

Taxation as an Instrument of Stimulation for Business in the Conditions of COVID-19

Tetyana Medynska [†], Nadiya Rushchyshyn ^{††}, Roksolana Ivanova ^{†††}, Iryna Bodnariuk ^{††††},
Iryna Kiyanka ^{†††††}

[†] Lviv University of Trade and Economics, Lviv, Ukraine

^{††} Lviv University of Trade and Economics, Lviv, Ukraine

^{†††} Khmelnytskyi University of Management and Law, Khmelnytskyi, Ukraine

^{††††} Rivne Technical Vocational College of National University of Water and Environmental Engineering, Rivne, Ukraine

^{†††††} Lviv Polytechnic National University, Lviv, Ukraine

Summary

The main purpose of the study is to analyze the features of taxation as an instrument of stimulation for business in the conditions of COVID-19. Tax policy in the country is of great importance in creating a favorable climate for business development. Tax incentives for businesses have become widespread in the world due to the ability of the business sector to have a positive impact on employment. As a result, taxes were considered as a tool to stimulate business development in the context of COVID-19. A promising area of further research is the formation of state mechanisms of tax incentives for business.

Key words:

taxes, incentives, business, Stimulation, COVID-19.

1. Introduction

The rehabilitation of the economies of many countries of Eastern Europe and the provision of prerequisites for the restoration of the proper dynamics of its growth need to intensify investment activities in the country using various methods, one of which is government incentives. Promotion of economic development based on the principles of expanded reproduction requires effective support from the government, which should be transformed into the formation, implementation and effective implementation of state investment policy. The use of levers and tools of the latter allows attracting additional investments to ensure the innovative development of the economy and regions by stimulating the maximum use of natural and intellectual resources, establishing a financing mechanism for strategically important investment projects, and minimizing the impact of negative phenomena on the environment. and will increase the level of investment attractiveness. This can be facilitated by the introduction of a set of measures for the use of tax instruments that encourage market participants

to expand their investment activities in the context of COVID-19.

Business and business education as such is the main element of the market environment, which provides a solution to many socio-economic problems from the transition period to the stage of formation of market relations: it contributes to the saturation of the market with goods and services, filling the revenue side of the budget, stimulates structural changes in the economy, creates new jobs, forms the country's image. That is why support for business development as part of business education, including through the tax system, is one of the ways to overcome the economic, political and social crises in the country.

The development of most countries in recent years has been associated with a number of serious difficulties. One of the priority areas for overcoming them is to expand the scale of business activities in all forms and types. A company that is flexible in structure and small in size makes it easier to follow consumer preferences, produce a wide range of competitive products and services, and use modern equipment and technology. The intensive growth in the number of enterprises in countries with a market economy is due to several factors: the emergence of new technologies, equipment and techniques, scientific developments, are effectively used in many areas, including education; high-quality development of infrastructure, including communication facilities and information transmission; the growth of the educational level of the population and the qualifications of workers. All of this has led to a revolutionary leap in small business.

In a market economy, one of the main tools for regulating economic activity is a well-structured tax policy in the state, should be aimed primarily at increasing employment, increasing incomes of the population, overcoming crisis phenomena in the economy, is achieved

only with the development of entrepreneurship in the country.

The search and creation of effective legal mechanisms that provide favorable conditions for the development of production and entrepreneurship as a significant and promising sector of the economy determine the focus of national legislation on consolidating a wide range of government support measures and incentivizing taxpayers. The consolidation of legal incentives in the current legislation, as well as their implementation, leads to an increase in the positive activity of payers in taxation relations, the interest of obliged subjects of these legal relations in reducing the degree of conflict of the latter and in achieving a balance of interests in tax regulation. Due to the state and social significance of taxation, scientific, legislative and practical uncertainty on a number of issues related to the application of tax incentives requires special attention and reflection. At present, these issues have received only a partial theoretical substantiation, in connection with which the need for their disclosure and the search for solutions is actualized. The dynamism and continuous change of acts of tax legislation and the practice of applying regulatory prescriptions by regulatory authorities require further scientific analysis and development of proposals for improving the regulatory framework in the context of tax incentives, since the quality and efficiency of the relevant legal relations depend on the state of this type of legislation.

The main purpose of the study is to analyze the features of taxation as an instrument of stimulation for business in the conditions of COVID-19.

2. Methodology

The methodological basis of the work is a set of general and special methods of scientific knowledge, the use of which in conjunction made it possible to achieve the set goals and ensure the completeness, comprehensiveness of the study and understanding of the subject of research and the scientific reliability and persuasiveness of the results obtained. The dialectical method contributed to the objective knowledge of tax and legal incentives and benefits as a phenomenon of legal reality.

Structural and functional methods, taking into account such qualities of the studied system as integrativity, component, the ratio of whole and part, as well as its structure and functions, helped to study in depth the features of tax incentives and benefits. The historical and legal method came in handy in elucidating the evolution of legal opinions on the essence and significance of tax incentives.

3. Results

The relevance of studying the problem of tax incentives is due not only to the need to increase the volume of tax revenues to the budgets, but also to diversify such revenues, which will allow solving urgent needs in social, cultural, political and other spheres, and will also contribute to ensuring economic stability in the state. Studies of legal incentives have been the subject of scientific research by some specialists in the field of law, however, at the present stage of development of tax legal relations, as well as the science of tax law, there is a need to rethink and develop more modern approaches to highlighting the essence of incentives in certain legal relationships, including tax - legal. Taking this into account, in this subsection of the dissertation we will focus on defining the legal nature of tax incentives, defining the category of "tax and legal incentives", disclosing the signs of incentives and their functions in tax law.

An effective tax system is one of the characteristics of a developed state. One of the problems associated with ensuring the efficiency of the tax system is the low level of voluntary fulfillment of the tax obligation in full and within the time frame established by law. To ensure the receipt of funds from the payment of taxes and fees to the respective budgets, the state must apply various means of influencing payers as obligated subjects of tax legal relations. Usually the legislator provides for 2 types of such means - positive and negative. The negative should include tax control and liability for violation of tax legislation, positive - legal incentives.

The principle of fair taxation of business entities should include a number of components that are systematically interconnected and ensure a balance of public and private interests, namely [1-5]:

1. The economic feasibility of taxes and fees. At present, there is no economic justification for the norms of law proposed by the legislator, therefore, the real possibilities of the Ukrainian economy have not been agreed upon. The state should not establish a taxation system, guided by the motives of achieving the appropriate indicators of budget revenues. The principle of fairness of taxation should ensure the economic feasibility of tax payments.

2. Balancing the tax burden with the material capabilities of taxpayers. The legislator proposes different extremes, sometimes excessively high tax rates are set, sometimes very minimal. An excessive tax burden negatively affects tax revenues to the budget, as taxpayers try to hide their income from taxation or withdraw it to jurisdictions with a lower tax burden. However, the low tax burden also negatively affects budget revenues. In both cases, there is no balance of public-law and private-law interests, and this leads to negative economic consequences.

3. Application of tax incentives to increase the investment activity of business entities. Particular attention should be paid to such a component of the principle of fair taxation as the use of tax incentives to increase the investment activity of business entities. This issue is controversial among scientists and complex, therefore it requires a comprehensive analysis.

The development of an innovative economy, as proven by world practice, is ensured exclusively through knowledge, information, and the latest technologies. The very source of knowledge, not raw materials and cheap labor, makes the economy competitive, provides the creation of high-tech jobs in industry and entrepreneurship, which is necessary to meet the economic and social needs of citizens. Knowledge is transformed into one of the main factors of production. Such a resource is manifested in a synergistic effect from the most efficient use of resources, land, capital, labor.

The economy of the XXI century is based on the processes of acquiring, learning, mastering knowledge in the process of education; high technologies for introducing knowledge into practice are of a system-forming nature and require a radical change in approaches to the formation of human capital [6]. Education provides a real impact on the development of the national economy, determines the standard of living in the country and competitiveness in the world through the training of qualified specialists, the formation of knowledge and the creation of opportunities for access to global information. Higher education, integrating educational, research and information functions, contributes to the expansion of the country's economic opportunities, acts as an implementer of the strategy of economic growth based on knowledge. In this context, we will consider the features of tax incentives for businesses in the context of COVID-19.

Quarantine for COVID-19, for some time led to the forced temporary closure of many small and micro-enterprises. Basically, these are such areas as trade (almost all grocery stores, sole proprietors in the markets worked in the grocery sector, cafes, fast food establishments), the service sector (hairdressing salons, recreation facilities, clubs, libraries, etc.) and some others (gas stations, Internet service providers, etc.). The less impact was experienced by entrepreneurs who work with non-food products, in real estate, consulting, legal services, etc. However, most of the entrepreneurs faced unexpected losses, and for some of them, the forced closure of their business.

Although today the government is trying to improve the epidemiological situation of the country, however, due to the extraordinary situation with the spread of the coronavirus and the manifestations of the COVID-19 pandemic, the extremely high uncertainty regarding its further course, most entrepreneurs are still not sure whether there will be tomorrow in their region. "Green

zone" and they will be able to work quietly, or the "red zone" will last for more than one month, and even taking loans, an entrepreneur will not be able to keep his business and will still remain in debt. In the event of a significant premature relaxation of quarantine, it is likely that communication between infected and uninfected people with coronavirus will significantly increase, leading to a significant outbreak of the COVID-19 epidemic. The authorities are trying to avoid this, but the restrictions imposed by the government have a very negative effect on the economic sphere. In such conditions, the relevance of the issues of tax incentives for business.

The problem of stimulating behavior useful for society is fundamental in its significance both from a theoretical and practical point of view. She is studied in economics, law, sociology, psychology. Today, as never before, the state is interested in enhancing the behavior of economic entities, which, being the bearers of tax obligations, are able to satisfy its needs for financial resources. "By pursuing a certain tax policy, the state changes the structure of aggregate demand in the country (the withdrawal of part of individual income through taxes leads to a decrease in consumption costs and individual investment costs) and increases the state demand for the products of certain industries and companies, therefore, creates sales markets for them. , stimulates their development ". Without a balanced approach to solving the problem of balancing between tax restrictions and tax incentives, or, in other words, between the limiting and stimulating components of the nature of the tax, to encourage payers to increase the volume of their activities, taking into account the long-term, not the short-term, to declare and deduct the corresponding amounts of taxes into budgets without the temptation to receive chaotic tax preferences "today and now" is unpromising.

Due to the impact of COVID-19 and the pandemic, tax incentives as a tool to stimulate business have had to be continued in many countries. Expenditures through tax incentives for many state budgets are large, however, let us consider the example of Ukraine (Fig. 1).

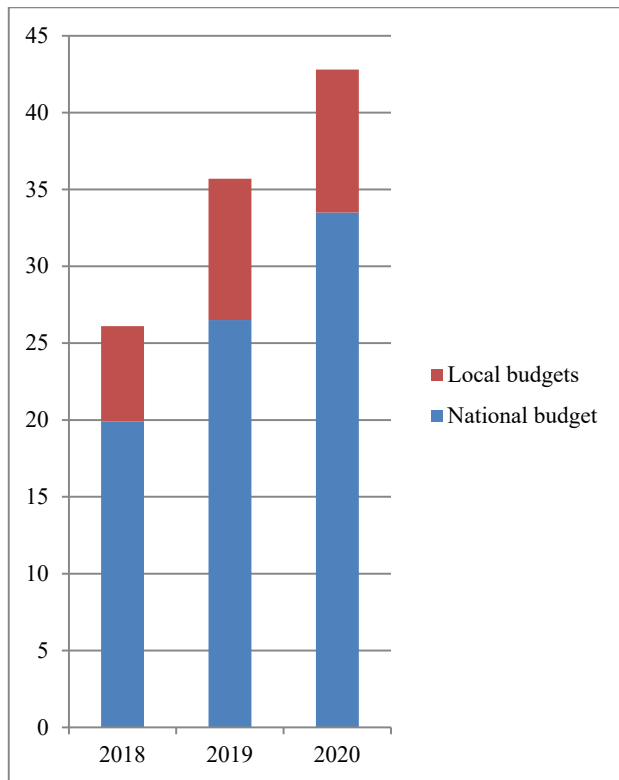


Fig. 1 Distribution of budget losses from the provision of tax benefits during the period of COVID-19 impact in Ukraine.

Tax incentives as regulated by the norms of tax law of the exemption of the obligated subject from tax obligations, reducing their volumes, as well as expanding his opportunities for the implementation of tax rights provided subject to the performance of actions, in the results of which the interested state has, as common, inherent in legal incentives, signs, and specific features. The latter include [7-10]:

- 1) tax incentives are carried out in the form of tax relations;
- 2) has its own object;
- 3) is of an indirect nature;
- 4) the property and non-property components differ in tax incentives;
- 5) is able to provide results both in the long term and in the short term;
- 6) the purpose of such incentives may be both the implementation of normal and increased lawful activities of the payer;
- 7) is carried out by certain legal means.

The specificity of taxation as an instrument of stimulation is manifested in this (Table 1).

Table 1: The specificity of Taxation as an Instrument of Stimulation

<i>Nº</i>	<i>Specificity</i>
1	The incentives are in the form of tax relations. The characteristic features of the latter are manifested in the fact that: a) they arise and develop in such a sphere of activity that is decisive for the state as taxation, in the process of which public funds are formed in the form of tax payments; b) are of a monetary nature, since with the help of the fulfillment of the tax obligation, the taxpayer transfers into the ownership of the state a certain part of his property in monetary form; c) are characterized by legal inequality of the parties, one of which is the state or its authorized body, endowed with power; d) the grounds for the emergence, change and termination of which are determined exclusively imperatively; e) exist only in legal form.
2	The object of tax incentives is relations that are recognized by the state as important for socio-economic development and, in this regard, require the activation of the behavior of the taxpayer, who at the same time acts as a participant in such relations.
3	Tax incentives are indirect. As noted in the scientific literature, the state can use both direct (budgetary financing) and indirect (taxation) instruments of state regulation of economic development
4	Tax incentives have both property and non-property nature. The property nature of tax incentives is due to the fact that traditionally tax legal relations, within the framework of which the alienation of a certain share of its property in monetary form by a private entity based on the tax legal norm, in favor of the formation of state property, was considered as property
5	Tax incentives tend to provide the desired result both in the long and short term
6	The purpose of tax incentives can be both the implementation of normal (labor activity) and increased legitimate activities of the payer (investment activity)

The effectiveness of tax regulation of an innovative economy can be assessed by finding out whether there is a significant relationship between the indicators (indicators) of tax regulation, on the one hand, and indicators of the innovativeness of the economy, on the other.

The market economy under the influence of COVID-19 dictates the need for a tax form of withdrawal of a part of the surplus product produced by business entities, and in such forms and by such means that best meet the requirements of effective development of a market economy. The rate of economic growth largely depends on the progressiveness of tax policy, the validity

of its construction, a clear sense of encouraging entrepreneurial activity and the creation of a favorable industrial climate. Until now, the influence of the state on the general course of economic processes with the help of tax levers was insufficiently productive and did not ensure the optimal functioning of the economic system.

Benefits are provided, in accordance with the current legislation, to executive authorities, tax authorities within their competence. Many factors are taken into account when providing benefits. The main ones include: sources of tax receipt; the size of the object of taxation; form of ownership of the object of taxation; tax payer category; the state that is the territory of the subject of taxation; type of product; the size of the budget deficit; priorities in economic development; possible implications for social spending, etc. A variety of goals of state tax policy and ways to achieve them are a prerequisite for a variety of tax benefits that have a different nature and different forms of manifestation [11-14].

In our opinion, the main classification feature of tax benefits is the connection between benefits and other elements of the tax. To some extent, this approach corresponds to the classification of tax benefits according to the form of their provision. From this point of view, eight groups of tax benefits can be distinguished.

1. Exemption from taxation of certain categories of taxpayers. A kind of privileges in this group is "tax holidays". The purpose of this privilege is to provide tax support to certain sectors of the economy or industries, as well as to stimulate investment.

2. Reduction of the object of taxation is a group of benefits providing for the exclusion from the object of taxation of its individual elements, which in the general case are an integral part of the object of taxation, but are not taken into account in the further calculation of tax liabilities.

3. Reduction of the taxable base. Unlike the previous group of tax incentives, the reduction in the tax base is not associated with any specific elements of the object. We are talking about the deduction from the tax base of amounts determined by law. The types of benefits in this group are: the establishment of a tax-free minimum tax base; setting a tax-free maximum tax base; exclusion from the taxable base of amounts determined by legislation; reduction of the taxable base by eliminating expenses of a certain type actually incurred by the payer. A common problem that arises in the case of attributing tax incentives to this group is that the term "tax base" is used only in VAT (in which such incentives are not applied), and it is not mentioned at all in legislative acts on other taxes and fees.

4. Reducing tax rates. In world practice, a similar privilege is used quite often; more often, in the established options, a rate reduced by 50% is applied. Its

prevalence is associated with the "transparency" of the application of such a benefit and the simplicity of its administration.

5. Application of special methods of tax accounting. The opportunity given to the payer to change the method of tax accounting in the general case can be considered as a benefit, since it is an exception to the general rule.

6. Increase in the tax (reporting) period.

7. Decrease in the amount of tax payable. These benefits are divided into two subgroups. The first of them is the exclusion from the calculated tax amount of any part of it. The second subgroup may include a decrease in the amount of tax payable by the amount of targeted expenses incurred by the payer. This exemption through a tax credit is widely used abroad to stimulate investment and innovation. In the world practice of tax incentives, two types of investment (innovative) tax credit are used - a simple tax credit that provides for a reduction in the tax amount by the full amount of targeted expenses incurred or part of it, as well as an incremental tax credit, the essence of which is to reduce the amount of tax by the amount. or its share) of the increase in the corresponding expenses in the reporting period in comparison with the established base (for example, actual expenses in the previous period or average industry expenses).

8. Deferral and installment plan for the payment of tax liabilities. In general, the deferral and installment plan of tax payment is not a privilege, but a mechanism of tax administration. At the same time, the use of tax incentives as an instrument of tax incentives has serious drawbacks, which include the following: - tax incentives contradict the principle of obligatory taxation, which leads to inequality of various taxpayers in relations with the state and with regard to taxes; - the provision of tax incentives causes inequality of payers in terms of their competitive positions, because the state intervenes in the competition, upsetting the market equilibrium, destabilizing the situation in the market; - tax incentives are the most unstable element of the tax system, they are constantly changing, revised, canceled, reduced or supplemented, as a result, the structure of the tax system may be distorted, and planning and forecasting tax receipts (for the state) and tax payments (for payers) becomes much more complicated ...

Thus, the effective stimulation of entrepreneurial activity in order to avoid committing violations in the conditions of COVID-19 with the help of tax incentives requires a serious scientific justification from the position of a systematic approach to the appropriateness of their application in each specific case, as well as an assessment of the comparative effectiveness of achieving the set goals using various options for providing tax incentives and in combination with other instruments of government regulation.

4. Discussions

The EU countries are embarking on the process of "harmonizing the tax base", that is, they are introducing uniform calculation rules for the object of taxation with the profit tax of business entities. At the same time, countries are given the right to independently determine tax rates, allowing them to stop the practice of individual EU countries, which built their investment attractiveness thanks to the creation of preferential tax regimes and allowed companies registered with them to pay tax at a much lower tax rate. Based on the world practice of the EU countries that have begun to introduce certain rules and corresponding restrictions, it can be traced that, for example, the following requirement is introduced in Poland: the beneficial owners of companies receiving state aid must have the status of tax residents of Poland. Danish legislation offers similar restrictions, namely: companies whose headquarters are located in tax havens cannot receive state aid [15-17].

At a time when the whole world is in crisis conditions, aggravated by the coronavirus pandemic, the state is trying to mitigate the negative economic consequences in a certain way (both on a national scale and in the activities of each specific economic entity). For this, every country in the world has decided to introduce certain tax anti-quarantine measures. For example, China introduced tax incentives for income tax and VAT, Australia introduced a package of tax incentives specifically to support small and medium-sized businesses and investments.

Another type of tax incentives in modern conditions is the exclusion from the list of objects of taxation with a tax on real estate other than the land plot of non-residential real estate owned by individuals or legal entities during the pandemic. At the same time, taxpayers (except for individuals) have the right to submit a clarifying tax return for the specified tax, which reflects changes in the tax obligation to pay land fees for the respective months. Individuals - payers of tax on immovable property other than a land plot, recalculation is carried out by the controlling body. It is noteworthy that in this situation, the period of validity of the benefit has not been extended for the entire period of the quarantine until its completion. This approach can be considered controversial, but it is due to the need for a balance between the interests of taxpayers and the state, since in crisis conditions the state, on the one hand, must provide support to business entities, and on the other hand, there is a need to further fill the revenue parts of the budgets to finance the corresponding expenses.

Discussing the results of the study, it should be noted that, based on a consideration of some tax incentives introduced under quarantine in connection with the COVID-19 pandemic, it can be concluded that the state is doing its best to support taxpayers in crisis conditions and

soften the conditions for the further development of entrepreneurship. Of course, not all of the adopted innovations are ideal, some of them require improvement and further refinement of the mechanisms for their implementation in practice. At the same time, it is positive that in extremely difficult conditions, both for the state and for each taxpayer, the first steps have been taken to form a kind of public-private partnership.

5. Conclusions

An approach was obtained in which, with tax incentives, the state transforms tax legal relations into a model of public-private partnership, in which both public and private interests are optimally realized. Thus, the state, represented by the relevant entities, creates conditions under which the obligated subjects of tax legal relations are observed to optimize the tax obligation, and the taxpayer, taking these circumstances into account, should in every possible way strive for the most complete and timely fulfillment of the duties assigned to him. under conditions of exposure to COVID-19

In modern times, under the influence of COVID-19, tax incentives are one of the ways in which the state ensures a balance between private and public interests. The state should create the most convenient and favorable conditions for the development of a certain type of activity of taxpayers and provide clear, precise and optimal taxation mechanisms. The corresponding duty of taxpayers is to comply with the requirements of tax legislation: timely fulfillment of tax obligations, payment of taxes and fees in full, presentation of reliable information in tax reporting, etc.

The ability for a taxpayer to choose the appropriate taxation regime (both general and special, and within certain special tax regimes), in modern conditions under the influence of COVID-19, not only acts as an important factor in stimulating the activities of taxpayers, but also contributes to the openness of the implementation of such activities and transparency of coverage of income of subjects. Of course, not only the existence of special taxation regimes serves as a factor ensuring full transparency of taxpayers before the state. In this situation, it is advisable to talk about the need to introduce an integrated, conceptual approach to the development of the economy and to determine the directions of tax policy. COVID-19 is taking the lives of many people both in our country and around the world. However, it also interferes with normal economic relations: enterprises are closed, logistical connections are disrupted, workers are being laid off, consumer demand is declining, and the like. Representatives of small and medium-sized businesses were especially vulnerable to the economic consequences of the pandemic.

Summing up, it is possible to note that in the post-socialist countries that have joined the EU, significant attention is paid to the issue of tax incentives in business education. Each country has formed its own systems of tax incentives, determines the use of one or another type of tax instruments, as well as various options for their combination, and are vividly presented in the educational process. Analysis and generalization of the experience of tax relations between the state and business entities made it possible to identify three trends. The first is the rejection of the use of special tax regimes and a significant reduction in tax incentives. The second is the limited use of special tax regimes and the introduction of a set of incentive tax incentives aimed at reducing the tax burden, creating new jobs, encouraging research, investment and innovation. The third is the widespread use of special tax regimes in combination with the provision of tax incentives to small businesses. When choosing one of the three models of tax incentives, which could be the most appropriate as an example in the process of reforming the tax system and expanding business education, it is necessary to take into account the following aspects.

References

- [1] Al-Gasaymeh, A. *Economic freedom, country risk and cost efficiency in Jordan and the GCC countries*. *Global Business Review*, 21(1), 1–17. <https://doi.org/10.1177/0972150917749292> (2020)
- [2] Bazilyuk, Ya. B. *Organizational mechanisms to reduce threats to economic security in connection with the introduction of measures to prevent the spread of COVID-19 diseases in Ukraine*. National Institute for Strategic Research. <https://niss.gov.ua/sites/default/files/2020-04/ekonom-bezpeka-covid.pdf> (2020)
- [3] Bivainis, J., & Skačkauskienė, I. *A system of indicators for the complex evaluation of the tax system*. *Business: Theory and Practice*, 10(4), 298-307. <https://doi.org/10.3846/1648-0627.2009.10.298-307> (2009)
- [4] Bivainis, J., & Skačkauskienė, I. *Analysis of the methodological potential in evaluating tax system*. *Business: Theory and Practice*, 8(2), 57-67. <https://doi.org/10.3846/btp.2007.10> (2007)
- [5] Blay, A., Gooden, E., Mellon, M., & Stevens, D. *The usefulness of social norm theory in empirical business ethics research: A review and suggestions for future research*. *Journal of Business Ethics*, 152, 191-206. <https://doi.org/10.1007/s10551-016-3286-4> (2018)
- [6] Feldman, N., Goldin, J., & Homonoff, T. *Raising the stakes: Experimental evidence of the endogeneity of taxpayers mistakes*. *National Tax Journal*, 17(2), 201-230. <https://doi.org/10.17310/ntj.2018.2.01> (2018)
- [7] Kadous, K., & Magro, A. M. *The effects of exposure to practice risk on tax professionals' judgments and recommendations*. *Contemporary Accounting Research*, 18(3), 451-475. <https://doi.org/10.1506/TF76-653L-R36N-13YP> (2001)
- [8] Kazunobu, M. *Structural change and a constant growth path in a three-sector growth model with three factors*. *Macroeconomic Dynamics*, 21(2), 406–438. <https://doi.org/10.1017/S1365100515000565> (2017)
- [9] Koch, C., & Salterio, S. E. *Effects of client pressure and audit firm management control systems on auditor judgments* (Working paper). <https://doi.org/10.2139/ssrn.2572486> (2015)
- [10] Misra, F., Sugiri, S., Suwardi, E., & Nahartyo, E. *Information search behavior and tax consultants' recommendation: experimental examination on the role of social norms*. *Journal of Business Economics and Management*, 21(1), 115-135. <https://doi.org/10.3846/jbem.2020.11406> (2020)
- [11] Nikonenko, U., Khalina, O., Kazyuk, Y., Paliukh, V., & Shevchenko, S. *Influence of internal and external factors on the structural changes of national economy: an example of Ukraine*. *Business, Management and Economics Engineering*, 19(2), 244-271. <https://doi.org/10.3846/bmee.2021.14472> (2021)
- [12] Nikonenko, U., Medynska, T. ., Bilotskyi, O. ., Baran, M., & Shevchuk, I. *Analysis of institutional factors as part of the component of economic freedom as a background of improvement of structural proportions in the context of improving governance*. *Business, Management and Economics Engineering*, 18(2), 206-225. <https://doi.org/10.3846/bme.2020.12421> (2020)
- [13] Rose, J. M., & Wolfe, C. J. *The effects of system design alternatives on the acquisition of tax knowledge from a computerized tax decision aid*. *Accounting, Organization and Society*, 25, 285306. [https://doi.org/10.1016/S0361-3682\(99\)00048-3](https://doi.org/10.1016/S0361-3682(99)00048-3) (2000)
- [14] Rushchyshyn, N., Medynska, T., Nikonenko, U., Kostak, Z., & Ivanova, R. *Regulatory and legal component in ensuring state's financial security*. *Business: Theory and Practice*, 22(2), 232-240. <https://doi.org/10.3846/btp.2021.13580> (2021)
- [15] Stephenson, T. *Measuring taxpayers' motivation to hire tax preparers: the development of a for-construct scale*. *Advances in Taxation*, 19, 95-121. [https://doi.org/10.1108/S1058-7497\(2010\)0000019006](https://doi.org/10.1108/S1058-7497(2010)0000019006) (2010)
- [16] Vashkiv, O. *Sectoral structural transformations in Ukraine in the context of post-industrial economic development*. *Globalni ta Natsionalni Problemu Ekonomiky*, 16, 127–132. <http://global-national.in.ua/archive/16-2017/27.pdf> (2017)
- [17] Zirgulis, A., & Šarapovas, T. *Impact of corporate taxation on unemployment*. *Journal of Business Economics and Management*, 18(3), 412-426. <https://doi.org/10.3846/16111699.2016.1278400> (2017)