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Accounting and analysis tools in ensuring the tax security of organisations

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Subject. The article focuses on tax security as a key functional component of economic security of organisations and a subject for accounting and economic analysis.
Objectives. The purpose of the study was to analyse the key aspects of the tax security of organisations, the nature of tax risks, which are of great practical importance for the elimination of threats to economic security, and suggest ways to enhance the effectiveness of tax risk management.
Methodology. To achieve the goals, we used the following scientific methods: analysis, synthesis, analogy, simulation, classification, comparison, and logical approach.
Results. Based on the definitions of the tax component of the economic security of organisations and tax risks, we suggest a detailed description of the main instruments of protection from potential threats to tax security. The article details the stages of tax analysis and suggests a chart for the express assessment of tax risks (including a list of risk indicators and measures for neutralisation of tax threats to economic security depending on the level of tax security) and a registry of enquiries from tax authorities (for rapid response, which can help to mitigate tax risks associated with failure to provide a response to tax authorities).
Conclusions. The article justifies the importance of accounting and analysis for ensuring the tax security of organisations in the current unstable economic environment and the necessity for the systematic analysis and assessment of tax risks aimed at their minimisation and elimination of threats to tax security of economic entities.

Key words: tax security, tax risk, identification of threats, tax accounting, tax analysis.

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Introduction

Due to the fact that the market economy is currently experiencing some turbulence, financial and business operations of economic entities are subject to certain external and internal threats. External threats are caused by the uncertainty of the global and regional economic environments, while internal threats vary depending on the area of operation. Both types of threats can significantly hinder the economic security of any organisation, which will have a negative impact on the effectiveness of business operations.

Lately, both researchers and experts have been paying a lot of attention to the economic security of organisations, namely G. A. Alexandrov (Alexandrov et al., 2023), I. V. Vyakina (Vyakina, 2020), S. B. Zainullin (Zainullin & Zainullina, 2020), E. N. Strizhakova (Strizhakova & Strizhakov, 2021), T. G. Sheshukova (Sheshukova & Kharina, 2023), etc. Such an interest is primarily explained by the destabilisation of both political and economic spheres all over the world. Thus, for the Russian Federation, the important factors affecting the development of economic security of both the country in general and specific economic entities were restrictions imposed during the COVID-19 pandemic and the special military operation, which caused severe sanctions imposed by other countries. This means that organisations have to develop a system for economic security that will ensure their stable operation and development under conditions which can have a destructive effect on financial and business performance.

Among the greatest threats to the economic security of organisations are tax threats. Ignoring them can result in significant financial losses in the form of fines and additional charges from tax authorities. This, in turn, can rather quickly undermine the financial stability of an economic entity.

However, before identifying the existing risks, it is necessary to understand the nature of the tax component of economic security because it determines the effectiveness of risk mitigation activities. All this determines the importance of the study, since it is crucial to monitor the existing tax risks and forecast potential tax risks in order to minimise them using a specially developed system for the prevention and mitigation of threats to tax security.

The importance and specifics of defining the nature of the tax component of economic security was detailed by B. V. Vorontsov (Vorontsov, 2008), I. A. Krivtsov (Krivtsov, 2012), O. A. Mironova (Mironova, 2019), I. Yu. Timofeeva (Timofeeva, 2010), and O. M. Kupryushina (Kupryushina & Scherbakova, 2021). A number of conceptual issues regarding the specifics of tax security as a functional component of economic security of organisations were studied by K. Stephen (Stephen, 2023), J. Hacker (Hacker et al., 2014), Y. Babenko (Babenko et al., 2023), A. Milosevic (Milošević, 2022), S. Deng, J. Xu, Y. Han (Deng et al., 2023), M. Eyal-Cohen (Eyal-Cohen, 2023), and H. Altamimi (Altamimi et al., 2023). Besides defining the nature of tax security, it is also important to consider approaches to its economic analysis and assessment, as well as the development of a system that can ensure such security. These problems were studied by L. I. Goncharenko (Goncharenko et al., 2022), A. P. Kireenko (Kireenko, 2010), V. G. Panskov (Panskov, 2013), M. R. Pinskaya (Pinskaya, 2018), and E. V. Chipurenko (Chipurenko, 2021).

However, we believe that it is also important to focus on the development of a flexible system that will ensure quick reaction to occurring tax risks, as well as on the assessment of such risks and development of measures aimed at elimination of threats to the economic security of organisations.

Therefore, the purpose of our study was to determine the key aspects of the tax component of the economic security of organisations and determine the main directions for the analysis and assessment of tax risks, aiming to find adequate measures of elimination of threats to economic security. Identification of the directions of assessment of tax security can enhance the effectiveness of the system ensuring the economic security of organisations.

Materials and methods

In our study, we analysed the existing approaches to defining the key characteristics of economic security used in accounting, analysis, and audit, as well as definitions of tax risks.

In order to do this, we analysed scientific articles focusing on tax optimisation in organisations. We also used data from the official website of the Federal Tax Service of Russia. We systematised various approaches taking into account the changes in the regulatory framework related to taxation. This allowed us to develop tools for mitigating tax risks which are comprehensive and individualised at the same time.

At the moment, there is no unified definition of the term tax security, since it was studied by a large number of researchers in Russia. We summarised the existing approaches to defining tax security of organisations used in various fields. The results are presented in Table 1.

An analysis of the definitions given above allowed us to summarise the existing approaches and suggest the following definition. The tax security of an economic entity is the state when the organisation (as a taxpayer or a tax agent) is protected from financial and other tax-related losses. This state can be established by tax optimisation mechanisms that do not threat stable functioning of the organisation.

Alongside tax security goes the concept of tax risk. Although the term is widely used by state tax authorities (for instance, the Order of the Federal Tax Service of Russia No. MM-3-06/333@ dated 30.05.2007) and experts in tax management, there are no laws defining tax risk. At the same time, scientific literature

Table 1

Definitions of tax security of organisations suggested by various researchers

Approach	Definition of tax security, key researchers
Minimisation of tax risks	The tax security of an economic entity means the minimisation of tax risks. It is the economic state of a taxpaying organisation, when the organisation delivers all its tax payments in due time, and the regulatory agencies ensure the security of the organisation as stated by the law (B.D. Vorontsov, A.P. Kireenko, etc.)
Tax optimisation	The tax security of an economic entity means performing tax optimisation which ensures stable functioning of the taxpaying organisation and enables the organisation to retain the characteristics of an economic entity in a changing tax environment and use effective tools of tax risk management (I.A. Krivtsov, E.N. Sheremetieva, etc.)
Ability to pay taxes in full and in due time	The tax security of an economic entity is the entirety of efforts and factors which ensure stable development of the organisation in all areas of operation, as well as its ability to pay taxes in full and in due time, and pay all the taxes and charges imposed by the current laws and regulations without any negative impact on the financial state, when the tax burden increases (O.A. Mironova, O.V. Efimova, etc.)
Robustness of the state's fiscal system to various types of threats	The tax security of an economic entity is a state of the fiscal system that guarantees protection of tax interests of the organisation from internal and external threats (I.Yu. Timofeeva, M.R. Pinskaya, etc.)

on economics provides a number of definitions. The most common ones are given in Table 2.

Based on the analysed definitions of tax risk, we suggest the following definition. Tax risk is the possibility of a deterioration in the economic security of an organisation in the form of negative material (fines for tax offences) and non-material consequences not directly connected with financial losses (the possibility of field audits by tax authorities, which means additional workload for the employees who are responsible for financial statements).

Tax risks are assessed based on 12 criteria listed in the "The Concept of the Planning System for On-Site Tax Audits" approved by the Order of the Federal Tax Service of Russia No. MM-3-06/333@ dated 30.05.2007 (Pinskaya, 2018). Let's detail the effect of these criteria on tax risk. The analysis is presented in Table 3.

Table 2

Definitions of tax risk

Author	Definition of tax risk	Comments
L.I. Goncharenko	Tax risk is the likelihood of financial and other consequences for a taxpaying organisation associated with actions or inaction of the participants of tax relations	We believe that this definition is rather too narrow, because it only considers the participants of tax relations and does not take into account the financial state of the organisation
A.P. Kireenko	Tax risks are the negative consequences of taxation on an organisation, which require the taxpayer to react to the actions of the tax authorities in order to protect their rights. This includes preventive measures aimed at securing the rights and interests of taxpayers	The author focuses only on the legal consequences and does not take into account the business reputation of the organisation
T.S. Kozenova	Tax risks are the potential losses of an organisation resulting from changes in existing laws (for instance, introduction of new taxation schemes, changes in tax rates, changes associated with tax exemptions or their cancellation, etc.)	The definition only focuses on external factors
V.G. Panskov	Tax risk is a type of financial risk for an economic entity, which characterises the possibility of losses associated with taxation in the form of degradation of the financial state, increased tax expenses, and loss of business reputation	The most comprehensive definition. However, it does not take into account the impact on the economic security of the organisation
M.R. Pinskaya	Tax risk is the threat of additional taxes, fines, and penalties as a result of an inspection by tax authorities aimed at settling the differences between taxpaying organisations and regulatory agencies as to the content of tax laws and regulations. This can result in an increased tax burden for the economic entity	The definition considers only the consequences of disputes between a taxpaying organisation and regulatory agencies, without assessing the adopted tax policy
E.V. Chipurenko	Tax risk is the likelihood of financial losses for the taxpayer associated with a negative impact caused by changes in the tax laws and regulations or incorrect calculation of taxes by the organisation	The definition does not consider non-financial factors

Table 3

The effect of tax criteria on tax risk

Characteristics of the criterion	Comments
1	2
Tax burden is lower than the industry average	This criterion demonstrates the percentage of tax payments in the total revenue of an economic entity. Every year (on 5 May) the Federal Tax Service of Russia publishes updated information regarding the average tax burden in specific industries on its official website. The data is summarised in Appendix 3 to "The Concept of the Planning System for On-Site Tax Audits". Values lower than the industry average during several reporting periods are a reason for field audits and significantly increase tax risks
Financial and tax statements demonstrate losses over several reporting periods (two or more years)	Tax authorities can consider this as misstatement of the actual financial state of the taxpaying organisation. Losses over several years or any other period of time can be caused by increased production speed. However, in this case, other parameters, including capital expenditure and other investments, should grow. This attracts additional attention from the tax authorities
Significant tax deductions in a certain period	We should keep in mind that the percentage of VAT deductions should not exceed 89 % of the calculated tax in a calendar year. Otherwise, tax risks grow
The expenditure growth rate is higher than the income growth rate	Tax authorities analyse the expenditure growth rate as compared to the income growth rate. When the expenditure growth rate is significantly higher than the income growth rate, it can be considered as an attempt to overestimate income and underestimate expenditure, which increases tax risks
The average monthly salary of employees is lower than the average salary in the corresponding industry in a particular region of the Russian Federation	Deviation from the average monthly salary calculated for the region can provoke additional inspections by tax authorities. For instance, a lower average salary can indicate that the organisation performs cash-out in ways that violate existing tax laws
The organisation has several times reported threshold values of the parameters making taxpayers eligible for special tax regimes as stated in the Tax Code of the Russian Federation	The risk of tax violation arises when the taxpaying organisation does not change its taxation scheme to the general taxation system in due time
The entrepreneur reports expenditure as being practically the same as income in a calendar year	There are limits established by the law. The ratio of income tax deductions in the total amount of income should not exceed 83 %. Otherwise, tax risks grow
The financial and business operations of an organisation are based on agreements with contract dealers or intermediaries (chains of contract partners) without reasonable economic or other reason (business purpose)	This criterion helps to prevent tax evasion schemes associated with contracting shell companies, which sell fictitious goods and services. To minimise this risk, it is necessary to monitor all the transactions and agreements and control the fulfilment of obligations by the contractors

Table 3

1	2
The taxpayer does not respond to inquiries from tax authorities related to the inconsistencies found in their performance parameters, and/or does not provide the tax authorities with the required documents, and/or has destroyed or damaged such documents, etc.	In order to prevent inspections, an economic entity should use an effective system of tax reporting that helps to minimise the number of mistakes in the statements submitted to tax authorities. If mistakes do occur, it is necessary to provide a due response to the tax authorities that will take into account the interests of representatives of both the tax authorities and the taxpaying organisation
The taxpayer has registered and deregistered with tax authorities several times due to changing location ("migration" between tax agencies)	If the taxpaying organisation has deregistered several times and reregistered with a new tax agency after changing its legal address, there is a high possibility of a field audit, which increases tax risks
The level of profitability as reported in the financial statement is noticeably different from the level of profitability common for the corresponding area according to Federal Tax Service data	Similar to tax burden, the data concerning the level of profitability is annually updated and published on the official website of the Federal Tax Service of Russia on 5 May (Appendix 4 to the Concept of the Federal Tax Service of Russia). Within this criterion, the level of profitability is considered as being the profitability of sold goods (services) and the profitability of assets according to the type of economic activities. If the values are significantly lower than average, tax risks increase
Performing business operations with high tax risk	Caution when dealing with contractors, starting with preliminary control of the fulfilment of tax liabilities and a tax analysis of the consequences of every agreement, helps economic entities to mitigate potential tax risks

The criteria described in Table 3 serve as the basis for developing a system for a rapid response to occurring tax risks, which can be a component of a tax security system.

Summing up the above, we can conclude that tax security is one of the key components of the economic security system in any organisation. This makes the assessment of possible tax risks and control over their elimination some of the most important tasks of managerial personnel.

Results

The effectiveness of the tax security system of an economic entity is based on managerial decisions aimed at developing and introducing measures that can ensure stable development, as well as preventing tax risks and violations of tax laws.

We believe that the main tools of protection from potential threats to tax security of an organisation are the following:

1) developing a reasonable tax accounting system;

2) tax analysis and the assessment of tax risks;

3) tax planning.

Let's consider each tool for ensuring tax security separately.

Tax accounting is a system that summarises information in order to determine the tax base for a particular tax using data from primary documents classified according to the requirements of the Tax Code of the Russian Federation. Tax accounting includes information about the income and expenditure of the organisation, the method of calculating the expenditure deductible for income tax purposes, the creation of provisions, and the amount of taxes and other state charges payable. This information is summarised in analytical tax ledgers, i.e. special forms used to systematise tax accounting data in a reporting period without distribution between ledger accounts. They can be paper documents, electronic and (or) any other digital format and can be used as complementary to accounting registers, when the latter do not contain enough information to determine the tax base. Creating tax ledgers in accordance with the requirements of the existing tax laws minimises the risk of the organisation failing to fulfil tax liabilities in full and in due time.

To develop a reasonable tax accounting system, the following conditions need to be satisfied:

– regular monitoring of changes in tax legislation and the timely introduction of new rules to the tax accounting system;

– development of an accounting policy for tax purposes that will guarantee that all tax indicators of financial and business performance of the organisation are duly recorded;

– correctness of primary accounting documents used to determine the tax base in each reporting period;

– proper analytical tax and accounting ledgers;

– complete and accurate financial and tax reporting.

An example of a tax accounting system taking into account all the above listed conditions is given in Fig. 1.

This scheme makes it possible to use a combined approach. During the first stage, financial and tax accounting are performed in parallel. Analytical tax ledgers are used to record business activities that are not subject to financial accounting. Then, the results of financial and tax accounting are used in combined accounting registers, which makes it possible to prevent or minimise the number of mistakes in the accounting system and thus ensure a high level of tax security for the economic entity.

The next tool used to prevent tax threats is tax analysis. Tax analysis can include several stages (directions) (Fig. 2).

The first stage includes assessment of the structure and dynamics of tax indicators by means of vertical and horizontal analysis. Then a factor analysis is performed, which determines the effect of separate factors on a particular performance indicator indicating the tax impact on the financial and business activities of the organisation.

The second stage of tax analysis involves calculating the tax burden of the organisation, which characterises the quantitative effect of the total amount of tax payments on a particular indicator being analysed.

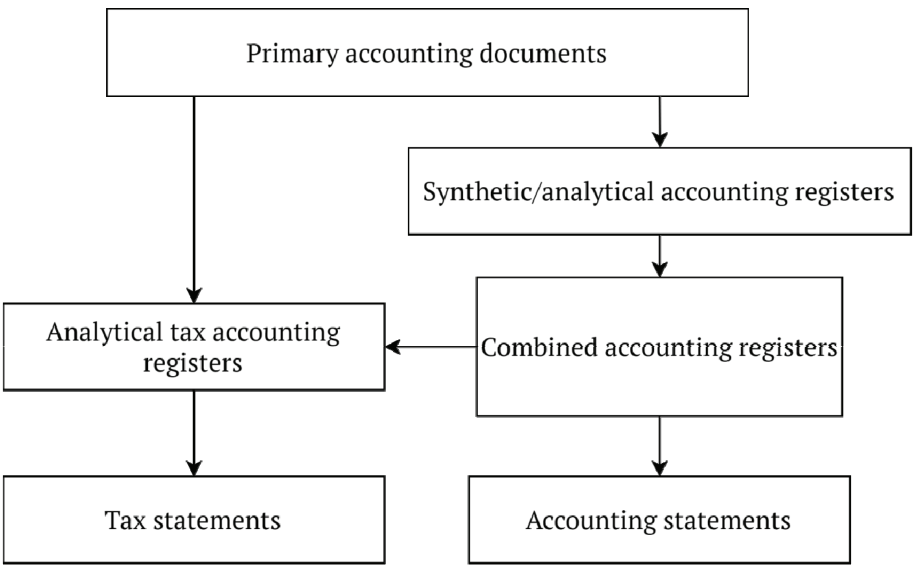

Fig. 1. A tax accounting system

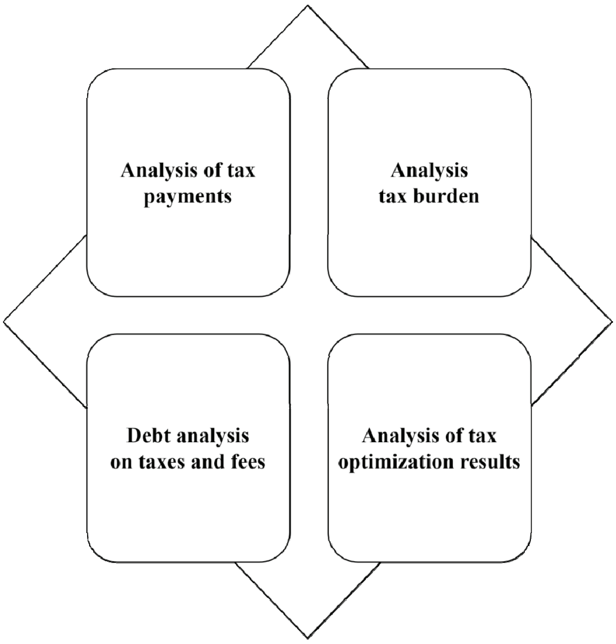

Fig. 2. Directions (stages) of tax analysis

The third stage includes structural and trend analyses of taxes and charges payable and the effect of separate factors resulting in the occurrence of debts.

The fourth stage of the analysis of tax liabilities involves qualitative and quantitative assessment of the consequences of tax optimisation measures introduced by the economic entity.

The final stage of the analysis involves the qualitative and quantitative assessment of the consequences of tax optimisation measures introduced by the economic entity.

Besides tax analysis, it is also necessary to assess the tax risks of the organisation.

In order to do this, it is necessary to analyse possible threats associated with the functioning of the organisation and objective and subjective factors causing tax risks.

Then, it is necessary to develop a system for collecting and processing the information used for a risk assessment. In order to do this, financial, tax, and other accounting data can be used, which can help to form a database taking into account all possible risk factors.

The next stage involves choosing basic indicators for risk assessment. The importance of a reasonable approach to this process is determined by the need of the economic entity to affect a particular performance indicator (or several indicators) depending on the purpose. The assessment of tax indicators can be both quantitative and qualitative, because quantitative analysis alone (without qualitative and predictive analyses) does not give objective assessment of the tax policy of the economic entity. If the obtained values of tax indicators are higher that the threshold values set by the Federal Tax Service, it is necessary to quickly neutralise the determined tax risk. This can be done, for instance, by reviewing a particular section of the tax policy or hiring an auditing company to develop risk prevention measures (acquiring tax consulting services), etc.

One of the possible tools for ensuring the tax security of an economic entity is a chart for express assessment of tax risks, which includes a list of indicators and corresponding measures for prevention or minimisation of tax threats to the economic security of the organisation. An example of such a chart is given in Table 4.

The first five indicators in Table 4 characterise the tax security of the organisation from the point of view of the possibility of field audit. The other three indicators are calculated based on the financial and tax statements for the analysed period. Points characterising the level of tax security of the organisation according to the analysed indicators are given by an expert responsible for the development of the express assessment chart (e.g. deputy chief accountant or financial manager) based on their professional opinion.

Risk mitigation measures presented in Table 3 are just examples and can vary depending on the purpose and the regularity of tax risk assessment in the organisation. For a more comprehensive and effective assessment of the tax security of the organisation, express assessment of tax risks should be performed every month.

Table 4

A chart for express assessment of tax risks of an economic entity

Tax risk indicator	Level of tax security				
	Critical	Low	Medium	High	Absolute
	8–10 points	6–8 points	4–6 points	2–4 points	1–2 points
1. Tax burden					
2. VAT deductions					
3. Income and expenditure growth rate					
4. Return on assets					
5. Operating profit margin					
6. Tax burden and income growth rate					
7. Tax efficiency ratio					
8. Tax stability of the organisation					
Total					
Total number of points					

Assigning a tax risk group			
Tax risk group	Total number of points	Name of the group	Risk mitigation measures
I	from 60 to 80 points	Critical risk	1. Complete review of the tax accounting policy. 2. Tax restructuring. 3. Thorough analysis of financial and tax statements. 4. Examination of employees responsible for tax accounting. 5. Hiring external experts in tax audit
II	from 35 to 60 points	High risk	1. Determining and eliminating ineffective tax optimisation measures. 2. Financial reporting analysis. 3. Monitoring of the tax aspect of each transaction
III	from 10 to 35 points	Low risk	Risk-oriented diagnostics of the tax policy and development of local measures for the elimination of determined threats
IV	<10 points	No risk	No measures are required

Another risk mitigation measure can be the introduction of a registry of enquiries from tax authorities that can be used for timely response. This will help to mitigate tax risks associated with the failure to respond to tax authorities in due time. An example of such a registry is given in Table 5.

The Date column is for the date when the enquiry was received.

The Due date stands for the last day when the response has to be sent.

The person in charge is the employee responsible for gathering the documents listed in the enquiry and preparing and sending the response. This can be a deputy chief accountant, and accountant, or an accounting assistant.

The Contractor is the counterparty mentioned in the enquiry.

The Period is the beginning and end of the period of time for which documents are required.

Status indicates if the documents required by tax authorities are ready. Possible options

Table 5

A registry of enquiries from tax authorities

Date	Due date	Person in charge	Contractor	Periods	Status	Notes

are "received", "processing", "waiting for the missing originals", "documents are ready", and "response sent".

Section Notes is for any other information concerning the required documents and preparing a response to the enquiry.

Such a registry can help to make interactions with tax authorities faster with regard to the documents required by tax authorities, and can reduce the workload for the employees responsible for the process, since all the information will be systematised.

Another important tool for ensuring a high level of tax security is tax planning. This means that a taxpaying organisation has a right to use legal ways to minimise its tax liabilities.

Tax optimisation is one of the key elements of tax planning. It involves reducing the liabilities by purposeful legal activities, which include using all kinds of tax exemptions provided by the law, as well as other measures. Based on specific measures, approaches to tax optimisation can be divided into following groups.

1. Optimisation through development and introduction of a tax policy in the organisation.

2. Optimisation by means of changing and distinguishing types of legal relations within the economic entity (through law).

3. Optimisation through affecting taxable activities (by changing or reducing quantitative characteristics and using available tax exemptions).

There are two types of tax optimisation: prospective and situational. Prospective tax optimisation involves choosing an optimal legal form of business from the point of view of taxation taking into account the most common type of transactions. This will have a long-term effect on the amount of tax liabilities. Situational tax optimisation involves choosing the right negotiation strategy when dealing with contractors in order to reach an optimal agreement from the point of view of taxes payable.

Summing up the above, we can conclude that the use of the analysed tools and suggested measures for ensuring tax security of an organisation can significantly increase the degree of economic security of organisations and protect them from tax threats, which can have a destructive effect on the financial and business performance.

Discussion

The importance of tax security as a key functional component of economic security is stressed in a number of articles by both Russian and foreign scholars. Although all of them recognise the problem, the suggested solutions vary greatly. Thus, H. Altamimi (Altamimi et al., 2023) points out that economic entities should develop their own strategies for ensuring tax security. Such strategies are actually development strategies based on tax optimisation within the norms set by the current tax laws. A similar approach was suggested by M. Eyal-Cohen (Eyal-Cohen, 2023). K. Stephen (Stephen, 2023) and Y. Babenko (Babenko et al., 2023) believe that the main problem is the fiscal policy of the government rather than the activities of economic entities. Experts believe that the state should reduce the tax burden for those taxpayers who invest in industries directly contributing to the economic security of the country. A. Milosevic (Milošević, 2022), and S. Deng, J. Xu, Y. Han (Deng et al., 2023) point out that tax security as a component of economic security of an organisation should be provided for by an internal control system. However, we should note that besides the tax burden such a system controls a large number of other activities of the organisation. As a result, the problem of tax security might not be the primary focus of attention.

The results of our study, thus, demonstrated that there is no unified approach to the measures required for ensuring tax security of an organisation. We believe that although each of the analysed approaches focuses on important aspects of the tax component of economic security, they consider only theoretical aspects. None of the studies mentioned above suggested any specific solutions. This justifies the importance of the express assessment chart and the enquiry register suggested in the article. We should note that the structure and content of the suggested forms are not finite and can be adjusted for a particular economic entity, its industry, and operational specifics.

Therefore, using both the theoretical basis and the suggested tools for ensuring tax security, any organisation can form a unique system of tools and measures aimed at enhancing the quality of the tax component of its economic security and ensuring maximum performance, since such a system will be based on the specifics of operation of the organisation.

Conclusions

The tax security of an economic entity is a state when the organisation (as a taxpayer or a tax agent) is protected from financial and other tax-related losses. This state can be established by tax optimisation mechanisms that do not threaten the stable functioning of the organisation. It is also subject to accounting and economic analysis.

Tax risk management is one of the most important activities of any organisation. Reasonable distribution and planning of tax payments can ensure the tax security of an economic entity and bring additional financial profit in the form of money saved as a result of tax optimisation.

The article suggested a series of measures aimed at minimising tax risks, which can have a destructive effect on the solvency and financial stability of the organisation and ultimately threat its economic security.

In particular, we suggested a chart for the express assessment of tax risks. This chart includes a list of indicators and corresponding measures aimed at prevention or minimisation of tax threats to the economic security of the organisation. We also suggested a registry of enquiries from tax authorities, which can help to respond quickly to such enquiries and thus neutralise the tax risks arising from the failure to provide an adequate response in due time.

Key instruments ensuring the tax security of an organisation are a reasonable tax accounting system, tax analysis, tax risk assessment, and tax planning.

The effectiveness of the tax security system of an economic entity is based on managerial decisions aimed at developing and introducing measures that can significantly increase income while following the legal requirements under current market conditions.

Further studies of the problem can develop the suggested practical solutions by creating unified tools for the assessment and monitoring of the tax component of the economic security of organisations.

Conflict of Interest

The authors declare the absence of obvious and potential conflicts of interest related to the publication of this article.

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Применение учетно-аналитического инструментария в целях обеспечения налоговой составляющей экономической безопасности организации

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Предмет. Налоговая безопасность как одна из ключевых функциональных составляющих системы экономической безопасности организации и объект учета и экономического анализа.
Цели. Авторское исследование ключевых аспектов налоговой составляющей экономической безопасности организации, сущности налоговых рисков, имеющих существенное практическое значение для нейтрализации угроз экономической безопасности организации, разработка предложений по повышению эффективности управления налоговыми рисками.
Методология. В процессе достижения поставленных целей использовались такие методы научного познания, как анализ, синтез, аналогия, моделирование, классификация, сравнение, логический подход и др.
Результаты. На основе обобщения представлений о налоговой составляющей экономической безопасности организации и налоговых рисках дана развернутая характеристика основных инструментов защиты от потенциальных угроз налоговой безопасности; раскрыто содержание налогового анализа; предложены формы и порядок составления карты экспресс-оценки налоговых рисков (включающей перечень индикаторов и комплекс мероприятий по нейтрализации налоговых угроз экономической безопасности организации в зависимости от уровня налоговой безопасности) и реестра налоговых требований (для оперативного реагирования на них, что позволит нивелировать налоговые риски, связанные с несвоевременным представлением пояснений в налоговые органы).
Выводы. Обоснованы значимость учетно-аналитического инструментария для обеспечения налоговой безопасности организации в современных условиях нестабильности экономической среды, необходимость систематического анализа и оценки налоговых рисков для принятия мер по их минимизации и нейтрализации угроз налоговой безопасности экономического субъекта.

Ключевые слова: налоговая безопасность, налоговый риск, идентификация угроз, налоговый учет, налоговый анализ.

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