



**Economy**

**УДК 657.1:336.22:657.37(477)**

**DOI <https://doi.org/10.5281/zenodo.20815658>**

**Analysis of the Impact of Tax Reforms on the Organization of Accounting and  
the Preparation of Financial Statements**

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**Accepted: 16.04.2026 | Published: 30.04.2026**



**Abstract.** *The article examines the impact of tax reforms on the organization of accounting and the preparation of financial statements by enterprises. The purpose of the article is to substantiate a methodological approach to assessing the accounting and reporting consequences of tax changes, taking into account their influence on accounting policy, analytical accounting, primary documentation, tax differences, current and deferred tax liabilities, internal control and disclosure in financial statements. The author's contribution lies in identifying the accounting and reporting framework of tax reform as a sequence of interrelated actions that begins with the monitoring of legislative changes and continues through the identification of affected accounting objects, assessment of consequences for assets, liabilities, income and expenses, adjustment of accounting policy, refinement of analytical accounting, verification of accounting data and presentation of tax effects in financial statements. The scientific novelty of the study lies in substantiating the need to analyze tax reforms not only through fiscal indicators, tax burden or budget revenues, but also through their impact on the qualitative characteristics of financial information, in particular reliability, comparability, completeness, transparency and usefulness for decision-making. It is determined that tax reforms influence accounting through four main channels: regulatory, procedural, information-related and control-related. The practical significance of the results lies in their possible application by enterprises when updating accounting policies, developing internal regulations, improving analytical accounting, strengthening tax compliance and enhancing the reliability of financial statements. The study concludes that tax reforms transform not only the amount of tax liabilities but also the architecture of accounting and reporting systems; therefore, enterprises need a systematic mechanism for monitoring tax changes and reflecting their consequences in financial statements.*

**Keywords:** *tax reform, accounting, financial statements, accounting policy, tax compliance, tax differences, financial information.*



**Аналіз впливу податкових реформ на організацію бухгалтерського  
обліку та складання фінансової звітності**

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***Анотація.** У статті досліджено вплив податкових реформ на організацію бухгалтерського обліку та складання фінансової звітності підприємствами. Метою статті є обґрунтування методичного підходу до оцінювання обліково-звітних наслідків податкових змін з урахуванням їхнього впливу на облікову політику, аналітичний облік, первинну документацію, податкові різниці, поточні та відстрочені податкові зобов'язання, внутрішній контроль і розкриття інформації у фінансовій звітності.*



*Авторський внесок полягає у виокремленні обліково-звітнього контуру податкової реформи як послідовності взаємопов'язаних дій, що розпочинається з моніторингу законодавчих змін і продовжується через визначення об'єктів обліку, на які впливають ці зміни, оцінювання наслідків для активів, зобов'язань, доходів і витрат, коригування облікової політики, уточнення аналітичного обліку, перевірку облікових даних та відображення податкових наслідків у фінансовій звітності. Наукова новизна дослідження полягає в обґрунтуванні того, що вплив податкових реформ слід аналізувати не лише через фіскальні показники, податкове навантаження або бюджетні надходження, а й через їхній вплив на якісні характеристики фінансової інформації, а саме достовірність, зіставність, повноту, прозорість і корисність для прийняття рішень. Визначено, що податкові реформи впливають на бухгалтерський облік через чотири основні канали: нормативний, процедурний, інформаційний і контрольний. Нормативний канал пов'язаний зі змінами податкових ставок, баз оподаткування, податкових пільг, обмежень і правил визначення податкових зобов'язань. Процедурний канал стосується первинних документів, строків звітування, електронного документообігу та подання податкової звітності. Інформаційний канал відображає потребу в більш деталізованих облікових даних, узгоджених облікових реєстрах та інтеграції облікової інформації з цифровими системами податкового адміністрування. Контрольний канал охоплює внутрішній податковий комплаєнс, оцінювання ризиків, перевірку господарських операцій і підготовку до податкових перевірок. Практичне значення результатів полягає в можливості їх використання підприємствами для оновлення облікової політики, розроблення внутрішніх регламентів, удосконалення аналітичного обліку, посилення податкового комплаєнсу та підвищення достовірності фінансової звітності. У дослідженні зроблено висновок, що податкові реформи трансформують не лише суму податкових*



зобов'язань, а й архітектуру обліково-звітних систем; тому підприємствам необхідний системний механізм моніторингу податкових змін і відображення їхніх наслідків у фінансовій звітності.

**Ключові слова:** податкова реформа, бухгалтерський облік, фінансова звітність, облікова політика, податковий комплаєнс, податкові різниці, фінансова інформація.

### **Problem Statement**

Tax reforms are among the most sensitive instruments of state influence on the economic behavior of business entities. On the one hand, they are aimed at ensuring budget revenues, increasing the transparency of tax relations, combating tax evasion and aligning national legislation with European rules. On the other hand, for enterprises, each tax change requires a revision of accounting procedures, reconfiguration of information flows, refinement of analytical accounts, updating of internal regulations and ensuring consistency between financial, tax and managerial accounting.

A distinctive feature of the current stage of tax reform in Ukraine is that it is taking place under the simultaneous influence of several factors: the need to finance public expenditure under martial law, European integration commitments, the digitalization of tax administration, the expansion of risk-based tax control and increased requirements for the transparency of financial information. Under such conditions, tax reform cannot be regarded merely as a change in rates, reliefs or administrative procedures for individual taxes. It has a broader impact on the accounting support system of an enterprise, since it changes not only the amount of tax liabilities but also the rules for their documentary confirmation, as well as the methodology of recognition, measurement, recording and disclosure in financial statements.



The Law of Ukraine “On Accounting and Financial Reporting in Ukraine” establishes the legal framework for the regulation, organization and maintenance of accounting and for the preparation of financial statements. At the same time, financial, tax, statistical and other types of reporting measured in monetary terms are based on accounting data [6]. This means that any tax reform inevitably affects the accounting system of an enterprise, because accounting is the information basis for determining tax reporting indicators, preparing reports and confirming the legality of business transactions.

The problem is that, in enterprise practice, tax reforms are often perceived primarily as legal or fiscal changes. Such an approach is too narrow, as it does not take into account their impact on the quality of accounting information, the structure of financial statements, the assessment of tax risks, the formation of tax differences and the determination of deferred tax assets and liabilities. Accordingly, there is a need for a scientifically grounded methodological approach that makes it possible to analyze tax reform through its accounting and reporting consequences.

### **Review of Recent Research and Publications**

The issue of tax reform is actively studied in the works of Ukrainian scholars; however, it is most often examined from the standpoint of fiscal policy, economic growth, tax administration or its impact on entrepreneurship. V. Holovachko, S. Leshanych and M. Shevchenko emphasize that tax reform is a complex tax compromise that combines different economic interests and may produce unpredictable spillover effects in other areas of the economy [1, pp. 103–104]. This approach is important for understanding that tax reform is not limited to the direct administration of taxes but affects a broad system of managerial, financial and accounting decisions within an enterprise.

O. Danilov examines tax changes in the context of Ukraine’s European integration processes and their impact on accounting. The author emphasizes that the adaptation of national tax policy to European standards requires the updating of



accounting methodology, approaches to preparing tax reporting information and the use of instruments that ensure greater transparency of tax relations [2]. This approach is directly related to the research topic, as it demonstrates that tax reforms have not only legal but also methodological accounting significance.

Studies devoted to financial reporting and international standards emphasize the importance of transparency, comparability and reliability of financial information. S. Pryimak, O.-M. Klok and A. Pysko consider current aspects of the application of International Financial Reporting Standards in Ukraine, including the digitalization of reporting, the development of internal control, the transformation of accounting and reporting and the strengthening of the professional competence of specialists [8]. This approach is important because tax reforms, especially those related to corporate income tax, VAT and digital administration, require high-quality accounting data and proper disclosure in financial statements.

S. Svirko, S. Bardash and V. Kraievskyi study the transformation of information support for public finance management and emphasize the need to modernize accounting and financial reporting as components of a broader financial management system [9]. Although their study primarily concerns public finance, its conclusions are also relevant for enterprises, since tax administration increasingly depends on the quality of information support, digital data and control procedures.

The regulatory basis of the study is formed by the Tax Code of Ukraine, the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”, National Accounting Standard 1 “General Requirements for Financial Reporting”, National Accounting Standard 17 “Income Tax”, and International Accounting Standard 12 “Income Taxes”. These documents define the key rules for preparing financial information, accounting for income tax, disclosing financial reporting indicators and establishing the relationship between tax and accounting data [4; 5; 10].

At the same time, existing studies do not sufficiently address the methodology for analyzing the impact of tax reforms on an enterprise’s accounting policy,



analytical accounting, primary documentation, financial statements and internal tax control. Tax reform is often analyzed through macroeconomic indicators, budget revenues or the tax burden, while its accounting and reporting consequences remain secondary. This circumstance determines the need for further research.

### **Research Aim**

The aim of the article is to substantiate a methodological approach to analyzing the impact of tax reforms on the organization of accounting and the preparation of financial statements.

Achieving this aim involves solving the following tasks: identifying the main areas of the impact of tax reforms on the enterprise's accounting system; characterizing the accounting and reporting consequences of changes in tax legislation; distinguishing the elements of the accounting and reporting framework of tax reform; and substantiating practical measures for adapting accounting policy, internal regulations and the tax compliance system to the conditions of tax reform.

### **Presentation of the Main Research Material**

Tax reform, in a broad sense, is not merely a change in tax rates or the procedure for levying specific taxes. It encompasses the transformation of the rules for determining the object of taxation, the procedure for recognizing income and expenses for tax purposes, administration mechanisms, tax reporting forms, control procedures, approaches to taxpayer liability and requirements for the documentary confirmation of business transactions. For an enterprise, this means a change in the environment in which accounting information is formed; therefore, tax reform should be analyzed not only as a fiscal process but also as a process that has accounting and information-related consequences.

The National Revenue Strategy until 2030 links tax and customs reforms with the need to ensure macroeconomic and financial stability, improve administration, adapt Ukrainian legislation to EU law, increase the level of tax compliance and



develop a transparent and client-oriented tax and customs system [3]. This approach shows that tax reform is focused not only on increasing budget revenues but also on the quality of information exchange between the state and taxpayers. Accordingly, enterprises must ensure an organization of accounting that enables the timely preparation of reliable tax reporting indicators and their confirmation by accounting data.

The impact of tax reforms on the organization of accounting should be considered through four interrelated channels: regulatory, procedural, information-related and control-related. The regulatory channel is manifested in changes in rates, the tax base, tax differences, reliefs, restrictions, taxpayer criteria or rules for determining tax liabilities. The procedural channel is associated with the procedure for preparing primary documents, registering tax invoices, submitting declarations, meeting reporting deadlines and using electronic document flow. The information-related channel reflects changes in requirements for the detail of accounting data, analytical dimensions, accounting registers and the possibilities for integrating accounting data with tax services. The control-related channel covers internal tax control, tax risk assessment, preparation for audits, confirmation of the substance and reality of transactions and documentation of professional judgments.

A summary of the main directions of such impact on the elements of enterprise accounting and financial statements is presented in Table 1.

As can be seen from Table 1, tax reforms affect not only the procedure for calculating tax liabilities but also the organization of analytical accounting, documentary confirmation of business transactions, disclosure of information in financial statements and the system of internal tax control.

One of the most significant areas of the impact of tax reforms is income tax accounting. In this area, tax reform affects not only the amount of tax payable but also the procedure for reconciling accounting profit or loss with the object of taxation. The Tax Code of Ukraine establishes the rules for determining tax



liabilities, whereas accounting provides the initial information base for determining accounting profit or loss [7]. This creates a situation in which an enterprise must simultaneously ensure the reliability of accounting profit and the correctness of its tax adjustment.

**Table 1**

**Impact of Tax Reforms on the Elements of Enterprise Accounting and Financial Statements**

<b>Direction of tax changes</b>	<b>Impact on the organization of accounting</b>	<b>Impact on financial statements</b>	<b>Required managerial response</b>
Changes in tax rates	Recalculation of tax liabilities; refinement of analytical accounting for settlements with the budget	Changes in tax expense, current tax liabilities and profit or loss indicators	Updating accounting policy; monitoring the correctness of calculations
Changes in the rules for determining the tax base	Review of income, expenses, tax differences and criteria for recognizing transactions	Impact on profit before tax, income tax and retained earnings	Comparison of accounting and tax results
Tax reliefs and restrictions	Maintaining separate analytical accounting for preferential transactions	Disclosure of the impact of tax reliefs on profit or loss and the tax burden	Documentation of the grounds for applying tax reliefs
Digitalization of administration	Stricter requirements for electronic documents, registers and data reconciliation	Higher requirements for the reliability and consistency of reporting information	Integration of accounting and tax information flows
Strengthening of tax control	Formation of an evidence base confirming the substance and reality of transactions; control of primary documents	Impact on reserves, provisions and contingent liabilities	Implementation of internal tax compliance
European integration adaptation	Alignment of accounting procedures with international approaches	Improvement of the comparability, transparency and completeness of reporting	Professional development of accountants and financial specialists

Source: *compiled by the authors.*

National Accounting Standard 17 “Income Tax” defines the methodological principles for forming accounting information on expenses, income, assets and liabilities related to income tax and for disclosing this information in financial statements [5]. Accordingly, any tax reform that changes the rules of profit taxation



may affect the amount of current tax, deferred tax assets, deferred tax liabilities, income tax expense and net profit or loss. Enterprises that prepare financial statements under international standards should be guided by IAS 12, which regulates the accounting for income taxes and provides for the recognition of current and future tax consequences of transactions [10].

Tax differences require particular attention. They are one of the key mechanisms through which tax reforms affect the accounting system of an enterprise. Changes in the rules concerning depreciation, provisions, financial transactions, controlled transactions, losses of previous periods or restrictions on the recognition of certain expenses require the enterprise to revise its analytical accounting. If the enterprise does not have a sufficient level of detail in its accounting data, it faces the risk of incorrectly determining the tax result, making errors in the declaration and distorting financial statements.

Tax reforms also have a significant impact on value added tax accounting. VAT is one of the most complex taxes to administer, as it is directly related to documentary confirmation of business transactions, tax invoices, tax credit, tax liabilities, registration deadlines and electronic administration. Changes in VAT rules affect the organization of primary document flow, counterparty control, reconciliation of accounting data with tax registers and management of the risk of suspension of tax invoice registration.

Tax reforms related to VAT administration effectively increase the role of the accountant as a specialist in information control. The accountant's tasks are no longer limited to recording transactions in accounts. Accountants must ensure the availability of a complete set of primary documents, the conformity of a transaction with its economic substance, the correctness of mandatory document details, the timely registration of tax invoices and the consistency of data between accounting registers and tax reporting. Therefore, tax reforms strengthen the control function of accounting.



A separate area of impact is related to the digitalization of tax administration. Electronic reporting, the Electronic Taxpayer Cabinet, automated checks, risk-based criteria, electronic document flow and digital registers are changing the logic of accounting itself. Data must not only be substantively correct but also technically structured, timely and suitable for automated verification and reconciliation. This means that an enterprise must generate accounting information in a form that enables tax reporting indicators to be confirmed quickly.

The impact of tax reforms on financial statements is manifested in several aspects. First, the amount of tax expense changes, which directly affects the enterprise's profit or loss. Second, current tax assets and liabilities reflected in the statement of financial position may change. Third, changes in tax rules may affect deferred tax assets and liabilities, which is particularly important for enterprises with significant temporary differences. Fourth, tax risks may require disclosure of information on provisions, contingent liabilities or significant uncertainties.

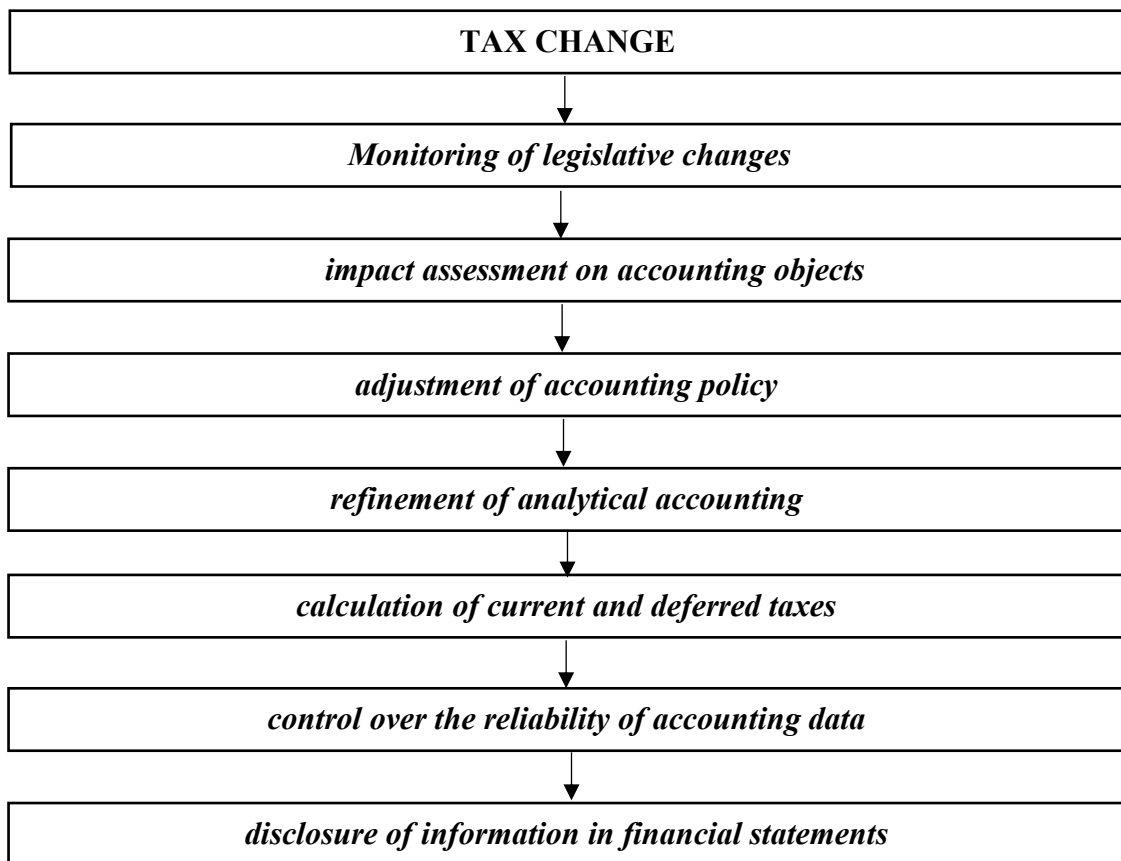
National Accounting Standard 1 "General Requirements for Financial Reporting" defines the general principles for preparing financial statements, their composition and qualitative characteristics [4]. In the context of tax reforms, such characteristics as reliability, relevance, comparability and understandability become particularly important. If tax changes are not reflected in accounting policy or analytical accounting in a timely manner, this reduces the quality of financial statements and may lead to a distortion of the enterprise's financial position.

From a methodological point of view, it is appropriate to distinguish the accounting and reporting framework of tax reform, which is proposed to be understood as a sequence of internal actions of an enterprise aimed at identifying, assessing, accounting for and disclosing the consequences of tax changes in reporting. This framework includes successive stages that reflect the logic of transition from identifying a tax change to its proper disclosure in financial statements (Fig. 1). Its application is especially important for enterprises operating



in complex tax conditions, having a significant volume of transactions, using tax differences, conducting export-import operations or preparing financial statements under international standards.

An important element of adaptation to tax reforms is the revision of the enterprise's accounting policy. Accounting policy should contain not only general provisions on methods for measuring assets and liabilities but also the procedure for organizing analytical accounting of tax differences, rules for documentary confirmation of transactions, procedures for reconciling accounting and tax data, persons responsible for monitoring legislative changes and the procedure for internal approval of complex tax transactions. If accounting policy remains merely formal, the enterprise loses the ability to respond to tax changes in a timely manner.



**Fig. 1. Accounting and Reporting Framework of Tax Reform**

Source: *compiled by the authors.*



Internal tax compliance is no less important. It should be regarded as a system of measures that ensures the conformity of an enterprise's actions with the requirements of tax legislation and the reliability of accounting information. The main elements of such a system include: monitoring legislative changes; assessing tax risks; verifying counterparties; controlling primary documents; reconciling accounting and tax data; preparing for tax audits; and documenting professional judgments. Tax reform increases the importance of compliance because it changes not only taxation rules but also the state's approaches to monitoring their observance.

At the same time, tax reforms may have an ambiguous impact on the quality of financial statements. A positive impact is manifested in increased transparency, greater detail of accounting data, the digitalization of reporting procedures, stronger internal control and a reduction in the scope for manipulation of tax reporting indicators. A negative impact may arise in the case of frequent, inconsistent or complex legislative changes, when enterprises do not have time to adapt their accounting systems and accountants are forced to work under conditions of high regulatory uncertainty.

A particularly risky situation occurs when tax changes are introduced rapidly, without a sufficient transition period. In such cases, enterprises may face difficulties in updating accounting software, training personnel, changing internal regulations and correctly recording transactions. This may lead to errors in tax reporting, inaccuracies in financial statements, penalties and a loss of trust among users of financial information.

In view of this, the methodology for analyzing the impact of tax reforms on accounting and financial statements should include not only a legal analysis of norms but also an assessment of their practical accounting consequences. It is appropriate to apply the following sequence: determining the essence of the tax change; identifying the accounting objects affected by it; assessing the impact on



primary documents; analyzing the impact on accounting accounts and records; determining the consequences for tax differences; assessing the impact on financial statements; and forming internal control procedures.

The practical significance of this approach lies in the fact that it enables an enterprise not only to comply with the requirements of tax legislation but also to maintain the quality of financial information. This is particularly important for enterprises that attract investment, have credit obligations, undergo audits or work with international partners. For such entities, financial statements are not merely formal documents but an important means of communication with users of financial information.

Thus, tax reforms change not only the tax burden of an enterprise but also the architecture of its accounting and reporting system. They affect accounting policy, primary documentation, analytical accounting, tax differences, deferred taxes, profit or loss, information disclosure and internal control. Therefore, their analysis should be carried out comprehensively, taking into account both fiscal and accounting and financial reporting consequences.

### **Conclusions**

The research has established that tax reforms have a systemic impact on the organization of accounting and the preparation of financial statements. Their effect is not limited to changes in tax rates or tax payment procedures but extends to accounting policy, primary documentation, analytical accounting, tax differences, deferred tax assets and liabilities, internal control and disclosure in financial statements.

It has been substantiated that the impact of tax reforms should be analyzed through regulatory, procedural, informational, and control channels. The regulatory channel is associated with changes in taxation rules; the procedural channel with documentary formalization and the submission of reports; the informational channel



with the detailing and digitalization of accounting data; and the control channel with tax compliance and risk management.

The concept of the accounting and reporting framework of tax reform has been proposed. It covers the sequence of enterprise actions from monitoring tax changes to disclosing their consequences in financial statements. This approach makes it possible to assess tax reform not only as a fiscal instrument but also as a factor in the transformation of the enterprise's accounting system.

It has been demonstrated that tax reforms have the most significant impact on income tax accounting, the formation of tax differences, VAT accounting, electronic document flow, tax reporting and internal control. For enterprises applying International Financial Reporting Standards, the correct recognition of current and deferred tax consequences is particularly important.

The practical significance of the research results lies in the possibility of using them to update an enterprise's accounting policy, develop internal tax compliance regulations, improve analytical accounting and enhance the reliability of financial statements. Prospects for further research involve the development of an applied model for assessing the impact of specific tax reforms on the financial reporting indicators of enterprises in different types of economic activity.

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