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Oksana Artiukh

*Candidate of Economic Sciences, Associate Professor
Odessa National Economic University,
Odessa city, Ukraine, oksana_art_2017@ukr.net*

Tetyana Murenko

*Candidate of Economic Sciences, Associate Professor
Odessa National Economic University,
Odessa city, Ukraine, murenkota@gmail.com*

STANDARDIZATION OF TAX AUDIT IN THE CONDITIONS OF CHANGING THE CONTROL PARADIGM

Abstract. The problem aspects of the standardization of the tax audit functioning in the conditions of changing the control paradigm based on the analysis of legislative, other normative and legal acts, the scientific achievements of predecessors have been investigated in the article. The multilevel model of tax audit regulation has been developed. Within the framework of external standardization, the main aspects of international audit standards have been analyzed in terms of their adequate application in tax audit through revealing the purpose, subject and other criteria for the task subject. The process of implementing the tax audit as a task to provide reasonable assurance has been considered in the context of external standardization, that is based on the logic of the structured standards on aggregated characteristics with such components as: task planning; fulfillment of the task and obtaining evidence in the process of its implementation; the preparation of a report and the formation of an conclusion on the provision of reasonable certainty. The problematic questions of the current system modification of audit standards based on the study of their content components have been revealed, the model for the sequence of the tax audit implementation has been developed and proposed. The expediency of developing internal standards (general, current) based on the hierarchy principles has been substantiated. The relevance of a special approach to the regulation of tax audit has been proved and a conceptual model of its standardization has been elaborated.

Key words: *tax audit, external and internal standardization, standard, standardization components, modification, tasks to provide reasonable assurance engagement.*

JEL classification: *M42, H21*

Introduction and setting the problem. The audit practice of Ukraine proves that such a type of audit activity as services for inspection of accounting and reporting in the taxation system, i.e tax audit is becoming increasingly popular nowadays. Generally, the basis for its formation and development can be called the gap in the expectations of society regarding the vector of financial control development as a special management function that can protect the economic interests of participants in the control process – fiscal bodies, audit companies and taxpayers, in a narrower context – the insufficient effectiveness of tax control in the system of

state regulatory policy of Ukraine. One of the preconditions for the formation and development of tax audit while changing the paradigm of financial control is the standardization, i.e, work aimed at the optimal procedure of actions with the establishment of standards in this type of control. The establishment of clear regulators of tax audit at various levels of government can be important in this regard. Particular attention in this sense is paid to the research in modern interpretation of normative documents (standards) adopted at the state level (international / national), which are developed for certain types of auditing activities – for tasks to provide verified / reasonable assurance engagement. The issues

of internal standardization of tax audit in the context of searching for measures to improve its quality, efficiency and for the purpose of optimal self-regulation have also been extremely important. Therefore, this kind of problem is the basis of this research.

Analysis of recent researches and publications.

Investigating the problematic issues of the audit regulation in the field of taxation have been studied by such domestic scientists as: A. Petrik, G. Davydov, A. Redko, V. Shevchuk, V. Zotov, D. Svidersky, V. Ryadskaya, N. Shalimov as well as foreign researchers V. Erofeeva, V. Piskunov, T. Bitjukova and others. The content of the financial control standardization according to its components have been considered in the domestic practice by A. Balanskaya, M. Galich, T. Kamenskaya, A. Kolomiets, S. Lozovitsky, R. Mikhailov, T. Multanivskaya, V. Nadraga, V. Ponomarenko, I. Posokhov, A. Yaresko and others. However, highly appreciating the work of the above-mentioned researchers, we should note that the issues of standardization of this type of audit activity in Ukraine as a tax audit hasn't been studied nowadays.

The purpose of this paper is to develop a conceptual model of tax audit in a changing control paradigm. To achieve the purpose, the following issues are going to be studied:

- to generalize the basic regulation of the audit activity in terms of performing tasks of providing reasonable assurance based on the review of legislative and other normative legal acts;
- to develop a multi-level model of tax audit regulations;
- to analyze within the framework of external standardization the problematic issues concerning the basic requirements of international auditing standards in terms of regulatory adequacy of their application in tax audit (through revealing such categories as: the purpose, the subject, criteria of the task of the subject);
- to determine the appropriateness of a special conceptual approach to standardization of tax audit;
- to consider the current system modification of audit standards and development of new standards in the process of stage implementation of tax audit;
- to substantiate expediency of further development of internal standards (general, current), which should be developed on the principles of the hierarchy.

Research results. Tax audit in the coordinate system of audit standards relates to the tasks of providing

reasonable assurance engagement, as proved in the article of O. Artiukh "Tax audit as a task for providing reasonable assurance engagement" [3], therefore, as this kind of audit is regulated by the Council of International standards of audit and assurance engagement (CISAAE), which do not prevail over national audit documents and audit reports, but regulate the auditing activity [12]. However, the legislative and other regulatory acts of Ukraine in audit activity adopted on the basis of the standards of audit and ethics of the International federation of accountants generally meet the requirements of international standards issued by the Council of international standards of ethics for accountants (CISEA) and CISAAE. In this regard, the process of standardizing the tax audit is appropriate to be investigated along with the main elements (tripartite relations, acceptable subject of verification, due criteria, sufficient and acceptable evidence, written assurance report) and depending on the level of the entity that implements the standardization and accepts the relevant norms, i.e, at the following level: the government (external standardization); at the level of the economic entity – auditor / audit firm (internal standardization).

The current state of external standardization of the audit activity should be considered mainly in terms of its impact on the institution of tax audit. In addition, the process of standardization of tax audit is to be understood in the reference framework of the International conceptual basis on assurance engagement (ICBAE) and the International standards on assurance engagement (ISAE) 3000 "Tasks on Assurance Engagement", which are neither the audit nor the review of historical financial information. The research of contemporary tax audit regulations as tasks for providing reasonable assurance engagement has ensured that the requirements of the ISAE 3000 generally correspond to the conceptual fundamentals of the tax audit and are methodologically adequate for the implementation of this type of control. In addition, based on the review of legal and regulatory framework in independent financial control, we can distinguish a number of legislative and other normative legal acts regulating audit activity, and the requirements of which are extended to such a kind as the tax audit – with the condition of its institutional introduction into the system of financial (state and non-state) control (Table 1).

Table 1

Basic regulation of the audit activity in terms
of performing reasonable assurance engagement

Legal category	Name of the normative act	General characteristics of the regulations
01	02	03
Code	Economic Code of Ukraine	Sets the legal basis of economic activity, which is based on the diversity of economic entities of different forms of ownership
	Code of Ethics for Professional Accountants of the CISEA	Sets the rules of the conduct of professional accountants and approves the basic principles that should be observed by the person – subjects of professional accounting practice
	Tax Code of Ukraine (TCU)	Regulates the relations of tax control participants
Law	"On Audit Activity"	Determines the legal basis for auditing in Ukraine
	"On Standardization"	Regulates relations related to activities in the field of standardization and the application of its results
Standard	International Quality Control Standards (IQCS) 1-99	Set the requirements for quality control and the responsibility of the audit firm for its quality control system
	ISAE 3000 MIS 3000	Contains goals, requirements, materials for use, other explanatory materials, terms to be used in assurance engagement
	Other ISAEs (if they are relevant to the task of providing reasonable assurance engagement and relate to a particular subject of the task)	
01	02	03
-	ICBAE	It is not a standard (therefore, it does not set requirements, principles, procedures for the execution of tasks, but only sets the main guidelines for their implementation), but all standards for assurance should be consistent with this conceptual framework in accordance with the requirements of International quality control, audit, inspection, assurance engagement and other related services.

Source: generalized by the authors on the basis of [12].

As we can see from Table 1, the legal basis for the tasks of providing reasonable assurance engagement is regulated by the relevant normative documents that are part of the elements of the institutional structure of the tax auditing. However, the fulfillment of tasks for providing reasonable assurance along with the legal

regulation at the state level should be regulated at the level of economic entities. In this regard, the system of regulation can be presented in the form of a multi-level model, in which the audit standards are ordered according to the hierarchy principle (Fig. 1).

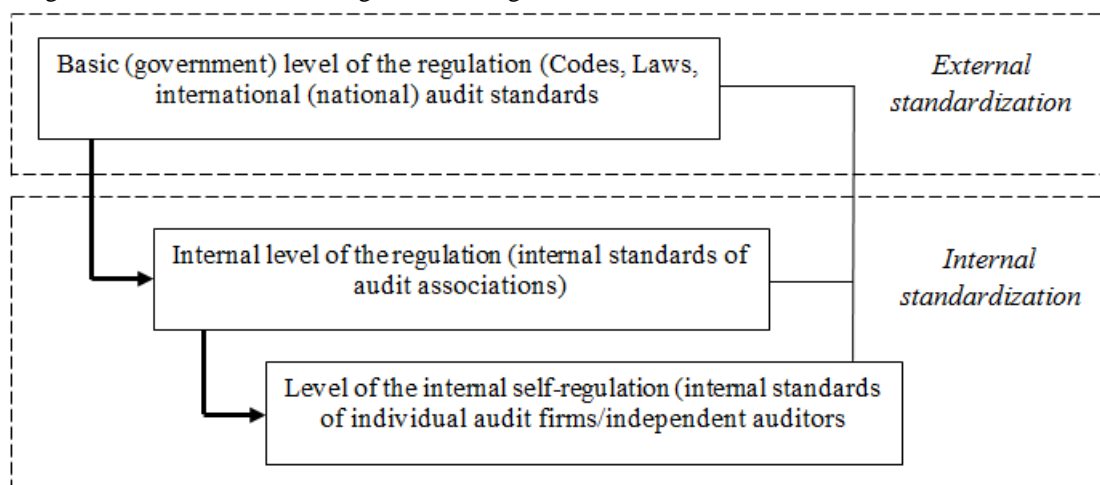


Fig. 1. Multi-level model of the tax audit standardization
(Source: authors' own development)

It should be noted that the standardization of tax audit at all its levels should take place with the parity of the interests of the participants in the audit process. In the framework of external (government) regulation, the standards as a whole "determine the general approach to the auditing, the scale of the auditing ... the issue of the methodology, the basic principles that all representatives of this profession must adhere to" [16]. From the accepted international standards in audit activity, the main methodological aspects of the task of providing reasonable assurance engagement are developed in ISAE 3000 in the Preface to International standards on quality control, audit, review, other assurance engagement and associated services (ISAE). The requirements of ISAE 3000 should be analyzed according to their adequacy in tax audit and in comparison with the project initiatives. Regulations of national practice on assurance engagement "Task for independent verification of tax reporting (tax audit tasks)". First of all, it is important to observe the essence of such categories as: the purpose, the subject and the criteria to be used for the preparation of information on the subject of the task, in the standards concerning the tasks of providing reasonable assurance engagement.

The research in external standardization has proved that existing normative documents methodologically reveal these categories too abstractly, and as a result, they produce their ambiguous interpretation. Certainly, standards of audit activity "formulate the unified basic requirements that determine the quality and reliability norms of the audit and provide a certain level of assurance engagement of the audit results, in terms of the following these requirements ... serve as the initial guideline for the development of specific methods" [22], however a lot of regulations are "vague" and they have a unified character ("unification" – from lat. unus – one, facio – doing, association). Such conditions, in our opinion, may be justified in terms of the theory of audit standards, but not in terms of their application in practice. In other words, in addition to standards – government standards that reveal unified conceptual and methodological aspects of audit, auditors / practitioners should apply certain internal regulations (intra-firm /

internal standards) that determine the organization, methodology, techniques of a particular type of audit activity.

According to the famous American scientist R. Montgomery and his followers in the field of audit (in the external regulation) "standards set the minimum level of performance and quality that the client and the public expect from the auditor ... and it has been a measurement of the execution quality" [4, p. 55], that to a certain extent confirms their generalized nature. In general, we cannot but agree with the statement acceptable in the professional environment, that standards are likely to be a "frame" in nature, regulating not so much the content of auditing activities, but its procedure and conditions of implementation [5]. The illustration of the confirmation of these judgments is the interpretation of many definitions in conceptual and methodological foundations of the audit standards, in particular key concepts such as: distortion, measurement, evaluation / assessment, materiality, when defining the category "purpose of the task" in the coordinate system of the ISAE. The information provided in the ISAE clearly demonstrates the generalization of the conceptual apparatus (distortion / distortion of the fact, materiality), and in some cases ambiguous interpretation of the terms or generally, the lack of explanation (measurement, evaluation / assessment. In the context of ISAE 3000 in accordance with the ICBAE it is appropriate to consider the definition "purpose of the task" according to the following scheme (Fig. 2).

From the data given in Fig. 2 it is evident that the meaning of the definition of the "purpose of the task" is very broad by free or ambiguous interpretation of its particular semantic series in the context of the ISAE, such as: measurement and evaluation / assessment of the subject of the task in relation to the criteria; distortion and significance of distortions; sufficiency and appropriateness of the evidence. However, such a generalization of regulations creates preconditions for developing internal firm audit standards and other internal regulations, their further balanced development at the national level.

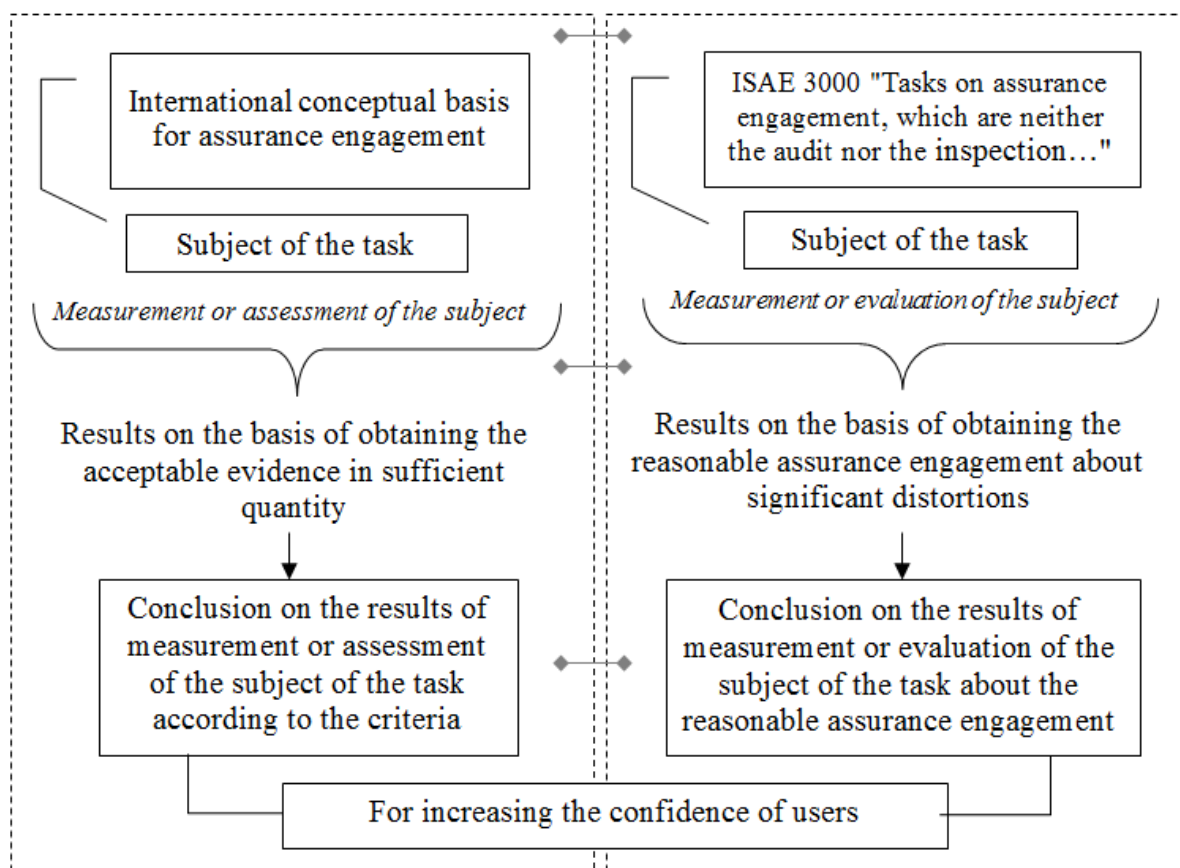


Fig. 2. Interpretation of the definition of the "purpose of the task" in the context of the ISAE

Source: compiled by the authors on the basis of [12]

In this sense, the Regulation draft on national practice for assurance engagement "The Task for independent auditing of tax reports (tax audit task)" was drafted by the Chamber of auditing of Ukraine (ACU), where taking into account the conceptual foundations of the ISAE, the definition "purpose of the tax audit task" is interpreted as "increasing the confidence of the controlling bodies in compliance with tax legislation of Ukraine [15].

The purpose is going to be achieved by expressing the opinion of the authorized auditing firm on whether the tax reporting is drawn in all essential aspects according to tax legislation of Ukraine", which generally does not contradict the authors' understanding of the conceptual foundations of the Institute of tax audit in independent financial control.

According to the ICBAE, the criteria used for the researching the subject of the task can be systematized on the basis of such features as: formalization (formal and less formal criteria), substantiation (existing and special criteria), accessibility (publicity, clarity of the wording in the submission of information on the task subject and in the statement of assurance engagement, general understanding of the criteria), eligibility characteristics [12]. At the same time, individual researchers propose to classify the criteria still based on the functions of the subject of the task – by evaluation or measurement [8, p. 48]. To our mind, such a condition

for the division of criteria requires more detailed justification, due to the existing uncertainty of the terms "assessment" and "measurement" in the audit standards.

Classification of criteria of the subject of the research is investigated according to additional features, depending on: the subject of developing criteria; the source of criteria; the nature of the criteria; the degree of coverage of information criteria by time and volume [1, p. 134]. Undoubtedly, such a variety of classification features, by which the researchers analyze the criteria of the subject of the task, nevertheless, generally will contribute to the further development of methodological developments in the execution of assurance engagement other than audit or review (in particular, tasks in the form of a tax auditing although it seems somewhat excessive because of the certain semantic duplication). When considering the subject criteria of the task for acceptable characteristics in accordance with the ISAE, we cannot but mention their certain generalization and conditions even due to the professional judgment (Table 2).

As a consequence: the presence of problem issues, for example, how the auditor is free in his professional judgments regarding the determination of appropriateness, completeness, comprehensibility of the criteria, whether the information obtained can be generally sufficient and reliable in determining important aspects of the activities.

Table 2

Subject criteria of the task with appropriate characteristics	
Characteristics of the criteria	Revealing the characteristics of the criteria for the subject of the task of the ISAE 3000 and the ICBAE
Relevance	Relevant criteria lead to the receipt of such information from the subject of the task that helps the specific users in decision-making
Completeness	Criteria are considered to be complete when information from the subject of a task prepared in accordance with them does not contain any omissions of relevant factors that are expected to affect the decisions of users taken on the basis of such information from the subject of the task. Complete criteria include patterns for presentation and determination, if applicable.
Reliability	Reliable criteria make it possible to perform a fairly stable measurement or evaluation of the subject of a task, including, if appropriate, presentation and determination, with the use of different practitioners in similar circumstances.
Neutrality	Neutral criteria lead to the receipt of such information from the subject of the task, which would not contain a biased representation in accordance with the circumstances of the task.
Clarity	Clear criteria lead to the receipt of such information from the subject of a task that can be understood by certain users.

Source: generalized by the authors on the basis of [12].

In this sense, it is appropriate to draw attention to the approaches to the objectives of the subject, which are set out in the draft Regulations on national task practice for assurance engagement "Tasks on independent auditing of tax reporting (tax audit tasks). Thus, the criteria for the tax audit tasks are "quantified or formulated in the control indicators used by auditors to assess compliance with the requirements of the tax legislation of tax reporting" [15]. In the Regulations of national practices, the assessment of the eligibility criteria for the tax audit tasks is determined by the characteristics according to the requirements of the ISAE 3000 and the ICBAE, but in the context of the implementation of the tax audit, application of the criteria for these characteristics is not explained (not determined). The draft is a detailed examination of the formal criteria of the subject of the task (the Constitution of Ukraine; TCU; legislative acts adopted on the basis of TCU; accounting regulations (standards) and international accounting / financial reporting standards; other normative acts), but there are no other criteria by the level of formalization (less formal), as well as not defined criteria for other essential features. At the same time, we would like to emphasize the importance of project initiatives for the establishment of a tax audit in the field of standardization. We are absolutely convinced that at the current stage of development of audit activities for the variety of their types, the Regulation on national task practice for assurance engagement "The task of independent verification of tax reporting (tax audit tasks)" when it is introduced can become one of the external standards of tax audit. At the same time, current understanding, a certain modification of the content and structure of this standard (including, more detailed determination of the meaning of such categories as: the purpose, the subject and criteria to apply to the preparation of information on the subject of the task) will become a kind of necessary precondition for the internal (intra-firm) standardization of tax audit. Along with such key categories as: the purpose, the subject and criteria of the subject, it is appropriate to consider the process of realizing the task of providing reasonable assurance engagement in tax

audit also in the context of external standardization, based on the logic of structuring the standards according to the aggregated features. Thus, in the system of ISAE 3000 and other ISAEs which are relevant to the task of providing reasonable assurance, the following important components can be distinguished: task planning, performance of the task and obtaining evidence in the process of its implementation, preparation of the report and formation of the conclusion on providing reasonable assurance. The same structuring is also observed in the Regulation on National task practice for assurance engagement "Task for independent auditing of tax reporting (tax audit tasks)". Therefore, we will examine objects of external standardization of tax audit, which are related to its methodological and organizational support at all steps (stages) of the task performing. Of course, "the division of the objective priority in the development of standards ... requires a detailed study of the main stages of their implementation" [1, p. 166]. In this regard, we cannot ignore the value of the development of Ukrainian researcher V. Rudnytsky who is one of the first domestic scientists investigated the problematic issues of systematization of the audit process according to steps and stages at different levels of its development under conditions of confirmatory, system-oriented audit and audit that is based on risk [17, p. 105].

On the basis of the analysis of the papers of predecessors, I. Androshchuk researched the problematic aspects of determining the stages of the realization process of assurance engagement tasks other than audit or review of historical financial information, as well as made the thorough analysis of the variety of scientific approaches to the components (steps, stages) of the audit process and author's own model of stages of the task performing has been proposed [1]. Accepting the point of view of the author and taking into account its scientific assignment, we will consider this problem in the context of carrying out this kind of audit activity as a tax audit. Currently, we are going to speak about the technological aspect of the audit process, that is, the definition of its main steps (stages), the execution of

which in a certain sequence forms a holistic control mechanism. However, while investigating the sequence of the audit process, we will not focus on the issue of the privilege of using the terms "stage" or "step" because, based on etymology, the semantics of these concepts (step – "a separate moment, the stage of a process" [19]; stage – "period, a certain step in the development of something" [19]), we consider this discourse to be uncritical in our research. The investigation of contemporary approaches to streamlining the steps (stages) of the process of performing assurance engagement tasks has made it possible to ensure that there is still no consensus in the scientific community regarding the organization of the steps (stages) of the audit process. Of course, the majority of researchers distinguish the main stages (initial, main, final) with their further internal division. However, it is often determined and identical in terms of steps or stages: the main step, the stage of conducting audit evidence procedures, experimental stage, technological stage, methodical stage, control and analytical stage. There are many differences in the definition of audit tasks at the preparatory or initial stages, which in their content are often mixed with such steps or stages as: the pre-communicated stage, the stage of conclusion of the contract, the interim stage, the planning stage, the organizational stage. However, this diversity of approaches to the division of steps (stages) and in the form and content is not at all impressive, but, on the contrary, determines their too generalized nature and, accordingly, some uncertainty of audit standards – precisely because of the lack of requirements for them regarding the sequence of audits or other tasks to provide reasonable assurance engagement on the main steps (stages). It should be mentioned that in the context of performing the tasks for assurance engagement of audit standards, some researchers, transforming the basic approaches to the sequence of stages of the audit process, suggest a slightly different systematization, namely: the stage of preliminary study of the circumstances of the task, the stage of the task performing, the stage of formation of the conclusion (report) on a task [6, p. 68]. In the same logic, individual researchers structure the process of performing assurance engagement tasks, other than auditing or reviewing historical financial information, offering the following sequence: stage I – task acceptance; stage II – obtaining and evaluating evidence; stage III is the completion of the task [2, p. 169]. The significance of these studies cannot be ignored because each stage (with its sub-stages, according to the appropriate ranking) contains a reasonably substantive component of the audit process. A number of researchers, studying tax audit, proposes to define the stages considering their specifics. Thus, T. Fomina distinguishes seven stages of carrying out the audit of taxes, duties, obligatory payments / tax audit, indicating on each of them the audit procedures: 1 stage – verification of documents on the basis of formal features, content, norms and other features; stage 2 – verification of standards regarding the legality of performing tax payments; stage 3 – verification of the correctness of the definition of the tax base, tax rate, amount of tax liability and date of its occurrence; stage 4 – checking the completeness

and timeliness of transfer of taxes, fees, payments; stage 5 – verification of the correctness of the display of transactions subject to taxation, on accounting accounts, in the registers of analytical and synthetic accounting; 6th and 7th stages – verification of compliance with the standards for reporting forms submitted to the controlling bodies [21]. A similar point of view on the sequence of stages of tax audit is expressed by researcher L. Usatova [20]. O. Malyshkin, while studying the tax audit stages outlines both generally accepted aspects and specific – by types of taxes (in particular, VAT) [9, p. 263, p. 289].

Thus, a review of scientific approaches has shown that today there is no single understanding of the sequence of actions in the audit process. In this regard, it would be a mistake to assume that different points of view regarding the division of steps (stages) as a whole do not cause fundamental differences and, accordingly, such state of affairs will not significantly affect the quality and effectiveness of auditing activities. In our opinion, everything is vice-versa. The fact is that precisely the lack of unified requirements in the audit standards for the sequence of the audit process complicates the effectiveness of its implementation, reduces the quality of audit procedures and increases not always justified multivariate (diverse) actions of specialists. According to our point of view, only the introduction of a unified approach, standardized in the auditing standards (ISA, ISAE) will allow tasks to be carried out in a single methodological key on the basis of which the internal audit standards will be developed detailing organizational support, the method of a stage implementation of the task of assuring proper ranking, including the objects of auditing. Particular attention in this sense is paid to the opinion of the authors of the manual "Audit of taxation of enterprises" regarding the division of the tax audit process (tax audit) into several stages: a preliminary assessment of the existing tax system of the economic entity, planning, verification of the correctness of accrual and payment of tax payments, summarizing the results of the audit, drawing up a report or other summary document, developing recommendations on taxation [13, p. 20]. We suppose, such a kind of division in the audit standards is sufficiently substantiated as well as the content of the proposed stages, albeit in a somewhat concise, thesaurus form. It should also be noted that in developing the system of actions for the first stage of the tax audit (preliminary assessment of the existing tax system of the economic entity), the authors of the manual agreed and adopted the basis for determining the content of this stage in the Methodology "Tax audit and other related services to tax issues. Communication with tax authorities" developed for the regulation of audit activity in Russia [10]. The matter proves the common understanding of this field of research by both domestic and foreign researchers. Separately it is necessary to dwell on the second stage of the audit process – the planning of the audit. The fact is that in the explanatory materials of ISAE 300, "Planning of the audit of financial statements" the planning is not considered as a separate stage of the audit, but rather as a "continuous and repeatable process, which often begins shortly after (or in connection with)

the completion of the preliminary audit and continues until the completion of the current audit task" [12]. And while determining planning measures, it is emphasized that the planning audit according to its components (general strategy, plan) "is not necessarily separate or sequential processes; these components are more closely interconnected because changes in one can lead to corresponding changes in another" [12]. In general, taking into account this logic, we cannot but note a certain degree of normative assumption allows auditors / practitioners to freely interpret the requirements of the relevant standards and have their own idea of the essence of the audit process. Therefore, investigating the sequence of the audit process, we consider it quite permissible to distinguish such a stage as "planning". Moreover, we think that the existence of this stage in the performance of tax audit is fully justified because in such conditions there will be a clear understanding of the division of sequential actions without their mixing (pre-communication procedures → pre-verification work (analysis / assessment of the taxpayer's activity → planning of verification). Of course, in the process of carrying out the audit, we cannot fail to notice the existence of close information relationships between the stages, their interaction, the presence of a synergistic effect of such connections on the content component a stage and, generally, the audit process, which together are nothing but properties independent financial control systems and thus it subsystems in the form of the tax audit.

Taking into account the above-mentioned, we consider that it is evidently for a starting point for structuring the tax audit to adopt the regulation outlined in the

manual "Audit of taxation of enterprises" (as edited by O. Petryk) regarding the sequence of its implementation, but taking into account certain changes in the current control requirements and the interests of its participants in the taxation system. Thus, it seems appropriate in the framework of tax liberalization and government deregulation, considering the requirements of the fiscal authorities for carrying out control and verification work, in some way modify the nature of control actions of specialists in the process of tax audit, but, of course, on the basis of the above scientific developments. It is in this sense, using a comparative approach, we give the content of audit actions / procedures at the appropriate stages.

First, it is appropriate to investigate the sequence of the task of providing reasonable assurance engagement at the initial stages of its implementation, and will simulate this process based on the data obtained (Table 3).

In the proposed standard, the sequence of carrying out the tax audit, developed in the context of external standardization of tasks for providing reasonable assurance engagement, determines the substantive content of the initial stages (the first part). When defining the general principles of this standard, the appropriateness of internal detail of the relevant audit actions / procedures has been researched. In this case, we cannot but accept the fact that "the absence of intra-firm standards in the organization neglected the compliance audit services provided by the generally accepted standards, the level of professionalism of its management and vice versa: the presence of intra-firm standards serves as an indicator of high professionalism of auditors" [7, p. 116].

Table 3

Model for the sequence of compliance with the tax audit:
the determination of initial stages (the first part)

Stage	Content of the standard (fragmentary presentation)		
	Goal	Audit actions / procedures	The main sources of information
01	02	03	04
Accepting the task	Copiling, signing of the agreement	Determine the preconditions for the task. Agree the terms of the task. Sign the contract.	ISAE 3000; other relevant ISAEs and ISA; The Code of Ethics of the CISEA; TCU
Pre-verification of the activities of the taxpayer	Understanding the client's business; risks determination	Pre-verification analysis of taxpayer's activity, including:	Guidelines regarding the registration of materials for documentary checks ... and documentation of detected violations, approved by the order of the GFS of Ukraine No. 396 dated 01.06.2017. [11]; financial and tax reporting of the taxpayer; other information of ISA "Tax block";
		- analysis of data on registration, registration in the GFS, on the founders, ownership of the taxpayer by corporate rights, the structure of economic activity, the number of employees, the purpose of the activity, etc.;	
		- analysis of the indicators of financial and tax reporting in the dynamics, in comparison (in particular, with indicators of other tax reporting);	
		- analysis of indicators that show the risk of reducing the direction of net profit for the development of economic activity or the withdrawal of profit points from working capital to other economic entities;	

		- determination of the total and permissible value of the essence (at the planning level), by types of taxes, duties and other tax payments;	agreements with contractors; replies to requests; internal administrative documents;
		- identification and evaluation of components of audit risk (including such a component of inherent risk as tax risks) regarding the possibility of material distortion of tax accounting and, therefore, tax reporting.	
		Study of the accounting policy, its changes with the determination of its tax component.	ISAE 3000 and relevant ISAEs and ISA; Regulation on accounting policy; internal regulations and other documents
		Preliminary assessment of the system of internal (in particular, tax) control over elements: accounting and reporting system (financial, tax); control environment; control procedures.	
		Formation of auditor's current papers	
Plan-ning	Draw- ing up the plan, pro- gram	Determination of the general audit strategy (setting of volume, time and direction of audit)	ISAE 3000, ISA 300, relevant ISAEs and ISAs; TCU; Appendix 1 to the Methodological Recommendations on the registration of materials for documentary inspections [11].
		Drafting an audit plan, making changes (if necessary) during the entire period of the audit	
		Drawing up of audit programs (by type of tax payments and other objects), making changes (if necessary) during the whole period of the audit	
		Formation of auditor's current papers	

Source: authors' own development.

It was proved that the implementation of measures of pre-verification analysis of financial and economic activities of the previous assessment of accounting policies and internal control systems during the previous assessment of the taxpayer and the tax audit planning stage causes the introduction of more detailed internal organizational and methodological regulations – standards which should be developed in the following form: methodologies / guidelines, instructions, directives perform tax audit (on the types of functional tasks, procedures, etc.); procedures of organization of tax audit; regulations on the preparation of standard forms of working papers of the auditor. Here are some conditional examples of the feasibility of applying the internal standards of tax audit, assuming that they have already been developed and implemented in auditing practice.

Thus, for the performing the analysis of the indicators of financial and tax reporting of the taxpayer, the auditor may use the internal standard of tax audit "Methodological guidelines for carrying out the analysis of the financial and economic activity of the taxpayer (pre-verification analysis, analysis during the audit)", which will indicate the mechanism of conducting analytical procedures, their types, consistency and other useful information, in particular, indications that establish the reflection on the given form of the structure of tax liabilities and VAT credit declared by the taxpayer according to tax returns filed with VAT; the structure of the difference arising from the requirements of the TCU and declared by the taxpayer in the submitted income tax returns, etc. In assessing the tax policy of a taxpayer, it is also possible to apply a separate internal standard developed, for example, under the conventional title "Methodological recommendations for carrying out the audit in compliance with accounting policies", which, along with the determination of

types of audit procedures and the order of their implementation will indicate the main elements of the accounting policy structure (for typical forms) in the context of the functioning of financial, tax and management accounting – the main subsystems of the general accounting system. Considerable attention also needs to be paid to the investigation of intra-firm standardization of the internal control system of an economic entity, especially in the part of its tax segment, which will be discussed in detail in the next section of the paper. As a part of the determination of this topic, it should be noted that the assessment of the internal control system at the stage of the preliminary assessment of the taxpayer's activity also stipulates the development and application of an internal standard, which will suggest typically common organizational and methodological measures and procedures for auditing the effectiveness of the internal control system (including its component – internal tax control). Obviously, at the stage of tax audit planning, there is also a need for internal standardization, in particular, when developing a common strategy, plan and audit program. At the same time, the development of the regulation (standards) should be carried out with the introduction of unified approaches and in such a way that the content of the organizational and methodological support of the tax audit is relevantly related to the tax requirements in the part of carrying out documentary checks of taxpayers (the planning stage).

Having considered the main principles of the initial stages in the Standard of the sequence of carrying out of tax audit (part one) in the framework of external standardization, let us determine the essence of the main and final stages (Table 4).

Audit actions of each stage in a certain procedure will be detailed in internal regulations. Thus, at the stage of verification of tax observance, currency and

other legislation within the established limits, while performing audit procedures related to the verification of tax payments by their types and at the stage of generalization of the results of the audit, it is evidently to develop and apply internal standards in the practice of tax audit in the form of the Methodology verification of the accuracy of the calculation and payment to the corresponding budgets of taxes, fees and other tax payments (in particular, VAT, profit tax, excise tax, single

tax, etc.). These Methodologies state that the functional tasks of the tax audit, information sources, methods and techniques of the organization and verification (by types of taxes, fees and other tax payments) should be clarified, the types and the sequence of audit procedures at one stage or another as well as standardized forms of documents and forms of reporting on the results of the tax audit.

Table 4

Model for the standard sequence of the tax audit: the essence of the main and final stages (the second part)

Stage	Content of the standard (fragmentary presentation)		
	Goal	Audit actions	The main sources of information for audit
01	02	03	04
Auditing of acceptance of the tax, currency and other legislation sufficiently	Obtaining the relevant and appropriate evidence on the accuracy of making the tax payments and meeting the requirements of the legislation by the taxpayer	Receipt of financial tax, and other relevant information on the subject of verification (including from sources that are not dependent on the taxpayer);	ISAE 3000, ISA 500, relevant ISAEs and ISA; TCU; registration procedure of the results of documentary inspections in compliance with the legislation of Ukraine on issues of government customs, tax, currency and other legislation by taxpayers, legal entities and their separate divisions [14]; primary documents, accounting registers, financial and tax reports of the taxpayer, etc.
		Inspection of accounting and reporting in the taxation system	
		Obtaining acceptable and sufficient audit evidence from the subject of tax audit through the implementation of risk assessment procedures and substantive procedures	
		Definition of tax minimization schemes; transaction analysis at regular prices (transfer pricing)	
		Formation of auditor's current papers	
Summarizing the results after the auditing	Report (with the obligatory annexes to it)	Drafting, agreement with the taxpayer of the Report / Opinion on the results of the tax audit;	
		Determination of risk management measures, including tax risks	
		Providing tax advice	
		Formation of auditor's current papers	

Source: authors' own development.

Undoubtedly, the basis for developing internal standards should be the principles inherent in both the general system of standards and its subsystem in the form of a specified set of intra-firm (internal) standards. Therefore, the fundamental principles in accordance with international standards can include: ethical principles (according to the requirements of the CISEA: fairness, objectivity, professional competence and appropriate diligence, confidentiality, professional conduct); professional basic principles (according to the requirements of the ISA, the ISAE: principles of substantiality, sufficient assurance, division of responsibilities, documentation, evidence, professional skepticism, and others). However, the principles that should be the basis for the development of internal auditing standards are not provided in existing regulatory documents, that is being quite logical in the context of observing the freedom of choice in the adoption of certain decisions in the activities of a separate audit firm / auditor. In this regard, the study of researchers in connection with the

substantiation of the principles under the formation of intra-firm (internal) standards is necessary to be investigated. Despite some mixing of the principles at the system level and the subsystem of standards (independence, fairness, objectivity, competence, conscientiousness) which can be seen in the papers of researchers, we consider the logical division of such principles as: expediency, continuity, complexity, hierarchy, completeness and detailing, unification of the structure of standards [7, p. 117]. Generally, we share the opinion with the researchers regarding the establishment of the system of internal standards of tax audit on a hierarchical principle with the division of levels (level 1 – general standards, level 2 – current standards) although their content needs some clarification. The fact is that in the category of common standards along with the standards defining the conceptual approaches to the development of intra-firm standards and ethical standards, the authors also refer to the quality standards of auditors' work. However, some issues regarding the establishing

the criteria for quality evaluation are not studied, raising doubts about the feasibility of using such a standard within the framework of internal (intra-firm) standardization. When determining the problematic issues of standardization of tax audit, we cannot ignore the proposals of individual researchers. Thus, O. Malyshkin, the author of the practical manual "Accounting and audit of taxes in Ukraine: theory, methodology, practice" proposes to develop a "unified national standard under the working title "Audit of taxes, fees, inputs" and states that its "introduction should take place under the auspices of the TAU " [9, p. 299], with whom, generally, we can agree, but if essential principles of the own concept of tax audit should be developed in the framework of current requirements of tax deregulation. It is important to take into account the experience of other countries in applying tax standards. At this stage, the only national standard regulating tax audit in Russia can be called the Audit Methodology "Tax audit and other related services on tax issues. Communication with the tax authorities", which is formulated as general regulation for carrying out the tax audit (purpose, tasks, principles, stages, the relationship between the audit firm and the tax authorities, the responsibility of the parties in conducting the tax audit) as well as special rules (the procedures for carrying out the tax audit, registration of the results of its execution) [10]. However,

taking into account the recommendation nature of this Methodology, as well as its non-compliance with the requirements of the current audit, some researchers are trying not only to identify the issues of regulatory regulation of tax audit in the framework of standardization, but also to determine and justify the status of external and internal standards in the process of implementing tax audits. In this meaning, some researchers believe that the issue of regulating tax audit can be resolved with the adoption of such documents as: "a full rule / standard (which regulates exclusively the issue of organization and carrying out the tax audit); a document that is mandatory and agreed with the tax authorities, the method of carrying out the tax audit, which is obligatory, methodological recommendations" [18], which, in generally, can be accepted, despite the fact that the proposed concept of scientists needs further clarification and more detailed determining. Consequently, the study of the process of the tax audit standardization, considering the foreign experience, a critical review of researchers' work and the personal perception of the problematic issues of tax audit at the stage of its institutional formation, allows us to make a conclusion that the standardization of tax audit should take place on the basis of a special conceptual approach on the principles of external combinatorics / connection (Fig. 3).

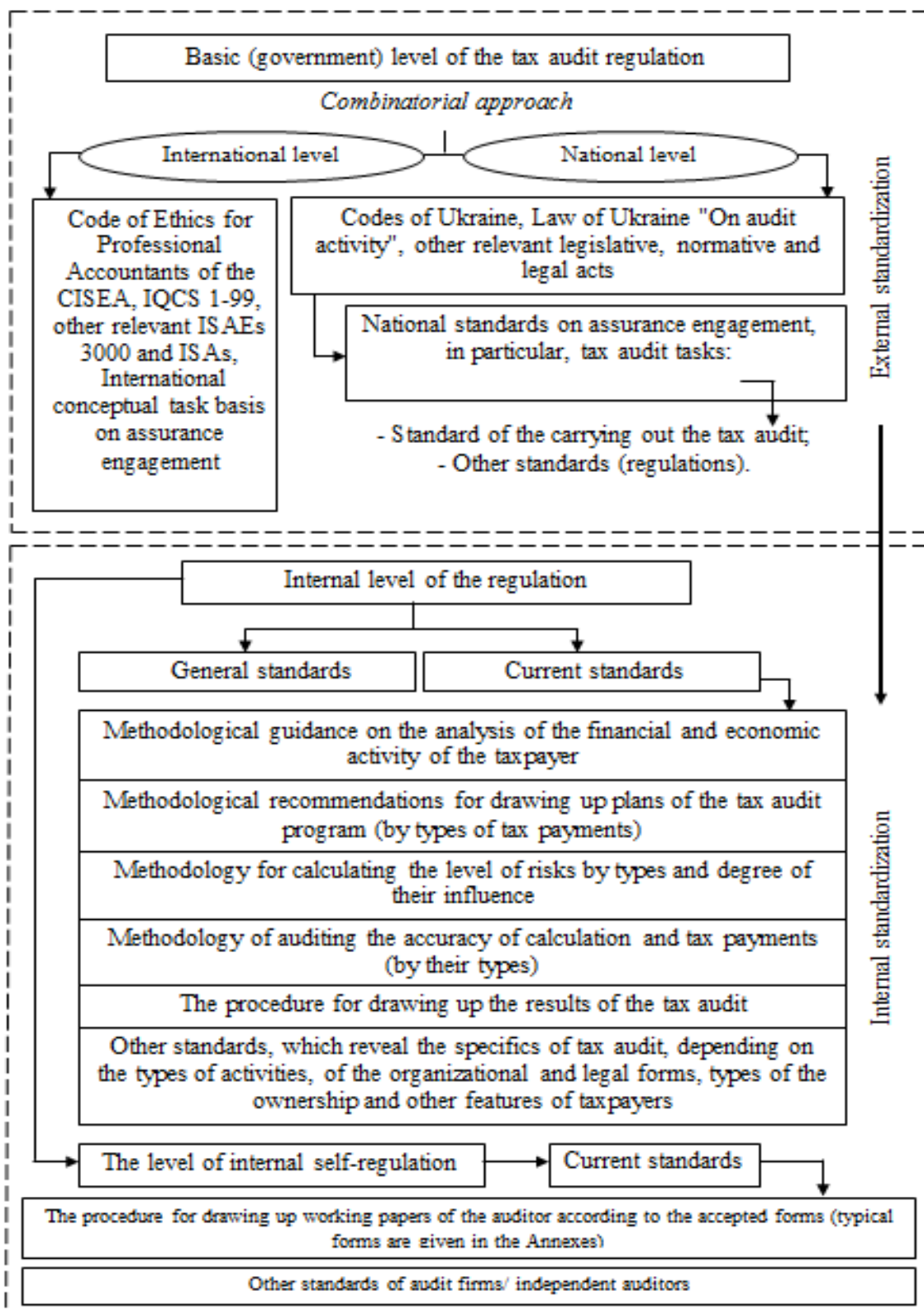


Fig. 3. Conceptual model of the tax audit standardization
(Source: authors' own development)

Conclusion. Summarizing the above information, we should mention that for the successful functioning of the tax audit in the financial control system of Ukraine, along with international standards, it is important to develop and legislatively establish national standards that should determine the conceptual regulations, the essence of the conceptual apparatus and other

theoretical and methodological aspects of tax audit. But such measures should only be taken if the information specified is not available or defined ambiguously in the current international standards adopted at the national level, which may lead to a free interpretation of those or other requirements. In the process of external stand-

ardization of Ukraine's audit activity in the field of taxation, it is the most appropriate combination of approaches that involves the development of national (in particular, types of tasks for assurance) as well as the use of international standards (from general regulations, conceptual and methodological principles).

At the same time, internal standardization of tax audit should be carried out, as a result of which the methodology, organization, and procedure of its implementation will be reflected in details in the intra-firm standards, but, certainly, in accordance with the methodological principles and requirements of international / national auditing standards. In this regard, the general perception of internal standards should be based on their particular procedure as well as on the degree of their meaningful unification and depending on the subjects of development – associations of auditors or individual economic entities in the form of auditors / audit firms. It is through such an internal ranking that the level of requirements at the level of the audit firm / auditor will reduce the complexity of audit activities, ensure reliability, the proper quality of tax audit, and generally improve its efficiency.

We are convinced that standardization according to such a conceptual model will allow the carrying out of the tax audit in a systematic, complex, normative relevance at the appropriate levels.

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Nikolayev Yu.O.

*candidate of economics, associate professor,
Odessa I.I. Mechnikov National University*

Didur M.A.

*student,
Odessa I.I. Mechnikov National University*

STRUCTURE OF THE TRANSPORT-LOGISTIC CLUSTER AND ITS FORMATION PROCESS

Summary: Despite the undeniable achievements of scientists, the scientific analysis of international relations, trans-border economic cooperation from the perspective of the transport-logistic cluster is still not thoroughly performed, there are not enough research works on creation methodology of such transport-logistic clusters. The research described in this article has been dedicated to a partial resolution of this issue. It is proved, that creation of a transport-logistic cluster in Western frontier of Ukraine shall become a solution for some problem questions of socio-economic, institutional character on state, international, interregional and regional levels. In fact, the creation of a complex logistic system in a Western border-line area with forming of relevant transport-logistic centers will just assist to activate the merger of Ukraine into European transport network. Thus, this way will be also formed a powerful transport-logistic complex which will become a catalyst for involving of investment facilities of international financial organizations, and will also assist to develop the interregional cooperation and will unite European transport corridors.

Key words: *transport-logistic cluster, cluster-based economic development, cluster strategy, productive cluster, innovative-technological cluster, tourist cluster.*

Problem statement. Study of the structure of a modern transport-logistic cluster and the process of its formation is a significant scientific and practical interest due to the market transformation of the national economy, as well as in a context of dynamic merger of Ukraine into international economic relations and European economic integration in general. The study shown in this article was performed on a sample of a transport-logistic cluster located in a border area of Transcarpathian region. Dynamic expansion of globalization processes of world economy along with a liberalization of markets rises an increasingly urgent question of competitiveness of regions' production and thus it is no coincidence that in public programs – i.e. the program for establishment and functioning of a national

network of international transport corridors in Ukraine as well as in the integrated approval program for Ukraine as a transit state has been foreseen the establishment of a modern transport complex integrated into the global production. The formation of a transport-logistic cluster on Transcarpathian territory and its further integration with logistic cluster in the town of Záhony (Hungary) within the trans-border region due to the need for integration of transport networks and Ukrainian transport into international transport system to attract additional cargo transportation volumes and currency receipts and to reduce transport costs and to make transportation of passengers and cargoes similar to international standards, to reduce the energy and environmental performance of transport and to increase