

На рівні аудиторської фірми нормативно-правове регулювання відбувається за допомогою затвердження внутрішньофірмових стандартів, норм, рекомендацій, наказів, інструкцій [7, с. 102].

Отже, нормативно-правове регулювання аудиторської діяльності в Україні відіграє важливу роль у забезпеченні якості аудиторських послуг, захисті інтересів стейкхолдерів та сприяє стабільному розвитку економіки країни. Зважаючи на швидкі зміни у сфері бізнесу та фінансів, важливо постійно оновлювати нормативно-правову базу регулювання аудиторської діяльності.

### Література

1. Закон України «Про аудит фінансової звітності та аудиторську діяльність» від 01.10.2018 №2258-VII.
2. Міжнародні стандарти контролю якості, аудиту, огляду, іншого надання впевненості та супутніх послуг. Видання 2016–2017 року. URL: <https://www.apu.net.ua/1151-miznarodni-standarti-kontrolu-yakosti2016-2017>.
3. Офіційний сайт Аудиторської палати України. Електронний ресурс - <https://www.apu.com.ua/> (дата звернення: 22.03.2024).
4. Офіційний сайт Органу суспільного нагляду за аудиторською діяльністю. Електронний ресурс - <https://www.apob.org.ua/> (дата звернення: 22.03.2024).
5. Офіційний сайт Спілки аудиторів України. Електронний ресурс <https://spilka-audit.org.ua/> (дата звернення: 23.03.2024).
6. Цімох К. В. Сучасні тенденції розвитку аудиторської діяльності в Україні / К. В. Цімох, Н. Й. Радіонова // Домінанти соціально-економічного розвитку України в умовах інноваційного типу прогресу : збірник тез доповідей II Всеукраїнської науково-практичної конференції здобувачів вищої освіти та молодих учених, м. Київ, 25 березня 2021 р. / упор. О. В. Ольшанська. – Київ : КНУТД, 2021. – С. 310-312.
7. Радіонова Н.Й. Аналізування результатів перевірок контролю якості аудиторських послуг в Україні/ Н.Й. Радіонова // III Міжнародна науково-практична конференція «Обліково-аналітичний та економіко-фінансовий інструментарій управління сучасним підприємством: міжнародний досвід», 26.05.2023 р. м. Харків. – с. 99-105.

UDC 336.338.65

Levkovets N.P. candidate of economic sciences,  
associate professor National Transport University

**FINANCIAL SECURITY OF THE COMPANY AS A FACTOR OF  
TAX STABILITY**

Taxes and tax policy are the most important elements of the system of ensuring the financial security of the state as a whole and of each individual enterprise in particular. An important factor in the security of entrepreneurship is the methods of economic regulation by the state, and, first of all, the level of taxes and tax policy. In modern conditions, the role of taxes is especially growing, since they are the only tool by which the state forms centralized funds of financial means necessary to ensure national and financial security.

Taxes are a tool for redistributing the income of legal entities and individuals in the state. Their mobilization and use affects the interests not only of every entrepreneur or citizen, but also of entire layers of the population and social groups, between which there is a fierce struggle for the forms and methods of distribution and redistribution, which in the history of civilization caused social upheavals and wars [3].

Features of the construction of the tax security management system of enterprises in each country are determined by the budget structure, the role of the state in the country's economy, the level of economic integration of countries, and traditions. The analysis of foreign experience in the organization of tax security of business structures revealed that a feature of tax control in developed countries is its focus on the education of tax compliance.

Financial security of the enterprise — ensuring conditions for the preservation of commercial secrets, intellectual property and information, protection of the enterprise from the negative influence of the external environment and the influence of tax policy, i.e. the ability of the enterprise to resist adverse external influences, as well as the ability to quickly respond to various external threats.

The conditions for ensuring the financial security of the enterprise are as follows:

- a high degree of harmonization and coordination of the company's financial interests with the interests of the surrounding environment and the interests of its personnel;
- the presence of a threat-resistant financial system at the enterprise, which is able to ensure the implementation of: financial interests, missions and tasks;
- balance and complexity of financial instruments and technologies used at the enterprise;
- constant and dynamic development of the financial system (subsystem) of the enterprise [2].

Proper management of tax security creates the necessary prerequisites for the implementation of an effective economic policy by the state. Today in Ukraine, the biggest threat to entrepreneurship is the government's policy of tax manipulation, which causes negative phenomena in the economy, social tension, and unpredictable changes in the market situation. The development of a comprehensive tax security management system is an important step in ensuring the functioning of the economic security system of business entities.

Tax security of the enterprise is the financial and economic condition of the taxpayer, which ensures the minimization of tax risks by observing tax discipline (taxes are paid on time and in full), under the condition of ensuring the protection of taxpayers by state authorities [3].

A high level of tax security for enterprises should be ensured by regulating its following components:

- level of tax burden on the enterprise;
- the ratio of paid taxes and company income;
- compliance with tax discipline;
- reliable accounting, analysis, control of financial activities;
- accessibility and comprehensibility of tax regulations;
- monitoring and elimination of tax risks [3].

It is possible to define the following areas of influence of tax security as the basis of the financial environment on the activities of enterprises:

1. Double taxation forces enterprises to hide their profits and publish unreliable reports. For example, double taxation of dividends forces these payments to be made illegally (without the preparation of relevant documents) or to direct the entire amount of profit to the development of activities, which does not contribute to the attraction of investors to such enterprises.

2. The existence of contradictions in the legislation and the ambiguity of some of its provisions leads to the incorrect interpretation of normative acts and, accordingly, the occurrence of tax offenses on the part of tax-paying enterprises, etc.

3. The level of organization of work of relevant tax inspectorates, high tax burden, etc., can also affect the activity of enterprises.

Tax security of the enterprise as a factor of stability has a significant impact on its effective activity. The basis of the formation of the financial security of the enterprise is the definition of its structural components, the analysis and assessment of existing threats for each component, as well as the development of measures to neutralize and prevent possible dangers that will ensure the stable functioning of the business entity.

### References

1. Yermoshenko M.M., Goryachev K.S. The financial component of economic security: state and enterprises: Science. monograph. - K.: National Academy of Management, 2020. - 232 p.
2. Ivaniuta T.M., Zayichkovskyy A.O. Economic security company: Teach. guide for the studio. HI. bookmark. - K.: Centre textbooks, 2022. - 256 p.
3. Kyslytsia A.V. Theoretical approaches to the tax treatment efficiency // *Economy and the State*. - 2021. - № 10 - p. 30-33.