Indicators of tax reliability of innovative activity

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Abstract. Corporate tax management – the organizing subsystem of the enterprise promoting creation of conditions for formation and the direction of stable financial flows in the state budget. Management of this subsystem is based by means of formation of the indicators reflecting technologies of performance of the functions assigned to it, values of indicators of corporate tax management characterize internal work of the enterprise for lawful optimization of tax payments. At the same time quite often there is a need of assessment of tax opportunities of the enterprise which would predetermine its ability to implementation of tax payments during the concrete period of time.

1. Introduction

Now the concept – the corporate tax management (KNM) absolutely fairly takes root into practice. According to economic community KNM it is designed to form, optimize and redirect means of tax payments to the government budget.

Now, KNM in structure of business management is represented as the independent subsystem having specific characteristics. The set of the called characteristics can be presented four levels:
- The I level – characteristic of corporate tax management;
- The II level – characteristic of the entered being tax categories (TC);
- The III level – characteristic of the structural elements entered by the Tax Code;
- The IV level – characteristic of the conditions of achievement entered by the Tax Code.

Let's stop on representation of the called categories.

As the main estimated categories, I of level are offered – the tax stability (TS) and the tax reliability (TR), i.e.:

$$\text{KNM} = f(HY; PP)$$

The marked-out characteristics are borrowed from technical science.

Stability is defined as ability of a system to resist to process of destruction and to support the chosen functioning mode which can be characterized through separate indicators during certain time. Taking into account told it is possible to tell that tax stability – this property of a system to keep ability to performance of the tax obligations at the scheduled time and given sizes in the presence of external and internal influences.

Tax stability has the following characteristics: viability, flexibility, adaptability.
The viability for the organization is an opportunity not only to fulfill the tax obligations under the changing external and internal conditions, but also to provide at the expense of it sustainable development.

For the organization, it is important to have flexibility that represents variation by ability of involvement of external and internal factors for ensuring tax payments.

The adaptability represents ability of the organization to adapt under the changing environment, in due time and quickly to carry out necessary adjustments in various spheres of action.

Reliability – ability of a system to keep the most essential properties at the set level during the fixed period under certain conditions functioning. Social and economic systems belong to the class of the restored systems which operability at refusal is subject to restoration in the course of functioning.

The operability of a control system is understood as a condition of a control system at which she is capable to perform the set functions by the set parameters. In this research, the main place is taken by ability of the organization to pay taxes. Therefore, tax reliability for the organization it is logical to interpret as its ability in due time and in full to carry out the tax obligations. Respectively, non-failure operation, durability, ability to restoration – characteristic of the organization having tax reliability.

The non-failure operation is a property of the organization to repay the tax obligations in full. That is the organization has to have enough money supply for repayment of debt to the budget in time, it is also possible to say about such organization that it financially – is well founded [2].

The durability is an ability of the organization to pay taxes during any period irrespective of when it is required.

Ability to restoration – it is a possibility of the organization to quickly find sources of financial resources for repayment of debt to the budget, that is is an ability to mobilization of the required size of financial resources.

Tax reliability – it is a prerequisite and a condition of tax stability. Reliability gives the chance to estimate internal state of the organization, their ability for payment of the tax obligations. In addition, stability, in turn, considers these possibilities at the changing internal and external environment.

Tax stability and reliability help not only to estimate position of the enterprise, but in view of knowledge of indicators of the studied characteristics, an opportunity to improve its situation is represented. Due to understanding and judgment of the marked-out characteristics, the organization can ensure steady tax position in the system of the economic relations.

A. Definition of tax stability and tax reliability.

Tax stability characterizes the organization from a position of viability (Zh), flexibility (G), adaptability (A), that is the tax stability (TS) is their function:

$$\text{TS} = f(\text{Zh}; \text{G}; \text{A}) \quad (2)$$

Each functional component can be presented by set of the characteristics promoting deeper and to detailed studying of stability.

The organizations allocated in a formula (2) an indicator of viability characterizes its opportunities to fulfill the tax obligations independently from the changing conditions. Taking into account told it is possible to assume that the viability (Zh) depends on internal (VU1) and external conditions (VU2) of work of the organization and on existence of the financial resources (FR) necessary for tax payment:

$$\text{Zh} = f(\text{VU1}, \text{VU2}, \text{FR}) \quad (3)$$

Flexibility (F) – the possibility of payment of taxes by the enterprise is not dependent on changes of external (VF1) of internal (VF2) conditions of its work. The flexibility in fact means variation by internal and external opportunities of the enterprise, which is carried out by its personnel (SPVF):

$$\text{F} = f(\text{VF1}; \text{VF2}; \text{SPVF}). \quad (4)$$

The ability and ability of personnel to vary external and internal conditions can be interpreted differently. In this case, acceptance for a basis of characteristic of the certain employee is advisable or the whole collective in such parameters as – professionalism (P), skill to communicate (K), vigor (AA):

$$\text{SPVF} = f(\text{P}; \text{K}; \text{AA}) \quad (5)$$
The adaptability (A) represents ability of the enterprise to adapt to changes of both the vernal and internal environment. This concept can be spread out on separate components – external (BC1) and the internal environment (BC2) and also property of adaptation of the organization to changes in the environment (POIS):

\[ A = f (BC1, BC2, POIS) \]  

(6)

Adaptation of the organization to changes in the environment in many respects depends from the term of its functioning and experience of personnel, owing to the fact that the organization can get into various situations.

This circumstance demands development of the qualifier of the standard changes (SC) by the organization and an algorithm of response to the standard changes happening in external and internal environment. Besides, it is necessary to systematize deviations (O) about standard changes in a section of the reasons and responsible. The functional dependence of adaptation of the organization to changes can be shown as follows:

\[ POIS = f (SC, O) \]  

(7)

The Tax Reliability (TR) provides ability in due time and in full to pay fiscal charges and characterizes the organization as the financially independent (FI) capable to pay taxes during any period of time (SPN) and capable to mobilization of the required size of financial resources (SMFR), what is presented by functional dependence:

\[ TR = f (FI, SPN, SMFR) \]  

(8)

Each of the elements making a concept of tax reliability has own characteristics which allow to realize features of tax reliability better.

The Financial Independence (FI) for the organization is a property to pay the tax obligations in full that is at the organization has to be rather financial resources (FR), effectively to carry out the duties before the budget. In this regard at the enterprise, the control system of a possibility of a proplachivaniye of taxes (UVUN) at the operational, tactical and strategic levels has to be created. Actually, for taxation planning the organization makes the tax calendar (TC), where the due dates for tax payment undersign, as provides timeliness of execution of the tax obligations. Thus, the financial independence represents function from all allocated parameters:

\[ FI = f (FR, UVUN, TC) \]  

(9)

The ability to pay taxes (SPNV) during any period is most connected with temporary streams so for its assessment it is necessary to consider rates of development of the enterprise (TRO). Besides, it is necessary to consider the sizes of financial resources of the enterprise (FR):

\[ SPNV = f (FR, TRO) \]  

(10)

Rates of development of the organization can be estimated in various ways and for this purpose, there is a set of techniques. For example, in this case it is expedient to speak about assessment of change of net profit, as on this indicator it is possible to track not only profit level, but also share of taxes.

The ability to mobilization of financial resources (SMFR) is an ability quickly and qualitatively to cooperate the financial resources (LFR) and professionalism of employees (DP) ready to the correct organization of work on transformation of resources into money supply:

\[ SMFR = f (LFR, DP) \]  

(11)

where DP are business qualities of personnel; P – professionalism; S – speed; C– skill to communicate.

Characteristics of corporate tax management as system.
B. The characteristics given above form a big system that in total defines concepts of tax stability and tax reliability.

The characteristics given above form a big system that in total defines concepts of tax stability and tax reliability. Their studying demands consideration of activity of the organization from various parties.

It is obvious that an independent indicator can present each structural element. All set of indicators, equally as well as each of them, affect value of tax stability and tax reliability. At the same time, there is a need of quantitative assessment of these indicators [1].

For this purpose, the allocated set of indicators needs to be systematize on levels:

- The I level – characteristics of corporate tax management – tax stability and tax reliability;
- The II level – components of characteristics of tax categories;
- The III level – structural elements of tax characteristics;
- The IV level – conditions of achievement of the marked-out characteristics.

The given indicators are separate and not unified. This circumstance complicates development of a technique of their quantitative assessment. It is obvious that this technique will integrate all complex of methods – expert assessment, questioning, the direct account, the determined analysis.

Technique of quantitative assessment of characteristics of corporate tax management. The logic of structure of a technique of quantitative assessment of characteristics of corporate tax management allows tracking visually interrelation of conditions, elements, components, characteristics on each of the allocated levels.

In this regard, it is expedient to begin reasonings on the called technique from the IV level reflecting conditions, which support by the manifestation functioning of separate elements of tax characteristics. Therefore, conditions – professionalism, skill to communicate, vigor – provide ability of personnel to variation with external and internal factors. For implementation of estimates of this type, it is possible to use expert methods, having subjected to inspection of the performer, his head and colleague applying a 10-mark scale [4].

Except called, at the IV level the group of the conditions causing ability of personnel to variation by external and internal factors is allocated. "Standard changes of activity of the enterprise under the influence of external and internal environment" are referred to those conditions. Certainly, before speaking about standard changes, it is necessary to carry out the retrospective analysis of changes of external and internal environment, having established frequency of concrete changes that will allow calling them standard. For example, treat changes of the external environment change of the legislation, contractors, and the general economic situation in the market. Change of the internal environment is accompany by change of strategy of the enterprise, its structure, production structure, development of new technologies.

Practice claims, that there are cases of emergence of deviations from standard changes that causes special complications and demands from personnel of masterly possession of a situation and not permissions to it to get out of hand. For this purpose necessary to estimate the arisen deviations from standard changes by means of introduction of conditional estimates of the importance of deviations, for example:

- less than 5 deviations – are appropriated assessment zero;
- from 5 to 10 cases of deviations – are appropriated assessment 5;
- more than 10 cases of deviations – are appropriated assessment 10.

The given scale can be detailed and adapted for assessment not only deviations, but also changes. The following, III level, provides a research of structural elements of tax characteristics. Initial elements of this level are relate to such characteristic of corporate tax management as tax stability and are present by assessment of external and internal conditions, and financial resources of the enterprise. It is obvious that key the concept "condition" meaning a circumstance, the existing long time acts and the having impact on activity of the organization.

The current legislation, current situation in the market, the general state of the economy belong to external conditions. Are carried to internal conditions the current strategy of the enterprise; its organizational and production structure; condition of the production technology. Assessment of degree
of usefulness of external and internal conditions of activity of the enterprise should be made, having involved the mechanism of expert estimates. Experts have to put down marks to each condition on a ten-mark scale where the greatest point (Bmax) will be got by optimum conditions for business, i.e.:

\[ B_{\text{max}} = \sum_{i=1}^{m} 10N_i, \]

where \( N \) is an external or internal condition;
\( i \) – number of an external or internal condition;
\( m \) – number of external and internal conditions.

One more element of this level – financial resources of the enterprise. Experts have to carry out the general analysis of financial resources of the enterprise and for analogy with the above-stated technique to carry out assessment of degree of their sufficiency for implementation of tax payments.

The further research of structural elements of tax characteristics concerns assessment of external and internal factors, and also ability of personnel to variation by external and internal factors. Structure of external factors, unlike internal, it is rather heavy to predict. In this case, having involved retrospective data and statistical methods, it is possible to reveal probability their manifestations during the concrete periods of time. For example, the changes in the legislation capable to influence stable work of the organization or statistics on changes in labor market and dynamics of demand on certain goods and services.

Internal factors are shown in each of aspects of activity of the enterprise. Work has to predetermine their assessment on optimization of factors during each separate period.

C. Structural elements of tax characteristics.

We pass to consideration of such structural elements of tax characteristics as the external environment, the internal environment, adaptation of the organization to changes in the environment, which represent very important characteristic of corporate tax management – adaptability. Classical representation of the environment – it is a socioeconomic system which there is an enterprise. As each system, Wednesday has the structural components, which based on the available retrospective material, it is possible to reveal and estimate in the order given above (branch 13).

The further research of this level is accompanied by consideration of the characteristics of corporate tax management concerning to tax stability. The first of such characteristics – financial solvency as which elements it is necessary to recognize – financial resources vision of a possibility of tax payment at various levels, the tax calendar. The technology of assessment of financial resources is given above.

Vision of a possibility of tax payment at various levels and also the tax calendar it is offered to estimate in common as the second is reflection and logical continuation of the first. The quality of planning of payments in the budget is exposed to assessment: degree of correctness of drawing up schedules, existence of mistakes or inaccuracies [6].

In this case it is offered to involve the expert assessment given above with application of the 10th mark rating scale where 10 points have to be given to absolutely correct planning and the organizations of calculations with the budget at the operational, tactical and strategic levels.

The following elements, which are subject to a research - assessment of financial resources and rates of development of the enterprise that can be made by means of the algorithm, stated above, with use of a 10-mark scale.

Final group of elements of this level – liquid financial resources and active personnel are related to assessment of ability of the enterprise to mobilization of financial resources. Liquid financial resources – these are resources, which for extremely short period can be translated in money supply. Can be them – receivables, the underpaid dividends from other organizations, etc.

It is possible to apply the algorithm stated above focused on involvement to assessment of liquid financial resources 10-mark scale.

The technology of assessment of the following element – "active personnel" is stated above.
Assessment of characteristics of tax management of the enterprise – viability, flexibility, adaptability, financial solvency of the enterprise, ability of the enterprise to pay taxes, abilities of the enterprise to mobilization of financial resources is made by summation of estimates of the structural elements and estimates of conditions of achievement of the marked-out characteristics making them. The Tax Stability (TS) is defined by summation of estimates of viability (Zh), flexibility (G), adaptability (A):

$$TS = Zh + G + A$$  \hspace{1cm} (14)

The Tax Reliability (TR) is defined by summation of estimates of financial solvency of the enterprise (FS), ability of the enterprise to pay taxes (SNP), abilities of the enterprise to mobilization of financial resources (SMR):

$$TR = FS + SNP + SMP$$  \hspace{1cm} (15)

2. Results
In article, the attempt of introduction of new characteristics of corporate tax management is stated and approach is stated to creation of a technique of their assessment. Thus, need and opportunity introductions of new characteristics of corporate tax management of the enterprise – tax stability and tax reliability is proved. Specific features at each of the entered characteristics are marked out. The possibility of their quantitative assessment is predetermined. Multilevel representation of structural elements of the marked-out characteristics is offered. The technique of quantitative assessment of the marked-out characteristics by means of involvement a complex of methods – expert assessment, questioning, the direct account, and the determined analysis is stated.

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