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08.00.02 Makroiqtisodiyot
08.00.03 Sanoat iqtisodiyoti
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08.00.17 Turizm va mehmonxona faoliyati

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MUNDARIJA

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APPROACHES TO EFFECTIVE MANAGEMENT OF TAX LIABILITIES THROUGH TAX AUDITING

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Abstract: The article explores the strategic role of tax auditing in the effective management of tax liabilities within enterprises under the current phase of economic liberalization and modernization in the Republic of Uzbekistan. It discusses the theoretical foundations and practical significance of tax audits in aligning corporate tax practices with the evolving fiscal legislation. The study emphasizes the importance of improving tax discipline and strengthening tax control through audit mechanisms. Modern challenges such as digitalization, international compliance, and the need for administrative transparency are also addressed. The methodological approach includes a comparative analysis of domestic tax audit practices with international standards. Results suggest that tax audits not only enhance tax compliance but also serve as a preventive tool against violations. The paper concludes with policy recommendations aimed at optimizing state tax administration and integrating global audit frameworks.

Key words: enterprise, tax liability, taxation, tax audit, tax control, fiscal discipline, tax administration, audit standards, international compliance, Uzbekistan.

Annotatsiya: Maqolada O‘zbekiston Respublikasida iqtisodiyotning erkinlashuvi va modernizatsiyasi sharoitida korxonalarning soliq majburiyatlarini samarali boshqarishda soliq auditining strategik roli o‘rganiladi. Soliq auditining nazariy asoslari va amaliy ahamiyati yoritilib, mavjud fiskal qonunchilik bilan korxona soliq amaliyotini uyg‘unlashtirish zarurati asoslanadi. Soliq intizomini kuchaytirish, soliq nazoratining sifatini oshirish va bu jarayonda audit mexanizmlarining tutgan o‘rni tahlil etiladi. Shu bilan birga, raqamlashtirish, xalqaro standartlarga muvofiqlik va soliq boshqaruvida shaffoflikni ta’minlash kabi dolzarb muammolar ko‘rib chiqiladi. Tadqiqot metodologiyasi sifatida ichki va xalqaro audit amaliyotlarining qiyosiy tahlili tanlangan. Natijalar audit tekshiruvlari soliq tartib-intizomini oshiruvchi va buzilishlarning oldini oluvchi vosita ekanligini tasdiqlaydi. Xulosa qismida davlat soliq boshqaruvini takomillashtirish va xalqaro standartlarga integratsiyalash bo‘yicha takliflar ilgari suriladi.

Kalit so‘zlar: korxona, soliq majburiyati, soliqqa tortish, soliq auditi, soliq nazorati, fiskal intizom, soliq ma’muriyatchiligi, audit standartlari, xalqaro muvofiqlik, O‘zbekiston.

Аннотация: В статье рассматривается стратегическое значение налогового аудита в эффективном управлении налоговыми обязательствами предприятий в условиях текущего этапа либерализации и модернизации экономики Республики Узбекистан. Раскрываются теоретические основы и практическая значимость налоговых проверок для приведения налоговой практики предприятий в соответствие с изменяющимся фискальным законодательством. Отдельное внимание уделено укреплению налоговой дисциплины и повышению эффективности налогового контроля посредством аудита. Также анализируются современные вызовы, включая цифровизацию, международную совместимость и необходимость административной прозрачности. Методологически применён сравнительный анализ отечественной и международной практики налогового аудита. Результаты исследования показывают, что налоговый аудит способствует не только повышению уровня соблюдения налоговых требований, но и служит механизмом профилактики нарушений. В завершении статьи представлены рекомендации по совершенствованию налогового администрирования и интеграции международных аудиторских стандартов.

Ключевые слова: предприятие, налоговое обязательство, налогообложение, налоговый аудит, налоговый контроль, фискальная дисциплина, налоговое администрирование, аудиторские стандарты, международная совместимость, Узбекистан.

INTRODUCTION

Currently, in the Republic of Uzbekistan, ensuring the free activity of business entities and fair competition, significantly reducing state interference in their operations, enhancing the effectiveness of preventive measures to ensure compliance with tax legislation, and creating a favorable investment climate are considered crucial priorities for economic development.

These aspects highlight the necessity for an in-depth study of enterprise tax liability systems and measures for effective management of their tax capabilities to assess the initial outcomes of the tax system modernization that began in 2018. Within the framework of the new tax policy concept developed in the context of economic modernization and liberalization and considering the country's future socio-economic development tasks, there is a need to intensify research in this field. This is due to the growing importance of systematically studying the impact of taxes on enterprises' financial and economic activities and creating an improved mechanism by coordinating and harmonizing the following aspects:

– establishing an electronic accounting system based on the digital economy;

– paving the way for entrepreneurial activities based on free competition;

– balancing state fiscal goals with effective mechanisms of tax leverage, which is a crucial foundation for financial support of socio-economic development.

The *Development Strategy of New Uzbekistan for 2022–2026* outlines measures to improve the regulation of tax and customs benefit provision. This aims to ensure competition in the economy, create equal conditions for business entities, accelerate the full transition to market relations, increase the competitiveness of the national economy, dramatically expand private investments, and further strengthen the confidence of business circles [1].

LITERATURE REVIEW ON THE TOPIC

At the micro-level, tax planning manifests itself in the form of a financial plan for enterprises, i.e., taxpayers, to fulfill their imposed tax obligations. Most economist-scholars mistakenly interpret the essence of tax forecasting and tax planning processes as synonymous categories.

Some economists [2] interpret the process of tax planning in enterprises as an integral part of financial planning aimed at minimizing tax expenses and maximizing the financial results of the enterprise within the framework of tax legislation. Here, tax minimization refers to the full utilization of existing benefits through a thorough analysis of changes in current legislation, as well as reducing costs by avoiding excessive fines through the timely fulfillment of tax obligations. Therefore, cost minimization in the tax planning process is distinct from concepts and practices such as tax evasion, tax avoidance, or paying less than the actual amount of taxes due.

In some literature [3], the process of tax planning is interpreted as the budgeting process in enterprises, while some economists view tax budgeting as a comparative analysis of income saved through proper tax planning and the costs associated with the tax planning process. Additionally, the aforementioned literature outlines methods of implementation within the enterprise, including: formulating the enterprise's tax policy, analyzing the economic and legal activities of the enterprise, modifying economic relationships, allocating relationships, deferring tax payments, directly reducing taxable objects, and similar approaches.

However, without entirely dismissing the importance of approaches related to the organizational stages of the tax planning process in enterprises, we would like to present our own scientific approach to its organization and implementation. We will explain this through the "Special Model of Tax Obligation Management in Enterprises" proposed below.

The essence of this model is that it reflects the complex results of processes related to tax obligations in the enterprise in their sequential order. In our opinion, one of the following objectives can be taken as a basis: determining the enterprise's ability to pay taxes and mandatory payments; analyzing the relationship between the enterprise's tax obligations and monetary funds; assessing the factors influencing the fulfillment of the enterprise's tax obligations; or developing ways to minimize the enterprise's tax and mandatory payments.

RESEARCH METHODOLOGY

This study employed general scientific methods and techniques to reveal the interpretation of human capital for management accounting purposes and its classification. In particular, methods such as analysis and synthesis, induction and deduction, monographic observation, and grouping were used.

ANALYSIS AND RESULTS

One of the main challenges in taxation theory is determining the optimal tax burden for taxpayers. Economic agents, who are interested in maximizing profits through the rational use of enterprises' financial resources, tend to reduce their tax burden as much as possible within the framework of their tax obligations. There are primarily two approaches to this: reducing tax liabilities through structural efficiency in economic activity, and decreasing the tax burden by shifting it to other economic agents. These issues were initially addressed in the scientific works of economists A. Marshall, P. Samuelson, and A. Pigou.

In the 1970s–1980s, American economist A. Laffer established the relationship between tax revenue and tax rates. The effectiveness of this relationship was demonstrated by the fact that tax revenues increase when the tax rate is up to 50%, but decline when the rate exceeds 50%. Among scholars, this relationship is known as the Laffer curve [4].

As is known, in addition to regulating economic processes through taxes, the state also acquires the financial resources necessary for fulfilling its functions. The introduction of taxes, the preparation of state budget parameters through tax forecasting, increasing the level of tax collection, and improving tax administration form the basis of the state's policy in this area. Moreover, the implementation of corporate tax management is ensured through the selection of taxation procedures by corporate structures, adaptation to available benefits and preferences, and assessment of the tax implications of contracts [5].

The Tax Code and other subordinate legal documents do not define the content of the concept *"tax factors for effective management of enterprise financial resources,"* nor do they specify the procedure for organizing and improving the tax budget at the enterprise level.

Table 1. Analytical overview of tax burden management and audit prospects in Uzbekistanю

Key Aspect	Current Situation	Prospects for Uzbekistan
Tax Burden Optimization	Enterprises seek to reduce burden within legal limits	Develop legal instruments for lawful tax minimization
Laffer Curve (Tax Rate vs. Revenue)	Relationship proven; revenue drops after 50% threshold	Use Laffer curve for optimal rate calibration
State Role in Tax Policy	Used for budget planning and economic regulation	Modernize fiscal planning through smart tools
Legal Gaps in Tax Budgeting	No clear definition or framework in legislation	Define and regulate enterprise-level tax budgeting
Positive Tax Regulation	Focus on minimizing tax side effects	Enhance tax incentives and equity measures
Tax Discipline and Compliance	Need for higher voluntary compliance	Adopt improved tax discipline frameworks
Multilevel Tax Compliance Approach	Exists: International, National, Enterprise levels	Formalize multilevel compliance strategies
Enterprise Tax Accounting Objectives	Lacks standardization in all enterprises	Standardize internal tax policy frameworks
Tax Audit Functions	Checks accuracy of reporting and payments	Increase use of external tax audits
Risk Prevention via Tax Audit	Helps avoid penalties and optimize tax planning	Embed audits in preventive risk strategies

One of the important methods to positively influence the formation of financial foundations for socio-economic development is to enhance the positive impact of taxes while reducing their negative effects. This is considered a crucial task in regulating enterprise activities through taxation. Any enterprise has the right to use effective methods and approaches within the framework of the law for conducting business and recording economic operations, in order to minimize its tax obligations to the state budget (Figure 1).

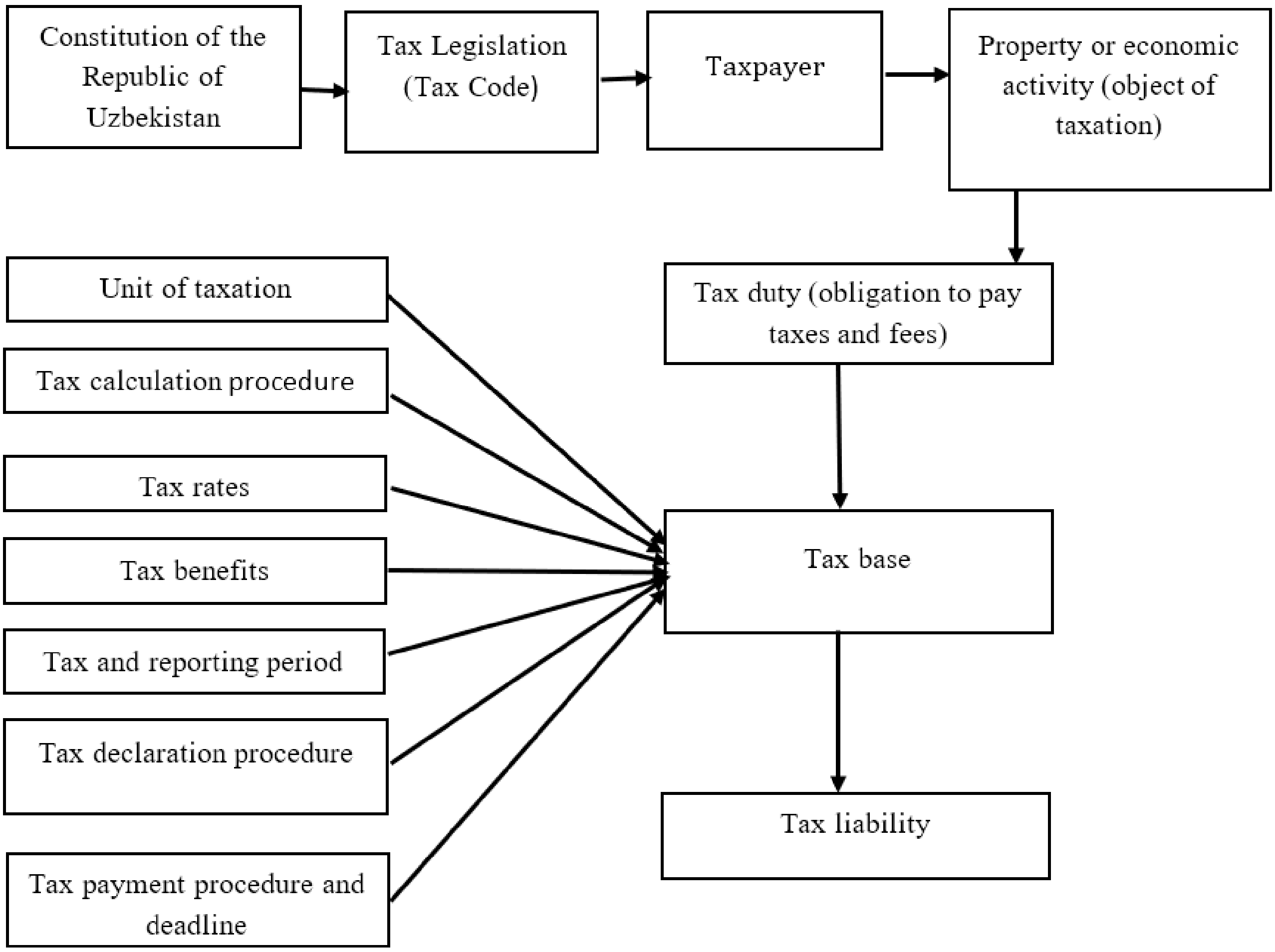

Figure 1. Model of tax liability formation[1]

A noteworthy aspect of Figure 1 is that, although the existence of an enterprise's tax duty operates objectively within the framework of current legislation, it does not yet allow for assessing the full scope of tax liability and the possibilities for its fulfillment.

It is necessary to improve the principles of taxation in accordance with the new requirements of tax practice, which include methods for enhancing tax discipline and increasing the share of voluntarily paid taxes by taxpayers. This is because ensuring a balance of mutual interests among participants in the hierarchy of tax relations depends on the principles of the tax system that influence taxpayer behavior. Such a balance is achieved by adhering to both basic and supplementary principles that account for the role of the state in the economy, the characteristics of modern tax bases, and the transaction costs of taxation.

To substantiate a new approach for strengthening corporate tax discipline aimed at increasing voluntary tax payments, the application of improved tax discipline principles in corporate tax planning allows for enhanced effectiveness in forecasting tax revenues, stricter adherence to tax obligations by taxpayers, and improved tax collection rates [6].

In the Republic of Uzbekistan, a systematic approach to the scientific study of corporate tax compliance within the context of corporate financial management and the modernization of the tax administration system requires its examination as a multilevel relationship structure:

International level – considering global standards for corporate tax compliance systems, international financial reporting standards (IFRS), and international tax agreements;

National level – organizing tax compliance accounting and analysis based on domestic standards, industry-specific characteristics, and current tax legislation requirements;

Enterprise level – developing a strategy and tactics for the company's internal tax accounting policy.

Timely and accurate payment of taxes and mandatory contributions by legal entities primarily depends on the quality of their tax accounting, which is a critical component of tax management. Proper organization and maintenance of tax accounting involve clearly defining its main objectives, including:

1 Developed by the author based on the Laws of the Republic of Uzbekistan.

– Timely and accurate calculation of taxes and mandatory payments by legal entities;

– Ensuring prompt payment of accrued taxes and contributions to the state budget and designated state funds;

– Maximizing the use of legally established tax benefits and exemptions.

Tax audit refers to the verification of the accuracy, timeliness, and completeness of tax calculations in accordance with the current legislation of the Republic of Uzbekistan, as well as the proper preparation and submission of all forms of tax reporting to tax authorities. Verification of tax obligations may be conducted through a formal tax audit or via agreed procedures for validating the correctness of tax calculations. The primary significance of tax audits lies in their role in the timely assessment and minimization of tax risks faced by enterprises.

A tax audit involves the examination of accounting and tax reports by an auditing firm to form an expert opinion regarding their reliability and compliance with current tax legislation. It also includes verification of procedures related to the formation, payment, and accounting of taxes and other payments to budgets and off-budgetary funds at all levels.

Drawing upon existing scientific literature on tax auditing, a tax audit can be defined as a comprehensive, independent review of an enterprise's tax records, focusing on the accuracy of tax calculations and payments, and the identification of tax-related risks within business activities.

Ultimately, a tax audit is a service that offers a detailed evaluation of the audited enterprise's tax reporting. It aims to identify inaccuracies in accounting or financial statements, or to eliminate discrepancies that contradict the tax legislation of the Republic of Uzbekistan. The main goal of a tax audit is to prevent penalties for violations of tax laws. During the audit process, the auditing organization seeks to resolve all issues related to tax optimization and planning in the best interest of the client.

Conclusion and Suggestions

In general, the result-oriented incentive system aimed at enhancing the role of tax audits in planning and effective management of an enterprise's tax obligations includes the following:

New requirements for modernizing the enterprise's tax liability fulfillment system – These entail adapting the system to international standards and developing national standards in accordance with the requirements of a market economy.

Enterprise tax management is a system of measures aimed at calculating, paying, analyzing, preparing, and submitting reports on tax obligations, considering their legal and regulatory framework, as well as tax payments. It also includes taking into account the system of tax benefits and incentives, and effectively managing these processes.

An enterprise's accounting policy is a set of legally binding documents that reflect the application of generally accepted regulatory documents, principles, and methods in organizing accounting by an economic entity in accordance with its specific characteristics [7].

A key strategic direction has been defined as the transformation of the state tax service into a service-oriented agency. This involves creating a new institutional image as a business partner and advisor to taxpayers, where each employee is expected to fulfill the target task: *"Tax Service – a reliable partner of conscientious taxpayers."*

Through tax audits, an assessment of the reliability of the audited accounting object is established. In the process of examining an enterprise's tax liabilities, it is necessary to widely and effectively use analytical procedures, as these help focus the auditor's attention on problem areas. This improves audit quality by identifying risks during the planning phase and determining key indicators, such as the materiality level.

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