ENTERPRISE TAX SECURITY MANAGEMENT:
FOREIGN EXPERIENCE AND WAYS OF ITS IMPLEMENTATION IN UKRAINE

Summary. Under the conditions of the dynamic competitive environment, complex market conjuncture, asymmetric information space, the functioning of domestic enterprises is accompanied by an impact of a various spectrum of factors of the internal and external business environment. Consequently, the issues become current, for the provision of enterprise financial security, achieving which proper level will allow to create favorable conditions for its sustainable functioning under the conditions of uncertainty. The article is devoted to the issues of enterprise tax security as a component of financial security. In this article, a special focus is offered on tax risks, their significance and measures of their prevention, approaches are covered for clarifying the essence of enterprise tax security. The principles of the provision of enterprise tax security are covered. Specific features of a tax risk are highlighted, reasons for the occurrence of tax risks in entrepreneurial activities are clarified. Types of tax risks are characterized. External and internal risks are separated by occurrence sources. Enterprise tax security management elements are characterized, in general. Foreign experience in enterprise tax security management is generalized and analyzed. Analysis of the regulation of enterprise tax security processes at the macro and micro levels is conducted. Based whereon, directions of enhancement of efficiency of tax security of Ukrainian enterprises are identified. According to results of the analysis of components of the enterprise tax risk management system, ways of their minimization are set, on the basis of introduction of efficient enterprise tax policy as a mechanism of protection against tax risks, specific recommendation are presented.

Keywords: financial security, enterprise tax security, enterprise tax risks, tax policy, small and medium entrepreneurship development, threats.

УПРАВЛІННЯ ПОДАТКОВОЮ БЕЗПЕКОЮ ПІДПРИЄМСТВА:
ЗАРУБІЖНИЙ ДОСВІД ТА ШЛЯХИ ЙОГО ІМПЛЕМЕНТАЦІЇ В УКРАЇНІ

Anotация. В умовах динамічного конкурентного середовища, складної ринкової кон’юнктури, асиметричного інформаційного простору функціонування українських підприємств супроводжується впливом різного спектру чинників внутрішнього та зовнішнього бізнес-середовища. Відтак актуалізуються питання забезпечення фінансової безпеки підприємства, досягнення належного рівня якої дозволить створити сприятливі умови для його стійкого функціонування в умовах невизначеності, зокрема породженою глобальною пандемією коронавірусної інфекції та подальшою ітерацією стратегії реформування системи урядування державними фінансами. Стаття присвячена теоретико-методологічним підходам підаткової безпеки підприємств в рамках сучасних парадигмальних змін в теорії фінансової безпеки. У цій статті особливий акцент зроблено на підаткові (фіскальні) ризики, їх значення і заходи їх запобігання, розкрито підходи до з’ясування сутності підаткової безпеки підприємств в умовах нової економічної реальності. Обґрунтовано принцип забезпечення підаткової безпеки підприємств з урахуванням динамічних змін в енд- і екзогеному середовищі. Висвітлено специфічні особливості підаткового (фіскального) ризику, з’явилося пріоритети виникнення підаткових ризиків у підприємницькій діяльності та їх взаємозалежності з іншими факторами. Наведені критерії підаткової безпеки підприємства, досягнення якої дозволить створити сприятливі умови для його стійкого функціонування в умовах невизначеності. У підсумку підаткова безпека підприємства визналася як істотний аспект забезпечення фінансової безпеки підприємства, створення якої дозволить створити сприятливі умови для його стійкого функціонування в умовах невизначеності. Систематизовано та типологізовано види підаткових ризиків з урахуванням нормативно-забарвленого урегулювання відповідного категоріального апарата та секторальних особливостей. Запропоновано та обґрунтовано критерії підаткової безпеки підприємства, досягнення якої дозволить створити сприятливі умови для його стійкого функціонування в умовах невизначеності.
Problem setting. Activities of enterprises in the market economy are stipulated, first, by the state of their finances that leads to the need to consider the problems of enterprise financial security management. Providing sustainable development of the enterprise, stability of the results of its activities, achievement of goals meeting the interests of owners and society, in general, are not possible without developing and conducting a business entity’s independent strategy, which is determined, in the modern economy, by the availability of a reliable system of its financial security. A business rate growth causes ever-growing dependency of enterprises on external financing sources and, possibly, loss of autonomy in making managerial decisions. Even, with a high business profitability, an insufficient attention to its financial security may lead to the fact that an enterprise can become an object of external influence or merger.

The absence of holistic scientific and methodological grounding of new theorization of mechanisms of COVID-modelling of financial security of enterprises and identifying the factors of an impact on this process causes the need and currency of this research.

A current situation in the domestic and world markets is characterized by complicating commercial schemes, using complex products, strengthening competition between the companies. Cash and financial flows, capital movement, resource and personnel management are becoming an increasingly complex task relating to growing in volumes of reporting and a document flow, increasing in information flow rates. Specified factors strengthen economic risks remaining at a quite high level. If earlier, quite obvious and primitive ways of deception were characteristic of entrepreneurship, then today they have become more complex and sophisticated. This is resulted from bad management, poor staff policy as well as from difficulties with searching information on a specific company or enterprise. Preconceived and untruthful information is widely spread because most domestic mass media depend on owners’ political and economic ties.

So, modern enterprises face both external and internal factors of the origin of the crisis manifesting themselves in the following: current assets amount reduction and difficulties of receiving credits; change in the company’s areas of activities and organizational structure; reduction in worker pay and general living standard; absence of full worker load; aggravation of relations between owners of the enterprise; growth in events of counterparties’ failure to fulfill contractual obligations and debt increase; reduction in the financing of measures aimed at providing enterprise financial security.

Instead, a high tax security level enables enterprises of any country to efficiently and reliably carry out economic activities and improve competitive positions.

Today, activities of enterprises are carried out under the conditions of the dynamic competitive environment, complex market conjuncture, asymmetric information space and cyclic development of the economy. Effectiveness of activities of each individual enterprise reflects current trends and processes taking place at the macroeconomic level. With that, exactly the enterprises as the most productive structural link of the economic mechanism of the state produce a weighted portion of goods, render various services, carry out scientific and research and innovative activities, create a competitive potential of the country etc. So, it may be confidently asserted that active enterprises are a central link of the economic system of any state, having a direct impact on its stability and socioeconomic achievements. In this connection, an important task of the efficient functioning of enterprises is to provide their tax security that becomes especially current under the conditions of an existing unstable and uncertain business environment.

Taxes and tax policy are the most important elements of the system of ensuring financial security of the state, in general, and of each separate business entity, in particular. An important factor of security of entrepreneurship is the methods of economic regulation from the state and, in the first turn – a tax policy and tax system. Under present-day conditions, a role of taxes is especially growing as they are the only tool, using which the state forms centralized funds of financial means needed to provide national and financial security. In addition, the tax system has wide potential capabilities to carry out indirect regulation of socioeconomic development of the country and overcome threats to financial security of the state.

In the domestic economy, after long-term reformation, crisis and post-crisis periods, deepening of market relations is observed, that has a direct impact on the functioning of enterprises. Enterprise tax security plays an exclusive role in further activities of the enterprise. Studying, analyzing financial and economic activities of enterprises, finding means for their efficient activities, expanding a sphere of production activities as well as searching sources of their financing require special attention. A need to constantly maintain tax security is caused by an objectively existing, for each business entity, task of providing stability of the functioning and achieving main goals of its activities. A level of tax security of the firm depends on the fact, how efficiently its management and specialists (managers) will be capable to avoid possible threats and liquidate harmful consequences of specific negative components of the external and internal environment.

An appropriate level of tax security is achieved by carrying out a respective enterprise policy backed by a system of coordinated measures adequate to internal and external threats. Without such policy, it is impossible to go out of the crisis, create efficient mechanisms for further development. A many-year process of searching efficient ways of reliable protection of the economic state of domestic enterprises forces to study a foreign experience, which will be suitable to be implemented in a practice of domestic enterprises.

Enterprise tax security as a factor of stability has a considerable impact on its efficient activities. The basis for the formation of enterprise financial security is defining its structural components, analyzing and assessing existing threats by each component as well as developing the measures for neutralizing and preventing eventual threats, which will ensure a stable functioning of the economic entity.

Analysis of research and publications. Researching an issue of management of tax security
of economic entities is reflected back in papers of A. Smith, D. Ricardo, W. Petty, J. Keynes. Various aspects of providing tax security, namely: definition of its essence, analysis of threats and security indicators were highlighted in papers of V. Andrushchenko, A. Aronov, O. Baranovskiy, V. Bilostotska, V. Burtsev, Z. Varnali, V. Vyshnevskyi, O. Vlasiuk, V. Heets, Z. Herasymchuk, B. Hubskyi, O. Desiatniuk, M. Yermoshenko, T. Yefymenko, Ya. Zhalilo, A. Kachynskyi, A. Kozachenko, O. Kuzmin, S. Mochernyi, V. Muntian, N. Nyzhnyk, V. Ponomarov, L. Sidelnikova, A. Sokolovska, A. Sukhorokov, V. Shlemko, S. Yurii, F. Yaroshenko and others.

Separation of earlier-not-resolved parts of the general problem. Giving credit to developments of scientists, it is necessary to note that many issues in this sphere still remain debatable, some issues on the essence of enterprise tax security and determination of features of its provision remain uncertain and require further research. An issue of enterprise tax security management under the conditions of the competitive environment, complex market conjuncture, asymmetric information space requires further research.

Formation of purposes of the article – research of features of the functioning of tax risk management systems in foreign countries and search for the ways of implementation of best practices in Ukraine.

Statement of basic materials. Among the financial security components under the present-day conditions, tax security takes one of the leading places. This refers to both the state, in general, and specific business entities. Such assertion can be explained from the two positions. First, taxes create an economic base for the existence of the state as taxes account for 83% of the revenues of the budget that shows the importance of tax security within the economic security system of the state. Second, a high share of tax payments within the cost structure of subjects of entrepreneurial activities causes the need to form their tax security.

Today, understanding of tax security in the categories of economic recovery has not yet received proper recognition in Ukraine. In view of this, we believe that tax security of the enterprise (business) should be considered as a process of identification (detection), prevention and ending of threats (facts, phenomena and acts), which may do material or modal damage to business from performing tax payments.

Enterprise tax security is a tax payer’s financial-and-economic state ensuring minimization of tax risks, by which accrued taxes are fully and timely paid from a business entity and tax payer protection specified by law is provided from executive and legislative bodies. This promotes growth in net profit of the enterprise and increase in economic security of Ukrainian tax payers.

Tax security should be understood to be such a financial state of the enterprise, by which accrued taxes are fully and timely paid from a business entity and tax payer protection specified by law is provided from executive and legislative bodies. The main source creating a threat to tax security is tax risks. A tax risk is a probability of financial losses relating to uncertainty of fiscal enforcement of law. For tax payers, a tax risk means a risk of growth of tax burden due to the fact that a tax body may recognize a given transaction as invalid, recognize a tax accrual as unlawful, which a tax payer themselves considered as lawful.

Enterprise tax security is a tax payer’s financial-and-economic state providing minimization of tax risks by complying with a tax discipline (taxes are timely and fully paid), provided that the protection of tax payers is provided from state bodies [1; 5, 9–12; 16].

Features of building an enterprise tax security management system are determined in each country by a budget structure, role of the state in the economy of the country, level of economic integration of the country, traditions.

Analysis of foreign experience of organization of tax security of entrepreneurial structures has identified that a feature of tax control in developed countries is its orientation on fostering tax law obedience. Hence, foreign states apply various approaches to increase a tax payer discipline level.

Enterprise tax security is underpinned by assessment of tax risks and tax burden by using special methods and tools for assessing their impact on financial security and efficiency of enterprise activities.

A tax risk is a probability of occurrence of a potential threat to a tax payer to suffer financial losses resulted from non-payment of taxes, non-compliance with legislative acts, commission of tax offenses.

Basic tax risks include [2; 7; 13–15]:
1) a tax non-payment risk – leads to negative consequences for a tax payer in a form of penalties, fines;
2) a tax control risk – leads to the incurrence of sanctions and losses due to non-compliance with legislative tax acts by tax payers;
3) a tax burden growth risk differentiated by types of economic activities and taxes depending on tax rates, abatements;
4) a risk of criminal prosecution of a tax character – leads to tax payer’s considerable financial losses or loss of freedom for committing tax offenses provided by the legislation.

A number of tax risk types as well as of ways of achieving rational tax burden determined by the factors of the external environment and internal parameters of the enterprise requires appropriate qualification aimed at efficient management within the framework of the provision of enterprise financial security.

Consequences of tax risks manifest themselves, first of all, in financial losses of the enterprise, reducing its net profit, declining investment attractiveness, losing financial stability and security.

In the scientific literature, the following is assigned to the basic tax risk types: a tax non-payment risk leading to negative consequences for a tax payer in a form of additional accruals, penalties and fines; a tax control risk leading to the incurrence of sanctions and losses due to non-compliance with tax legislation by tax payers; a tax burden growth risk differentiated by economic activity types and taxes depending on tax rates, abatements, amount of created value added; a tax minimization risk – a probability to suffer financial losses relating to tax payer’s acts to minimize tax payments; a risk of criminal prosecution of a tax character, which leads either to considerable financial losses of a tax payer or to deprivation of freedom [5, 13–14]. However,
Tax risks should be understood to be not only risks of additional tax accruals but also risks of tax overpayments, non-use of tax abatements, tax reserves, budget crediting, i.e., inefficient taxation risks. Such variety of types of tax risks causes the need to manage it. A management task is to identify, assess and timely respond to tax risks in order to reduce a probability of their incurrence or minimize negative taxation-related consequences.

Tax risk management shall be based on the enterprise tax policy principles – caution with opinions on the tax legislation requirements; a weighted approach to tax risks, which can occur in addressing the issues insufficiently highlighted in the current legislation; a sufficient degree of professional conservatism concerning taxation of transactions and transactions with ambiguous interpretation by the current legislation; taxation optimization. It is appropriate to assign the following to the tax risk control methods: accounting policy of the enterprise (tax determination and selection of the method of maintenance of tax accounting and accounting according to regulatory documents); timely control over changes in tax and accounting legislation (providing the accounting office with an information base, receiving consultations from external specialists, attending seminars and workshops on maintenance of accounting); provision of a sufficient level of skills of specialists on tax accounting; internal control over fulfillment of tax obligations (provision of timely fulfillment of tax obligations, continuous observation and control over timeliness of detection and correction of tax errors); interaction with state tax service bodies (appeals, written clarifications in complex situations for receipt of coordinated responses). Managing makes possible to reduce tax risks that enhances enterprise tax security.

Enterprise tax security indicators are [1; 8–9; 13]:
- availability of skilled staff;
- efficiency of tax management at the enterprise;
- tax planning level;
- tax burden level;
- tax payer’s tax behavior strategy;
- taxation system selection.

Proper tax security management creates the necessary prerequisites for conducting efficient tax policy by the state.

Today, the greatest threat to entrepreneurship in Ukraine is the state policy on manipulation with taxes that causes negative phenomena in the economy, social tension, unpredictable market conjuncture changes. Building an integral tax security management system is an important step to provide the functioning of the financial security system of business entities.

To achieve economic security of their enterprises, most countries with stable economies invest in investment projects and promote development of scientific-and-technical support. A considerable number of companies in developed countries are guided by the principles: scientific knowledge acts as a key to a secured future; modern technologies lay the foundation for development of socioeconomic security of enterprises; the management of enterprises shall stimulate development of science and technical support.

In economically developed countries, a regulatory-and-legal framework determines objective reality of risks related to increasing competition and aggravating problems of the market environment in various spheres of activities in internal and external markets. For this purpose, it is needed to apply the respective organizational and structural measures to support and provide stability of enterprises, emphasizing, small and medium business sectors under modern complex conditions.

World experience of support for tax security of the enterprise reduces to inheriting key factors of tax security of developed countries of the world. So, the fact is important that in economically developed countries, more attention is paid to elaborating theoretical-and-applied foundations for development of entrepreneurship, formation of a favorable economic-and-legal environment for conducting entrepreneurial activities. In developed countries, target strategic plan documents are developed, concerning increasing tax security of enterprises, regions, industries. Under such conditions, the business entities performing their weighted social and economic missions in the society find themselves in a situation of the appropriate level of protection of their property interests from the impacts of the external environment factors. So this experience is of the utmost interest both for development of the security system of domestic business entities and for security of the national economy.

Governments of many developed countries (including Japan, U.S.A.) officially (in the program documents of the bodies of state administration) recognize the objective existence of risks related to enhancement of aggressiveness of the market environment and sharpening of competition in various spheres of activities in internal and world markets. This requires special organizational and resource measures for support of and ensuring stability and security of enterprises, in particular, a small and medium business sector in these extreme situations. The government of Japan recognizes that, under the conditions of globalization of the economy, rapid and large-scale changes, exactly the enterprises of this sector of the economy require assistance and state support to a greater extent than large enterprises.

In developed countries of the world, it is positive that, in addition to the monitoring of the level of development of entrepreneurship, elaboration and implementation of proposals for improvement of regulation of its development, the list of basic tasks of the bodies of state administration includes [4; 13–16]:

1. Formation of structural units for conducting a policy in the sphere of enterprise tax security by an branch-and-territorial feature (U.S. experience, where, in addition to the Small Business Administration, the issue of ensuring economic security of business is laid on regional branches of the Department of Homeland Security Office of Small and Disadvantaged Business Utilization).

2. Creating documentation of strategic character as well as tactical measures to enhance enterprise tax security (experience of Japan, in which, among officially enshrined strategic plan documents, which are systematically developed and implemented by the Ministry of Economy, Trade and Industry, the document is provided for, under the name “Increasing Stability of Small and Medium Business Sector Enterprises and Developing Business Tax Security Systems”. In addition, a gov-
ernmental strategy for enhancement of Japanese industry provides seven main strategic directions of its implementation, among which the fifth direction directly relates to development of the business tax security system. Enhancing financial support, improving the condition for establishing new enterprises, developing a national system of the provision of economic security etc. are assigned to the main operational tasks of the strategy.

3. Conducting the systematic monitoring of internal and external markets and elaborating recommendations both to the bodies of state administration directly to enterprises on the measures, which implementation purpose is to enhance competitive positions of national enterprises, protect their economic interests (experience of the U.S.A., Japan, Germany, Great Britain and France).

4. Conducting work on strengthening an institutional base for the protection of the right of ownership. In particular, in this direction, the EU countries have entered into a joint agreement on intellectual property rights between the authorities, academic and industrial structures and scientific-and-research institutions. The seventh framework program is extremely popular amid the intellectual elite of the EU. The purpose of this special program is to support scientific activities conducted within the framework of international cooperation, from joint projects and network creation to research program coordination. It also includes cooperation between the EU and third countries. The cooperation program is also divided into thematic subprograms, each of which will work autonomously, to the extent possible, but, at the same time, are in close connection allowing to use an interdisciplinary approach to the fields of science of joint interests. For the cooperation program, ten thematic spheres were set: health; food products, agriculture and biotechnologies; information and communication technologies; nanosciences, nanotechnologies, materials and new production technologies; environment; security and safety; space. The basic place among research is held by a security director, whose primary task is the protection of the managing zone with ongoing updating, which allows to finance the facilities and measures of protection, appropriate (sometimes excessive) financial support and as to risks, which shall be neutralized from appearing.

5. Searching and providing sources of funding the risk capital including that in the interests of innovation activities for the purpose of increasing an R&D level in the long-term (experience of the EU countries). This is, as a rule, financing investments both in newly-established enterprises and highly technological enterprises as well as in development of the sector of dynamic highly technological research small and medium enterprises. For supporting the latter, the work is conducted towards formation of favorable macroeconomic climate, stability of financial markets, tax regime and intellectual property right regulation.

6. Providing guarantees for investments in the share capital and guarantees for enterprise loans. In many developed countries of the world, weighted elements of business security are the functioning of insurance and security funds, credit cooperation serving the clients traditionally not attractive for commercial banking crediting (practically, the whole small business sphere).

7. Conducting work on planning a lifecycle of the functioning of enterprises in various branches and spheres of the economy and providing consultations on issues of ensuring high viability of enterprises according to their lifecycles, waging a competitive struggle and promoting development of entrepreneurship in prospective spheres (experience of Finland).

8. Supporting enterprises starting activities by creating the funds and mechanisms of the financing of various stages of their forming (experience of practically all EU countries, Mexico).

Being aware that, among the risks of the functioning of enterprises, in particular, small and medium business, a weighted place is occupied by illegitimate and/or semi-legitimate acts from large business enterprises, monopolists etc., in the countries such as Germany, Japan, the U.S.A. and others, the rights and mechanisms of exercising enterprise rights in case of discriminatory acts against them are enshrined in law.

An important role in providing enterprise tax security is played in developed countries, by an insurance sphere, which acts as the main risk-reducing factor and takes part in enabling enterprises to access to financial resources and competitive positions in external markets.

Insufficient attention is paid in Ukraine to implementing positive aspects of analyzed experience in enhancing enterprise tax security that may potentially cause to [1–3; 6; 8]:

- provide high financial efficiency of activities, financial stability and independency of enterprises;
- provide technological independency and achieving high competitiveness of the technical potential of domestic enterprises;
- achieve high management efficiency, an optimal and efficient organizational structure of enterprises;
- achieve a high level of skills of personnel and intellectual potential of enterprises;
- minimize a destructive impact of consequences of production-and-economic activities on the state of the environment;
- high-quality protectability of all aspects of enterprise activities;
- provide protection of the information field, commercial secret and achieve an appropriate level of information support for activities of all units and divisions of the enterprise;
- efficient organization of security of the personnel, its capital and property as well as of commercial interests of the enterprise.

And thus, in view of the international experience, we will make an analysis of features of providing enterprise tax security at macro and micro levels in the most economically developed countries (Table).

Classification of conceptual tax security models characteristic of various countries.

An American model is based on a combination of external and internal tax security, which characteristic feature is detailing as to ensuring tax security and as to risks, which shall be neutralized from appropriate (sometimes excessive) financial support that allows to finance the facilities and measures of the protection of the managing zone with ongoing increasing in its competitiveness level.
### Comparative characteristics of approaches to tax security provision in foreign countries

| Country | Specific enterprise tax security measures                                                                 |
|---------|----------------------------------------------------------------------------------------------------------|
|         | **At the macro level**                                                                                       |
|         | - the government established national special services to control a situation at economically important facilities of the country; |
|         | - current legislation to keep and non-disclose a commercial secret imposes the duty upon each person whom it became known in virtue of their official position or labor relations; |
|         | - the population considers its civic duty to inform the respective bodies on offenses and receives respective monetary remuneration for it |
|         | **At the micro level**                                                                                       |
| Germany | - control-and-intelligence units, which, in cooperation with private protection-and-detective agencies, fulfill the security functions both for the firm and its management and specific employees and clients; |
|         | - private agencies help receive intelligence-significant information on committed or planned offenses both at the enterprise and at the national level; |
|         | - officers of special services and detective agencies carry out continuous monitoring of the situation at joint ventures and study behavior of foreign citizens as to their compliance with the requirement of law and interests of business |
| France  | - state bodies, cooperating with private law enforcers, direct their efforts towards fighting trade mark abuses, identification of the unfair competition facts, industrial espionage and counterespionage, as well as security measures on the banking system; |
|         | - in the sphere of personal computers and fighting cyber-crimes, tens of legal acts are in effect, which regulate, in details, the status of subjects of information activities, a regime of information exchange and connection to general information systems, automated databases; |
|         | - a high level of technical equipment enables to systematically identify acts of industrial espionage against companies – foreign competitors of French firms |
|         | - owners of industrial-and-trade and financial-and-credit institutions form the security systems by creating own or attracting entrepreneurial detective-and-protection agencies; |
|         | - recruitment of staff of private agencies with the persons from among citizens of France or the EU that makes impossible to conduct intelligence activities by representatives of other countries; |
|         | - specialists of security systems are charged with checking and selecting a personnel, which is employed, collecting data on family, friendly and other ties of employees, control over dismissed personnel, especially, if it has access to confidential data; |
|         | - special service officers monitor the information activities risk degree, first of all, where there is a threat of unauthorized penetration into data arrays; |
|         | - identification and check of persons being able to carry out such access, objects of their influence and related methods used as well as develop the ways of encountering and minimizing a wide range of threats and dangers to French business |
| Japan   | - a union of the Chamber of Commerce and Industry and Association of Corporate Executives in forming business financial security; |
|         | - the state accounts for the interests of the business and attempts to predict probable respective measures of competitor governments and response of both its and foreign TNCs to some or other steps; |
|         | - economic intelligence based on the efficient distribution of roles between a large number of export-oriented organizations; |
|         | - support of coordinated actions between all market subjects by the state that enables to maintain a high tax security level |
|         | - absence of laws specifying responsibility for disclosure of a commercial secret, that relates to fostering a sense of paternalism in employees when they consider themselves part of one family; |
|         | - staff departments available at each Japanese firm are laid on control over steadfast compliance with a secrecy regime based on the code of employee behavior; |
|         | - it is prohibited to pass third parties the information containing a commercial secret, make agreements, which can erode the confidence to the company from the clients; |
|         | - getting a sideline job without a management’s approval, intentionally inflicting economic damage, giving and taking bribes |
| USA     | - a wide-scale business security state support system; supported by the state, over 500 corporations regularly exchange information on the most current issues of national and tax security; |
|         | - the state provides protection of secret information on the basis of strict standards, requirements and procedures for the protection of valuable scientific-and-technical, technological and commercial information of the private sector; |
|         | - micro economic intelligence is conducted by state services in the interests of American corporations and their struggle against foreign competitors; |
|         | - using capacities of special services, the corporation obtain high competitive advantages |
|         | - programs of prevention of and fighting against economic crimes in coordination of law-enforcement bodies of the country with state and private institutions of protection and detective bureaus are in the greatest demand; |
|         | - a characteristic feature of the American business is a trend to a conflict-free resolution of problems in the sphere of tax security; |
|         | - if a firm has a monthly income over $10 K and a firm staff exceeds 3 persons then one of the employees is obliged to deal, on top of everything else, with security issues; |
|         | - future security staff members, usually receive an eight-hour training before starting to perform their duties and a 40-hour training during the first 9 days of work; |
|         | - confidential information is broken down into blocks, each block is attributed its code to and for each employee a prescription card id developed including a list of codes, from which they can receive information required to normally perform their official duties |

Source: systematized by authors on the basis of sources [1; 4–6; 13–16]
European-and-Keynesian conceptual model is characterized by an increased role of the state in providing tax security of enterprises. Such a model envisages providing an appropriate level of tax security by significant strengthening a role of the public sector in the economy, through which a rational distribution of economic resources with concurrent control of an unpredictable impact of private economic interests is provided. Forming just such a model seems to be the most reasonable for Ukraine under the conditions of socioeconomic development of the state.

A German conceptual model of tax security provides carrying out actions aimed at removing obstructions to full-scale market competition, stimulating small business and employment and—owing to a high level of competitiveness of a critical mass of business entities—forming a high level of tax security of the regions and state. Further, when using such a model, a social component of economic security is guaranteed by the state.

A Swedish model is based on the priority of the provision of the social component of tax security (significant role of the state in this process) by means of social payments, regulation of employment relations, population income policy and living standard.

When a Japanese conceptual model is applied, a focus is put on the efficient use of the national mentality and internal social security, which, in turn, is carried out through business entities (as a rule, corporations and industrial-financial groups).

A conceptual tax security model of newly-established states or such, which make radical changes in the business system.

Such a model id formed in integration of measures to provide economic stability, manageability and a “dosed” risk in business areas characterized by existing and/or prospective high profitability. Awareness of basic configurations, purpose, tasks and expected results under such economic model shall be recognized by the bodies of state administration of all levels. And, we will fix that the purpose of the state policy under such a model is a rational use of limited economic resources, creation of conditions for development of investment projects, implementation of the production potential with the maximum effectiveness within the minimum times.

Developing strategic plan documents on enhancement of security of enterprises and the state, in general, is characteristic of policies of developed countries. In addition, business entities carry out an important mission in economic and social activities of the country and a level of their protectability directly depends on the impact of the external environment factors. Understanding the importance of results of activities of enterprises and their tax security level, most economically developed countries of the world have lifted, in recent years, most administrative-and-legislative restrictions and created favorable financial-and-economic operational conditions as well as have implemented a number of tax incentives [7, p. 19].

Conclusions. So, the world experience shows that creating favorable conditions for enterprise tax security promotes to increase the efficiency of scientific and innovation activities that is a priority task for the state innovation policy of developed countries as an impact of scientific-and-technical and innovation spheres on development and growth of the economic system assumes a decisive importance at the current stage. It is the coordination of concerted work of all links of the economic mechanism tuned to manufacturing competitive highly technological innovative products and raising the welfare of the populations that is the basic sense of state regulation of enterprise tax security.

A high level of tax security shall be provided for enterprises by regulating such its components: a level of tax burden on the enterprise; a ratio of taxes paid and revenues of the enterprise; compliance with a tax discipline; trustworthy accounting, analysis, control of financial activities; availability of regulatory-and-legal acts; tax risk monitoring and removal.

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