

## ACCOUNTING, ANALYSIS AND AUDIT

### METHODOLOGICAL ASPECTS OF TAX AUDIT: A COMPARISON OF CONCEPTS

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The article is devoted to the methodological aspects of the tax audit, which is a kind of independent financial control in the management system of business entities. It is established that at the present stage theoretical and methodological basis of the tax audit regulations is not regulated and not scientifically defined. Therefore, on the basis of a critical review of existing approaches the article reveals the essence of the definition of "methodology" and related concepts "theory, method, technique", and clarifies the issue of the substantive adequacy of these basic categories when they are used in the system (subsystems) of financial control, in particular, tax audit.

It is identified that the most common approaches under the concept of "methodology" of control refer to: a set / system of a method; conceptual summary of the main principles of control; approach to the study of method or approach to monitoring, the doctrine about methods. In this sense, it is proved that the diversity of views, sometimes poorly informed, confirmed the problems of the modern understanding of the methodology.

The work investigated the functional transformation theories and methodologies, their interaction and the difficulty of separation from each other of these categories in practice.

Studied modern attitude to a method of control. The author defines methodology in the field of tax audit. It is noted that in the field of financial control (including tax audit) a correlation of basic definitions (methodology, method, technique) should be considered in the context of their specific subordination subject to the identical and distinctive features of the essential content.

Thus, the conducted research allowed to synthesize modern scientific approaches and to express their own point of view regarding the nature of the major categories of the methodologies in the field of tax audit and to note that currently there is no regulatory underpinning of the methodological foundations of the tax audit. It makes possible further research, particularly in the direction of creating a single integrated methodological concept of the independent financial control.