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## INFORMATION SUPPORTING SYSTEM ABOUT TAX CAPACITY OF A COMPANY AND ITS EFFICIENCY: PRINCIPLES OF FORMATION AND EVALUATION

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### ABSTRACT

The 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

### INTRODUCTION

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. Any information system is closely connected both with systems of preservation and issuance of information, as well as with systems providing information exchange. No exception is the information system about tax capacity of a company. By its structure, it is diverse, formed by a "cumulative principle" and encompasses a set of tools and methods that allow users to collect, store, transmit and process the selected information.

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.

**Analysis of recent researches and publications.** There was no consensus among scientists about the definition of the essence of tax capacity, the assessment of effectiveness of the use of information systems, grading the principles of the formation of the system of information about tax capacity of economic entities. On the basis of the generalization of the scientific approaches it can be concluded that tax capacity of a business entity is appropriate to consider as a part of the financial resources that represent the potentially possible sum of tax bases, which is the basis for the calculation of the entire number of taxes and compulsory payments in accordance with the current tax legislation. Investigating the interpretation of this concept by various authors, its classification characteristics were revealed, depending on the sources of formation, tax base and costs.

The system of information on tax capacity of a company is based on general principles of system science and a significant contribution to the study was made by D. B. Gelashvili [1], Zade L.A. [2], Mozhovyi D.P. [1], Nalimov V.V. [3], Rosenberg G.S. [1; 4], Fleishman B.S. [5], Forrester D. [6]. Identification of the principles is carried out in accordance with the



systematic approach and taking into account the existence of different levels of management (macro environment, microeconomic business environment, strategic and tactical level). However, the scope of their application in relation to the component "tax capacity of a company" is not yet sufficiently investigated and needs further study.

The notion of "capacity" in economic literature is considered from the point of view of general and functional approaches. In particular, the existing approaches to the formation of the information on tax capacity are considered in the works of Zakhoshyay V.B., Ivanov Yu.B., Lytvynenko Ya.V. and other scholars [7; 8]. However, sharing the opinions of Gudzynskyi O.D., Sudomyr S.M., Hurenko T.O. [9, p. 8] it should be noted that the economic literature does not sufficiently disclose the qualitative characteristics of the capacity and its potential advantages for ensuring the dynamic development of enterprises.

The problems of efficiency of using information systems were investigated by Vyshnevskiy V.P. [10], Voronkova A.E. [11], Matviychuk A.V. [12], Pysarchuk O.O. [13], Steshenko S.G. [10] and other scholars. At the same time, the methodological aspects of assessing the effectiveness of the system of information on tax capacity of the enterprise in the economic literature is not given due attention.

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.

**Main purpose of the article.** The objective of the article is the gradation of the principles for the formation of the system of information about tax capacity of a company, grounding of the scope of application of financial and non-financial methods for assessing the efficiency of this system.

**Results and discussions.** The specificity of the systematic approach is that the objective of the study is to investigate the patterns and mechanisms of the formation of a complex object which is formed by certain components. Particular attention is paid to the variety of internal and external relations of the system, in the process of combining basic concepts into a single theoretical scheme, which makes it possible to identify the essence of the system's integrity.

The information system is an obligatory part of the process of organization of management of tax activities at the enterprise. The modern information system for organizing tax activities at the entity level is interrelated with a set of information data, equipment, software, staff, standards, procedures for the collection, processing, storage, provision of information in accordance with requirements arising from the activity of the enterprise.

The implementation of qualitative changes in the approaches to determine tax capacity of an entity is not possible without focusing on automation and informatization of routine accounting processes, creation of a single information database. We believe that it is advisable to implement the decision-making support system in the tax burden management system in two stages. At the first stage, it is necessary to automate the existing operational tasks which will ensure faster and more qualitative performance and partially relieve the staff of excessive information overloads. At the same time, the implementation of this phase will be accompanied by the accumulation of the necessary information for the qualitative analysis. By reducing the complexity of the formation and use of information resources, increasing their reliability and efficiency in the process of collecting, processing, storing and transmitting information, the next stage may be addressed and solve new tasks that require their solution. Information technologies ensure the unification of informal human capabilities and the formal possibilities of computer processing of information.

It should be noted that the study of the essence of the systems and the principles of their functioning were studied in the works of foreign and national scientists. So, in the book "Planning of the Future Corporation" Akoff R. considers the system as a unit that influences the behaviour of each element. According to the scientist, the systematic approach manifests itself in: the identification of the system, part of which is an object that interests the researcher; explaining the behaviour or properties of the whole; explaining the behaviour or properties of an object that is interesting to the researcher in terms of its role or functions in general [14, p. 170-199]. Kustovska O.V. in the work "Methodology of the systematic approach and scientific research" considers the systematic approach as "one of the main directions of the methodology of special scientific knowledge and social practice, the purpose and tasks of which consist in the research of certain objects as complex systems" [15, p. 5], and under the principles of a systematic approach means "general provisions that reflect the attitude abstracted from the specific content of scientific and applied problems" [15, p. 10].

The principle as a concept is the basic rules, laws and requirements. The combination of basic scientific principles of the formation and development of the information system (flexibility, complexity, optimality, efficiency, effectiveness) contains basic requirements for the construction of the system, based on the system approach to management, taking into account the provisions of the theory of management and development.

Among the principles of systems science, we can distinguish several basic principles:



- the principle of hierarchical organization (or the principle of integrative levels) (Odum, 1975) [16]. This principle is very useful in the study of complex systems and allows establishing a subordination to each other, both natural and artificial systems;

- the principle of incompatibility (Zade L. A., 1974). The essence of the principle manifests itself in the following: the more deeply the real complex system is analyzed, the less certain our judgments about its behaviour. That is, the complexity of the system and the accuracy with which it can be analyzed are related reciprocally. The constructed system should be simple so that it can be explored by available means. On the other hand, as a result of all simplifications, it should not lose its essence [2, p. 7];

- the principle of counter-intuitive behaviour (Forrester D., 1974). This principle is manifested in the fact that it is practically impossible to give a satisfactory prediction of the behaviour of a complex system over a sufficiently large period of time, based only on their own experience and intuition, since intuition comes from the presence of simple systems, the connection of which elements are almost always able to trace. However, the complex system responds to impact in a completely different way than it is intuitively expected. This is the contingent behaviour of the complex system [1, p. 94];

- the principle of multiplicity of models (V.V. Nalimov, 1971) [3]. To explain and predict the structure and behaviour of the complex system, it is expedient to construct several models. In this case, it is possible to build a lot of models, different methods of construction and sources of information used (statistical, simulation, verbal, etc.) [1, p. 94-95].

In addition, scientists distinguish the principle of feasibility, the principle of formation of laws, the principle of recurrent explanation, the principle of minimum and maximum structure of models [1, 5].

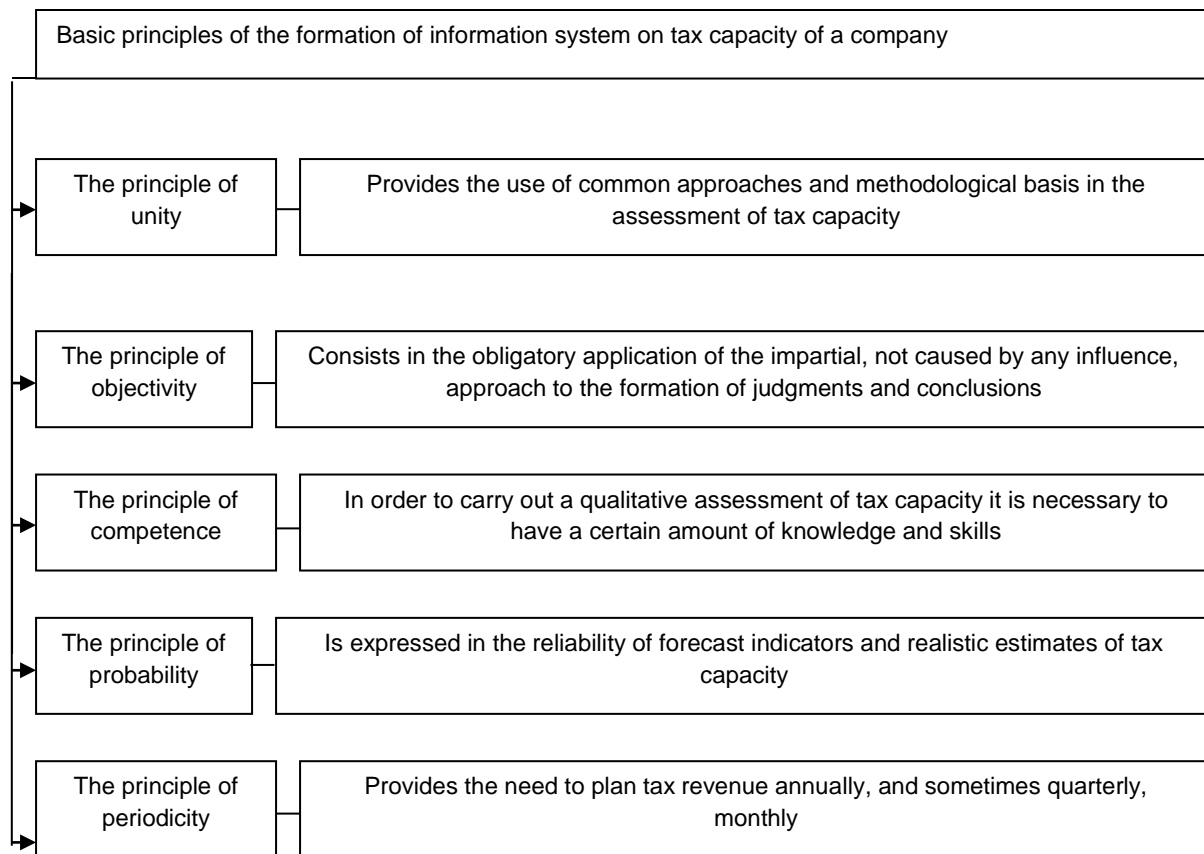
Typically, the principles are presented simply by enumerating, or through the allocation of classification groups with the disclosure of their essence. Scientific literature offers different classifications of principles. Thus, D.K. Shevchenko distributes principles on general (which reflect basic rules and requirements for the formation of systems) and specific (specific rules for the management of specific target systems) [17, p. 90]. Investigating the principles of constructing the theory of developing systems, O.V. Raevneva divides them into universal ones (which reflect the laws of the theory), system-wide (describing the functioning of systems and based on the general theory of systems), specific (which represent the most important points of the theory) and the principles of management of development (considering development as a management process) [18, p. 92].

We believe that one of the important features of the classification of the principles of the formation and development of systems is their division into basic and additional. Accordingly, the system of information on tax capacity of an enterprise should be formed taking into account the following basic principles (Fig. 1).

We consider it expedient to take into account additional principles (dynamism, rationality, conformity, control) which strengthen the action of the basic principles when forming the system of information about tax capacity of an entity. Simultaneous use of the basic and additional principles in the process of development and implementation of management decisions in the field of taxation will facilitate the coherent work of all components of the system and will ensure the effective development of the system as a whole. In addition, modern information technology should ensure: efficiency, reliability, quality of information; a comprehensive statistical analysis of economic indicators of a taxpayer's activity based on data from tax, financial and statistical reporting; introduction of electronic reporting and e-auditing; the possibility of constructing an integrated statistical base; assessment of tax capacity and tax burden on taxpayers.

The assessment of the effectiveness of the current system of information about the taxpayer's potential should be based on the principles of systems science, objectivity, dynamism, continuity, optimality and constructiveness. The most reasonable result can be obtained by simultaneously assessing tax capacity of an enterprise by different methods and choosing the basis of their actual characteristics. Taking into account that tax capacity of an entity and the tax burden indicators depend to a large extent on the results of its financial and economic activity, we suggest using a combination of economic and statistical research methods in the process of assessing the information.

The fundamental approaches to assessing the capacity components of an entity are covered in the works [7, 10, 11]. However, it should be noted that in the national economic science there is no clearly developed approach to the selection of criteria for assessing the effectiveness of the current system of information about tax capacity of a business entity. In our opinion, the quantitative assessment of the established system of information about tax capacity should be based on the results of preliminary assessment of the economic, production, innovation, financial, marketing, managerial and motivational capacity (potential) of the entity. It is from these components to a large extent the tax capacity of the company depends on.



**Figure 1. Basic principles of formation the information supporting system about tax capacity of a business entity**

Thus, the production potential of an enterprise is characterized by the volume of manufactured products (works, services), production capacity and efficiency of the use of production resources, the payback period and activity of the enterprise in the market. A generalized assessment of the production potential is appropriate to determine as the ratio of the volume of production of the corresponding type of product in a cost measure to the capacity of the corresponding national or world market for products of this type.

The innovative potential of an entity can be characterized as a variety of indicators, such as sales volumes, consumer product properties, and the economy of norms and standards. The assessment of the change in the innovation potential is determined by the ratio of the actual innovation potential to its predicted level. In addition, the assessment of the growth of the level of the parameter of a certain type of product (work, services) in the innovation direction, the degree of readiness for the introduction of the innovation direction for the given products (work, services), the share of certain types of products (work, services) in sales volume of the enterprises and number of types of manufactured products are all taken into account.

A generalized assessment of the financial potential of an enterprise is carried out using the indicator of capital intensity of labour which is calculated by the ratio of the value of working capital, accumulated depreciation and investment accumulation to the number of employees.

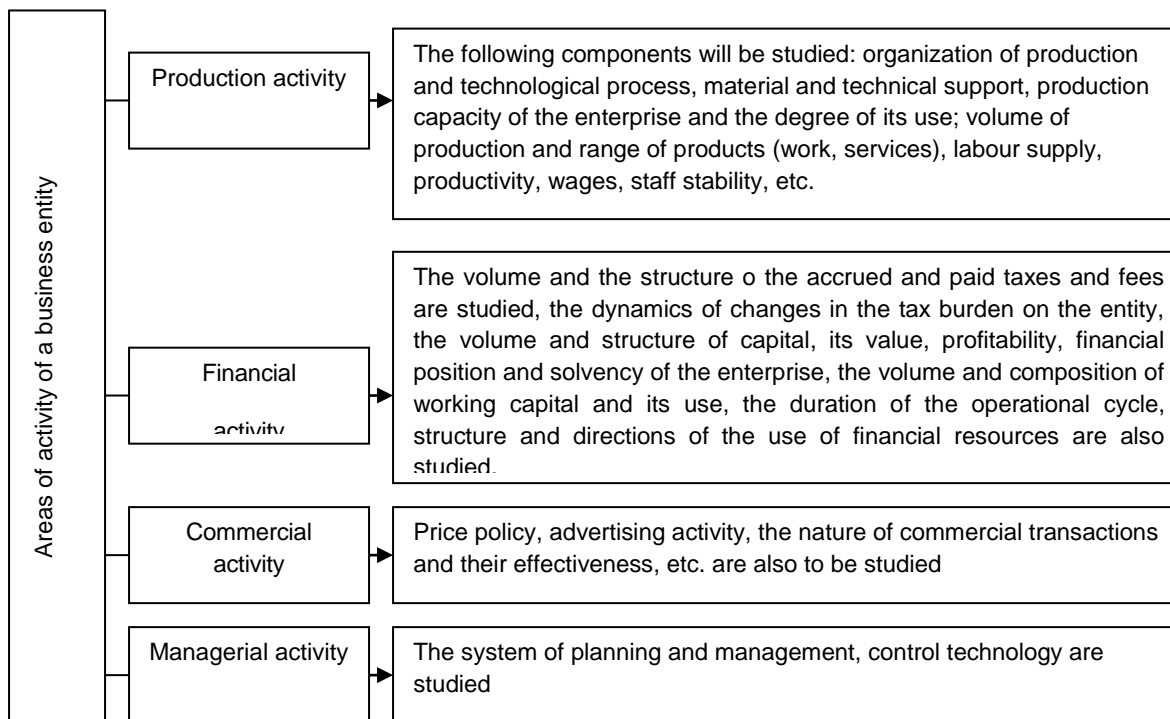
Marketing potential is characterized by the productivity of the marketing service of the enterprise, which is determined by the level of reliability of research and recommendations conducted by this service. The criterion of reliability is calculated as the ratio of the actual share of the company in the market to the forecasted share of products (work, services) of the company in the market, determined by the marketing service.

Management potential is characterized by the efficiency of the management team and can be assessed by calculating the ratio of growth rates of production (work, services) of the enterprise to the average industry growth rates of production.

Assessment of the motivational potential is determined by the productivity of labour and in the generalized version can be implemented using the ratio of actual income of the enterprise on one employee to the average industry income of the employee.

Consequently, the formation of criteria for assessing the information supporting system on tax capacity should be implemented taking into account the directions of the activity of the enterprise (Figure 2).

The volume and the structure of the accrued and paid taxes and fees are studied, the dynamics of changes in the tax burden on the entity, the volume and structure of capital, its value, profitability, financial position and solvency of the enterprise, the volume and composition of working capital and its use, the duration of the operational cycle, structure and directions of the use of financial resources are also studied.



**Figure 2. Areas of activity of an entity, on the basis of which it is expedient to form criteria for assessing the efficiency of the information system about its tax capacity**

The results of the assessment of the above-mentioned components of the capacity of the enterprise and the features of its market environment will allow making quantitative comparison of the elements that form competitive potential, and therefore determine tax capacity of the entity.

However, it should be noted that capacity assessment is the process that is difficult to formalize. Objectivity and quality of work in this direction are determined by the degree of access to information, its completeness, authenticity, qualifications of evaluating specialists.

Different methods are used to assess tax capacity of an enterprise in the Ukrainian and foreign practices. One of the most important problems is the substantiation of the assessment methods, since it should be based on the definition of the range of indicators that most reveal tax capacity of the enterprise.

Taking into account the parameters of all functional areas of a business entity including the efficiency of the production process, the stability and promising of the enterprise, makes possible through the complex use of qualitative and quantitative analysis.

While conducting an assessment of the information system on tax capacity, the key criterion is efficiency. The purpose of developing criteria for assessing the effectiveness of the current system of information on tax capacity is to help professionals find the necessary solutions, reduce the level of risk, qualify the relationship between the decisions taken and the costs necessary for their realization with their future returns.

In order to provide a formalized criterion of the effectiveness of the information system on tax capacity of the entity, we propose the use of the indicators presented in table 1.


**Table 1 - Indicators providing a formalized expression of the criteria for the effectiveness of the information system on tax capacity of the enterprise**

Indicator	Indicator characteristics
1. Concentration index	Makes possible to determine the taxes (fees, payments) which have a considerable relative share in the total amount of charges
2. Dispersion index	The index determines the presence (or absence) of taxes (fees, payments) with the low amount of payment to the budget
3. Erosion index	The index determines the degree of compliance of real tax bases to the factual bases
4. Objectivity index	The index determines the objectivity of the identified tax base

To assess the use of information on tax capacity by the enterprise system, we propose the following important indicators: the rate of payment of tax payments (the ratio of actually paid amounts of taxes (fees, payments) to their accrued value); the coefficient of "quality" of payment of taxes (the ratio of actual tax payments, as well as the amount of fines and financial sanctions to the planned amount of payment); the coefficients of the specific weight of a particular type of taxes (fees, payments) in the total amount of assessed and paid amounts of tax payments;

the coefficient of ratio of growth rates of proceeds from sales, financial results, cost of capital, number of personnel and growth rates of amounts of assessed and paid taxes (fees, payments).

The existing methods for assessing the effectiveness of information systems are classified in three groups: traditional financial techniques; probabilistic methods and tools of qualitative analysis [13]. We offer in assessing the functioning of the information system to take into account that its effectiveness is influenced by time and cost criteria, as well as other non-measurable parameters. In particular, the criteria for influencing the length of working time include the elements of the mechanism for processing the data of accounting and reporting, taking into account both measured and non-measurable factors. Cost criteria reflect expenditure items that can be reduced through the introduction of an electronic information processing system, as well as the costs of its implementation, such as the purchase of the necessary software. The criteria for the reliability of data include those that reduce the degree of uncertainty of information, as well as the amount of errors, increase the accuracy of calculations extend the horizons of forecasting.

In assessing the length of working time, it is necessary to take into account: the degree of duplication of information ( $Td$ ); time for analytical processing of reporting, tracking down and correction of errors ( $Tp$ ); efficiency of decision-making in the field of taxation ( $Tm$ ); time of export of data from accounting programs ( $Te$ ); the efficiency of updating information for tax analysis and planning ( $Tu$ ).

It is expedient to include in the list of cost criteria: acquisition of forms of reporting and paper documents for filling in information ( $Cr$ ); personnel engaged in tax planning, in the management of the taxation process of enterprises ( $Cp$ ); penalties ( $Cs$ ).

The reliability of data is characterized by the following criteria: the level of automation of accounting and analytical work ( $Da$ ); time period of tax analysis and planning ( $Dp$ ); accuracy of the results of tax accounting, analysis and planning ( $Dr$ ).

It is expedient to include in other non-measurable criteria: informative sources of information ( $Ii$ ); confidentiality of information ( $Ic$ ); the ratio of useful and background information ( $Ib$ ).

The above list of indicators makes it possible to construct a system (vector) of criterion requirements to ensure the effectiveness of information about tax capacity of a business entity:

$$\begin{aligned}
 &Td \rightarrow \min; Tp \rightarrow \min; Tm \rightarrow \max; Te \rightarrow \min; Tu \rightarrow \max; \\
 &Cr \rightarrow \min; Cp \rightarrow \min; Cs \rightarrow \min; \\
 &Da \rightarrow \max; Dp \rightarrow \min; Dr \rightarrow \max; \\
 &Ii \rightarrow \max; Ic \rightarrow \max; Ib \rightarrow \max
 \end{aligned}$$

In order to work out the final solution, the obtained partial criteria by bringing them to an integrated evaluation of efficiency using the nonlinear compromise scheme can be analyzed [9; 12]. Thus, there is a number of ways to assess tax capacity, each with its own advantages.

**Conclusions and further researches directions.** The formation of information about tax capacity of an enterprise should occur not chaotically, but according to certain principles. Thus, the list of basic principles includes: unity, objectivity, competence, probability and periodicity. Additional principles (dynamism, rationality, conformity, control) should reinforce the action of the basic principles.

In assessing the effectiveness of the information system on tax capacity of the entity, one should take into account the impact of time and cost criteria, as well as other non-measurable parameters. The proposed approach to assessing the effectiveness



of the current system of information on the taxpayer's capacity will allow assessing alternative information systems in terms of the effectiveness of their implementation.

The area of further further research is the development of weighing coefficients in order to adapt the criterion of effectiveness, depending on the dominance of certain factors over others in the current period of time.

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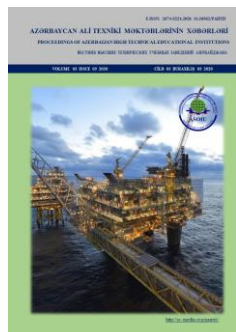


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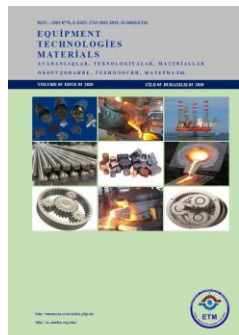
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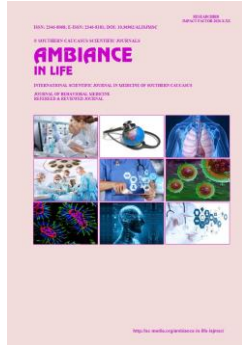


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