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Research Article

# State Tax Regulation of Enterprises in the Conditions of Digitalization

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## Abstract

The author have developed a methodological approach to analyzing the effectiveness of tax regulation of enterprises, which contributes to improving the efficiency of governmental tax regulation in the conditions of digitalization. It has been proved that scientifically substantiated strategic planning of tax revenues contributes to the optimization of limited resources of the territory, which are directed to effective spatial development. It can be actively applied both at the national level and at the level of regions and municipalities. The flexibility of the methodology is justified, which allows taking into account multiple factors affecting the amount of corporate profit tax and the expediency of its application in assessing the effectiveness of governmental tax regulation in the conditions of digitalization of enterprises of most types of economic activity in the region subject to the correct selection of factor characteristics. The relevance of the scientific development of the problem considered by the author increases due to the fact that scientifically based plans are necessary to justify medium- and long-term measures, to develop the strategy of the enterprise as a whole. The practical importance of specific tasks of modeling taxation at the state level, taking into account the financial indicators of enterprises, is emphasized. Rational taxation has been proven to generate revenues to finance public services that improve the investment climate and meet other public goals.

## Keywords

Digitalization, Strategic Analysis, Tax Regulation, Enterprise, Efficiency, Multivariate Correlation and Regression Analysis

## 1. Introduction

In modern business, the fast often beat the big ones. Many large and small enterprises are introducing digital tools for digitalization and striving for new trends. However, digital transformation needs a comprehensive solution of business problems together with properly selected IT tools. Digitalization can significantly improve the governmental tax regulation of enterprises' activities and successfully develop them in the conditions of digital transformation. Scientifically based strategic planning of tax revenues contributes to the optimization of the limited resources of the territory, which are directed to effective spatial development. [1]

Governmental regulation of the economy of the territory is

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carried out in the following areas: identification of priority economic activities, their licensing, quality control of goods, pricing, income reinvestment policy, support for investment and innovation processes, intergovernmental trade agreements, customs restrictions on export and import commodity items, depreciation, credit policy, tax regulation. The qualitative economic and statistical analysis of taxes contributes to the improvement of tax regulation, the quality of which in the conditions of digitalization is ensured by greater computer performance and the ability to take into account more relevant factors in strategic planning. [2]

In modern conditions, the need to develop methodological approaches based on the use of more productive computing equipment and the use of powerful databases in the analysis, the scientific task of modeling taxation taking into account the financial performance of enterprises, become ever more important.

## 2. Methodology for the Analysis of the Effectiveness of State Tax Regulation of the Activities of Enterprises

In the modern world, if an enterprise is not on the Internet, it will face significant losses and deterioration of financial performance. The introduction of new tools allows not only to adapt to the realities of doing business, but also to receive additional benefits. First of all, interaction with customers, expansion of the geography of influence, expansion of sales tools and positioning of the enterprise in the market. [3]

Digitalization of management processes has a clear goal: to meet the needs of customers and bear social responsibility. [4] This is indispensable in the modern financial world. In addition to meeting customer needs and social responsibility, digitalization for business has other goals: strategic analysis and optimization of taxation and available resources; provision of convenient interaction between the enterprise and the client; prompt resolution of customer issues, removal of objections and stimulation to purchase goods and services of the enterprise; automation of internal workflows, improvement of communication within the enterprise; improvement of service quality; provision of a wide range of tools for the sale of goods or services of the enterprise; improvement of product quality, modernization of delivery services and payment.

Digitalization of business helps to bring the company to a new level, increase customer loyalty to the brand and introduce new tools quickly and efficiently. Costs are falling, sales are growing, as well as the level of competitiveness. [5]

In the course of our research, we have developed a methodological approach to analyzing the effectiveness of tax regulation of enterprises.

Currently, the same indicators are used as criteria for the effectiveness of governmental tax regulation of enterprises in the conditions of digitalization, as for the effectiveness of their functioning: various profitability indicators depending on their industry affiliation. The problem of developing a unified approach to assessing the effectiveness of governmental tax regulation of enterprises is becoming more important. For example, the use of the ratio of profit to the cost of production as an indicator of profitability is used in assessing the activities of industrial and agricultural enterprises, but is not applicable for commercial enterprises. [6, 7]

By this time, only few scientific approaches have been developed that take into account many factors affecting the formation of profits and the amount of taxes. In the conditions of digitalization, the computer software of enterprises will apply techniques to assess the effectiveness of state tax regulation and fiscal policy of enterprises based on the use of economic and statistical methods that were previously unavailable due to the massive calculation. The use of economic and statistical models contributes to the scientific substantiation of strategic plans and optimization of tax revenues of enterprises.

The following are the results of the study for 2015-2021 with the forecast of tax revenues until 2024 and taking into account the strategic guidelines for the development of the economy in the conditions of global challenges and military aggression in Ukraine, set out according to the source [8]. In this way, the research based on calculations and conclusions is divided into stages - before the war, calculated for the time of the war, adjustments taking into account the influence of unpredictable aggressive factors.

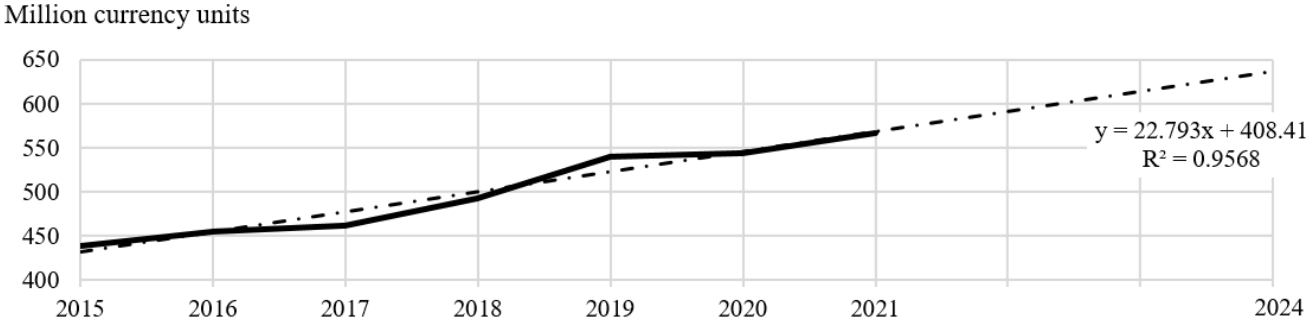


***Figure 1.*** *Forecast of tax revenues of enterprises in the region using a linear model.*

Forecasts were made for 9 statistical models. The results of the forecast of tax revenues of 22 enterprises in the region for 2015-2021 using a linear model are shown in Figure 1 (developed independently taking into account the visualization capabilities of Statistical Package for the Social Sciences (SPSS) Statistics [9]).

The coefficient here is very high - 0.9568. When a polynomial model of degree 2 was used, it was 0.9589 (Figure 2, developed independently taking into account the visualization capabilities of SPSS Statistics [9]).

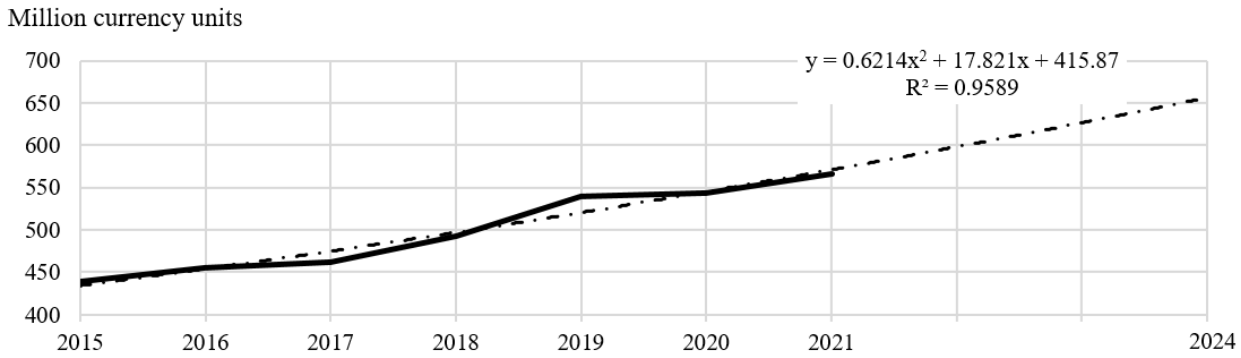


***Figure 2.*** *Forecast of tax revenues of enterprises in the region using a polynomial model of the 2nd degree.*

It is this model that we have taken as a basis for the strategic planning of tax revenues of enterprises in the region.

The effectiveness of governmental tax regulation of enterprises was analysed on the basis of data on the operation of 22 most typical profitable enterprises in the region with comparable sizes and indicators of economic activity (Table 1, built on the update of the service for monitoring registration data of Ukrainian enterprises Opendatabot [10] and open business analytics of the YouControl [11] online system).

Opendatabot – service for monitoring registration data of Ukrainian companies and the court register for protection against raiding and control of counterparties. [10]

YouControl – Ukrainian analytical online system for business analytics, competitive intelligence and checking counterparties. [11]

Enterprises defined in Table 1 were selected from 94 surveyed enterprises. Based on the estimation of correlation coefficients for the enterprises factors were selected that significantly affect the value of tax income (Y): X1 – costs, million currency units; X2 – revenue from the sale of works (services), mln. currency units; X3 – average annual value of fixed assets, mln. currency units; X4 – number of employees, persons; X5 – labor productivity per 1 employee, thousand currency units.

The data presented in Table 1 was processed on a personal computer using a specially developed application software package.

***Table 1.*** *Initial data for economic and statistical analysis of enterprises in the region for 2021.*

| Company | Taxes, mln. currency units | Costs, mln. currency units | Revenue from the sale of works (services), mln. currency units | The average annual cost of fixed assets, mln. currency units | Number of employees, people | Labor productivity per 1 employee, thousand currency units |
|---|---|---|---|---|---|---|
| 1 | 25.7 | 58.4 | 61.3 | 52.0 | 75 | 817.3 |
| 2 | 9.4 | 38.4 | 37.9 | 41.6 | 45 | 842.2 |
| 3 | 25.7 | 55.9 | 60.0 | 46.8 | 78 | 769.2 |
| 4 | 28.0 | 65.1 | 64.7 | 46.4 | 59 | 1096.6 |
| 5 | 25.9 | 58.9 | 60.6 | 47.3 | 79 | 767.1 |
| 6 | 27.8 | 61.7 | 63.6 | 53.6 | 77 | 826.0 |
| 7 | 27.2 | 58.8 | 60.6 | 45.9 | 84 | 721.4 |
| 8 | 23.1 | 49.5 | 52.9 | 46.5 | 67 | 789.6 |
| 9 | 27.4 | 60.9 | 62.7 | 52.4 | 81 | 774.1 |

| Company | Taxes, mln. currency units | Costs, mln. currency units | Revenue from the sale of works (services), mln. currency units | The average annual cost of fixed assets, mln. currency units | Number of employees, people | Labor productivity per 1 employee, thousand currency units |
|---|---|---|---|---|---|---|
| 10 | 27.7 | 61.6 | 63.4 | 53.0 | 82 | 773.2 |
| 11 | 27.5 | 59.4 | 61.2 | 46.4 | 85 | 720.0 |
| 12 | 28.0 | 62.2 | 64.1 | 53.5 | 83 | 772.3 |
| 13 | 27.7 | 61.5 | 63.4 | 52.9 | 82 | 773.2 |
| 14 | 22.9 | 46.0 | 50.1 | 53.0 | 66 | 759.1 |
| 15 | 27.5 | 61.0 | 62.9 | 53.1 | 76 | 827.6 |
| 16 | 24.9 | 53.6 | 55.8 | 44.9 | 75 | 744.0 |
| 17 | 28.5 | 63.0 | 65.1 | 49.1 | 86 | 757.0 |
| 18 | 27.5 | 61.5 | 63.3 | 52.4 | 80 | 791.3 |
| 19 | 25.1 | 53.7 | 56.4 | 45.4 | 76 | 742.1 |
| 20 | 25.1 | 55.8 | 56.4 | 45.4 | 76 | 742.1 |
| 21 | 25.1 | 55.9 | 60.0 | 50.9 | 74 | 810.8 |
| 22 | 28.5 | 60.2 | 64.2 | 49.1 | 85 | 755.3 |

Based on the factors with the most significant values of the correlation coefficients, regression functions of the following type were constructed:

$$Hest. = f\ (X1,\ X2,\ ...,\ Xn), \quad (1)$$

where *H est.* – amount of profit tax obtained by estimation.

The data of the factor analysis of the effectiveness of governmental tax regulation of enterprises are summarized in Table 2 (developed independently using the capabilities of SPSS Statistics [9]).

***Table 2.*** *Initial data for economic and statistical analysis of enterprises in the region for 2021.*

| **Correlation matrix of features** | | | | | | |
|---|---|---|---|---|---|---|
| **Factors** | **Y** | **$X_1$** | **$X_2$** | **$X_3$** | **$X_4$** | **$X_5$** |
| Y | 1.000000 | 0.904868 | 0.951575 | 0.533932 | 0.817665 | -0.06064 |
| $X_1$ | | 1.000000 | 0.979134 | 0.499247 | 0.702351 | 0.164727 |
| $X_2$ | | | 1.000000 | 0.560500 | 0.771929 | 0.072302 |
| $X_3$ | | | | 1.000000 | 0.426937 | -0.02059 |
| $X_4$ | | | | | 1.000000 | -0.57391 |
| $X_5$ | | | | | | 1.000000 |

| **Vector of average values of features** | | | | | |
|---|---|---|---|---|---|
| **Y** | **$X_1$** | **$X_2$** | **$X_3$** | **$X_4$** | **$X_5$** |
| 25.73636 | 57.40909 | 59.57273 | 49.16364 | 75.95454 | 789.6136 |

The parameters of the obtained regression equations are presented in Table 3 (developed independently using the capabilities of SPSS Statistics [9]). To check the autocorrelation, we used the Durbin-Watson criterion. If there is no autocorrelation, then its value will be 2, and if there is a complete autocorrelation, then it will be either 0 or 4. Its value determined the correctness of the regression equation found.

***Table 3.*** *Parameters of regression equations.*

| Parameters | Factors used in the analysis | | |
|---|---|---|---|
| | $X_1, X_2, X_4, X_3, X_5$ | $X_2, X_4, X_3, X_5$ | $X_2, X_3, X_4$ |
| Free member $A_0$ | -8050.3500 | -9.73002 | -10.9604 |
| Coefficients: $A_1$ | -35.492800 | -0.3308500 | - |
| $A_2$ | -0.396530 | 0.873635 | 0.504554 |
| $A_3$ | 0.461381 | -0.038900 | 0.002838 |
| $A_4$ | 0.017201 | 0.056979 | 0.085572 |
| $A_5$ | 0.421822 | - | - |
| Correlation coefficient (R) | 0.965647 | 0.964738 | 0.960525 |
| Coefficient of determination ($R^2$) | 0.932473 | 0.93072 | 0.922608 |
| Durbin-Watson Coefficient ($K_{dw}$) | 1.586855 | 1.680009 | 1.908740 |

The estimation results presented in Table 3 showed that the optimal value of the Durbin-Watson coefficient was 1.90874 in the case of using the three-factor model $H_{EST.} = f(X_2, X_3, X_4)$, which shows that there is almost no autocorrelation ar all, and, consequently, that the regression equation found is correct.

The regression equation in our case has the form:

$$N_{est.}=-10.9604+0.504554X_2+0.002838X_3+0.085572X_4, \quad (2)$$

The coefficient of determination, which is the square of the correlation coefficient and shows the proportion of the explained variation in the entire dynamics of changes, was 0.922608. Its value indicates that 92.26% of the factors affecting it are taken into account in the regression equation of the amount of corporate profit tax presented above.

The coefficients of the regression equation indicate the quantitative influence of the factors discussed above on the amount of profit tax. They show by how many million rubles its value changes when the factor attribute changes by one unit. It can be seen that an increase in revenue from the sale of works (services) by 1 million currency units gives an increase in the profit tax of 504.554 thousand currency units, and an increase in the average annual cost of fixed assets will entail an increase in the profit tax by 2.838 thousand currency units.

Next, we determined the estimated values of profit tax for each enterprise using the regression equation found (Table 4, developed independently using the capabilities of SPSS Statistics [9]).

The effectiveness of governmental tax regulation of activities was determined on the basis of the solution of the following expression for each enterprise:

$$K\ i\ EGTR = N.\ i\ ACTICH / N\ i\ EST, \quad (3)$$

where *K iEGTR* – the efficiency coefficient of the governmental tax regulation of the activity of the i-th enterprise;

*H i ACTUAL* – the actual amount of the profit tax of the i-th enterprise, million currency units;

*H i EST* – the amount of the profit tax of the i-th enterprise, obtained by estimation according to the regression equation.

Based on the data in Table 4, we have constructed a graph of the values of the efficiency coefficient of governmental tax regulation of the activities of the surveyed enterprises (Figure 3, developed independently taking into account the visualization capabilities of SPSS Statistics [9]).

Effective governmental tax regulation of the company's activities can be considered in cases where the value of the coefficient is greater than one. The value of the coefficient greater than one means that the actual amount of the company's profit tax is greater than the average one for the sample. In our case, the fiscal policy of enterprises 4, 6, 7, 8, 11, 14, 15, 16, 19, 20 during the considered period can be regarded satisfactory.

The subsequent survey of employees of the state tax administration of the region and the surveyed enterprises showed that the developed methodology for determining the effectiveness of state tax regulation of activities is simple in terms of estimation and accessible to the understanding of each employee. If it is used in the practice of analytical work of specialists of

tax services and the management of enterprises together with traditional performance indicators, it will improve the quality of comparative analysis in this field and the accuracy of the assessment in the conditions of digitalization.

*Table 4. Analysis of the effectiveness of governmental tax regulation of enterprises.*

| Company No. (condit.) | Profit tax, million currency units | | Deviations ($N_{i\,ACTUAL} - N_{i\,EST.}$) | | Efficiency coefficient of governmental tax regulation of business operation. $K_{i\,EGTR}$ |
|---|---|---|---|---|---|
| | Actual $H_{i\,ACTUAL}$ | Estimated $N_{i\,EST}$ | absolute, million currency units | relative, % | |
| 1 | 25.7 | 26.75280 | -1.052800 | -3.935290 | 0.960647 |
| 2 | 9.4 | 11.62194 | -2.221940 | -19.118500 | 0.808815 |
| 3 | 25.7 | 26.81742 | -1.117410 | -4.166750 | 0.958332 |
| 4 | 28.0 | 26.81264 | 1.187365 | 4.428377 | 1.044284 |
| 5 | 25.9 | 26.38658 | -0.486580 | -1.844030 | 0.981560 |
| 6 | 27.8 | 27.72208 | 0.077923 | 0.281086 | 1.002811 |
| 7 | 27.2 | 26.75901 | 0.440987 | 1.647993 | 1.016480 |
| 8 | 23.1 | 22.11695 | 0.983046 | 4.444760 | 1.044448 |
| 9 | 27.4 | 27.47508 | -0.075080 | -0.273270 | 0.997267 |
| 10 | 27.7 | 27.88867 | -0.18867 | -0.676520 | 0.993235 |
| 11 | 27.5 | 27.12221 | 0.377787 | 1.392905 | 1.013929 |
| 12 | 28.0 | 28.33923 | -0.339230 | -1.197030 | 0.988030 |
| 13 | 27.7 | 27.92565 | -0.225650 | -0.808020 | 0.991920 |
| 14 | 22.9 | 20.51893 | 2.381073 | 11.604280 | 1.116043 |
| 15 | 27.5 | 27.30460 | 0.195398 | 0.715624 | 1.007156 |
| 16 | 24.9 | 23.81208 | 1.087923 | 4.568787 | 1.045688 |
| 17 | 28.5 | 29.29028 | -0.790280 | -2.698090 | 0.973019 |
| 18 | 27.5 | 27.74377 | -0.243770 | -0.878650 | 0.991214 |
| 19 | 25.1 | 24.34070 | 0.759296 | 3.119451 | 1.031195 |
| 20 | 25.1 | 23.64592 | 1.454081 | 6.149393 | 1.061494 |
| 21 | 25.1 | 26.43001 | -1.330010 | -5.032210 | 0.949678 |
| 22 | 28.5 | 29.37341 | -0.873410 | -2.973470 | 0.970265 |

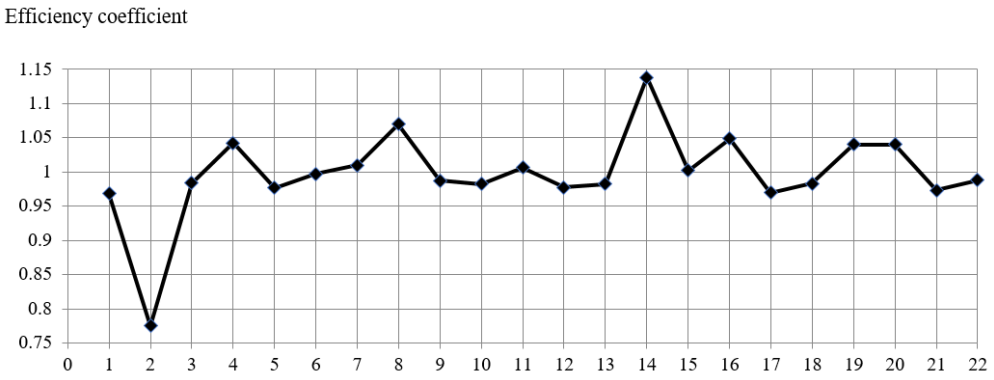


*Figure 3. Efficiency of governmental tax regulation of enterprises' activities.*

The flexibility of the methodology should be noted, which allows taking into account multiple factors affecting the amount of corporate profit tax and the expediency of its application in assessing the effectiveness of governmental tax regulation of business in the conditions of digitalization of enterprises of most types of economic activity in the region subject to the correct selection of factor characteristics.

The functional tasks and goals of governmental tax regulation in the conditions of digitalization can be solved in case of the constant updating of the technologies of organization, management, control in the fiscal system, the "core" of which, in our opinion, is the taxation mechanism that determines the nature and degree of influence of mandatory fees on the economic activities of business entities. Along with this, the structure of the tax service, specialization and coordination, the establishment of complementary links in the work of departments, the financing of economic analysis, the introduction of modernization programs for the entire range of tax policy measures, the improvement of the technical base, the use of the latest scientific achievements are essential. The effective development of these areas is fully implemented on an innovative digital basis.

Digitalization of most business processes of enterprises, the speed of which has increased due to the pandemic, the introduction of restrictions and the war, has become a reality and an integral part of modern life. Not a single successful business project can be thought of without the use of digital technologies. Globalization, the growing importance of digitalization and intangible assets in the process of value creation are putting increasing pressure on nation-states, forcing them to compete for investment. The strengthening of the role of transnational corporations in the global economy, the reduction of trade barriers and the improvement of technologies are the main driving forces of this competition. Modern software solutions, online platforms and the massive use of smart devices and the Internet make it possible to implement business ideas quickly and inexpensively. Instead of few large enterprises capable of entering the world market, the world is faced with an unprecedented growth of entrepreneurship without borders, which can quickly respond to changes and adapt to consumer requirements. In modern conditions of digitalization, economic agents are increasingly able to serve markets remotely, gaining more opportunities to spread their production activities, which leads to increased competition between them. [8, 12]

The current state of the system of governmental tax regulation of enterprises in the conditions of digitalization places high demands on the used regulation technologies. During the collection, processing, analysis and evaluation of information, and determination of the degree of fulfillment of the assigned functional tasks, innovations are inevitably introduced. The development of digital technologies involves the continuous improvement of taxation as a type of public administration, which is reflected in changes in the fiscal organizational and administrative structure, determining opportunities and resources for adaptation to emerging and projected social and economic processes, monitoring compliance with tax modernization prospects for the realization of industrial, financial, scientific potential of the country. [13]

Tax regulation of enterprises in the conditions of digitalization can be considered effective if the main provisions of its rational structure are in effect: achievement of set values by estimated indicators for economic agents; inclusion in the area of targeted impact of all business entities; rapid "response" to changing business conditions; prevention of the negative impact of environmental factors of the enterprise; ensuring, within the competence, commercial profit, selective approach, ranking by financial stability, coordination of the creation of working capital reserve funds of payers; stimulation of the development of productive forces, access to world markets, protection of domestic business; improvement of the mechanism of fiscal policy. [14]

## 3. Conclusions

The conducted research made it possible to draw the following conclusions:

1) The tax regulation of enterprises should be improved. Sound regulation addresses market failures that inhibit pro- ductive investment and reconciles the interests of firms with those of society. In the conditions of digitalization, the qualitative economic and statistical analysis of taxes contributes to the improvement of tax regulation, the quality of which is ensured by greater computer performance and the ability to take into account more relevant factors in strategic planning;
2) In modern conditions, the need to develop methodological approaches to determining the effectiveness of governmental tax regulation of enterprises based on the use of more productive computing equipment and the use of powerful databases in the analysis is becoming more important. The practical significance of specific tax modeling tasks is increasing, taking into account the financial performance of enterprises;
3) We recommend using the approach developed by us to determine the effectiveness of state tax regulation of activities in the practical analytical work of enterprises and territorial government bodies. Sound taxation generates the revenues to finance public services that improve the investment climate and meet other social goals.

## Abbreviations

| | |
|---|---|
| NGO | Non-Governmental Organization |
| IESF | International Educators and Scientists Foundation |

| | |
|---|---|
| LaCI | Laboratory of Creative Ideas |
| PO AAT ACD | Professional Organization of Auditors, Accountants Teachers of Accounting and Control Disciplines |
| SPSS | Statistical Package for the Social Sciences |

## Acknowledgments

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## Author Contributions

Olga Ievsieieva is the sole author. The author read and approved the final manuscript.

## Conflicts of Interest

The author declares no conflicts of interest.

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