

TABLE OF CONTENTS / MÜNDƏRİCAT

Olena Chernovol

NEW TECHNOLOGY ON DETERMINATION OF SUBJECTS, OBJECTS AND RESPONSIBLE DEPARTMENTS OF INTERNAL COST CONTROL AT ENTERPRISES OF THE OIL AND GAS INDUSTRY	04
--	----

Holovchenko Nataliia, Holovchenko Yevhen

INFLUENCE OF NEW TECHNOLOGY ON GENERAL MANAGEMENT PRINCIPLES ON CONTROL SYSTEMS IN THE HOUSING SECTOR	06
---	----

Halyna Kuzmenko, Nataliia Shalimova, Alla Lysenko

NEW TECHNOLOGY FOR THE SUBSTANTIATION OF MAIN PRINCIPLES AND APPROACHES TO THE FORMATION AND EVALUATION OF INFORMATION SUPPORTING SYSTEM ABOUT COMPANY'S TAX CAPACITY	08
---	----

Melnyk Tatiana, Shalimov Volodymyr

NEW TECHNOLOGY FOR THE SUBSTANTIATION OF MAIN PRINCIPLES AND APPROACHES TO THE REFORMS IN THE PENSION SYSTEM OF UKRAINE	10
---	----

Oksana Palchuk, Bogdan Salovskij

NEWS TECHNOLOGY FOR MARKETING AND MARKETING EXPENSES AS AN OBJECT OF ACCOUNTING POLICY	12
--	----

Vera Savchenko, Oleksandr Gai

THE IMPACT OF NEW TECHNOLOGY FOR ACCOUNTING POLICIES ON THE EFFECTIVENESS OF SMALL BUSINESS MANAGEMENT	14
--	----

Nadiya Smirnova, Denis Spiridonov

NEW TECHNOLOGY FOR THE CURRENT STATE OF THE PROCESS OF REFORMING PUBLIC PROCUREMENT	16
---	----

Olha Viunyk, Anna Levchenko, Olha Kirichenko, Vladyslav Netesa

THE DIRECTIONS OF HUMAN RESOURCES COMPETITIVENESS GROWTH: NEW TECHNOLOGY FOR THREATS AND OPPORTUNITIES	18
--	----

Svitlana Drobyazko, Yurii Malakhovskiy, Ruslana Zhovnovach, Mohamed Mohamed

CONCEPT OF MANAGING THE INTELLECTUAL RESOURCES OF THE INNOVATIVE ACTIVE ENTERPRISES 'EMPLOYEES'	21
---	----

Oksana Storozhuk, Oleksiy Zaiarniuk

CREATIVE POTENTIAL MANAGEMENT OF UNIVERSITY TEACHERS	25
--	----

Ilona Tsarenko, Oleksandr Shchelnyk

TRANSFORMATION OF THE HIGHER EDUCATION SYSTEM OF UKRAINE IN THE CONDITIONS OF DEEPENING OF INFLUENCE OF THE FOURTH INDUSTRIAL REVOLUTION	27
--	----

NEW TECHNOLOGY FOR THE SUBSTANTIATION OF MAIN PRINCIPLES AND APPROACHES TO THE FORMATION AND EVALUATION OF INFORMATION SUPPORTING SYSTEM ABOUT COMPANY'S TAX CAPACITY

¹Halyna Kuzmenko, ²Nataliia Shalimova, ³Alla Lysenko

¹PhD of Economics, Associate Professor, Associate Professor of the Department of Audit, Accounting and Taxation, Central Ukrainian National Technical University, Kropyvnytskyi, Ukraine.

²Doctor of Economics, Professor, Dean of Accounting and Finance Faculty, Central Ukrainian National Technical University, Kropyvnytskyi, Ukraine.

³PhD of Economics, Associate Professor, Associate Professor of the Department of Audit, Accounting and Taxation, Central Ukrainian National Technical University, Kropyvnytskyi, Ukraine

Email: ¹galina.leda@gmail.com, ²nataliia.shalimova@gmail.com, ³lysenkoalla2010@ukr.net

ABSTRACT

At each stage of the development of society, there is a need for reliable and sufficient information and its systematization should be carried out in accordance with the relevant principles. In the generalized sense, the system of information about tax capacity of a company is the process of continuous, purposeful obtaining of information necessary for the planning of tax payments and making management decisions at the stages of tax management. The economically grounded assessment of tax capacity of the company depends on the completeness, reliability, timeliness and effectiveness of the information support of the tax process and planning of the amount of tax payments. In its turn, taking into account tax capacity of specific economic entities and the quality of its assessment, factual and expected levels of tax payments at the micro level, as well as tax revenues at the regional and national levels are formed. Thus, there is a need to develop a clear grading of the principles for creating the system of information on tax capacity of a company, as well as criteria for assessing its effectiveness.

It should be highlighted that scientists do not pay enough attention to the process of planning tax payments at the enterprise level, practically does not focus on the gradation of the principles of the formation of the information system on tax capacity of economic entities, the development of approaches to assess the effectiveness of the information system on tax capacity, the development of a tax passport a business entity as an important tool of ensuring control over the correctness of calculation and payment of taxes. There was no comprehensive analysis of the existing methods for assessing the effectiveness of the information system on tax capacity. In connection with this, a problem arose about the systematization of the principles of information formation about tax capacity of economic entities, the use of financial and non-financial methods for assessing the effectiveness, determining the scope of their use in modern economic conditions.

Using of the new technology for principles of forming the system of information about tax capacity are grouped and the directions of activity of the enterprise are identified, in view of which it is expedient to establish criteria for assessing its efficiency. The formation of information about tax capacity of an enterprise should occur not chaotically, but according to certain principles. The lists of basic principles (unity, objectivity, competence, probability and periodicity) and additional principles (dynamism, rationality, conformity, control) have been substantiated. The system of indicators and criteria of the formalized expression of efficiency is offered. The list of indicators made it possible to build the system (vector) of criteria requirements to ensure the effectiveness of information about the tax capacity of a business entity. It has been proved that in assessing the effectiveness of the information supporting system on tax capacity of the entity, the impact of time and cost criteria, as well as other non-measurable parameters should be taken into account. The proposed approach to assessing the effectiveness of the current information supporting system on the taxpayer's capacity will allow assessing alternative information systems in terms of the effectiveness of their implementation.

Keywords: information supporting system; taxation; tax capacity; efficiency; principles; criteria; assessment; evaluation

References

1. Rosenberg, G.S., Mozgovoi, D.P., & Gelashvili, D.B. (2000). Ecology. Elements of theoretical constructions of modern ecology. Samara: Samara Scientific Centre of the Russian Academy of Sciences.
2. Zade, L.A. (1974). Fundamentals of a new approach to the analysis of complex systems and decision-making processes. Mathematics today [Collection of articles. Translated from English]. M.: Knowledge.
3. Nalimov, V.V. (1971). Theory of experiment. Moscow: Nauka.
4. Rosenberg, G.S. (1984). Models in phytocenology. Moscow: Nauka.
5. Fleishman, B.S. (1982). Fundamentals of Systemology. Moscow: Radio and Communications.
6. Forrester, D. (2003). World Dynamics: [trans. from eng.]. M.: "Publishing house AKT".
7. Zakhzhay, V.B., Lytvynenko, Ya.V., Zokhzhay K.V. et al. (2006). Tax system and tax policy / [ed. V.B. Zakhzhay & Ya.V. Lytvynenko]. K.: Centre for Educational Literature.
8. Ivanov, Yu.B., Karpova, V.V., & Karpov, L.N. (2006). Tax planning: principles, methods, tools. Kharkiv: Ingek.
9. Gudzinskiy, O.D., Sudomyr, S.M., & Gurenko, T.O. (2010). Management of the formation of competitive potential of enterprises (theoretical and methodological aspect): monograph. K.: IPK DSZU.
10. Vyshnevskiy, V.P. & Stetshenko, S.G. (2004). Estimation of influence of taxes on economic activity of industrial enterprises with the help of methods of economic and mathematical modelling. Donetsk: IEP NAN of Ukraine.
11. Voronkova A.E. (2000). Strategic management of the competitive potential of the enterprise: diagnostics and organization. Luhansk: Publishing House of East Ukrainian Un-ty.
12. Matviychuk A.V. (2007). Modelling of Economic Processes Using Fuzzy Logic Methods. K.: KNEU.
13. Pysarchuk O.O. (2010). Evaluation of the effectiveness of information systems by the vector of criteria. Collection of scientific works of ZhVI NAU, Issue 3, pp. 117-123.
14. Akoff R. (1985). Planning for the future corporation. Moscow: Progress.
15. Kustovskay O.V. (2005). Methodology of system approach and scientific research. Ternopil: Economic Thought.
16. Odum Yu. (1975). Fundamentals of Ecology. M.: Mir.
17. Shevchenko D.K. (2011). Principles of Strategic Stability Management of the Enterprise. Scientific notes of the Komsomolsk-on-Amur State Technical University, Vol. 2, No. 6, pp. 86-96.
18. Raevneva O.V. (2006). Management of enterprise development: methodology, mechanisms, models. Kharkiv: "Inzhech".

NGO International Center for Research, Education & Training (Estonia, Tallinn) is publishing scientific papers of scientists on Website and in Referred Journals with subjects which are mentioned below:

© The Baltic Scientific Journals

ISSN: 2613-5817; E-ISSN: 2613-5825; UDC: 0 (0.034);

DOI PREFIX: 10.36962/PIRETC

Proceeding of The International Research Education & Training Center.

<http://sc-media.org/piretc/>

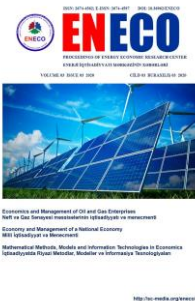


ISSN: 2674-4562, E-ISSN: 2674-4597, UDC: 620.9 (051) (0.034);

DOI PREFIX: 10.36962/ENECO

Proceedings of Energy Economic Research Center. ENECO

<http://sc-media.org/eneco/>



ISSN: 1609-1620, E-ISSN: 2674-5224; UDC: 62 (051) (0.034);

DOI PREFIX: 10.36962/PAHTEI

Proceedings of Azerbaijan High Technical Educational Institutions. PAHTEI

<http://sc-media.org/pahtei/>

