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ISSUES OF ORGANIZING INTERNAL CONTROL OF FULFILLMENT OF TAX OBLIGATIONS OF ENTERPRISES

DJAMALOV HASAN

Professor of Tashkent Financial Institute
E-mail.: jasandjamal@gmail.com, phone.: (+99890) 902 70-15

ABDULLAYEV ABROR

Associate Professor of Tashkent Financial Institute
E-mail.: abdullayev_abror@tfi.uz, phone.: (+99894) 295 55-57

Annotation. The article discusses the economic essence, the need and objectives of organizing corporate control over the fulfillment of tax obligations by business entities, its methodological support, internal and external factors taken into account in the process of developing a corporate standard for this function, the feasibility of using tax management tools in the methodological support of this special type of accounting and analysis, tools have been developed to ensure the completeness, objectivity and reality of the obtained results of one of the effective methods of corporate tax management - internal control.

Keywords: taxpayer, tax obligations, control over the fulfillment of tax obligations by business entities, corporate control, tax management, corporate tax management, corporate standard for monitoring the fulfillment of tax obligations.

Introduction. It is well known that in the “Concept of integrated socio-economic development of the Republic of Uzbekistan until 2030”, approved with the Decree of the President of the Republic of Uzbekistan No. DP-5614 of 01/08/2019, special

attention is paid to the issues of ensuring the financial stability of enterprises using tax management tools [1].

Taxes, as built-in regulators of the state's fiscal policy, are tools of motivation and external restrictions on the financial results of business entities and the profitability of their capital. Optimization of the tax system, ensuring the coordination of the economic interests of participants in tax relations, determines decisions that determine the positive vector of fulfillment by business entities of their tax obligations.

Institutional imbalance and insufficient constructiveness of mechanisms of inter-subject interaction in the field of tax policy determine the need to improve models of intra-corporate tax regulation and the formation of effective tools in the field of monitoring the fulfillment of tax obligations by business entities. Accordingly, a detailed consideration of the tax segment of corporate control is necessary. Such an analysis will also serve to continue research in this scientific area and will contribute to the effective implementation of an effective model of the system of tax relations between business entities and the state.

The national economic significance and scientific relevance of the topic of this scientific article are determined by the experience of recent years, which has proven the futility of the practice of episodic attention to the control of their own tax obligations on the part of business entities and has revealed the objective need to improve the existing tools of the control mechanism.

There is an urgent need to modernize existing methods and develop new control and analytical tools (technologies), separating them into a separate independent area of financial science and the practice of corporate control of business entities, systematizing the accumulated scattered theoretical knowledge and fragmentary analysis of practical experience in order to minimize

the tax risks of business entities.

The above problem is typical, as a rule, for large and medium-sized businesses, because in small businesses, the costs of creating a full-fledged control system may exceed the benefits of its implementation. Separately, we note that the study of the problems of state (external) control of tax obligations at the macro level is also extremely relevant, but is the subject of a separate scientific study.

Thus, the unresolved nature of a number of key problems of the organization, the need for the functioning and development of a control mechanism in the sphere of interaction between the state and taxpayers determine the development of new theoretical and methodological foundations for the development of these relations. The importance of the problem under consideration, its practical significance, the need to form a new model and tools for corporate control over the fulfillment of tax obligations by business entities give the topic of this scientific article increased relevance.

Main part. The function that completes the process of managing tax obligations is control, which is a process carried out by an economic entity to achieve strategic tax goals determined by planning tax obligations and solving current problems carried out within the framework of their tax accounting. Moreover, planning of tax obligations must comply with the law and its own internal policies regarding taxation procedures, and tax accounting must ensure the proper level of formation and fulfillment of tax obligations. At the same time, an effective system of corporate tax control should be focused on upcoming events that can be influenced, that is, be risk-oriented.

Any management decision entails certain risks, and in this regard, one of the control functions is to anticipate future risks in an uncertain business environment. To ensure full control over compliance with tax

obligations within an economic entity, a systematic organization of corporate tax control is advisable. Developed on the basis of standards accepted in world practice, it will allow not only to evaluate the quality of its elements, but also to take into account the specifics of a business entity [2].

Business entities, when carrying out several types of activities simultaneously, must successfully combine special tax regimes and the general taxation regime, which significantly complicates the maintenance of corporate tax control. In this regard, the task of developing an effective methodology for its implementation is becoming urgent; The efficiency of business entities depends on the solution to this problem. To achieve the set goals and solve management problems, it is necessary that the internal regulatory document - the standard for conducting corporate tax control - reflects the deadlines and contains a list of necessary documents reflecting the features of sampling, methods and control tools.

The control process should be carried out multifaceted: on the one hand, it should be based on standardization, which involves the business entity constantly measuring actual results and recording deviations from previously established standards, and on the other hand, it should focus on the process of monitoring the progress and quality of implementation of the adopted management decision and technologies for assessing achieved results. If, during the implementation of planned activities, significant deviations from the main indicators are identified, the results obtained during monitoring can serve as the basis for the head of the organization to make management decisions.

In the Tax Code of the Republic of Uzbekistan, issues of methodology, methods and organization of corporate tax control are not addressed at all, since they

are transferred to the competence and area of responsibility of the business entities themselves.

Disclosure of the content of the corporate tax control system and the methodology for its organization are impossible without a clear formulation of its subject, object, subject, legal status, objectives and principles of control.

Analysis of the list of subjects of tax control allowed us to come to the conclusion that most of the authors, including the legislator 220, limit the range of objects under consideration only to "the system of tax authorities or bodies that have the powers of tax authorities," while emphasizing that the subject of corporate tax control should be a control body (for example, a corporate tax control service) independent of the accounting department of a business entity.

Facts of economic activity that have tax consequences are considered as an object of corporate tax control of business entities.

The subject of corporate tax control is the tax obligations of business entities.

The determination of the legal status of corporate tax control is not fixed by law, but can be regulated by the internal standards of business entities.

The objectives of corporate tax control are:

- conducting a systematic analysis of the impact of changes in the external environment on the tax obligations of a business entity;
- regular updating, testing and certification of the control system;
- monitoring of comments and plans for their elimination;
- identification and documentation of tax risks and their control.

The system of corporate tax control of a business entity is based on the following principles (Table 1). Their implementation allows us to ensure continuity, independence, consistency and precautionary nature of corporate tax

control of business entities.

Table 1

Principles of the system of corporate tax control of business entities^{*3}

PRINCIPLE	CONTENT OF THE PRINCIPLE
НЕЗАВИСИМОСТИ	An employee or corporate tax control department is directly subordinate to the management of a business entity and should not be associated with or dependent on accounting or any other financial service
ПЛАННОСТЬ	The business entity must develop regulations, compliance with which is verified during planned control activities
РЕГУЛЯРНОСТЬ	Control must be carried out systematically and on a regular basis.
ОБЪЕКТИВНОСТЬ И НАДЕЖНОСТЬ	Elimination of subjective assessments and distortion of actual data
ОТВЕТСТВЕННОСТЬ	Based on the results of control measures, penalties should be imposed on the guilty persons
ЗАКОННОСТЬ	The need to comply with tax, civil and other legislation of the Republic of Uzbekistan.
СОБЛЮЖЕНИЕ НАЛОГОВОЙ ТАЙНЫ	Tax accounting data is a tax secret
УНИВЕРСАЛЬНОСТЬ НАЛОГОВОГО КОНТРОЛЯ	Control measures should cover all business processes that have tax consequences
ЕДИНСТВО	The integrity and unification of corporate tax control is served by the corresponding standard
ВРЕМЯНОСТЬ	Control measures are carried out not only before preparing tax reports, but also during the tax (reporting) period
ДОКУМЕНТИРОВАНИЕ РЕЗУЛЬТАТОВ	Control activities are documented with relevant documents (for example, inspection reports)

Table 2.

Elements of the corporate tax control system (CTCS) [2]

SYSTEM ELEMENTS	CONTENT OF SYSTEM ELEMENTS
Means and methods control	Commitment to common principles and ethical values Consolidation of supervisory functions Formation of structure, distribution of rights and responsibilities Commitment to the principles of professional competence Increased Accountability Identification of current tasks
Tax risk assessment	Risk identification and analysis Assessment of risks of non-compliance with tax legislation requirements Identification and analysis of significant changes
Control activities	Selection and improvement of control measures Selection and improvement of IT solutions in order to implement control measures
Information and communication	Consolidation of tax policy and relevant regulations Using up-to-date information Internal communication External communication
Events Monitoring	Carrying out simultaneous or separate assessment activities Assessing system deficiencies and eliminating them

³Compiled by the author based on research results

A number of authors identify as “elements of the internal tax control system: subject, object, subject, legal framework, methods, procedures of internal tax control, stages of internal tax control, documents, information base” [3].

In our interpretation, the corporate tax control system consists of the following elements (Table 2).

The first element of the system is the means and methods of control. Management activities take place in a control environment, which includes communication and a set of actions of company employees vested with a number of powers in relation to the corporate tax control system established in the business entity. The assessment involves an analysis of the competence of employees, the degree of participation of the owner and (or) his representatives in the process of managing the company, the level of competence and features of the management style of management, the type of organizational structure, the degree of vesting of employees with powers and responsibilities, features of personnel policy. The quality of control is largely determined by the personal and professional characteristics of the employees involved in this process, and not by the content of organizational and legal documents, regulations and reports: the presence of a detailed regulatory framework cannot fully compensate for the lack of competence or professional knowledge. In this regard, the need to establish strict qualification requirements and monitor the compliance of employees responsible for performing supervisory functions with them is obvious.

Only a detailed, systematic personnel policy will make it possible to competently select qualified specialists, develop a system of measures that will help develop motivation and stimulate employees, which in turn will significantly reduce the number of unintentional errors. Another factor in the control environment is the competence and

work style of management: employees of various financial services, like no one else, understand that in most cases the level of “CTCS” in a business entity largely depends on the manager’s position regarding the criteria for optimal tax burden on a business.

The most important factor in the effectiveness of CTCS is the honesty of employees, since sometimes employees violate the rules of corporate control not by mistake, but deliberately. Accordingly, it is necessary to cultivate high ethical and behavioral standards in business entities, and first of all, management must set a personal example. In addition, a corporate code of conduct can be adopted and communicated to all employees.

The second element of the CTCS system is the identification and assessment of tax risks. Since the environment in which the life of an economic entity takes place is subject to constant changes, there is a high probability of various risks arising that must be foreseen and prevented in a timely manner, taking into account their possible consequences. They identify risks associated with the influence of the external environment, for example, associated with changes in legislation, etc., and risks associated with transformations of the internal environment, for example, due to personnel renewal, introduction or change of information and communication systems, rapid growth of the company, the emergence of new technologies, innovative approaches to management activities, introduction of new products, types of services, reorganization of the company, expansion of areas of activity abroad, etc.). Let’s assume that management has set a task to reduce the time frame for VAT refunds on export transactions from four months to three. At the same time, the head of the structural unit providing corporate control understands that at present, documentation interaction with suppliers is not yet sufficiently streamlined and there is

a risk of failure to achieve the assigned task in terms of timing and quality of preparation of invoices and other documents. Therefore, one of the possible solutions can be considered making the necessary additions to the existing contractual policy of an economic entity regarding the introduction of a dependence of the terms of payment of invoices provided by suppliers on the terms and quality of the provided accompanying documentation. We believe that in this case the possibility of achieving the set goal is obvious. The key point in the implementation of this area of activity is not only the identification and identification of risks, but also the detailed development of ways to minimize their occurrence, monitoring and annual reassessment.

The third element in the CTCS system is control measures or systematic control actions. Control methods in the broad sense of the word include procedures and activities that clearly demonstrate that the manager's orders are carried out in accordance with the instructions. Monitoring internal regulations governing document flow, as well as carrying out a system of control measures developed by the organization's management, will ensure not only strict compliance with regulations and provisions governing accounting policies, but also the safety of property, high quality documentation and information support necessary for effective management of the company, increasing production levels. Of course, the priority in choosing a control technique is determined by the expected risks that may arise in a certain area. Thus, in the activities of a tax department employee responsible for maintaining tax records, there may be a risk of accepting for tax accounting for income tax expenses that are not accepted or exceed the limit. This risk can be reduced thanks to the control procedure - systematic reconciliation of tax accounting registers with the templates "Expenses not accepted

for tax purposes" and "Normalized expenses". The introduction of special settings in accounting programs will significantly reduce the risk of possible errors. However, when working with these programs, your own risks may arise: unauthorized access, incompetence of personnel, failures in the program, etc. To minimize them, it is possible to install protection against unauthorized access, improve the qualifications of personnel, and timely update the software.

The fourth element of the system is called "Information and Communication" (information system). This component of the CTCS significantly influences the work of the corporate tax service, since currently business entities are required to be more transparent in relation to taxes paid - "tax transparency". As Western experts note, "an advanced corporate tax service should have a unified communication plan that answers the following questions: with whom it is necessary to exchange information, what both parties want to receive from each other during interaction, how information will be exchanged, and the regularity of contacts"²³¹. The proposed plan should be considered as an internal document of the corporate tax service, which standardizes and unifies the processes of information exchange between this service and external and internal stakeholders.

As the fifth element of the corporate tax control system, we will consider the activities carried out as part of monitoring that controls the process of assessing the functioning of the system over a certain period. The system of measures also provides ways to ensure administrative control over the work of specialists. Among the methods, it is necessary to highlight a phased assessment of the quality of the organization and the effectiveness of the functioning of controls, the timeliness of the implementation of necessary corrective measures that are adapted to constant changes in conditions, checking the quality

of fulfillment of management requirements established by the company's internal documents, the availability and quality of supporting information received from third parties. It is the responsibility of management to constantly monitor the effectiveness of the CTCS and make changes if necessary. Since tax conditions are constantly changing, the key to effective tax system management is the ability to respond to changes in a timely manner and successfully manage transformations [4].

The result of corporate tax control is a report in which each audit object is described in detail, the shortcomings and violations identified during the tax accounting process are shown, and recommendations are given for eliminating shortcomings and correcting errors within a specified time frame. If the corporate tax control system has proven itself well, then a report drawn up based on its results and containing an assessment of the degree of its reliability, a description of previously identified shortcomings in the functioning of the corporate tax control system, constructive proposals for its improvement, can be offered to external auditors during a tax audit. If necessary, a corporate policy in the field of tax control can also be developed and measures taken to implement it into the internal environment of the business entity.

Using the proposed methodology, the formation of a corporate tax control system will enable business entities not only to optimize a set of actions aimed at increasing their own financial resources, but also to regulate the size and structure of the tax base, which will ensure timely settlements with the budget in accordance with the requirements of current legislation, by influencing efficiency management decisions.

The use of the developed methodology will allow for effective verification of the correctness, completeness and timeliness of the

calculation of tax amounts by establishing control procedures performed by responsible employees.

During corporate tax control, it is imperative to pay attention to the following control points:

- the degree of compliance with the current tax legislation of the Republic of Uzbekistan, local regulations, organizational and administrative documents, accounting policies for tax accounting;
- correctness and timeliness of recording all business transactions in tax registers;
- correctness and completeness of documenting business transactions;
- correct reflection of income and expenses in tax accounting;
- correctness of preparation of tax reporting of the organization.

Corporate tax control organized in accordance with this methodology will help reduce the risk of errors in the formation and fulfillment of tax obligations; clear regulation of control actions will minimize the costs of its implementation through standardization of control processes in an economic entity.

The effectiveness of control and analysis of tax flows, income, expenses and risks of a company directly depends on the effective organization of the corporate tax control service. The more effective corporate tax control, the more tangible the results of its activities. "In absolute terms, the result of corporate tax control is the amount of money that the company managed to save due to its functioning:

$$R = D_0 - D_1 \quad (1)$$

Where

R - the result of the functioning of the corporate tax control service;

D_0 - losses (losses) in the absence of a corporate tax control service;

D_1 - losses (losses) under the current corporate tax control service.

But implementing a corporate tax control service requires certain costs. The

business entity must receive an economic benefit and, at a minimum, justify the additional costs invested in creating the service:

$$E = R - C \quad (2)$$

where E – savings or losses (efficiency);

C - cost of CTCS.

It is obvious that the corporate tax control service will bring benefits only if the result of its activities exceeds the costs of its creation and operation:

$$E > 0, \text{ or } R > C \gg [5].$$

For an expanded assessment of the effectiveness of the corporate tax control service, Malyshkin A.I. suggests using the following indicators:

- “the amount of newly identified violations (V_n) to the amount of corrected violations (I_n):

$$K1 = V_n / I_n \quad (3);$$

- the sum of identified risks from internal sources (full-time employees) (R_{vi}), to the sum of risks from external sources (claims from tax authorities), (R_v):

$$K2 = R_{vi} / R_v \quad (4);$$

- the amount of won tax disputes (V_{ns}) to the amount of the claim according to the decision of the tax authority (P_{no}):

$$K3 = V_{ns} / P_{no} \gg [6] \quad (5).$$

If the values of these coefficients are positive for a certain reporting period, then the corporate tax control service is working effectively; if negative, vice versa. It is also important to study these coefficients over time: if the dynamics of indicators do not improve, then the goals have not been achieved and it is necessary to return to the description of risks and control points, both at the level of the entire function and at the level of individual procedures for a more detailed analysis.

The results of the assessment of the corporate tax control system allow us to reasonably determine the areas of necessary changes and create the basis for the introduction of best practices in this area:

- optimally distribute competencies

(powers, duties and responsibilities) between levels of tax liability management;

- develop a system of regulations for the functions of managing tax obligations - planning, tax accounting, control;

- create or improve the efficiency of an existing unit that carries out corporate tax control (corporate tax control service, corporate tax service, etc.);

- develop and implement regulations and methods for the activities of departments exercising corporate tax control, etc.

The presented procedures for corporate control of income tax make it possible to compare data from analytical and synthetic types of accounting, to identify their relationship with the data of accounting (financial) and tax reporting. At the same time, the incomparability of controlled indicators indicates the unreliability of the reporting data.

In particular, for income tax, the following control procedures are identified as the main stages: study of accounting policies for tax purposes; analysis of the state of tax settlements with the budget; control of the correctness of the formation of the tax base (checking the completeness, reliability and timeliness of recognition of the organization's income and expenses in tax accounting); reconciliation of taxable and accounting profits, as well as indicators of accounting (financial) statements and income tax returns.

The main control procedures for checking the status of income tax calculations include:

- “confirmation of the opening balance in the “Income Tax” account in order to identify unrecorded liabilities to the budget, including for previous periods;

- checking the correctness of calculations of the current income tax through an analytical check of the calculation of income and a detailed check of individual items of income (expenses);

- control of the correctness of

reflection in the accounting accounts of updated calculations with the budget for income tax in previous tax periods, including based on the results of external tax audits and external tax audits carried out in relation to the business entity;

- control of income tax payments, which is carried out using a random selection of payment orders and data from reconciliation reports with information from tax inspectorates.”

The greatest accuracy of control procedures for income tax is ensured by reconciliation of profits according to tax accounting data and accounting profit, as well as data from accounting statements and tax reports on income tax. The results of the reconciliation of taxable and accounting profits will allow the corporate tax control service to identify deviations and verify the accuracy of the calculation of the tax base for income tax.

Conclusions and offers.

1. In order to ensure tax transparency, social responsibility of business at the macro level, minimizing tax risks and consistent tax policy at the level of business entities, the latter are recommended to organize corporate tax control, allowing them to optimize their tax obligations and minimize tax risks.

2. The methodology of corporate tax control is aimed at obtaining sufficient confidence that the activities of a business entity meet the requirements of: a) the efficiency and effectiveness of corporate

tax policy, including helping to achieve the goals of tax transparency and ensuring the minimization of tax risks; b) reliability and timeliness of submission of tax reports to the tax authorities; c) compliance with tax legislation, both in the course of business transactions and in maintaining tax records.

3. The standard for organizing a corporate tax control system is focused on creating unified approaches, increasing the efficiency of the control function, and reducing the number of violations of tax legislation. Focused on preventing illegal and irrational (from the point of view of respecting the interests of an economic entity) operations at the initial stages of making a management decision, it involves the systematic achievement of set goals, and its effectiveness can only be discussed if reliable information is received that the goals and objectives set before the economic entity, achieved rationally and economically and correspond to the planned results.

4. The use of this standard will make it possible to methodologically and organizationally ensure the effectiveness of corporate control and will contribute to the optimization of tax payments, timely and complete execution of budget assignments by business entities, and will also increase the social responsibility of business to the state for the fulfillment of their tax obligations.

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SPECIFIC FEATURES OF MANAGEMENT IN SMALL BUSINESS ENTERPRISES

MARIPOVA SHAHLO

Doctoral candidate, Westminster International University
in Tashkent, Republic of Uzbekistan
E-mail.: maripovamaripova@gmail.com

Abstract: Since the development of small business is approved as one of the strategic goals of the national economy of Republic of Uzbekistan, study of the small business management issues becomes relevant today. In this regard, our article aims to discuss the features of management specific for small businesses in order to study best practices that can enhance small business growth. The different works of various researchers and specialists are observed regarding the topic of the study. management methods for running of small entities are reviewed. During the study, both advantages and disadvantages of small business management are observed in detail. And the series of modern software products are offered for small businesses which aim at facilitating business processes.

Keywords. Management, control, organizing, planning, small business entities, management methods, digital instruments, software products, effective management.

Introduction. Effective management of an enterprise is always considered as an important criterion for the efficiency of the business as a whole. Carrying out a competent management is especially important in modern market conditions, with existing market trends, increasing competition at the age of digital technologies, which reflects the relevance of the topic under consideration.

Effective management issues are of particular relevance in small enterprises. According to the world statistics, more than half of small businesses do not survive to

two years, and only one in ten reaches ten years of age. The reason for this in most cases is ineffective management.

Financial success, mobility, new developments, quick responsiveness and job creation are all strengths of small businesses. However, its weak sides should also be noted. Organizing an own business is not a labor-intensive operation that requires large financial investments, if we consider the formal part of this procedure. In addition, freedom in choosing an occupation gives an entrepreneur the opportunity to work in any industry,

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