based on the above, it seems appropriate to single out the algorithm for monitoring tax liabilities as an object of tax control over settlement transactions of business entities.

Tax audits should be based on a specific algorithm. In this case, stages can be identified based on the logical sequence of calculating the tax liability, Figure 1.

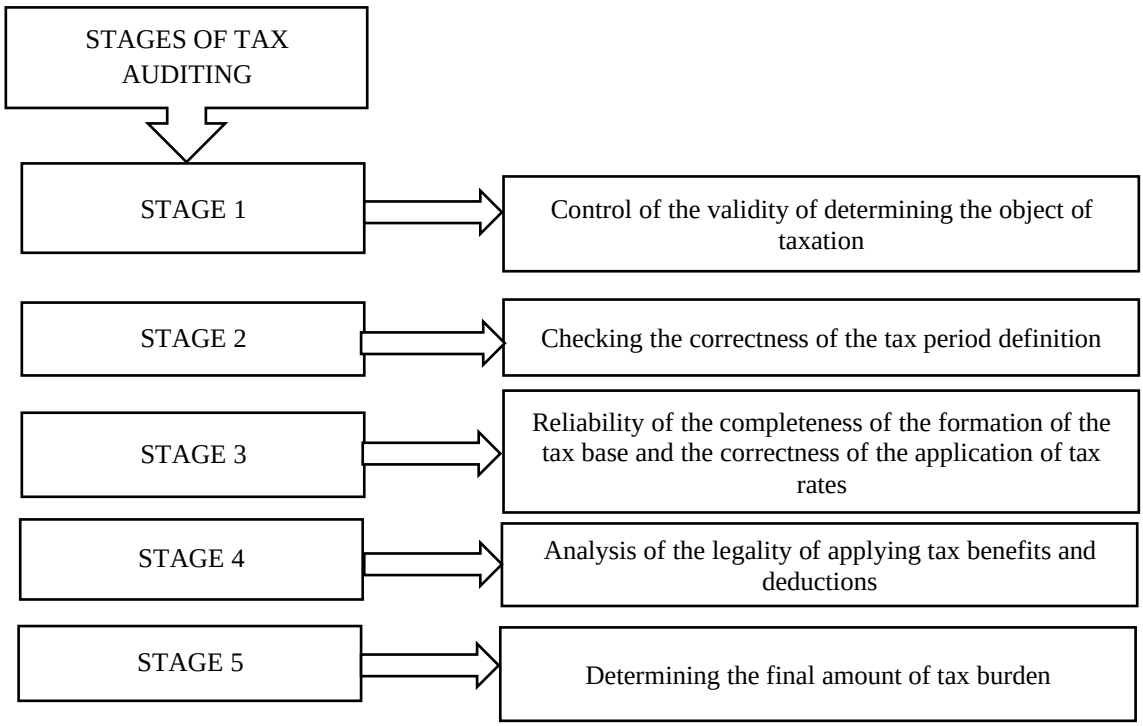

Figure 1 - Algorithm of tax control over settlement transactions.

One of the most difficult taxes to calculate and one of the most significant for the budget is the value added tax (VAT). VAT tax control includes an assessment of the internal control system, verification of the correctness of the calculation of sales tax and the maintenance of the sales book, verification of the correctness of the VAT withdrawal, deduction from the budget and the maintenance of the purchase book, VAT settlements and the compliance of declaration data with accounting data.

This algorithm allows us to identify errors and violations during the inspection, record them in the working documentation and determine their total value.

The proposed algorithm for conducting tax control over settlement transactions with the allocation of certain stages based on the logical sequence of calculating tax liabilities allows for the correct

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calculation and deduction of VAT, identifying deficiencies, promptly eliminating them, preventing the accrual of penalties and fines for late payment of the accrued tax.

An important aspect in conducting tax control over settlement transactions is the justified choice of the necessary and sufficient number of indicators capable of fully characterizing the completeness of accounting for the taxation of business structures. After the indicators of tax control over settlement transactions are determined, their barrier values are established, for example, on the basis of tax rates of penalties; deviations obtained from the actual data from the specified taxable base; the amount of benefits for individual taxes, etc.

Based on the above, we propose using the following coefficients to conduct state tax control over the settlement operations of business entities.

1. The transfer coefficient, which is calculated as the ratio of the total amount of funds transferred based on the results of the control work to the total amount of planned tax revenues. This indicator determines what share of the planned budget revenues are transfers based on the results of tax control, and to what extent the state budget can be replenished.

2. The coefficient of economic activity efficiency, which determines the ratio of the total amount of funds transferred to the budget to the total amount of additional charges based on the results of a tax audit. The coefficient determines the degree of quality of the tax control measures carried out, as well as the degree of impact of negative factors.

3. The coefficient of economic efficiency of tax control objects, calculated as the ratio of the total amount of funds transferred to the budget based on the results of tax control for a separate tax to the total amount of funds additionally accrued to the budget based on the results of tax control for a separate tax. It demonstrates the quality of the tax control measures carried out for a separate object.

4. The coefficient of unrealized opportunities, determined by the ratio of the amount of the portion of funds not received by the budget for a separate tax to the amount of the portion of funds planned but not received for all tax payments.

5. The tax non-payment risk coefficient, obtained by the ratio of the maximum amount of taxes paid to the amount of planned receipts. This coefficient is determined by the formula below1:

$$Kp=Q/P \qquad (1)$$

where Q - is the maximum amount of taxes paid;

P - amount of planned receipts

Let us present the gradation levels for Kp:

$0,0 < Kp < 0,10$ – the risk of tax non-payment is minimal;

$0,101 < Kp < 0,20$ – the risk of tax non-payment is average;

$0,201 < Kp < 0,40$ – the risk of tax evasion is high.

So, in conclusion, we note:

- to analyze tax audits of settlement transactions, it is advisable to use specially prepared questionnaires;
- when implementing tax control, it is necessary to consider controlled indicators by groups of objects: taxes, rates, benefits, sources of payment;

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Conclusion. Tax planning is one of the key components of the financial planning process. In the process of tax algorithmization and planning, there are options for calculating the amounts of direct and indirect taxes, revolving taxes depending on the results of the overall activity and various organizational and legal forms of its implementation in relation to a specific transaction or project.

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