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Current trends in the development of accounting and analytical support for tax risk management

Abstract. The object of research within this article is the accounting and analytical support for managing enterprises' tax risks as an integrated system for collecting, systematizing, interpreting, and analyzing data from financial, managerial, and tax accounting to inform sound decisions in the field of taxation. Its structural foundation consists of three interrelated subsystems—accounting, analytical, and control (audit). The system's critical characteristics are the timeliness of information and its adaptability to environmental changes.

Problem statement. Under conditions of an unstable economy and constant changes in tax legislation, traditional accounting approaches lose effectiveness, complicating the timely identification and minimization of tax risks.

Unresolved aspects of the problem. Despite considerable attention to risk management and digital tools, the accounting and analytical support for tax risk management itself remains insufficiently studied; there is a shortage of well-developed solutions for data integration and risk-assessment methodologies. The directions for further research are outlined: improving assessment methods, innovative tax planning, and creating comprehensive models for different industries.

Purpose of the article. To define the nature and functions of accounting and analytical support for managing tax risks of business entities, to identify the system's key components, and to outline the problems, challenges, and trends in the transition from traditional systems to modern digital ones.

Presentation of the main material. The methodology relies on analyzing contemporary approaches and practical aspects of implementing adaptive information-analytical systems. Logical generalization, comparison, analysis and synthesis, as well as expert assessments, were applied. The results demonstrated the need to modernize accounting and substantiated the three subsystems as the system's core; the advisability of integrating separate types of accounting into a single information system has been proven. A conceptual digital model is proposed that combines automated accounting systems, analytical platforms for risk assessment, and electronic audit; positive effects from using digital technologies are recorded, and challenges are outlined—cost, cybersecurity, and regulatory dynamism. The role of SAF-T UA and e-reporting as tools for enhancing transparency and promptness is also emphasized.

Conclusions. Accounting and analytical support is a key element of tax risk management; its effectiveness increases under conditions of digitalization, strengthened internal control, staff upskilling, and the use of insurance instruments. Practical steps include the regular calculation of risk indicators, ensuring transparency, applying criteria of voluntary tax compliance, and implementing electronic audit (SAF-T UA).

Keywords: *tax risks, tax risk management, tax planning, accounting and analytical support, digitalization of accounting, automated accounting systems, integration of financial and management data, electronic audit.*

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JEL Classification: H21, H25, M40

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Introduction. In the current environment—marked by profound transformations in the global economy and heightened political and economic uncertainty—risk management has gained particular urgency for enterprises across ownership forms and industry sectors. Tax risks are no exception. Their effective management is critically important for ensuring enterprises' financial resilience and competitiveness amid an unstable economic situation and continual changes in tax legislation. A key role in this process is played by accounting and analytical support, which is designed to provide the information necessary to identify, assess, and minimize tax risks, thereby enabling timely managerial decision-making, forecasting of potential adverse events, and prompt adaptation of the enterprise's strategy to changes in the external environment. At the same time, current realities create conditions under which traditional approaches to accounting and information analysis lose their effectiveness. Contemporary scholarly discourse focuses on integrating digital technologies into accounting to enhance the effectiveness of risk management.

Literature Review. A survey of recent studies in tax risk management and the accounting and analytical support for managerial decision-making indicates the growing importance of an integrated approach to tax risk management that combines traditional risk-management methods with modern digital technologies and tools. Particular attention is devoted to developing accounting and analytical support as the foundation for effective managerial decision-making within tax risk management. The works of Shalaev, Kozhanchikov & Kozhanchikova [15], Khodus [7], and Namazi & Rakhsha [13] focus on the conceptual underpinnings of tax risk management. These researchers define the concept of "tax risks," propose a model for their minimization, and emphasize the need to integrate the tax risk management process into the enterprise's overall risk-management system. In the studies by Iershova and Grinko [4], Lemishovska and Hadzalo [10], Prodanchuk, Dankevych, Aksonova, & Tomchuk [14], as well as Zhang [20], the issue of accounting and analytical support for risk management is examined. The authors stress the importance of high-quality accounting and analytical support for financial decision-making, develop the conceptual foundations of accounting and analytical support for enterprise management systems, and pay special attention to the digitalization of accounting-analytical processes. The article by Kraievskyi, Kolisnyk & Skoryk [8] investigates the impact of digitalization on accounting and analytical technologies in business management, revealing key aspects of the accounting profession's digital transformation. Chvertko and Puholovko [1] explore the potential of using insurance coverage to manage corporate tax risks, proposing a comprehensive approach to insuring tax risks as a tool for their minimization. Krupa [9] provides empirical evidence on how enterprise risk assessment influences tax aggressiveness, based on an analysis of ORSA regulation in the United States. Gustina, Safelia, & Ridwan [2] examine the relationship between enterprise risk management, tax evasion, and firm value. The works of Li & Guo [12] and Wei [18] address the digital transformation of corporate tax management. Karpushenko, Momot, Mizik, and Shapoval [6] analyze the specifics of accounting and analytical support for enterprise risk management under martial law, with particular attention to the identification, assessment, and accounting representation of risks.

As is evident, tax risks and accounting and analytical support are the focus of many domestic and international studies. Considerable attention is devoted to introducing advanced technologies and information systems into tax risk management. However, the specific dimension of accounting and analytical support for the management of tax risks per se remains under-researched. The closest related studies concern the accounting and analytical support of enterprises' economic security and risk management more broadly, yet they do not sufficiently address the distinctive features of applying accounting and analytical mechanisms to reduce tax risks.

Purpose, objectives and research methods. The aim of this article is to define the essence and functions of the accounting and analytical support for the tax risk management process of business entities; to identify the key components of the accounting and analytical system; and to review existing problems and challenges, as well as trends in the shift from traditional accounting

systems toward modern digital ones. The research methodology is grounded in an analysis of contemporary approaches to accounting and analytical support for tax risk management, along with an examination of practical aspects of implementing adaptive information-analytical systems in enterprises. The study employs methods of logical generalization and comparison, analysis and synthesis, and expert assessments.

Research results. The study analyzed contemporary approaches to the accounting and analytical support of tax risk management and identified its key components. The findings indicate that, under conditions of digital transformation, traditional accounting systems lose effectiveness, necessitating their modernization through the implementation of advanced information-analytical technologies. The analysis distinguished the principal components of the accounting and analytical system for managing tax risks: the accounting, analytical, and control (audit) subsystems. The accounting subsystem ensures the primary collection, recording, and systematization of financial, managerial, and tax information. The analytical subsystem is responsible for the quantitative and qualitative assessment of risks, employing modern methods of statistical analysis and forecasting. The control subsystem encompasses mechanisms of internal and external audit, which enhance the transparency and reliability of data.

A significant contribution of the research is the substantiation of the need to integrate all types of accounting into a single information system, thereby improving the quality of managerial decisions in tax planning. A conceptual model of digital accounting and analytical support is proposed, comprising automated accounting systems, analytical platforms for tax risk assessment, and electronic audit. It was established that enterprises that actively employ digital technologies in accounting and tax management exhibit lower levels of tax risk and better adapt to changes in tax legislation. Furthermore, the study confirmed the necessity of implementing comprehensive risk management that combines financial analysis, automation of accounting processes, and an internal control system.

Among the key challenges faced by enterprises when implementing modern accounting and analytical support are the high cost of digital solutions, insufficient cybersecurity, and the need to adapt to rapid changes in the legislative framework. At the same time, a positive trend is observed in the use of cloud technologies, which promote greater flexibility and increased effectiveness of the accounting system. Thus, the results confirm that integrating digital technologies into the tax risk management process is not only advisable but also a necessary condition for the effective functioning of enterprises in the contemporary economic environment.

Discussion. Most researchers view the concept of “risk” as the probability of the occurrence of adverse circumstances within an enterprise that may lead to the loss of assets, cash, expected profit, or income, or to the incurrence of additional expenses due to unfavorable circumstances or events [6]. In turn, tax risk is understood as the probability that a business entity will face adverse consequences in the sphere of taxation—namely, the need to incur additional financial expenditures resulting from state changes to established taxation rules, errors in tax calculation, additional assessments by the tax authority, as well as fines and penalty interest arising from detected violations of tax legislation [11].

Risk management is one of the principal tasks in today’s volatile economic and regulatory environments. Attention to risk management in the sphere of corporate taxation has begun to grow relatively recently, owing to mounting pressure from multiple directions—company management, the state, and society [1]. The key factors compelling enterprises to devote greater attention to the comprehensive analysis and control of their risks include frequent changes in tax policy, the strengthening of international tax rules, and new challenges associated with the digital economy [5; 18]. The timely identification and assessment of risks has become particularly salient, since a situation that adversely affects the enterprise and leads to unforeseen financial consequences may arise at any moment [6].

To manage their tax risks, enterprises should [1; 7]:

1. Analyze existing state standards for identifying risky taxpayers and implement them when building an internal tax risk management system.

2. Regularly compute the established risk indicators and monitor their activities within allowable thresholds.

3. Use state-defined criteria for voluntary tax compliance to determine their degree of tax risk and the likelihood of potential oversight by the state.

4. Ensure transparency regarding operations, reporting, and other tax-related matters.

5. Implement electronic audit, in particular the formation of the Standard Audit File (SAF-T UA), which will provide a single source of information for assessing tax risks by stakeholders and tax authorities and may spur the development of tax risk insurance mechanisms.

The principal foundation of effective risk management is the accounting and analytical support of this process. In general, the essence of accounting and analytical support lies in creating an information system within which informational materials are collected, systematized, and utilized, analyzed by means of an analytical toolkit to develop effective managerial decisions, to track their implementation, and to conduct performance diagnostics [17]. It is a managerial toolkit integrated into the enterprise's overall information system. Its basis consists of data from the accounting (financial, managerial, and tax accounting) and analytical systems.

Taking into account scholars' views on the nature and tasks of accounting and analytical support for managerial processes [10; 17], we can formulate the following definition of accounting and analytical support for tax risk management: it is a system that helps enterprises identify, assess, and minimize their tax risks. It encompasses the collection, systematization, interpretation, and analysis of financial, tax, and managerial accounting data to make well-grounded decisions in the field of taxation. Such a system is of great importance for enterprises, as it enables them not only to minimize potential losses from tax risks but also to improve overall financial management effectiveness and ensure stable development.

The accounting and analytical system is a complex mechanism. An analysis of scholarly sources [3; 4; 6; 10; 16; 17; 19] makes it possible to distinguish its key components (Fig. 1).

The accounting subsystem is the foundation of the accounting and analytical system, as it ensures the primary collection, recording, and systematization of information. Its core functions include: maintaining financial, managerial, and tax accounting, which enables the formation of a comprehensive information base for managerial decisions; recording primary data and systematizing them to ensure the completeness and reliability of accounting information; and preparing accounting registers and reports, including financial, managerial, statistical, and tax reporting. By performing these functions, the accounting subsystem provides the enterprise with reliable and relevant information for subsequent analysis and control.

The analytical subsystem plays a key role in transforming the mass of accounting information into structured knowledge necessary for planning and managerial decision-making. Its main areas of operation include: quantitative and qualitative assessment of data based on economic analysis; forecasting trends and identifying risks through the application of modern statistical methods and econometric models; and the use of analytical indicators formed on the basis of aggregated data from all types of accounting. It is the analytical subsystem that provides a deep understanding of the enterprise's current state and its future prospects.

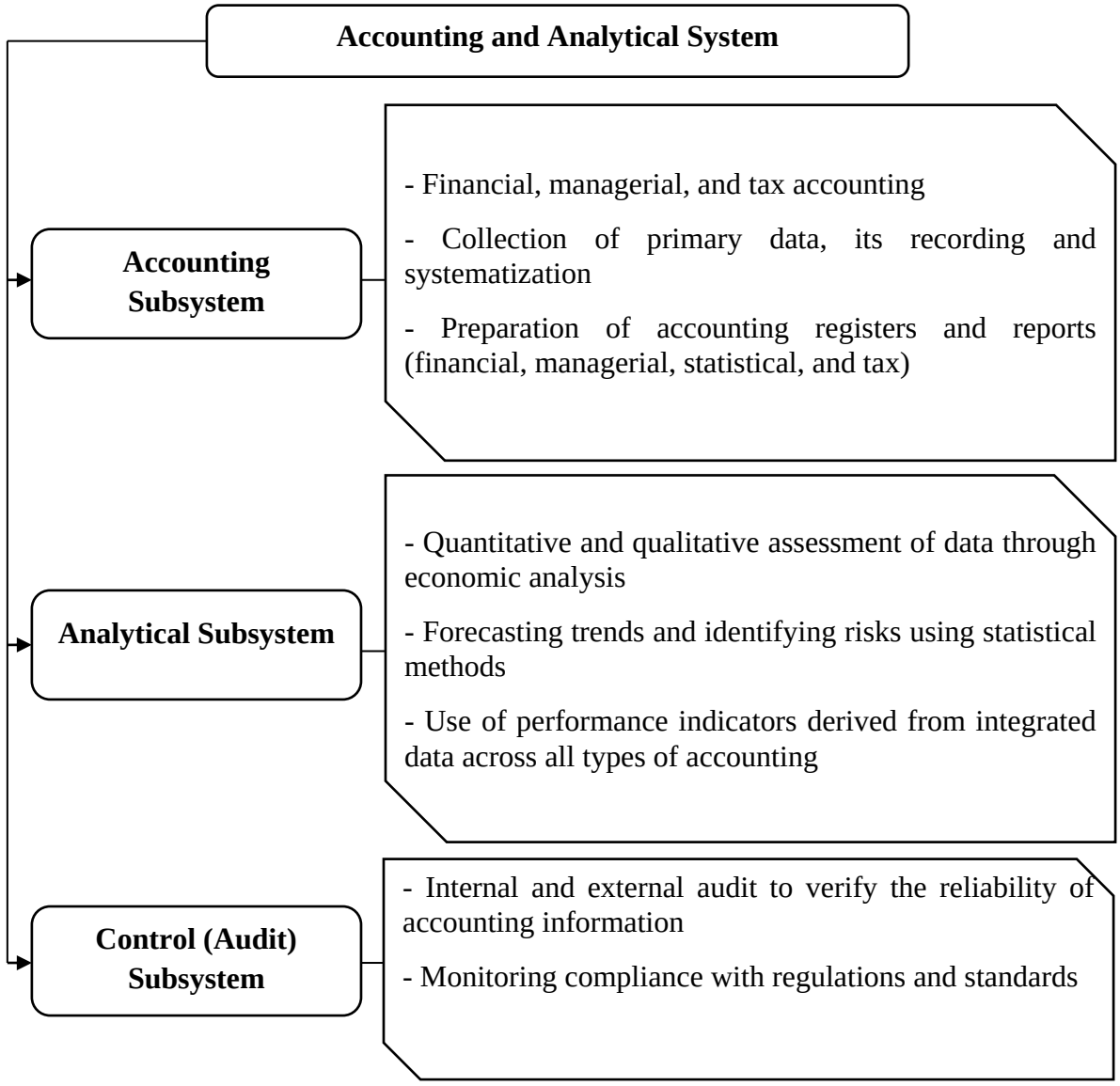

Fig. 1. Key Components of the Accounting and Analytical System
Source: prepared by the author

The control subsystem is aimed at ensuring the reliability of accounting information and compliance with legal and regulatory requirements. Its principal functions include: conducting internal and external audits, which make it possible to verify the reliability of accounting information and detect errors and instances of wrongdoing; and exercising control over compliance with legal and regulatory requirements, which helps strengthen financial discipline and minimize tax risks. The control subsystem plays an important role in enhancing the transparency of the enterprise's financial and economic activities, which is critically important for ensuring the trust of external users of information, including tax authorities.

The functional stages of the accounting and analytical system can be presented as follows (Fig. 2):

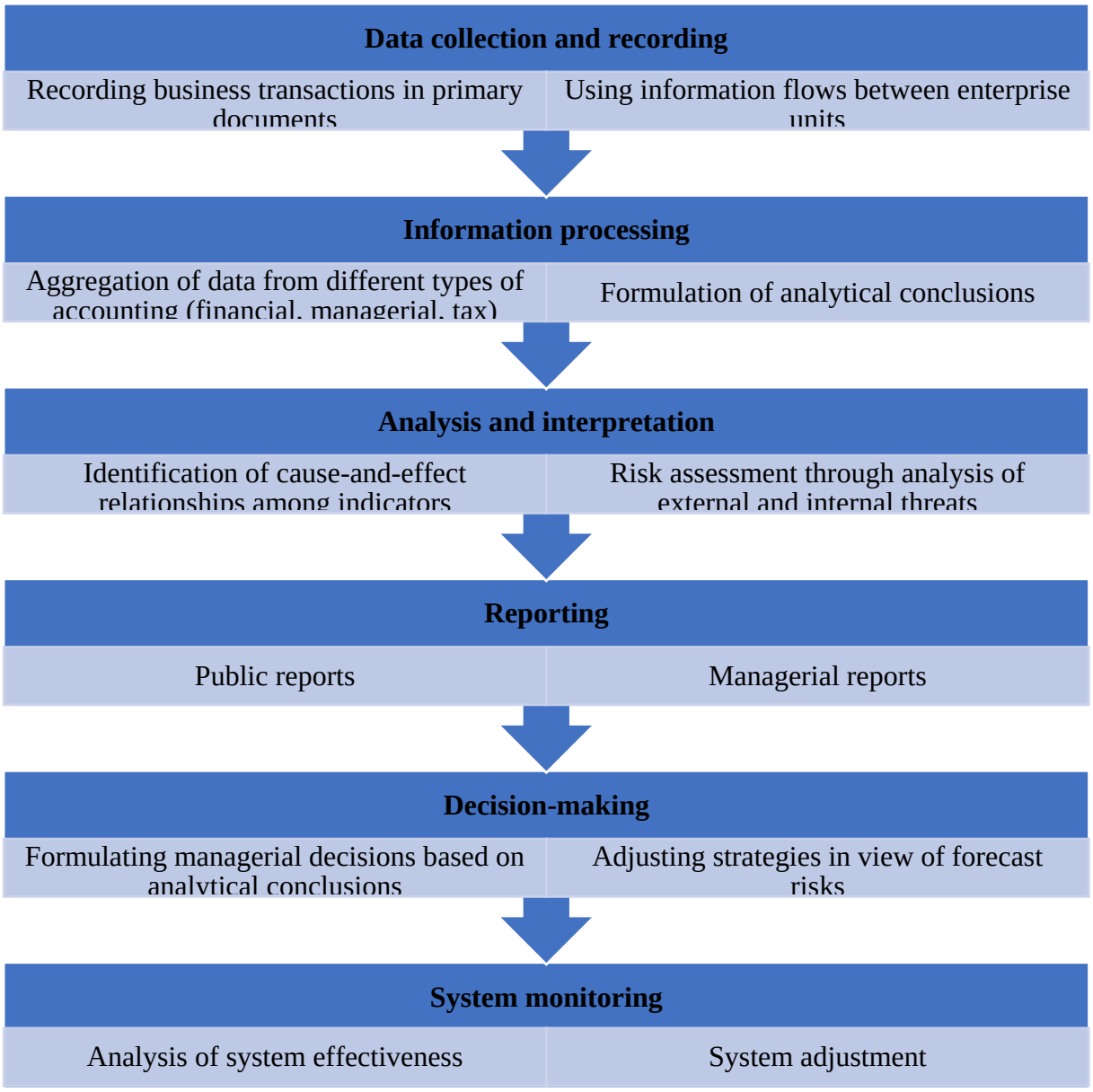

Fig. 2. Functional Stages of the Accounting and Analytical System
Source: prepared by the author based on [3; 19]

Functional stages of the accounting and analytical system are characterized as a vital toolkit that provides information support for making well-substantiated decisions. Below, these stages are examined in greater detail, drawing on contemporary approaches to organizing accounting and analytical support.

1. Collection and registration of primary information. At this stage, incoming information is identified, verified, and recorded, arriving from various sources, including data from accounting systems. Ensuring the completeness, reliability, and timeliness of the obtained data is crucial, as it forms the foundation for subsequent analysis and decision-making.

2. Systematization and processing of information. The collected information is systematized using appropriate methods and approaches. Analytical methods are applied to detect patterns, trends, and interrelationships among indicators. The use of modern information systems and analytical models is important to increase the effectiveness of this stage.

3. Analysis and interpretation of data. Based on the systematized information, financial and economic analysis is conducted using various analytical tools. The aim is to obtain resultant

analytical information necessary for substantiating managerial decisions, with particular attention to the impact of external factors on the enterprise.

4. Report preparation and provision of information to users. Analysis results are presented as public and managerial reports that contain summarized information on the enterprise's condition. It is important to ensure clarity and accessibility for different categories of users, including management, owners, and other stakeholders.

5. Managerial decision-making and control over implementation. On the basis of the obtained information, well-substantiated managerial decisions are made to achieve the enterprise's objectives. It is essential to monitor implementation of the adopted decisions and assess their effectiveness.

6. Evaluation of effectiveness and system adjustment. At this stage, the effectiveness of the accounting and analytical system is assessed, taking into account its impact on the enterprise's performance. Where necessary, adjustments are introduced to improve the system and adapt it to changing environmental conditions.

Coordinated functioning of all components of the accounting and analytical system—which provides comprehensive support for managerial decision-making—is achieved through tools and methods that can be combined under the term "integration mechanisms." These include the information base, data-exchange technologies, and the methodological foundation.

The information base underpins the system and consolidates various categories of data, including planned, regulatory (normative), reporting, and reference indicators. It performs the functions of accumulating, systematizing, and storing information necessary for accounting and analytical procedures. Data-exchange technologies ensure data integration by synchronizing information flows among accounting, economic, and legal units. This facilitates prompt updates, reduces the likelihood of errors, eliminates data duplication, and increases the efficiency of interaction among enterprise departments. The methodological foundation presupposes the use of standardized accounting and analytical methods that enhance the substantiation of decisions. Thus, the integration mechanisms of the accounting and analytical system are aimed at ensuring a unified information space, improving the accuracy and reliability of data, and enhancing the quality of managerial decisions through the use of modern analytical methods and data synchronization.

The accounting and analytical system must meet the following key requirements: reliability, timeliness, and adaptability. We consider them in more detail below.

Reliability. The dependability of accounting and analytical information is critical for forming well-substantiated managerial decisions. Data reliability is ensured by: implementing internal control, including audit and regulated inspections; external audit that guarantees compliance with regulatory requirements and standards; and the use of modern information technologies to automate data collection and processing, thereby minimizing human-factor risks.

Timeliness. For effective risk management, information must be available in real time or with minimal delays. Prompt data updates make it possible to: respond quickly to changes in the internal and external environment; identify risks and threats to the enterprise's activities in a timely manner; and optimize resource use.

Adaptability. In a dynamic business environment, the system must be flexible and capable of rapid transformation in response to changes in external (economic, legal, technological) and internal conditions (changes in organizational structure, revised strategic goals, etc.). Adaptability is ensured by: a modular structure of the accounting and analytical system that allows individual components to be modified without disrupting functionality; the integration of modern technologies that expand analytical and forecasting capabilities; and the ability to personalize reporting and analytical approaches, which increases usability for different user categories.

Accounting and analytical support performs a number of important functions, among which the following should be highlighted (Fig. 3):

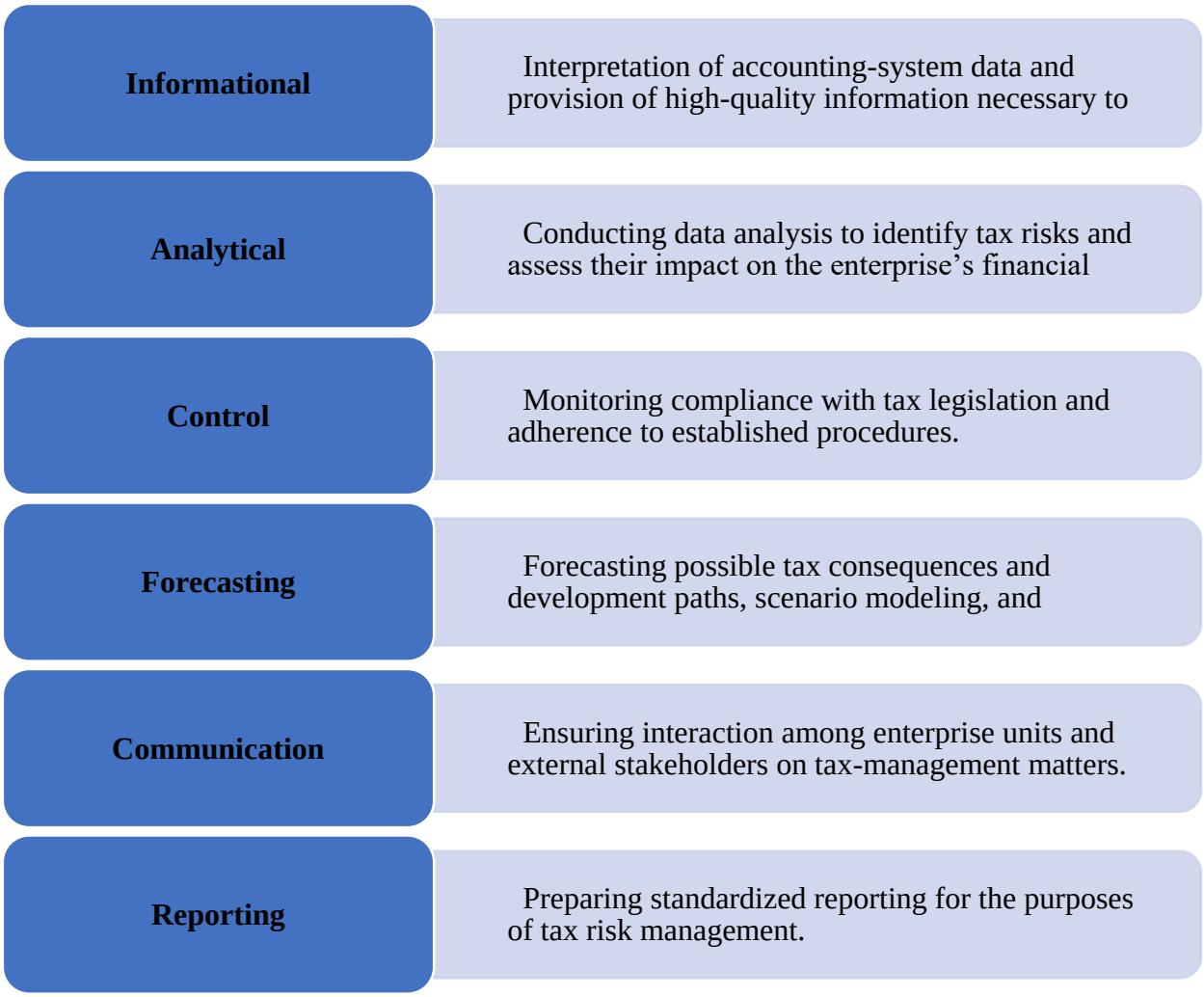

Fig. 3. Functions of Accounting and Analytical Support
Source: prepared by the author based on [4; 17]

As noted above, a necessary condition for high-quality accounting and analytical support of the tax risk management process is the integration of financial, managerial, and tax accounting, which cover different aspects of an enterprise's activities. Let us consider how each type of accounting contributes to this process. Financial accounting provides reliable and objective information about the enterprise's financial position, which serves as the basis for analyzing tax risks. Financial accounting data are used to calculate indicators (ratios) that may signal potential tax risks. Managerial accounting supplies detailed information on internal processes, enabling the identification of risks associated with operating activities. It helps analyze costs, revenues, and profits by lines of activity and reveals areas where violations of tax legislation may occur. Tax accounting pertains directly to the correct calculation of taxes and fees, the timely submission of tax returns, and compliance with other requirements of tax law. It forms the foundation for tax risk management because it makes it possible to detect potential errors and violations that may lead to the imposition of fines and penalties. Integrating data from all types of accounting enables a more comprehensive analysis of tax risks and, accordingly, increases the effectiveness of tax risk management.

It should be noted that, at present, the system of accounting and analytical support for tax risk management faces a number of problems and challenges related both to the specifics of doing business and to the regulatory environment. These issues encompass transparency, data integration, compliance with legislation, and the effectiveness of control. One key problem is insufficient transparency in business practices and accounting. Effective tax risk management requires a high

level of transparency in financial and tax reporting. Enterprises should employ modern tax control systems and maintain openness regarding their operations to enable thorough risk analysis. Another problem for many companies is the lack of data integration among different types of accounting—an aspect whose importance and advantages have been noted repeatedly above. A further significant challenge is the constant change in tax legislation. Companies must continuously monitor these changes and adapt their accounting and analytical systems to new requirements. All of this demands substantial effort and resources, as well as highly qualified specialists in accounting and tax planning. It is also necessary to mention the insufficiency of methodological support (clear methodologies for assessing and analyzing tax risks) and the shortage of qualified personnel, which has become particularly acute during the wartime period.

Finally, it is impossible to overlook the crucial aspect of digitalization and the shift away from so-called traditional accounting systems, which rely on outdated methods of data collection, processing, and storage and have a number of limitations that significantly complicate the adoption of well-substantiated and timely managerial decisions. One of the principal problems of traditional accounting systems is the significant delay in forming and updating data, which leads to a mismatch between the information and real processes. Studies indicate that, at most enterprises using traditional accounting approaches, financial and economic reports are prepared with substantial time lags. As a result, managerial decisions are made on the basis of outdated information, which can cause forecasting errors, misestimation of risks, and the loss of potential opportunities. A large share of operations in traditional accounting systems is performed manually, increasing the likelihood of mechanical errors, data duplication, or distortion. The absence of centralized mechanisms for automated checking and verification fosters the accumulation of inaccuracies, which, in turn, complicates analysis and decision-making. Consequently, additional resources must be spent to reconcile data, slowing the response to changes in the enterprise's internal and external environment. It is also worth noting that traditional accounting systems are predominantly oriented toward retrospective analysis and lack tools for forecasting future trends. Limited access to deep analytics prevents the prompt identification of critical points in business processes, thereby creating preconditions for financial losses and strategic mistakes. Under current conditions, effective management requires not only the recording of economic events but also the use of financial scenario-modeling tools, which in traditional systems are either entirely absent or require substantial effort to implement.

Another characteristic of traditional accounting systems is the fragmentation of information flows. Integration among different enterprise units is often lacking, which leads to data decentralization and a loss of integrity in the information environment. Various indicators are stored in isolated databases, complicating comprehensive analysis and the synchronization of managerial decisions. As a consequence, decision-making processes slow down, while the risks of information asymmetry and conflicts among structural units increase. And, of course, traditional accounting systems are poorly adaptable to changes in the regulatory framework, internal organizational transformations, or the integration of new technologies.

The current state of digitalization of accounting and analytical support for tax risk management is characterized by the active implementation of information technologies aimed at increasing the effectiveness of risk management and enhancing the transparency of tax administration by the state. One priority area is the introduction of the Standard Audit File (SAF-T UA), envisaged by the National Revenue Strategy for 2024–2027. Mandatory submission of SAF-T UA—first by large taxpayers and subsequently by all VAT payers—will provide a single source of information for assessing tax risks for both tax authorities and other stakeholders [1].

Another present-day reality is electronic accounting and reporting, which automate data collection, processing, and analysis, thereby significantly reducing the risk of errors and increasing the timeliness of information availability. For enterprises, electronic accounting systems provide

rapid access to the data needed to make well-substantiated managerial decisions in tax planning and risk management.

The use of cloud technologies is gradually expanding. They provide flexibility and scalability to accounting–analytical systems, allowing enterprises to store and process large volumes of data without substantial investment in IT infrastructure. Cloud solutions also facilitate information exchange among different enterprise units and external stakeholders, including tax authorities.

As a mechanism for optimizing risk management, the implementation of analytics technologies in accounting is expanding. Large corporations with the requisite financial capacity already employ digital platforms for automated analysis of financial indicators and real-time identification of potential risks.

Thus, current trends in the development of accounting and analytical support for tax risk management are characterized by the growing role of digital technologies. The introduction of digital tools into accounting and analysis creates preconditions for forming an integrated enterprise information system. This is a vivid manifestation of the transformation of accounting and analytical support, which is shifting from traditional methods to modern tools and approaches.

We highlight several important challenges associated with digitalization. Foremost among them is cybersecurity and data protection. The increasing volume of electronic information elevates the risks of cyberattacks and unauthorized access to data. Ensuring robust protection of information systems and data is critical for preserving confidentiality and avoiding financial losses. Another challenge concerns the integration of data from all types of accounting for risk management processes. This requires developing specialized interfaces and data-exchange protocols—and, accordingly, investment. And, of course, one must take into account the high cost of implementing digital tools under current Ukrainian conditions.

Conclusions. Accounting and analytical support is an essential element of the tax risk management system. An effective system enables enterprises to identify tax risks in a timely manner, assess their impact on financial condition, and develop measures to mitigate them. To increase the effectiveness of tax risk management, it is necessary to implement modern information technologies, strengthen internal control, upskill personnel, and begin using insurance instruments. Although traditional accounting and analytical systems play an important role, they have significant limitations in the digital economy. They are gradually being supplanted by modern ERP systems, cloud-based accounting platforms, and automated analytical tools that provide real-time access to data, integration of all business processes, and forecasting capabilities. Advances in information technology substantially expand the potential of enterprise accounting systems, making it possible to design and implement increasingly sophisticated models for processing, transmitting, and analyzing information for risk management purposes. Further research in this field may focus on developing effective methods for assessing tax risks, implementing innovative approaches to tax planning, and creating comprehensive models of tax risk management for enterprises across different sectors of the economy.

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Сучасні тенденції розвитку обліково-аналітичного забезпечення управління податковими ризиками

Анотація. Вступна частина. Об'єктом дослідження в межах цієї статті є обліково-аналітичне забезпечення управління податковими ризиками підприємств як інтегрована система збору, систематизації, інтерпретації та аналізу даних фінансового, управлінського й податкового обліку для прийняття обґрунтованих рішень у сфері оподаткування. Його структурну основу становлять три взаємопов'язані підсистеми — облікова, аналітична та контрольна (аудит). Критичними характеристиками системи виступають своєчасність отримання інформації та її адаптивність до змін середовища.

Постановка проблеми. В умовах нестабільної економіки й постійних змін податкового законодавства традиційні облікові підходи втрачають ефективність, що ускладнює своєчасну ідентифікацію та мінімізацію податкових ризиків.

Нерозв'язані аспекти. Попри значну увагу до ризик-менеджменту та цифрових інструментів, саме обліково-аналітичне забезпечення управління податковими ризиками досліджене недостатньо; бракує опрацьованих рішень щодо інтеграції даних і методик оцінювання ризиків. Окреслено напрями подальших досліджень: удосконалення методів оцінки, інноваційне податкове планування, створення комплексних моделей для різних галузей.

Мета статті. Визначити суть і функції обліково-аналітичного забезпечення управління податковими ризиками суб'єктів господарювання, виокремити ключові компоненти системи, окреслити проблеми й виклики та тенденції переходу від традиційних систем до сучасних цифрових.

Основний матеріал. Методологія спирається на аналіз сучасних підходів і практичних аспектів впровадження адаптивних інформаційно-аналітичних систем. Застосовано логічне узагальнення, порівняння, аналіз і синтез, а також експертні оцінки. Результати засвідчили потребу модернізації обліку та обґрунтували три підсистеми як ядро системи; доведено доцільність інтеграції окремих видів обліку в єдину інформаційну систему. Запропоновано концептуальну цифрову модель, що поєднує автоматизовані облікові системи, аналітичні платформи оцінки ризиків і електронний аудит; зафіксовано позитивні ефекти від використання цифрових технологій та окреслено виклики — вартість, кібербезпека, законодавча динаміка. Також підкреслено роль SAF-T UA та електронної звітності як інструментів підвищення прозорості та оперативності.

Висновки. Обліково-аналітичне забезпечення є ключовим елементом управління податковими ризиками; його ефективність зростає за умов цифровізації, посиленого внутрішнього контролю, підвищення кваліфікації персоналу та використання страхових інструментів. Практичні кроки включають регулярний розрахунок показників ризиковості, забезпечення прозорості, застосування критеріїв добровільного податкового комплаєнсу та впровадження електронного аудиту (SAF-T UA).

Ключові слова: *податкові ризики, управління податковими ризиками, податкове планування, обліково-аналітичне забезпечення, цифровізація обліку, автоматизовані системи обліку, інтеграція фінансових та управлінських даних, електронний аудит.*

JEL Classification: H21, H25, M40

Формул: 0; рис.: 3, табл.: 0, бібл.: 20

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