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TAX AUDIT TO ENSURE BUSINESS PROSPERITY: TRENDS AND PERSPECTIVES

ABSTRACT

The study identifies key trends impacting the business services industry in 2023, including the strong post-pandemic recovery of demand, increased demand for recruitment services, and increased funding for R&D. The research highlights the growing importance of tax audit in the business development process, as evidenced by the increasing share of advisory audit services and tax consulting in the global market. The study presents the global tax audit turnover, indicating its growth and popularity in the business services industry. The research examines the fastest-growing business services markets, with China being the fastest-growing market in terms of absolute and CAGR growth. The study discusses the dominance of accounting and audit companies in the top 10 list of leading companies in the business services industry, emphasizing the significance of audit, tax, and advisory services. The research emphasizes the need for tax audit services in the current business environment, where constant changes and increasing information turnover make it challenging for businesses to adapt. The research highlights the importance of tax audit in financial control for business owners and international companies operating in Ukraine, as well as its role in tax optimization and planning. The study identifies business trends that require auditors to be prepared to provide tax audit and tax optimization services, including the adoption of automation and artificial intelligence, personalized offers, and the adoption of value-based business models. The scientific novelty of the study lies in its comprehensive analysis of the current state and future trends in the business services industry, with a specific focus on tax audits. The study provides insights into the growing demand for tax audit services, the challenges and opportunities in the industry, and the potential for tax optimization and planning. It contributes to the existing literature by highlighting the significance of tax audits in ensuring business prosperity and offering recommendations for improving the organizational and methodological aspects of tax audits in the business services sector.

Keywords: financial control, business services, taxes, audit of taxation

JEL Classification: M21, M40, M42, M49

INTRODUCTION

Accelerating digitalization is expected to have a huge effect on the business services industry in terms of efficiency and quality improvement. To provide suitable business solutions to clients, as well as to remain competitive, basic data analysis will be a must. When using artificial intelligence, which includes technical training, can lead to an indicative, meaningful process, automation of back-end tasks, and real-time data interpretation. With the help of artificial intelligence, since the machine is a preparation that we can use on big days, it should be a preparation for creating more individual and more relevant offices. The determination of trends in daily conditions, as well as the weakening of services in accordance with individual needs, affects obtaining value and increasing the value of values. Simultaneously, personalization will lead to follow-up inquiries, further improving process efficiency. Low entry barriers in the industry and growing levels of competition will require the company to switch to a level-sized model, or in other words, holding more for the same price. Similarly, with personalized offers, customers of businesses with value-based models are expected to show higher loyalty and brand recognition, positively impacting revenues.

Contemporary trends show that business needs qualified consultations to manage their development most effectively. Accordingly, a tax audit is of particular importance for business development. In turn, business development trends stimulate the diversification of tax audit services, which requires a separate study. Therefore, the key problematic question that this study tries to answer is the identification of trends, the current state, and prospects for the development of tax audits.

LITERATURE REVIEW

Both domestic and foreign researchers were engaged in research of problematic issues of the business-service industry. K. Brenzovych [1], M. Nezhyva, et al. [2] examine the current state and prospects for the development of international trade in business services. L. Bondarchuk, V. Burdeynyy [3] examines consulting services as a tool in business management. N. Bogomolova, V. Chernii [4], K. Nazarova, et al. [5, 6] investigate forensic services and anti-corruption audit in the system of guaranteeing the economic security of business structures in the conditions of global transformations. O. Shyrokopoyas [7] investigates the process of accounting for services in the field of business security. T. Kaminska [8] studies international business consulting services. O. Omelyanenko [9] analyzes the features of creative services from the point of view of building business strategies. I. Ryzuk et al. [10] study the peculiarities of the formation of a business process management model of a service enterprise. A. Hrechko et al. [11] in their research focus on electronic trust services, as he perceives them as the basis of business trust. K. Bulyha et al. [12] study the use of software engineering methods during the modeling of business projects in the service sector. A. Tupchiiy [13] analyzes the dependence of the income and profit of enterprises on the provision of services. V. Rusavska, S. Neilenko [14] investigates quality as a determining factor in meeting the needs of consumers of business products and services. In addition, tax audit issues were the object of research by such scientists as G. Lietz [16], T. Rostain [17], M. Hanlon, et al. [18], N. Ahmad et al. [19], J. Robinson et al. [20], M. Steller, E. Pummerer [21], R. T. Ainsworth [22], 23. Müller, W., Kuznetsova, A., Khrystoforova, O., Karpachova O., & Sulyma, M. [23], C. Lennox et al. [24], M. Shyhun, A. Zhuravel [25], A. Darono, A. Pratama [26], and others [27–29]. Without diminishing the contribution of scientists to the development of the theory and methodology of audit, taking into account the need for time management information, it should be noted that the general methodology of the audit of taxation of the business services industry is relevant. Therefore, there is a need to improve the organizational and methodical provisions of the taxation audit of the business services industry.

AIMS AND OBJECTIVES

The purpose of the article is the further development of the provisions of the audit of taxation of the business-service industry and their impact on the final results of the enterprise and society. Based on the provided information, the following tasks can be identified for the article in accordance with the set goal:

- to analyze the current state and prospects of the audit of taxation in the business-service industry, and to explore the trends and challenges in the global business-services industry that necessitate the need for tax audit services;
- to assess the growing demand for tax audit services in the business-service industry, considering factors such as labor market changes and increasing funding for research and development;
- to discuss the role of digitalization in driving the diversification of tax audit approaches and increasing audit productivity;
- to identify the key trends affecting the business services industry, such as cybersecurity, personalized offers, and value-based business models, and their implications for tax audit services;
- to provide recommendations for improving the organizational and methodical provisions of the tax audit of the business-service industry.

These tasks would contribute to the further development of the provisions of the audit of taxation in the business-service industry and its impact on the overall performance of enterprises and society.

METHODS

The information base of this study is an assessment of official information and periodicals. The research was conducted using general scientific and special methods, including analysis, synthesis – problem statement; system analysis – to study

the essence of the concept of «business services industry», «taxes», «audit of taxation»; graphic method – for visual display of research results.

RESULTS

Key trends impacting the business services industry in 2023:

1. Strong post-pandemic recovery of demand, yet new challenges emerging. Over 2021, the global business services industry was marked by a strong rebound, supported by stimulus measures, recovering consumer and business demand, and a continuing global economic shift towards services. Strong industry growth is anticipated through 2026 [15]. However, supply chain disruptions coupled with energy price spikes, increasing labor costs, and rapidly rising inflation worries pose downside risks to global industry growth. Consequently, further governmental support packages are anticipated to shield businesses and consumers from inflationary pressures.
2. Elevated demand for recruitment services amid global changes in labor markets. Labor market recovery after the pandemic has been slow, with global hours worked in 2021 remaining below pre-pandemic levels. Labor market conditions are set to improve over the medium term, yet recovery might be highly uneven across countries due to huge disparities in fiscal space to promote an economic rebound. Furthermore, the pandemic has led to exacerbating workforce shortages globally. The US and other developed countries are facing the Great Resignation – a phenomenon that describes record numbers of people leaving their jobs due to changes in priorities [15]. Businesses struggle to fill open positions and, as a result, turn to recruiters, leading to rapidly expanding services of recruitment agencies.
3. Increased funding for R&D. The global health crisis has led to increased demand for health-related research and development services, which may result in lasting changes in science and technology, as the possibility of future infectious disease outbreaks and global health concerns, may necessitate more investment in this area. However, 2022 has brought new challenges in global economic development, with an increased focus on defense and security research and innovation, including cybersecurity, green transformation, and other technological developments. To tackle global challenges, the EU, as an example, is prepared to allocate EUR 95.5 billion for research and innovation until 2027 under the EU funding program, Horizon Europe [15].

Global trends force businesses to adapt to new realities and constantly study new models for optimizing the tax burden on business. As a result, the share of advisory audit services is growing in the world, and tax consulting occupies a significant share (Figure 1) [15].

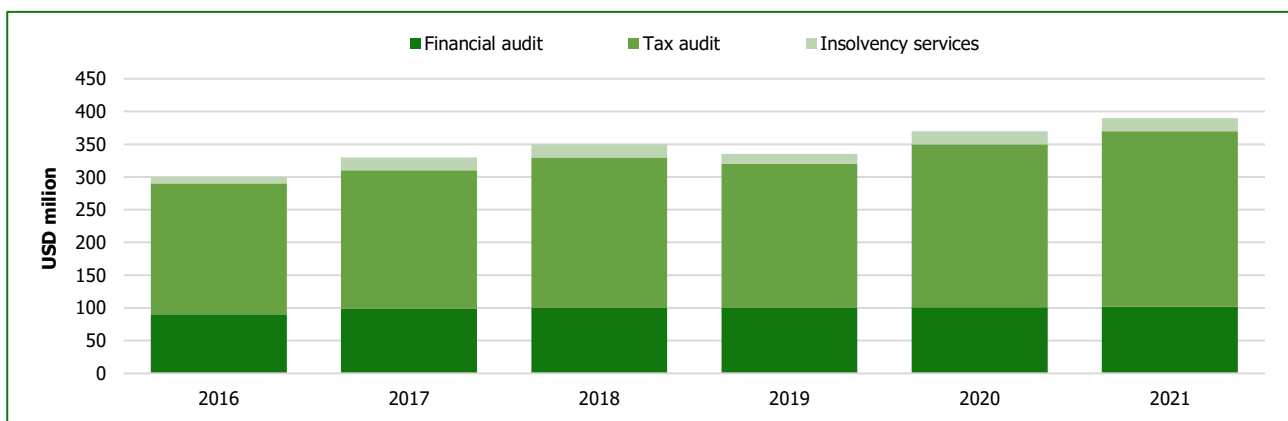


Figure 1. Global audit services market (audit turnover by category), 2016-2021. (Source: developed by the authors on the basis of [15])

In the current business environment, there is a big trend of information turnover, and it is difficult to adapt to this permanent change, so the business needs a reliable intermediary who will help make effective management decisions. In modern society, it is an audit. In the conditions of such constant changes, a tax audit is especially relevant for business (Figure 2). Global tax audit turnover is growing – it means that that type of service in business is very popular and will be in the future.

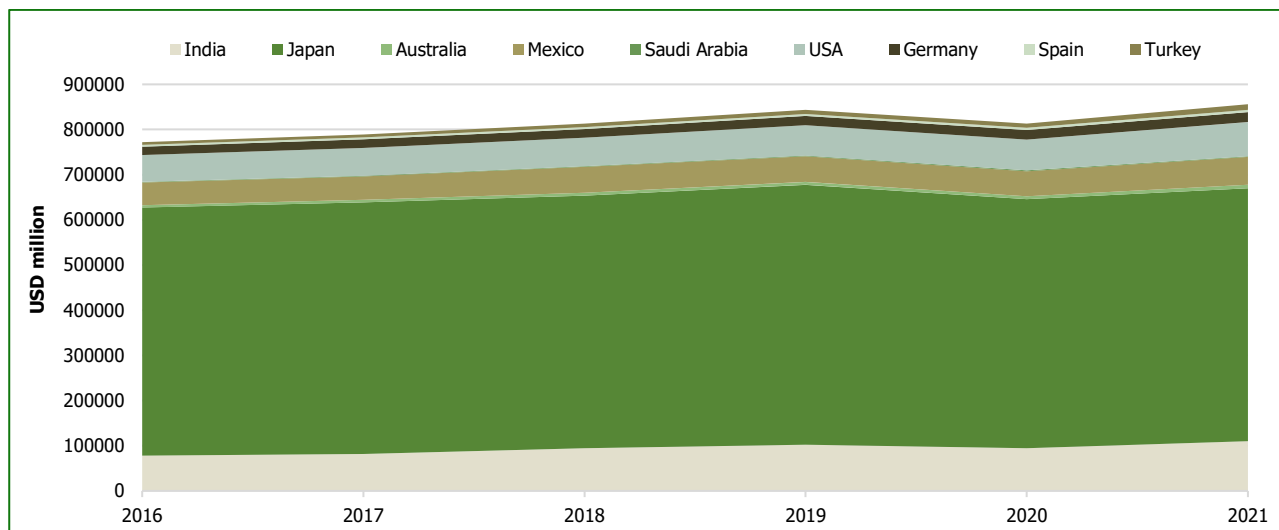


Figure 2. Tax audit turnover (market of audit services) in some countries of the world, 2016–2021. (Source: developed by the authors on the basis of [15])

The global market for business services continued to grow, backed by accelerating sales in emerging markets and expanding demand in developed economies (Figure 3).

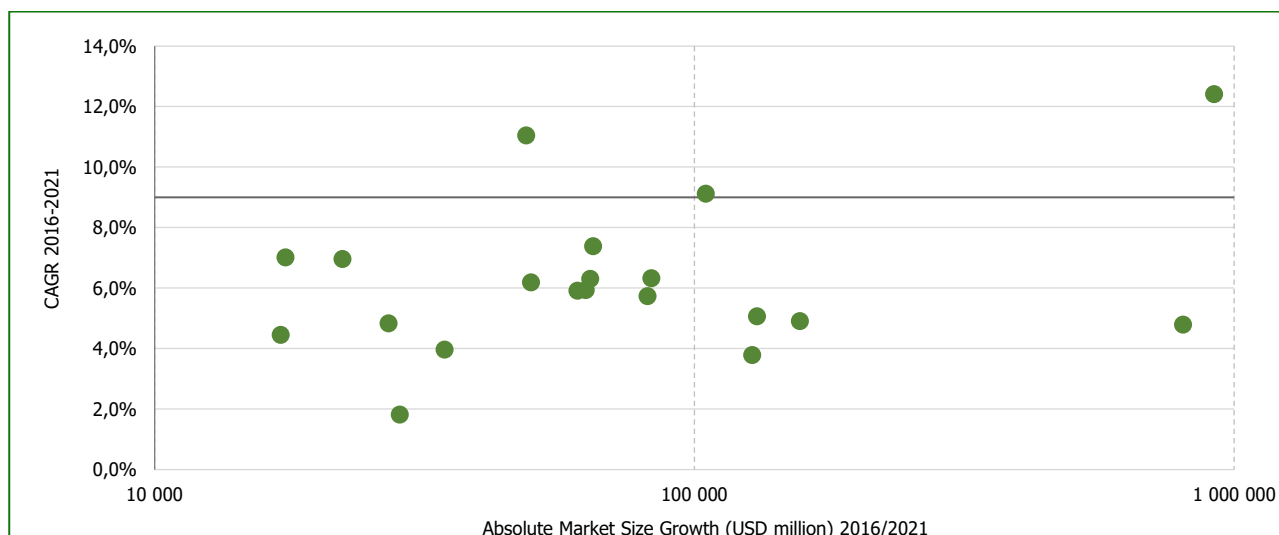


Figure 3. Fastest Growing Business Services Markets, 2016–2021. (Source: developed by the authors on the basis of [15])

China was the fastest-growing market in terms of absolute and CAGR growth over the historic period, thanks to the growing middle class and expanding demand for B2C as well as B2B services. Nevertheless, China faced slowing growth towards the end of the review period resulting from an early impact of the pandemic.

Over the historic period, Asia Pacific and European countries witnessed the highest growth rates. In Asia Pacific, this was a result of strong development in China, Indonesia, and Taiwan, where demand for business services has been rapidly increasing. Meanwhile, European countries continued to record elevated and increasing demand for services.

The services industry is affected by increasing prices for energy and high inflation:

1. Energy. Global economic spillovers from the Russian invasion of Ukraine can be expected to come from higher energy and commodity prices, declines in private sector confidence, and higher financial market risk premium effects due to higher geopolitical tensions and risks. Economies with higher exposure to trade with Russia, including those in the Eurozone and China, are more vulnerable to spillover impacts of the war as well as higher energy prices.
2. Inflation reached a peak in 2022 across many economies globally with inflationary pressures easing over the medium term. Higher energy and commodity prices triggered by the war and sanctions will add to the already high inflationary

pressures faced by many economies since 2021, amid supply chain bottlenecks, shifting consumer demands, and global economic recovery from the pandemic shock. It may be vital for businesses to keep track of price dynamics and consumers' changing behavior amid an inflationary environment.

3. Wage per hour. Due to changes in the labor market, with increasing labor shortages and rising inflationary pressures globally, wages are expected to continue to grow [15].

Accounting and audit companies to dominate the top 10 list of leading companies (Figure 4). Reflecting its strong historical position, Deloitte Touche Tohmatsu Ltd, an enterprise providing audit, consulting, and legal services, remained the largest business services company in 2021. Moreover, Deloitte together with PricewaterhouseCoopers, Ernst & Young, and KPMG are considered the Big Four accounting companies and professional services networks globally.

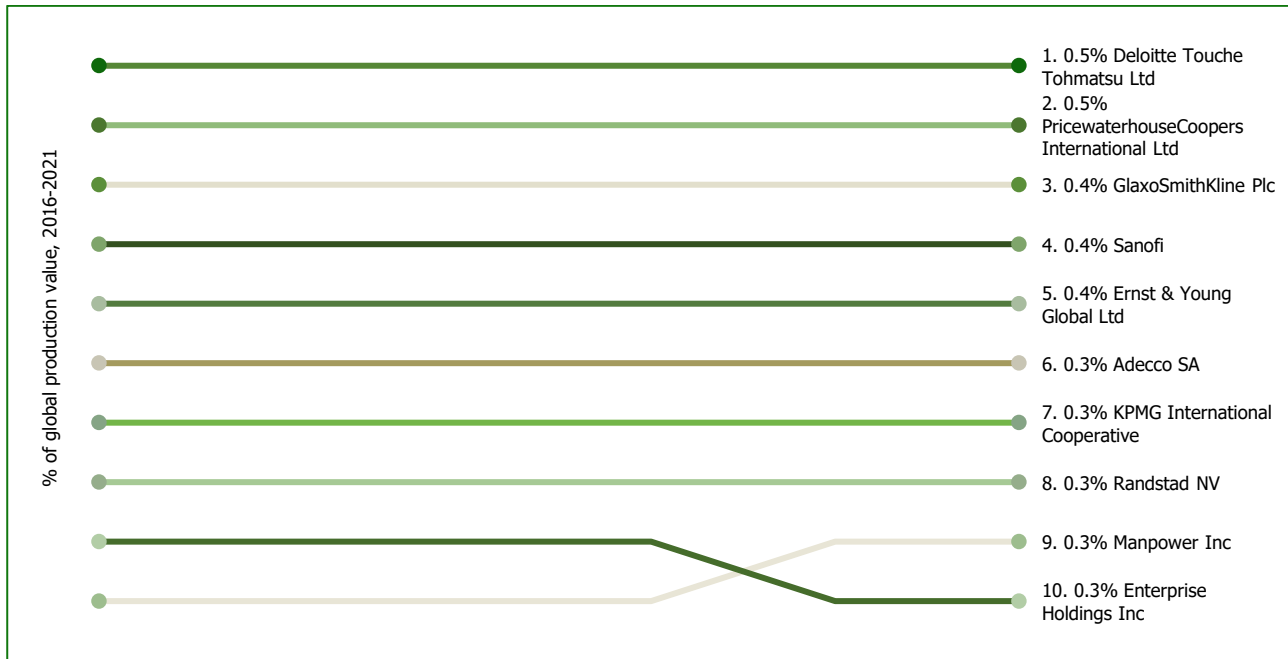


Figure 4. Top 10 Companies by Production Value, 2016–2021. (Source: developed by the authors on the basis of [15])

It is no accident that the first and second places are occupied by auditing companies that help drive business and the world economy. Overall, the global industry's environment has been dominated by companies operating within the area of audit, tax and advisory services, and business intelligence over the historic period. In addition, several HR services providers also fall on the top 10 list, such as Randstad NV and Manpower Inc.

Accelerating digitalization, increasing demand for better-tailored services, and global changes in business and labor market environments are expected to continue to support the growth of the top 10 service providers. This trend drives diversification of tax audit approaches using digital tools – it helps increase audit productivity.

Audit activity includes organizational and methodical support of audit, practical implementation of audit, and provision of other audit services in the form of consultations, examinations, and other types of economic and legal support of entrepreneurial activities of individuals and legal entities. At the current stage, the audit of taxation in Ukraine is one of the most popular new areas of the audit.

The impetus for its emergence and development was the fact that the business entity in the course of its activity is constantly faced with problems of a tax nature, the solution of which became possible through cooperation with independent auditors. However, at the legislative level, an audit of taxation is not defined, so in practice, this definition has different contents.

Thus, state tax authorities understand an audit of taxation as an audit of taxation, the rules of which are established by the requirements of tax legislation, independent auditors, and audit firms consider an audit of taxation as one of the types of audits. This attitude toward the audit of taxation leads to the substitution of concepts: audit, tax control, and audit of taxation.

An audit of taxation is an independent audit of the correctness and completeness of the calculation and timely payment of taxes, the state of their accounting and tax accounting, confirmation of the reliability of tax reporting and tax aspects of financial accounting reporting, control over compliance with tax policy and discipline, as well as an examination of tax risks and identification of reduction reserves tax pressure on the business.

An audit of taxation is a detailed analysis of a company's tax reporting. Expert lawyers are faced with the task of identifying the risks of fines during audits by state authorities. Such prior verification is necessary to fulfill certain purposes.

First, conducting an audit of taxation is relevant for the control of the financial activities of the enterprise by its owners. Thanks to it, the owner of the company will be able to understand the real situation of affairs in those cases when the management is completely transferred to the directors and not only.

Secondly, the audit of tax reports is necessary for international companies that open subsidiaries in Ukraine or are going to invest in Ukrainian businesses. This allows them to reduce risks and avoid problems with local regulatory authorities.

Audit of taxation is one of the forms of tax control, which is defined as a system of measures taken by controlling bodies (which include independent audit firms) with the aim of controlling the calculation and payment of taxes and fees, as well as compliance with legislation on settlement and cash operations, patenting, licensing and other types of inspections specified by law.

An audit of taxation pursues three main goals: determining the correctness of the calculation of the amount of taxes payable to the budget; prevention of fines related to violation of legislation on taxes, fees, and other payments; providing the management of the audit object with the necessary information for further optimization of taxation of this organization.

In the process of conducting an audit of taxation, the auditor company tries to solve all the issues related to the optimization and planning of taxation and to solve them precisely in accordance with the interests of the customer. At the same time, an audit of taxation involves the implementation of thorough control over literacy and reasonable calculation and payment of taxes and various fees, the correct use of the company's tax benefits, the accurate reflection in the tax reporting of various transactions (which are often not prescribed in the legislation).

So, there are a few business trends that require auditors to be ready to consult such services as tax audit and tax optimization. We can consider such trends:

1. In tandem with the greater adoption of automation and artificial intelligence, business services companies will have to invest more in cybersecurity and digital risk management programs to ensure the safety and efficiency of processes. The digitalization of business services opens up greater potential for data privacy breaches, bias or errors in data systems, as well as data poisoning. Due to such perceived threats, more regulation in this area is anticipated, with many countries globally adopting new laws for data protection. For example, in the summer of 2021, the European Commission published new Standard Contractual Clauses for transfers of personal data from the EU to third countries, further strengthening the General Data Protection Regulation. Meanwhile, in September 2021, Saudi Arabia adopted its first personal data protection law.
2. Personalized offers. Besides customer service and marketing objectives, personalization is expected to be applied for other business purposes as well, such as human resources analytics. Reporting, gathering, and analyzing HR data will enable companies to systemically identify and quantify data related to human capital in order to maximize business outcomes. HR analytics will measure such metrics as training efficiency, human capital risk, revenue per employee, and others, leading to advances not only in the recruitment process but also in the effectiveness of different HR interventions and policies.
3. Value business model. Changing social trends may create expectations for businesses to adopt long-term value models, reflecting their social responsibility and the need to make valuable contributions to their stakeholders such as customers, the local community, and staff. To do so, businesses will have to adopt sustainable practices and engage in voluntary initiatives ranging from social to environmental activities. Sustainable initiatives are currently the main indicators of socially responsible businesses, which are expected to reduce waste, adopt recycling practices and move to clean energy.

Tax audit in the business-service industry are effective in identifying and correcting errors and irregularities in financial reporting. Audits helped businesses detect and rectify inaccuracies in their tax calculations, ensuring compliance with tax regulations. This finding highlights the crucial role of tax audits in maintaining the integrity of financial statements and ensuring accurate tax reporting.

Tax audits have a positive impact on tax compliance behavior in the business-service industry. Businesses that underwent regular tax audits demonstrated higher levels of compliance compared to those that did not undergo audits. This suggests that tax audits act as a deterrent to tax evasion and encourage businesses to fulfill their tax obligations.

With the increasing digitization of business processes and the availability of vast amounts of electronic data, tax audits can leverage advanced technologies and data analytics to improve efficiency and effectiveness. This includes the use of machine learning algorithms to identify patterns of non-compliance and automate audit procedures, resulting in more targeted and accurate audits.

Effective communication and cooperation between auditors and businesses contribute to a more streamlined audit process, enabling auditors to gain a comprehensive understanding of the business operations and identify potential areas of non-compliance. This finding emphasizes the significance of building strong relationships and open channels of communication between auditors and businesses in the business-service industry.

As the business-service industry evolves and new regulatory frameworks emerge, auditors must stay updated with the latest industry practices and regulations. Ongoing training programs and professional development initiatives are essential to equip auditors with the necessary skills and knowledge to effectively navigate the evolving tax landscape.

Tax audits play a vital role in ensuring the financial health and long-term prosperity of businesses. They are critical for maintaining compliance with tax regulations, identifying errors or irregularities in financial reporting, and promoting transparency in business operations.

Tax audits serve as a robust mechanism to enhance financial accuracy within businesses. By thoroughly examining financial records, auditors identify errors, inconsistencies, or misinterpretations in tax calculations and financial reporting. This ensures the integrity of financial statements and contributes to accurate tax reporting. Moreover, tax audits provide an opportunity for businesses to rectify any inadvertent mistakes or omissions, ultimately preventing potential penalties, fines, or legal repercussions.

In addition to financial accuracy, tax audits play a crucial role in promoting compliance behavior among businesses. Through regular audits, businesses become aware of their obligations and the importance of adhering to tax laws. The fear of detection and subsequent consequences serves as a deterrent against tax evasion, encouraging businesses to fulfill their tax obligations honestly and ethically. By instilling a culture of compliance, tax audits contribute to a level playing field, where all businesses operate on fair terms, ensuring the long-term prosperity of the business landscape.

The digital era has transformed the landscape of tax audits, presenting both challenges and opportunities. The availability of vast amounts of electronic data and the advancements in data analytics have opened new avenues for enhancing the efficiency and effectiveness of tax audits. Auditors can leverage technology to analyze large datasets, identify patterns of non-compliance, and automate audit procedures. Machine learning algorithms can aid in detecting anomalies and irregularities, reducing the time and effort required for manual audits. By embracing technology, tax audits can be more targeted, accurate, and cost-effective.

Effective collaboration and communication between businesses and tax auditors are essential for successful tax audits. Businesses must maintain open channels of communication with auditors, providing access to necessary financial records and promptly addressing any queries or concerns raised during the audit process. On the other hand, auditors should establish a cooperative approach, fostering a transparent and constructive relationship with businesses. This collaboration enables auditors to gain a comprehensive understanding of business operations, identify potential areas of non-compliance, and provide valuable insights to improve financial reporting and tax compliance practices.

DISCUSSION

This article deals with the investigation of how the business services industry is developing in the globe and in the top leading countries from a service business perspective. The article covers data on market size, production, imports and exports operations, the profitability of the industry, and companies' number. There is a comparison of market overview with other countries in the respective region. Digitization is having a significant impact on the business services industry, increasing efficiency and improving quality. Major trends that will affect the business services industry: strong post-pandemic demand recovery, but new challenges emerge; increased demand for recruitment services against the background of global changes in the labor market; increase in R&D funding. All this causes the need to study taxation issues, and accordingly, its control, or rather an audit of taxation. The study defines the concept of tax audit and its objectives, including the independent audit of tax calculation and payment, confirmation of tax reporting reliability, control over tax

policy compliance, and identification of tax reduction reserves. The research emphasizes the need to improve the organizational and methodological provisions of tax audit in the business services industry and their impact on the overall results of enterprises and society.

Existing studies on the audit of taxation in the business-service industry have primarily focused on the organizational and methodical aspects of tax audits, exploring their impact on financial reporting accuracy and compliance. These studies have highlighted the importance of robust internal control systems and proper documentation to ensure tax compliance. However, our results add novelty to the existing body of knowledge by taking a broader perspective on the topic and supplementing the previous ones, including our research [20–32].

The analysis delves into the current state and prospects of tax audits in the business-service industry, considering global trends, challenges, and the role of digitalization. This wider scope allows for a more comprehensive understanding of the subject matter and its implications. Moreover, while previous studies have emphasized the theoretical aspects of tax audits, our analysis emphasizes practical implications. It examines the influence of tax audits on both the final results of enterprises and society, highlighting the practical benefits of conducting thorough tax audits in the business-service industry.

The findings of this comparative analysis hold significant practical implications for businesses operating in the business-service industry and tax auditors. By understanding the current state and prospects of tax audits, businesses can proactively adapt their internal processes and control systems to meet regulatory requirements and optimize their tax positions. This can result in improved financial reporting accuracy, reduced tax risks, and enhanced overall performance. Tax auditors can benefit from the analysis by gaining insights into the emerging trends and challenges in the business-service industry. They can leverage this knowledge to develop innovative audit approaches, leveraging digitalization and adapting to changing business models. By doing so, auditors can enhance the effectiveness and efficiency of tax audits, providing value-added services to their clients. Overall, the practical use of the comparative analysis lies in its ability to inform decision-making processes, guide strategic planning, and drive continuous improvement in tax audit practices within the business-service industry.

CONCLUSIONS

Tax audit today is a strict necessity. it serves as a kind of dress rehearsal for the tax audit, during which you can put the reporting in order so as not to have problems in the future. the audit firm, with the help of an audit, reduces the risks of violation of tax legislation and the likelihood of misunderstandings and conflicts with fiscal authorities. a timely tax audit allows you to avoid losses during tax audits, thereby recouping the costs of conducting the audit, while maintaining the company's reputation as a reliable partner in business.

The main scientific results of this article shed light on the state and prospects of tax audits in the business-service industry, emphasizing their practical implications and novel insights. The analysis has provided several key findings:

1. Tax audits play a crucial role in ensuring financial reporting accuracy and tax compliance in the business-service industry. Thorough tax audits contribute to improved transparency, reduced tax risks, and enhanced overall performance for businesses in this sector.
2. The study highlights the impact of digitalization on tax audits, emphasizing the need for auditors to adapt their approaches to changing business models and emerging technologies. Leveraging digital tools and data analytics can significantly enhance the effectiveness and efficiency of tax audits in the business-service industry.
3. The comparative analysis reveals the importance of proactive tax planning and robust internal control systems for businesses operating in this sector. By aligning their processes with regulatory requirements and optimizing their tax positions, businesses can mitigate risks and improve their financial performance.

The novelty of this study lies in its comprehensive perspective on tax audits in the business-service industry, considering both global trends and practical implications. While previous studies have focused on theoretical aspects, this analysis bridges the gap between theory and practice, providing valuable insights for businesses and tax auditors.

The practical value of the findings is significant for both businesses and auditors. For businesses in the business-service industry, understanding the state and prospects of tax audits enables them to develop proactive tax strategies, minimize risks, and optimize their financial reporting. It empowers them to align their processes with regulatory requirements, enhancing compliance and credibility.

For tax auditors, the analysis offers guidance on adapting their audit approaches to the digital era. Embracing digital tools and data analytics can improve audit efficiency and effectiveness, enabling auditors to provide value-added services to their clients. It positions auditors as trusted advisors, helping businesses navigate complex tax landscapes and maximize their tax compliance efforts.

Based on the findings of this study, several promising directions for future research emerge:

1. The impact of emerging technologies, such as artificial intelligence and blockchain, on tax audits in the business-service industry could be explored further. Investigating how these technologies can revolutionize audit processes and enhance compliance would provide valuable insights.
2. Conducting empirical studies to assess the actual outcomes and benefits of tax audits in the business-service industry would contribute to a deeper understanding of their effectiveness. Examining financial performance metrics and comparing them across audited and non-audited businesses could provide quantitative evidence of the practical value of tax audits.
3. Exploring the role of tax audits in promoting ethical practices and corporate social responsibility within the business-service industry could be an interesting avenue for research. Investigating how tax audits contribute to sustainable business practices and societal welfare would add a new dimension to the field.

By delving into these research directions, scholars can further advance the knowledge and understanding of tax audits in the business-service industry, ultimately driving improvements in audit practices and facilitating better tax compliance for businesses operating in this sector.

ADDITIONAL INFORMATION

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ПОДАТКОВИЙ АУДИТ ДЛЯ ЗАБЕЗПЕЧЕННЯ ПРОЦВІТАННЯ БІЗНЕСУ: ТЕНДЕНЦІЇ ТА ПЕРСПЕКТИВИ

Дослідження визначає ключові тенденції, які вплинуть на індустрію бізнес-послуг у 2023 р., включаючи значне відновлення попиту після пандемії, зростання попиту на послуги з підбирання персоналу та збільшення фінансування науково-дослідницьких робіт. Підкреслено зростаюче значення податкового аудиту в процесі розвитку бізнесу, про що свідчить збільшення частки консультативних аудиторських послуг і податкового консультування на світовому ринку. Аналіз світового обороту податкових перевірок указує на його зростання та популярність у сфері бізнес-послуг. У дослідженні визначено ринки бізнес-послуг, які найшвидше розвиваються, причому Китай є ринком, що найшвидше розвивається з погляду абсолютного та середньорічного зростання. Обговорюється домінування бухгалтерських та аудиторських компаній у першій десятці провідних компаній у галузі бізнес-послуг, наголошено на важливості аудиторських, податкових і консультаційних послуг. Підкреслено необхідність послуг податкового аудиту в поточному бізнес-середовищі, де постійні зміни та збільшення інформаційного обороту ускладнюють адаптацію бізнесу. Визначено важливість податкового аудиту у фінансовому контролі для власників бізнесу та міжнародних компаній, які працюють в Україні, а також його роль в оптимізації оподаткування та плануванні. Дослідження визначає бізнес-тенденції, які вимагають від аудиторів бути готовими надавати послуги з податкового аудиту та оптимізації оподаткування, включаючи впровадження автоматизації та штучного інтелекту, персоналізованих пропозицій і впровадження бізнес-моделей, заснованих на вартості. Наукова новизна дослідження полягає в комплексному аналізі сучасного стану та майбутніх тенденцій розвитку сфери бізнес-послуг із особливим акцентом на податковому аудиті. Дослідження дає зрозуміти зростаючий попит на послуги податкового аудиту, виклики та можливості в галузі, а також потенціал оптимізації оподаткування та планування. Воно доповнює наявну літературу, висвітлюючи значення податкового аудиту в забезпеченні процвітання бізнесу та пропонуючи рекомендації щодо вдосконалення організаційно-методичних аспектів податкового аудиту у сфері бізнес-послуг.

Ключові слова: фінансовий контроль, бізнес-послуги, податки, аудит, оподаткування

JEL Класифікація: M21, M40, M42, M49