УДК 657

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DOI: 10.32702/2306-6792.2025.10.145

CURRENT ISSUES OF GENERAL TAX AND ACCOUNTING IN THE CONTEXT OF LEGISLATIVE CHANGES

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СУЧАСНА ПРОБЛЕМАТИКА ЗАГАЛЬНОГО ПОДАТКОВОГО ТА БУХГАЛТЕРСЬКОГО ОБЛІКУ В УМОВАХ ЗАКОНОДАВЧИХ ЗМІН

In the current context of dynamic transformation of national legislation, driven by both internal reforms and external challenges, the system of taxation and accounting in Ukraine is undergoing significant changes. The constant updating of the regulatory and legal framework-aimed at adapting to European standards, achieving the state's fiscal goals, digitalizing accounting processes, and enhancing the transparency of financial reporting-creates numerous challenges for business entities. In this context, issues of effectively aligning tax and accounting systems, avoiding the dual interpretation of legislative provisions, and enabling enterprises to adapt to a constantly evolving regulatory environment are becoming particularly relevant. The results of the study indicate that the current issues of general tax and accounting practices amid legislative changes are associated with a significant number of pressing challenges and difficulties faced by domestic enterprises and their accounting departments. The fundamental discrepancy between tax and accounting systems represents a key obstacle to the formation of transparent and reliable financial reporting. The focus of tax accounting on fiscal objectives and the formal aspects of transactions contradicts the principles of accounting, which are aimed at reflecting the economic substance of business activities. Frequent and often unsystematic changes in legislation place a significant administrative burden on enterprises, complicate the automation of accounting processes, increase the risk of errors, and require substantial resources to monitor and implement new regulations. The vagueness and ambiguity of legislative provisions lead to legal uncertainty, multiple interpretations, and a heightened risk of tax disputes and penalties, even when accounting is conducted in good faith. To address the identified issues in general tax and accounting practices, it is necessary to: harmonize tax and accounting systems, enhance the stability and predictability of legislation, and ensure the clarity and unambiguity of legal provisions.

У сучасних умовах динамічної трансформації національного законодавства, зумовленої як внутрішніми реформами, так і зовнішніми викликами, система податкового та бухгалтерського обліку в Україні зазнає суттєвих змін. Постійне оновлення нормативно-правової бази, спрямоване на адаптацію до європейських стандартів, досягнення фіскальних цілей держави, цифровізацію облікових процесів і підвищення прозорості фінансової звітності, створює численні виклики для суб'єктів господарювання. У цьому контексті особливої актуальності набувають питання ефективного узгодження податкового та бухгалтерського обліку, уникнення подвійного трактування норм законодавства, а також адаптації підприємств до постійно змінюваного регуляторного середовища. За результатами дослідження встановлено, що сучасні проблеми загального податкового та бухгалтерського обліку в умовах законодавчих змін пов'язані з численними актуальними викликами і труднощами, з якими стикаються вітчизняні підприємства та їх облікові служби. Фундаментальна розбіжність між податковим та бухгалтерським обліком є основною перешкодою для формування прозорої та достовірної фінансової звітності. Орієнтація податкового обліку на фіскальні цілі та формальні аспекти операцій суперечить принципам бухгалтерського обліку, які спрямовані на відбиття економічної сутності. Постійні, а часто й несистемні зміни в законодавстві створюють значне адміністративне навантаження на підприємства, ускладнюють автоматизацію облікових процесів, підвищують ризик помилок і вимагають значних ресурсів для відстеження та впровадження нововведень. Нечіткість і неоднозначність формулювань у законодавчих нормах призводять до юридичної невизначеності, множинного тлумачення та підвищують ризик виникнення податкових спорів і штрафних санкцій, навіть при добросовісному веденні обліку. Для вирішення визначеної проблеми загального податкового та бухгалтерського обліку необхідні: гармонізація податкового та бухгалтерського обліку, підвищення стабільності та прогнозованості законодавства, а також забезпечення чіткості та однозначності законодавчих норм.

Key words: digitization of accounting processes; enhancement of financial reporting transparency; unsystematic changes in legislation; tax disputes; penalty sanctions.

Ключові слова: цифровізацію облікових процесів; підвищення прозорості фінансової звітності; несистемні зміни в законодавстві; податкові спори; штрафні санкції.

PROBLEM STATEMENT

Under the current conditions of dynamic transformation of national legislation, driven by both internal reforms and external challenges, the system of taxation and accounting in Ukraine is undergoing significant changes. The constant updating of the regulatory framework-aimed at aligning with European standards and achieving the state fiscal objectives (in particular, the need to ensure sustainable and timely budget replenishment), the digitalization of accounting processes, and the enhancement of financial reporting transparency-poses numerous challenges for business entities A vivid example of the negative impact of such changes is the implementation of updated requirements for electronic document management and e-accounting by the provisions of the Tax Code of Ukraine and the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" No. 996-XIV. In particular, since 2021, the use of electronic primary documents and the submission of tax reports in digital format has become mandatory for most enterprises. This required the establishment of appropriate technical support and a revision of internal accounting procedures. For accountants, this meant the need to quickly master new software solutions, while for small enterprises, it entailed additional financial expenses for developing digital infrastructure.

In this regard, the issues of effectively aligning tax and accounting practices, avoiding double interpretation of legal norms, and adapting businesses to the constantly changing regulatory environment have become especially relevant.

ANALYSIS OF RESEARCH AND PUBLICATIONS

The issues of tax and accounting practices in the context of legislative changes are actively discussed in the works of domestic scholars, including Dutchak R.R., Dutchak V.F., Smyrna K., Malovana D.O., Starkova Y.O., Shashko M.D., and others. In particular, scholars study the theoretical and methodological aspects of aligning tax and accounting practices, the impact of legislative transformations on the formation of accounting policies for businesses, the problems of double interpretation of norms arising from different approaches to recognizing revenues and expenses, as well as the practical difficulties associated with the implementation of new requirements for financial reporting.

Special attention is also given to the issues of adapting business entities to the conditions of frequent changes in the regulatory framework, the automation of accounting processes in the context of discrepancies between tax and accounting standards, and risk management related to inaccuracies in reporting or incorrect interpretation of norms.

Table 1. Features of accounting practices that contribute to its discrepancy with tax accounting

The Accrual Principle in Accounting	The Economic Substance of a Transaction in Accounting
Revenues and expenses are recognized in the period in which they actually occur, regardless of the date of receipt or payment of funds.*	It implies that accounting reflects the actual economic substance of a business event, even if its legal form differs somewhat. This allows users of financial statements to obtain more complete and truthful information about the financial position of the enterprise, as required by Article 3 of the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» dated 16.07.1999 No. 996-XIV**

Note

* For example, revenue is recognized when the company provides a service or delivers goods, not when payment is received.

** The company enters into a financial lease agreement to acquire equipment. Legally, the ownership rights to the equipment remain with the lessor until all payments are fully made. However, the economic substance of the transaction is that the risks and rewards of using the asset transfer to the lessee from the moment of its delivery. By the principles of accounting and the requirements of Law No. 996-XIV, such equipment is recognized as an asset on the company's balance sheet, and the obligation for lease payments is recognized as a financial liability, even though the legal ownership has not yet been transferred.

Source: compiled based on [1; 4; 7].

Despite the significant amount of research, this issue remains relevant as legislative changes continue, and their pace requires the scientific community to constantly update approaches to the analysis and assessment of the effectiveness of accounting systems.

FORMULATION OF THE ARTICLE'S OBJECTIVES

Thus, the article aims to identify and systematically describe the current issues of general tax and accounting practices in the context of legislative changes, as well as to outline the main ways of addressing them.

THE PAPER MAIN BODY

Within the scope of the research, the authors emphasize that the current issues of general tax and accounting practices in the context of legislative changes represent a set of relevant challenges and difficulties faced by domestic enterprises and accounting departments in the process of maintaining records amid the continuous updating of the regulatory framework. Currently, the outlined issues encompass:

— Discrepancy between tax and accounting records. Specifically, the requirements of the Tax Code of Ukraine, the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" dated 16.07.1999 No. 996-XIV, and national standards create different goals, principles, and approaches;

— Frequent changes in legislation that require prompt response and constant updates to accounting policies;

— The complexity of interpreting several legislative norms, leading to legal uncertainty and the risk of penalty sanctions.

The current issues of tax and accounting are multifaceted and cannot be minimized without a comprehensive approach to their study.

Regarding the discrepancy between tax and accounting records, existing research has proven that it complicates the process of forming reliable and transparent financial reporting, as these systems are based on different goals, principles, and approaches to recognizing revenues, expenses, assets, and liabilities.

In particular, accounting is conducted to collect, process, and store information about financial and economic activities and prepare financial statements [7]. Therefore, it is oriented towards national standards or IFRS and predominantly follows the accrual principle and the economic substance of transactions, which are characterized in Table 1.

In contrast, tax accounting in Ukraine is focused on determining the tax base (i.e., it only considers transactions directly related to the formation of the taxable base [7]). By the requirements of the Tax Code of Ukraine, a separate procedure is established for recognizing revenues, expenses, assets, and liabilities, primarily based on the legal form of the transactions and the occurrence of cash flows (receipt or payment of funds) (Table 2). This means that for tax purposes, the decisive factor is not the economic substance of the transaction but its formalization in contracts, primary documents, and the actual payment date [3].

Additionally, it should be noted that in some cases, profit tax-paying enterprises have the freedom to choose accounting alternatives in both accounting and tax accounting. This includes the useful life terms and methods of depreciation for fixed assets. Naturally, this raises the question of whether to choose the same alternative for both types of accounting or different ones.

The outlined methodological discrepancy forces enterprises to maintain dual accounting, which significantly complicates automation processes, increases the risk of errors and also makes it more difficult to ensure compliance with reporting requirements set by regulatory authorities.

Double accounting is the practice of recording the same financial transaction or event in two separate accounting systems — the accounting

Table 2. Features of tax accounting practices that contribute to its discrepancy with accounting practices

Features of revenue, expense, asset, and liability recognition based on the legal form of transactions in tax accounting		Features of determining the occurrence of cash flows in tax accounting	
Specifics	Content	Specifics	Content
Revenue is recognized upon receipt of cash or another equivalent, if this is stipulated by the terms of the contract.* Expenses are recognized when they are paid or when a cash obligation arises, regardless of when the expenses were actually incurred or recorded in the accounting records. ** Assets are recognized based on their legal form. *** Liabilities are determined based on the occurrence of legal obligations, rather than the economic substance of the transaction. ****	This aspect determines how the legal form of transactions (i.e., the contracts, terms, and documents under which transactions are carried out) influences the recognition of revenues, expenses, assets, and liabilities.	Revenue is recognized at the moment the funds are actually received into the company's account. Expenses are recognized after the actual payment for goods or services, or when the company incurs an obligation to make such payment. Assets are considered acquired and recognized only after the actual payment is made or confirmation of the transfer of ownership rights is received.	This aspect focuses on the actual occurrence of cash flows or the transfer of assets for the recognition of transactions, regardless of their legal form. The key factor here is the moment of actual payment or receipt of funds, which determines the recognition of revenue, expenses, assets, and liabilities.

Note

* This means that even if the goods have been shipped or the service provided, revenue will not be recognized until payment is received. This approach does not consider the economic substance of the transaction, focusing solely on the date of receipt or arrival of funds.

** This means that if the company has received goods or services but has not made payment, expenses will not be recognized until the actual payment is made.

*** This means that in the case of purchasing equipment under a contract where ownership is transferred only after full payment, the asset is recognized only after the final payment is made or legal ownership rights are acquired, even if the company is already using the asset.

**** This means that if the company has entered into an agreement and incurred expenses, the tax liability is recognized only when the legal form of the agreement allows the company to recognize such liabilities or the first payment is made.

Source: compiled based on [1; 3; 5—7].

system and the tax system. For example, a company provides consulting services in December 2024, according to the terms of the contract and the act of work completed. In the accounting records, revenue will be recognized in December 2024 — at the moment the service is provided (by the accrual principle). However, in tax accounting, revenue may be recognized only in January 2025 — after the actual receipt of payment from the client. As a result of maintaining dual accounting: 1) an accountant must keep separate records of the same transaction for different purposes; 2) automated accounting systems may not always correctly process such discrepancies; 3) there is always the risk of additional tax assessments or fines if the data in the reports are incorrectly synchronized. To eliminate this identified issue, active work on harmonizing tax and accounting records is required.

In addition to the above, frequent changes in tax and accounting legislation in Ukraine pose serious challenges for business entities, as they require prompt responses and constant updates to the company's accounting policies. In particular, this refers to regular amendments to specific provisions of the Tax Code, changes in certain Accounting Standards (Ukrainian National Accounting Standards — UAS), as well as the introduction of new reporting forms, electronic services, and disclosure requirements. In particular, examples of changes that have already taken place include:

1. Changes to the simplified taxation system — new income limits and the prohibition of certain types of activities for sole proprietors (FOP) under Group 3 during martial law;

2. Regular revisions of corporate income tax rates, VAT, excise duties, and other taxes. For example, before 2011, the corporate income tax rate was 25%; starting in 2011, it was reduced to 21%; in 2013 — 19%; and since 2014, the standard corporate income tax rate has been 18%. However, for banks in 2024, the rate was temporarily increased to 50%. Starting January 1, 2025, for non-banking financial institutions (excluding insurance companies), the corporate income tax rate will rise to 25%. The value-added tax (VAT) has long had a standard rate of 20%, but there are also preferential rates — for example, 0% for exports and certain other transactions, as well as 7% for the supply of medicines, medical devices, and some other goods and services. These preferential rates may also be periodically revised. In addition, the current updated version of the Memorandum with the IMF provides for the possibility of increasing the standard VAT rate as a key source of additional revenue in the event of unforeseen circumstances.

Excise tax rates on excisable goods (alcoholic beverages, tobacco products, fuel, vehicles, etc.) are specific — set in absolute amounts per unit of goods — and are regularly revised, both in terms of rate increases and changes to the classification of goods. These changes are often linked to

Table 3. Specifics of implementing and updating forms of financial and tax reporting, as well as electronic services

Directions of implementation and updates	Features of implementing and updating financial and tax reporting forms and electronic services	Issues that arise
New reporting forms	New forms of tax declarations (such as for corporate income tax, VAT, single tax, etc.), financial reporting (especially in connection with the transition to IFRS for certain categories of enterprises), and statistical reporting are regularly approved*	Each new form requires studying, updating software, and training staff on the rules for its completion.
Changes to existing reporting forms	Amendments to existing reporting forms (such as adding new lines, changing the calculation order of indicators, and updating appendices) also create additional burdens for accountants.**	
Introduction of mandatory use of electronic services	Government authorities are actively implementing electronic services for submitting reports, registering tax invoices, obtaining certificates, and more.***	Each service requires enterprises to purchase the appropriate software, obtain digital signatures, and train employees to work with the new systems.
Requirements for information disclosure	Changes in legislation may lead to stricter requirements regarding the volume and format of information disclosure in financial reporting, which is particularly relevant for large enterprises and public companies.****	This may include the disclosure of information about related parties, segment reporting, information about financial instruments, and more.

Note:

* For example, the Unified Report on Personal Income Tax (PIT) and Single Social Contribution (SSC) (Form Appendix 1 to the corporate income tax return/ Form No. D5); Form FZ 1 (report on controlled transactions for transfer pricing); Excise sales report, report on waybills (electronic goods transport invoice).

** These updates are numerous and substantial, one of which was the update of the corporate income tax return form in 2021, which included new lines and appendices. Specifically, Appendix RI (calculation of tax differences) was significantly expanded. It included separate items for adjusting the financial result for provisions, depreciation, prior period losses, transactions with related parties, etc. In addition, the calculation method for some indicators was changed, requiring adjustments to accounting policies and software.

*** For example, the Electronic Taxpayer Cabinet (mandatory communication channel with the State Tax Service), E-waybill accounting (mandatory for certain categories of cargo starting in 2024), cash registers/online cash registers (transition to software-based cash registers for many categories of taxpayers).

**** For example, the expansion of financial statement notes (specifically regarding related parties, events after the balance sheet date, and potential risks, in accordance with IFRS requirements).

Source: compiled based on [1; 4—5; 7].

inflation, the need to harmonize with European legislation, or the fiscal needs of the state. In particular, Ukraine has committed to gradually increasing excise taxes on tobacco products to the levels established by Directive 2011/64/EU.

3. Revisions to the Tax Code, amendments to the Accounting Provisions (Ukrainian GAAP), and the introduction of new reporting forms, electronic services, and disclosure requirements. Examples include:

— Regular amendments to the Tax Code of Ukraine (TCU), such as changes to the simplified taxation system (new income limits, prohibition of certain types of activities for sole proprietors (FOP) under Group 3 during martial law);

— Updates to the Provisions (Standards) of Accounting (Ukrainian GAAP). Examples include Order of the Ministry of Finance No. 379 (2021), which introduced amendments to several standards (e.g., P(S)BO 25 regarding condensed financial statements), the revision of P(S)BO 10 "Accounts Receivable" and P(S)BO 11 "Liabilities" — in connection with the transition toward international approaches to asset and liability valuation, and the growing harmonization with IFRS through the implementation of certain requirements without direct adoption.

4. Regular reviews of corporate income tax, VAT, excise, and other tax rates are conducted. For example, before 2011, the corporate income tax rate was 25%; in 2011, it was reduced to 21%; in 2013 — to 19%; and since 2014, the standard corporate income tax rate has remained at 18%. However, in 2024, the rate was temporarily increased to 50% for banks. Starting from January 1, 2025, the corporate income tax rate for non-banking financial institutions (excluding insurance companies) will rise to 25%.

The value-added tax (VAT) has had a standard rate of 20% for a long time. However, there are preferential rates, such as 0% for exports and certain other transactions, as well as 7% for the supply of medicines, medical devices, and other goods and services. These preferential rates may be reviewed periodically. In addition, the updated version of the Memorandum with the IMF provides for the possibility of increasing the standard VAT rate as a key source of additional revenue in the event of unforeseen circumstances. Excise tax rates on excisable goods (alcoholic beverages, tobacco products, fuel, vehicles, etc.) are specific (set in absolute amounts per unit of goods) and regularly reviewed in terms of increases and changes to the classification of goods. These changes are often related to inflation, the need to harmonize with European legislation or the fiscal needs of the state. In particular, Ukraine has committed to gradually increasing excise duties on tobacco products to the level set by Directive 2011/64/EU.

4. The introduction and updating of financial and tax reporting forms, as well as electronic services include new reporting forms, amendments to existing reporting forms, the introduction of mandatory use of electronic services, and disclosure requirements (Table 3).

Constant and often unsystematic changes in legislation create a significant administrative burden on enterprises, complicate the automation of accounting processes, increase the risk of errors, and require substantial resources to track and implement innovations. To address this issue, it is essential to improve the stability and predictability of legislation.

The complexity of interpreting tax and accounting legislation, which leads to legal uncertainty and, consequently, the risk of penalties, is another serious issue that significantly complicates the overall tax and accounting management. Legislative provisions often contain vague or ambiguous wording, that allows for multiple interpretations. Some of the key examples include (see Table 4): the concept of "market price" in the Ukrainian Tax Code; the right to a VAT tax credit arising from the purchase of goods/services intended for use in "economic activities"; many principles of materiality contained in the P(C)BO (Accounting Standards [7]); provisions of P(C)BO 16 "Expenses" and tax legislation, which list specific expenses but also allow for the recognition of "other expenses of ordinary activities" not included in the specific categories.

These examples illustrate that vague wording in legislation creates legal uncertainty and increases the risk of tax disputes and penalties for enterprises. As a result, the outlined issue often requires the initiation of an audit to assess the clarity and unambiguity of legislative provisions.

Table 4. Key Legislative provisions containing vague or ambiguous wording and allowing multiple interpretations

Vague or ambiguous wording in legislative provisions	Reasons leading to multiple interpretations	Key issues formed by the content of the legislative provision
Corporate income tax – «Market prices» (The concept of «market price» is defined in the Ukrainian Tax Code for determining the tax base in controlled transactions.)	There is no clear and exhaustive list of methods for determining the market price and criteria for their application.	There is a significant room for subjective interpretation both by taxpayers and by the regulatory authorities.*
Value Added Tax (VAT) – «Economic Activity» (The right to a VAT tax credit arises from the purchase of goods/services intended for use in «economic activity.»)	The definition of «economic activity» is quite broad and not always unambiguous.	Disputes arise regarding whether certain expenses belong to economic activity.**
Accounting (P(C)BO) – «Materiality» (Many P(C)BO contain the principle of materiality, according to which information is considered material if its absence or incorrect representation could influence the decisions of financial statement users.)	The criteria for determining materiality are not clearly established and remain at the discretion of the management and accountant of the enterprise.	The lack of quantitative criteria for materiality (for example, as a percentage of a specific indicator) leads to subjectivity in determining which information should be disclosed separately and which can be consolidated with others***
Corporate Income Tax – «Other Expenses of Ordinary Activities» (P(C)BO 16 «Expenses» and tax legislation contain lists of expenses but also allow for the recognition of «other expenses of ordinary activities» that are not included in specific categories.)	The lack of a clear definition of which specific expenses can be classified as «other expenses of ordinary activities» that are not included in specific categories.	The risk of unjustified inclusion of items in the expenses that improperly reduce taxable income, which may lead to claims from tax authorities.

Note:
*. Enterprises can use various methods (comparable uncontrolled price, "cost-plus," resale price, etc.), and each of them may be challenged by the tax authorities if their specialists consider the applied method unjustified or find other comparable transactions that they deem more relevant.
** For example, expenses for employees' social needs, marketing, and representation costs may be interpreted by regulatory authorities as not directly related to generating income, and, accordingly, the right to a tax credit may be disputed.
*** For example, this may lead to discrepancies with auditors or regulatory authorities.
Source: compiled based on [1; 2; 7].

CONCLUSIONS

The study concludes that the current issues of general tax and accounting in the context of legislative changes are associated with a significant number of relevant challenges and difficulties faced by domestic enterprises and their accounting departments. The following conclusions have been made:

1. The fundamental discrepancy between tax and accounting reporting is a key obstacle to the formation of transparent and reliable financial statements. The focus of tax accounting on fiscal objectives and the formal aspects of transactions contradicts the principles of accounting, which aim to reflect the economic substance.

2. Constant and often unsystematic changes in legislation create a significant administrative burden on enterprises, complicate the automation of accounting processes, increase the risk of errors, and require substantial resources to track and implement innovations.

3. Vagueness and ambiguity in legislative provisions create legal uncertainty, lead to multi-

ple interpretations, and increase the risk of tax disputes and penalties, even when accounting is conducted in good faith.

To address the identified issues in tax and accounting practices, the following measures are necessary:

1. Harmonization of tax and accounting systems (in particular, continuing efforts to align the principles of income, expense, asset, and liability recognition; introducing amendments to the Tax Code to eliminate differences in asset recognition and valuation compared to accounting standards; and implementing an accounting methodology adapted for tax purposes).

2. Enhancing the stability and predictability of legislation (by ensuring a planned approach to introducing changes in tax legislation, which will provide enterprises with sufficient time to adapt to new requirements).

3. Ensuring clarity and unambiguity of legislative provisions (in particular, it is important to conduct a thorough analysis of existing legislation to identify vague and ambiguous wording, introduce the necessary clarifications, and unify the terminology used in tax and accounting legislation).

The prospects for further research lie in exploring a model for systematic implementation of these recommendations, which would help reduce the administrative burden on businesses, improve the quality and reliability of financial reporting, lower the risk of errors and penalties, and enhance the investment climate in Ukraine.

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Стаття надійшла до редакції 04.05.2025 р.