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THE IMPACT OF THE TAXATION SYSTEM ON THE FINANCIAL STABILITY OF ENTERPRISES IN THE CONTEXT OF DIGITALIZATION OF THE ECONOMY

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taxes, tax systems, taxation of enterprises, financial stability, profitability, digitalization of the economy, digital technologies.

The variability of legislation, the instability of the economy, the growth of rates for certain types of taxes, the increase in the level of tax burden can lead to a decrease in the financial stability of enterprises in various fields of activity. It is determined that a decrease in the financial stability of enterprises can lead to a reduction in the volume of production and sales of products, a decrease in the amount of net income from the sale of products (goods, works, services), gross profit, financial result from operating activities, financial result before taxation and as a result of a reduction in the amount of tax deductions. The article studies changes in legislation relating to the work of enterprises operating on both the general and the simplified tax system. In particular, such changes in tax legislation relate to tax rates, tax conditions, provision of benefits, deadlines for paying taxes, filing tax returns, etc. The importance of taking into account changes in tax legislation in order to timely fulfill tax obligations, submit tax reports and tax returns, as well as avoid the accrual of fines, has been proven. The dynamics of payment of taxes of enterprises in the form of tax revenues to the state budget is analyzed, which confirmed the important role of taxes in the formation of the revenue component of the budget. Cases of violation of tax legislation, which are reflected in the indicators of the tax burden, are considered. The importance of conducting business inspections by the State Tax Service of Ukraine through the use of digital technologies, which is an important tool for preventing cases of tax evasion, has been established. The conditions of functioning of enterprises that significantly influenced the financial stability and the amount of taxes are considered. Directions of influence of taxes on financial stability of enterprises in conditions of digitalization are characterized. Recommendations for improving the taxation system and improving the financial stability of enterprises in the context of digitalization of the economy have been formed.

ВПЛИВ СИСТЕМИ ОПОДАТКУВАННЯ НА ФІНАНСОВУ СТАБІЛЬНІСТЬ ПІДПРИЄМСТВ В УМОВАХ ЦИФРОВІЗАЦІЇ ЕКОНОМІКИ

Огренич Ю.О., Проноза Н.О.*Запорізький національний університет**Україна, 69011, м. Запоріжжя, вул. Університетська, 66***Ключові слова:**

податки, податкова системи, оподаткування підприємств, фінансова стабільність, прибутковість, цифровізація економіки, цифрові технології.

Змінність законодавства, нестабільність економіки, зростання ставок за окремими видами податків, підвищення рівня податкового навантаження можуть призвести до зниження фінансової стабільності підприємств різних сфер діяльності. Визначено, що зниження фінансової стабільності підприємств може призвести до скорочення обсягів виробництва та збуту продукції, зменшення суми чистого доходу від реалізації продукції (товарів, робіт, послуг), валового прибутку, фінансового результату від операційної діяльності, фінансового результату до оподаткування та як результат скорочення суми податкових відрахувань. У статті досліджено зміни законодавства, що стосуються роботи підприємств, які функціонують як на загальній, так і на спрощеній системі оподаткування. Зокрема, такі зміни податкового законодавства стосуються податкових ставок, умов оподаткування, надання пільг, термінів сплати

податків, подання податкових декларацій та ін. Доведено важливість врахування змін податкового законодавства з метою своєчасного виконання податкових зобов'язань, подання податкової звітності і податкових декларацій, а також уникнення нарахування штрафів. Проаналізовано динаміку сплати податків підприємств у вигляді податкових надходжень до державного бюджету, що підтвердило важливу роль податків у формуванні дохідної складової бюджету. Розглянуто випадки порушення податкового законодавства, які відображаються у показниках податкового бору. Встановлено важливість проведення Державною податковою службою України перевірок бізнесу шляхом використання цифрових технологій, що є важливим інструментом попередження випадків ухилення від сплати податків. Розглянуто умови функціонування підприємств, які значно вплинули на фінансову стабільність та розмір сплати податків. Охарактеризовано напрямки впливу податків на фінансову стабільність підприємств в умовах цифровізації. Сформовано рекомендації до вдосконалення системи оподаткування та покращення фінансової стабільності підприємств в умовах цифровізації економіки.

Statement of the problem

In conditions of instability, the tax system is a significant factor influencing the results of financial and economic activities, the level of profitability of enterprises, which is carried out through an increase in the tax burden. The growth of rates for certain types of taxes leads to an increase in the burden on the work of enterprises, which accordingly affects financial stability and can lead to a decrease in profitability. Therefore, the actual issue is the study of the degree of influence of the tax system on the activities of enterprises in order to formulate recommendations for improving the taxation system.

Analysis of recent studies and publications

As part of the study, it was found that many scholars have studied the tax burden on enterprises, the formation of an effective tax policy as a prerequisite for their financial stability, the introduction of digital technologies to automate the payment of taxes. In particular, it should be noted such scientists: Bezkravnyi O. V., Doroshenko O. O. [2]; Doroshenko A., Doroshenko O., Teliatnyk V. [7]; Doroshenko O., Troian M. [8]; Drobotia Ya. A., Doroshenko O. O. [9]; Ohrenych Yu. O. [1; 10]; Pankova O. V., Kasperovych O. Yu. [12]; Cherep A., Dashko I., Ohrenych Yu. [16].

Objectives of the article

The article is aimed at studying the impact of the taxation system on the financial stability of enterprises in the context of digitalization of the economy, the formation of directions for optimizing the tax burden and improving the financial stability of enterprises.

Presentation of the main material

Enterprises operate in rather difficult conditions and are exposed to environmental factors. One of the factors that has a significant impact on the financial stability of enterprises is the state of the tax system, the variability of tax legislation and tax policy of the state. An increase in the level of tax burden leads to a decrease in the profitability of enterprises and a deterioration in financial capabilities. An important task is to optimize the tax burden, the use of

digital technologies for reporting, control over the payment of taxes, inspections of business entities. Along with this, at enterprises it is advisable to form their own tax policy, to determine the directions of reducing the tax burden, observing the norms of tax legislation.

The study of the chronology of tax reforms in Ukraine allows us to note the stage of adaptation of the tax system to economic conditions and challenges, such as European integration, pandemic, martial law. On the one hand, reforms and changes in tax legislation are aimed at reducing the burden on business, but on the other hand, at ensuring the growth of tax revenues to the budget.

During 2015 amendments were made to the Tax Code of Ukraine, which concerned reducing the number of taxes from 22 to 9, and a unified approach to the administration of taxes and fees was formed. Since January 1, 2015 there was a reduction in the number of taxes and fees, which made it possible to abolish ineffective fees, combine individual taxes, reform local taxes, and introduce UST. This was the catalyst for an increase in the number of registered enterprises in 2016-2017 (Table 1) [4]. In addition, such drastic changes to the Tax Code of Ukraine ensured a reduction in the tax burden on enterprises, which contributed to the growth of their profits, and also created conditions for the opening and development of small businesses.

In 2020 introduced mandatory registrars of settlement transactions for certain categories of small businesses. The introduction of cash registers was aimed at increasing the transparency of financial transactions and ensured an increase in tax revenues. However, in some regions the number of registered individual entrepreneurs for 2021 has decreased due to the mandatory use of cash registers.

During 2020-2021 due to the economic crisis caused by COVID-19, the government introduced tax incentives in the direction of exemption from single tax for private entrepreneurs of the first group and deferral of tax liabilities. Such decisions contributed to the resumption of work and the growth of the number of registered businesses [6].

With the beginning of hostilities in 2022 a simplified regime for small businesses was introduced, which

allowed firms of groups 1 and 2 under the simplified taxation system not to pay a single tax, as well as 3 groups of individual entrepreneurs to pay a single tax at a rate of 2%. Such actions allowed to support small businesses, which contributed to the resumption of their work [6].

Taking into account the analyzed chronology of changes to the Tax Code of Ukraine, the dynamics of the number of individual entrepreneurs in 2019-2024 has been studied (Fig. 1). We can note that the number of individual entrepreneurs is slowly decreasing, because we have the following changes: in 2023, compared to 2022, the share of open business increased by 41.65% and closed by 20.55%; in 2024, compared to 2023, the share of open business decreased by 2.60%, closed business increased by 0.37%. Full-scale invasion in 2022 part of the business entities was forced to close their activities: in 2022 – 199673 units, in 2023 – 240699 units, in 2024 their activities ceased 241583 units, in 01.03.2025 – 84140 units. The analyzed changes indicate the impact of tax reforms on the adaptation of companies to crisis conditions, and also confirm the importance of the balance between tax policy and support for enterprises.

In order to study the impact of tax policy on the financial performance of enterprises, it is necessary to consider the existing tax systems, the dynamics of tax revenues, to establish the feasibility of using preferential tax regimes, to analyze the impact of taxes on financial indicators. According to the Tax Code of Ukraine, two forms of taxation are defined, in particular, a general and simplified system for business of different categories (Table 2) [13].

The introduction of a simplified taxation system allowed to reduce the tax burden on small businesses, to simplify the mechanism of calculation between the budget and payers. It should be noted that a feature of the simplified taxation system is that each group of taxpayers differs in a set of criteria: entity; single tax rates; rates of military collection; amount of income; number of employees; tax period; types of economic activity. For example, for 1 group of taxpayers under the simplified tax system, the following criteria are provided: entity – only individuals; the single

tax rate is 10% (normal) of the subsistence minimum and 15% for individual entrepreneurs (increased); the rate of military duty is 10% of the minimum wage; single social contribution rate – 22% of the minimum wage; the amount of income should not exceed 167 minimum wages per year; employees – absent; tax period – year; type of economic activity – retail [13]. As for the general system of taxation, these criteria do not apply and, accordingly, there are no restrictions on the amount of income, the number of employees, types of economic activity, but a single income tax rate is used for enterprises, that is, there is no progressive approach.

It should be noted that the tax system has shortcomings, that is, the unequal distribution of the tax burden between the payer from different sectors of the economy, the variability of legislation. For a more detailed consideration of the state of the tax system, we will analyze tax revenues in the revenue structure of the consolidated budget of Ukraine during 2020-2024 (Fig. 2). From the analyzed data, it should be noted that in 2024 tax revenues amounted to 58.2% in the structure of consolidated budget revenues and the largest share by share was occupied by personal income tax (16.3%), value added tax (20.5%), corporate income tax (8.3%), excise tax (6.6%). At the same time, it should be noted that for 2024 compared to 2023 tax revenues increased by 27.5%. There is a positive dynamics of taxes paid by enterprises operating on a common taxation system. Along with this, for 2024 the single tax in the structure of tax revenues is 1.9% and relative to 2023 grew by 23.9%, which also confirms the important role of small businesses in filling the budget.

During the studied period, there is a variable dynamics of tax revenues and taking into account the data for 2019-2024 forecast for 2025-2026 has been made. (Fig. 3). In particular, according to forecast data for 2026, provides for an increase in tax revenues, namely personal income tax and levy, corporate income tax, value added tax, single tax. The growth of tax revenues will help stabilize the economic situation and indicate the resumption of work of large and medium-sized businesses. Consequently, the

Table 1 –The impact of tax reforms on business

Year	Number of registered businesses	Reform	Business impact
2016-2017	+15%	reduction of taxes	growth in the number of enterprises
2020	-5% individual entrepreneurs	introduction of a payment transaction registrar	some enterprises have suspended operations
2021	stable	benefits during COVID-19	reduction of bankruptcies and stabilization
2022-2023	+ 5% individual entrepreneurs in the rear regions	simplification for small businesses	small business support

Source: compiled based on [4]

Table 2 –Comparison of the general and simplified taxation systems

Indicator	General taxation system	Simplified taxation system
Taxes	Corporate income tax (rate 18%), value added tax (rate 20%)	Single tax (group 1 – rate 10% of the subsistence minimum and increased by 15%, group 2 – rate 20% of the minimum wage and increased by 15%, group 3 – 3% or 5% of income and increased by 6% or 10%, group 4 – rates determined in the Tax Code of Ukraine)
Accounting	Detailed accounting	Simplified accounting

Source: compiled based on [13]

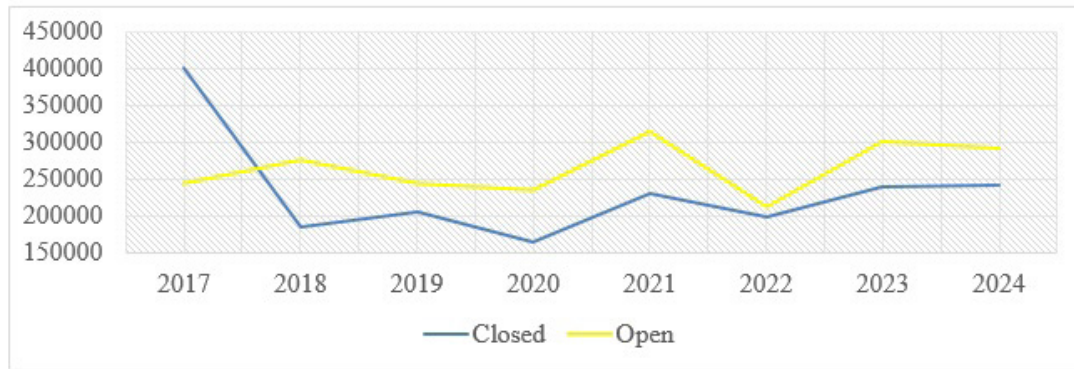


Fig. 1. – Dynamics of the number of individual entrepreneurs in 2019-2024

Source: compiled based on [3; 15]

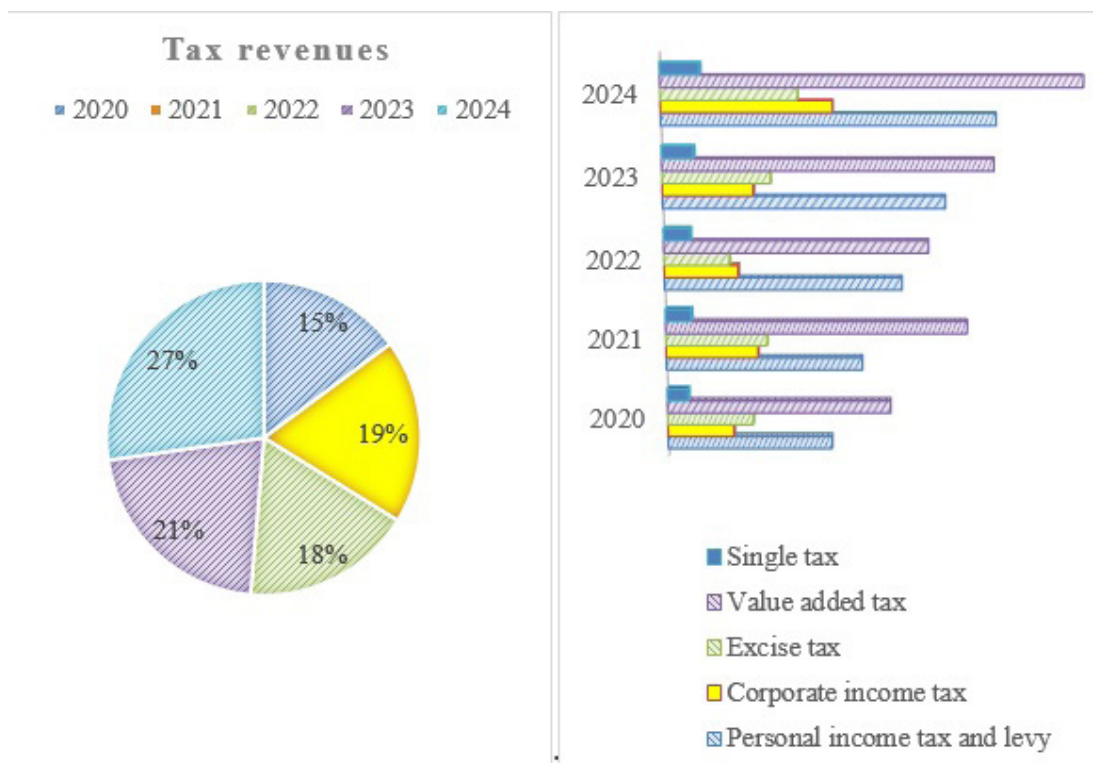


Fig. 2. – Dynamics of tax revenues to the consolidated budget of Ukraine for 2019-2024 (billion UAH)

Source: compiled based on [3]

growth of the taxes considered allows us to note an increase in the wages of employees, the profitability of enterprises. Positive dynamics is observed for a single tax, which in 2026 compared to 2024 will grow by 11.92%, that is, the work of small businesses is activated and deductions in the form of taxes are growing.

Further, it should be established the appropriateness of the use of preferential tax regimes and it should be noted that for a long period the benefits were provided to enterprises of leading industries. In Ukraine, there is a large number of benefits for each type of tax, which leads to the development of various schemes of tax evasion and shortfall in tax deductions to the local and state budgets,

increasing the tax burden on business entities. At the same time, it should be noted the positive impact of tax incentives on the preservation of the financial stability of small businesses through the exemption from paying a single tax.

In recent years, the positive dynamics of tax revenues is due to the improvement of tax administration, increasing the efficiency of the tax system, the work of the State Tax Service (STS), which carries out constant inspections in order to combat tax evasion. In recent years, tax legislation has undergone simplifications to support business, as some taxes were reduced or temporarily abolished, which allowed businesses to work legally and avoid a significant tax burden.

In addition, all these changes affect the financial stability of enterprises through the improvement of the tax system.

Factors such as COVID-19, martial law in Ukraine during 2019-2022 negatively affected the solvency of taxpayers, which made it impossible to pay tax liabilities in a timely manner and led to an increase in tax debt (Fig. 4). In particular, during 2020-2022 there is an increase in tax debt, but in 2023 relative to 2022 there was a 4% reduction. The growing tax burden on businesses, correspondingly affecting their financial stability, led to an increase in tax debt at the end of 2024.

Taking into account the dynamics of tax debt, it is necessary to consider the main violations that occur in the field of taxation in Ukraine and are related to the shadow economy, tax schemes, abuse of benefits, namely: fictitious entrepreneurship and optimization schemes, which leads to tax evasion, such as income tax, personal income tax; illegal refund of value added tax or overstatement of tax credit amounts; unofficial employment, i.e., the postponement of an employment contract, which reduces the budget revenues from personal income tax, military duty, and single social contribution; unregistered entrepreneurial activity, which leads to concealment of income and non-payment of taxes to the budget; use of tax benefits for

other purposes, which leads to a reduction in tax liabilities; understatement of the tax base; submission of false reports by including false data; sale of goods, provision of services without the use of registers.

The study identified the risks of failure to fulfill the plan of tax revenues to the state and local budgets (Table 3). These risks lead to a reduction in tax revenues, which may lead to a decrease in financing of the expenditure side of the budget.

The prerequisite for reducing tax debt, preventing cases of tax evasion, risks of non-fulfillment of the tax revenue plan is conducting control and verification work by the State Tax Service of Ukraine. Conducting tax audits allows to maintain transparency of financial transactions of enterprises. Before the war, the STS regularly conducted scheduled and unscheduled business inspections, which allowed maintaining fiscal discipline. However, with the introduction of martial law, a moratorium on inspections was temporarily imposed, in particular in 2022. there was an actual suspension of most planned inspections in order to reduce administrative pressure on entrepreneurs. Since December 2023 the moratorium on inspections was lifted. Results of GFS control and check operation are given in Table 4. According to the data given during 31.12.2024 compared to 2023 the structure of planned inspections of

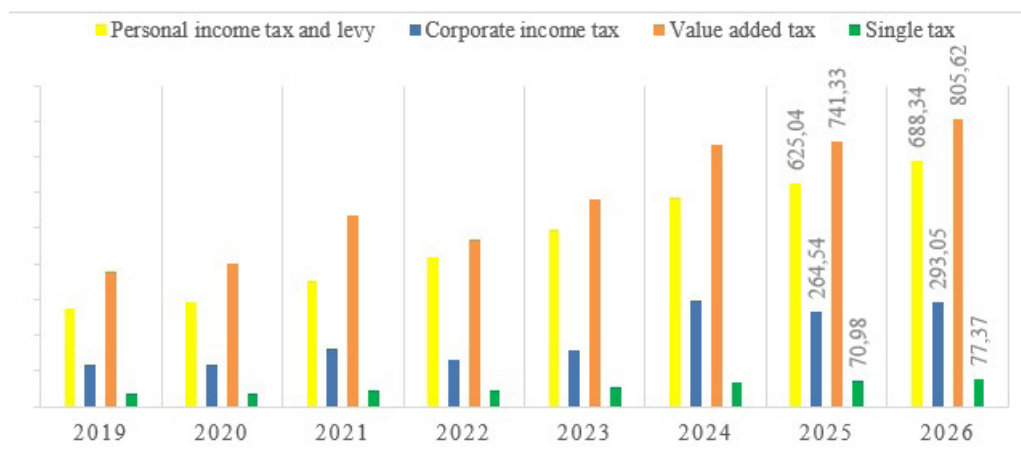


Fig. 3. – Dynamics of tax revenues in 2019-2024 and forecast for 2025-2026 (bn UAH)
Source: compiled based on [3]

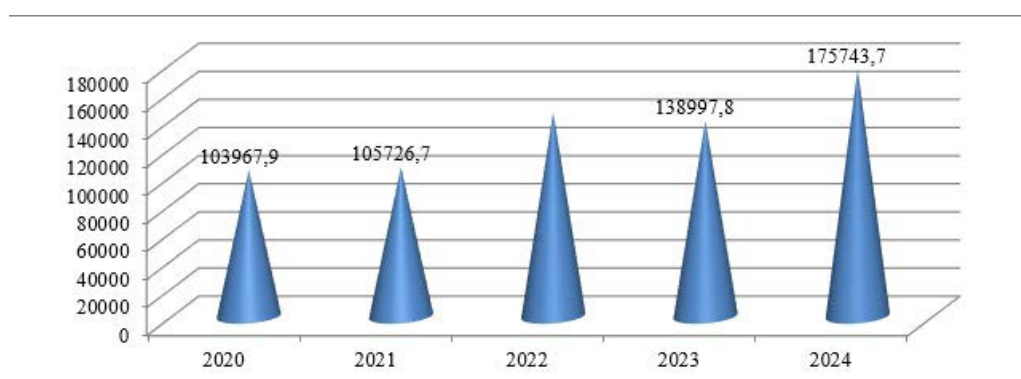


Fig. 4. – Dynamics of tax debt in Ukraine in 2020-2024 (million UAH)
Source: compiled based on [4]

the STS has the following changes: the number of planned inspections of legal entities on the general tax system has increased by 3.03 times; the number of planned inspections of legal entities in the simplified taxation system increased by 9.10 times. As for unscheduled inspections, their number for legal entities on the general tax system decreased by 17.16% and for legal entities on the simplified tax system decreased by 5.43% during 2024. compared to 2023.

In conditions of complication of doing business, variability of tax legislation, instability of the economic situation, the indicators of financial activity of enterprises worsen. In particular, 32% of entrepreneurs say that they face obstacles from regulatory authorities, and 26% complain about high taxes [12]. Accordingly, the growing tax burden is the reason for the decline in profitability of enterprises.

Among the areas of influence of taxes on the financial stability of enterprises in the context of digitalization, which have a negative impact, it should be noted:

1. tax reporting and financial discipline. At the beginning of martial law, many enterprises had problems with the submission of financial and tax reports due to hostilities, loss of documents;

2. tax burden can reduce the solvency of enterprises by directing part of the profits to pay taxes. For enterprises operating on a common taxation system, tax rates were not reduced during martial law, which reduces their solvency;

3. reduction of the financial result after taxation, that is, the growing level of tax burden on enterprises is the basis for a decrease in net profits, which negatively affects financial capabilities and development;

4. slowing down investment attraction. Frequent changes in tax legislation, the complexity of the tax system, the lack of clear rules and conditions of taxation creates uncertainty for potential investors, which caused the outflow of foreign investment;

5. impact on the labor market. A decrease in household income causes a decrease in purchasing power, which is the reason for a decrease in net income from the sale of products of enterprises;

6. the risk of tax information leakage in the context of digitalization and the threat of cyber attacks;

7. variability of tax legislation creates difficulties for enterprises and their non-accounting can lead to the accrual of fines.

Along with this, in the era of digitalization, taxes affect financial stability and can form opportunities: the use of digital technologies in order to improve the tax payment management process; introduction of tax incentives for IT-companies reduces the tax burden and increases financial stability; Reduce the cost of administering taxes and fees the use of registrars of settlement transactions increases the transparency of doing business, minimizes the possibility of tax evasion; digitalization of State Tax Service contributes to better interaction with business, advising on changes in legislation, increases data transparency, which prevents the accrual of fines; the use of software products for E-audit, the definition of tax risk allows you to include in the audit plans those entities that have the risk of non-payment of taxes and prevent the case of tax evasion.

In order to study the impact of taxes on financial stability, the financial indicators of the enterprise Jysk Ukraine LLC were analyzed (Fig. 5). During the period under review, there was a 5% increase in net sales revenue in 2024 compared to 2023, which ensured a further increase in tax payments. It should be noted that in 2024, compared to the previous period, the financial result before tax decreased by 2.23%, net profit decreased by 13.09%, income tax expenses increased by 1.24 times, but in 2022 compared to 2021 decreased by 95%. The dynamics of the income tax indicator during 2022 was analyzed. explained by the fact that the company was a single tax payer for the third group for 01.04.2022-31.07.2023 years.

Table 3 – Risks of not fulfilling the tax revenue plan

Risk	Description
Social risks	The decline in household income will result in lower payments of personal income tax, value added tax, and excise taxes.
Economic risks	The shadow economy and tax evasion significantly reduce tax revenues, which affects the government's ability to form the expenditure side and finance budget programs.
Administrative risks	Reduced control of tax authorities over taxpayer registration, tax reporting, and tax payments will lead to a decline in tax revenues; corruption in tax and customs authorities reduces public confidence.
Technical risks	Outdated software, malfunctions in the electronic systems of tax authorities, and cyber attacks on information systems can lead to complications in taxpayer accounting and a decrease in tax revenues.

Source: compiled based on [11]

Table 4 – Indicators of control and inspection work of legal entities by the State Tax Service in 2021-2024 (units)

Type of inspection	2021	30.11.2022	2023	2024
	Scheduled inspections of the State Tax Service			
Legal entities	2 305	597	445	1 917
On the general taxation system	2 094	546	425	1 715
On the simplified taxation system	211	51	20	202
	Off-site inspections of the State Tax Service			
Legal entities	9 010	4 953	13 288	11 118
On the general taxation system	8 372	4 574	12 348	10 229
On the simplified taxation system	638	379	940	889

Source: compiled based on [5]

To summarize, the chosen taxation system and, accordingly, the payment of taxes affect the financial stability of enterprises. The growing tax burden, constant changes in tax legislation, existing problems with the system of electronic administration of value added tax, fuel sales, and submission of reports through the taxpayer's electronic office create risks of penalties, which affects financial performance. An important task is to reduce the tax burden, improve the work of the State Tax Service, and improve the work of the taxpayer's electronic office, which will allow taxpayers to take into account changes in legislation in a timely manner, pay taxes and function effectively.

In order to improve the taxation system in terms of digitalization of the economy, the following recommendations have been formed: improving the work of the STS, minimizing corruption, which will ensure the establishment of communication with taxpayers and increase their confidence in the tax authorities; improving the work of the taxpayer's electronic cabinet, electronic document management system, which will contribute to the automation of filing tax reports, processing documents, increasing transparency in financial transactions; adjustment of the list of tax benefits and their expansion for large businesses will reduce the tax burden, increase financial stability; transparency of the tax system by introducing the experience of EU countries towards digitalization; expansion of electronic services for calculating tax amounts (for example, personal income tax, value added tax, income tax, single tax); introduction of tax holidays or reduction of tax rates for enterprises; automation of the tax control system for taxpayers in order to prevent cases of tax evasion.

To improve the financial stability of enterprises, measures have been formed: the introduction of digital technologies at enterprises will automate the filing of reports, tax returns, prevent cases of violation of tax deadlines; training of employees at enterprises in the direction of accrual, payment of taxes, reporting by

using the online training resource of the STS; attracting investments in digital technologies for financial management, reporting, registration of tax returns at enterprises; implementation of cost management programs that will optimize them; use of state support programs as a source of raising funds; expanding the range of products and adjusting prices in accordance with the capabilities of consumers; implementation of ERP systems for financial management, forecasting of performance indicators, use of software products for digitalization of accounting and tax accounting; monitoring the list of tax benefits and their use.

In the context of digitalization, improving the tax system will ensure not only an increase in the amount of tax revenues to various budgets, but will contribute to the growth of performance indicators of enterprises, strengthen their financial stability, and expand sales markets. At the same time, an important task is to increase the efficiency, transparency of the tax system, improve tax policy at the state level, which will contribute to the development of the economy and stabilize the situation in the country.

Conclusions

It is established that enterprises pay a lot of different taxes, which forms a significant amount of tax revenues. In addition, the level of tax burden is constantly growing, which affects the financial stability of enterprises. The introduction of the established recommendations will improve the taxation system and improve the performance of enterprises. In addition, an important issue is the introduction of digital technologies at the state level to automate the submission of reports and tax returns, control over the payment of taxes, inspections of business entities, and the formation of a tax rating. All this will help to avoid cases of tax evasion, transparency of doing business, increase the profitability of enterprises, increase tax deductions, which in turn will ensure the development of the country's economy.



Fig. 5. – Financial indicators of Jysk Ukraine LLC in 2019-2024 (UAH)

Source: compiled based on [14]

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