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doc. Ing. Roman Zámečník, Ph.D.

AKADEMIE STING v Brně, Katedra ekonomiky a řízení

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OBSAH

AIR TRANSPORT VALUE PROPOSITION. COVID-19 AFFECT.

Olga Zervina, Neil Rubens6

NEW ARCHITECTURE OF THE TAX SYSTEM IN THE REPUBLIC OF UZBEKISTAN: NEW RISKS AND NEW OPPORTUNITIES

Alisher Rasulev, Sergey Voronin.....25

PŘÍČINY KRIZE ORGANIZACE ZPŮSOBENÉ JEJÍM MANAGEMENTEM MANAGEMENT CAUSED ORGANIZATION CRISES

Ivan Vágner35

TAX PLANNING IN A PRIVATE COMPANY AS THE BASIS FOR IMPROVING THE EFFICIENCY OF ITS ACTIVITIES

Nataly Podolyakina, Maxim Kaimov52

AIR TRANSPORT VALUE PROPOSITION. COVID-19 AFFECT.

Olga Zervina, Neil Rubens

Abstract: *Improving variety of business aspects such as operations and innovation are often accomplished via systematization that taxonomies provide. Taxonomies have been proven effective in many industries e. g. medicine, material science etc.; recently also becoming adopted in aviation – IATA airline taxonomy was created in 2019. Availability of multiple taxonomies is beneficial since each provides a different view. We aim at developing taxonomy with the following important differentiations: customer-centric bottom up development via customer questionnaires and interviews (vs top down approach of IATA where taxonomy was created by a governing body), focusing on innovation and new value creation (vs operational focus of IATA of standardizing the descriptions and contexts of products and services of multiple providers). We show that our taxonomy is conducive to identifying novel innovation opportunities, which could then be integrated into existing operations by being partially aligned with the IATA's taxonomy.*

The authors of this paper conducted research in the time of a dramatic change in the circumstances (COVID-19) that has a great impact on the norms and practices in aviation. The research reflects both pre-COVID and COVID-time value proposition assessment.

Keywords: *COVID-19, Value Proposition, Taxonomy, Air Transportation*

JEL classifications: *F5*

1 INTRODUCTION

Taxonomies are important as a foundation in any scientific endeavour. The reason for this is that it is necessary to agree on a common and unambiguous frame of reference to advance the understanding of the nature, origins and causes of a specific phenomenon of interest. Only by agreeing on a particular

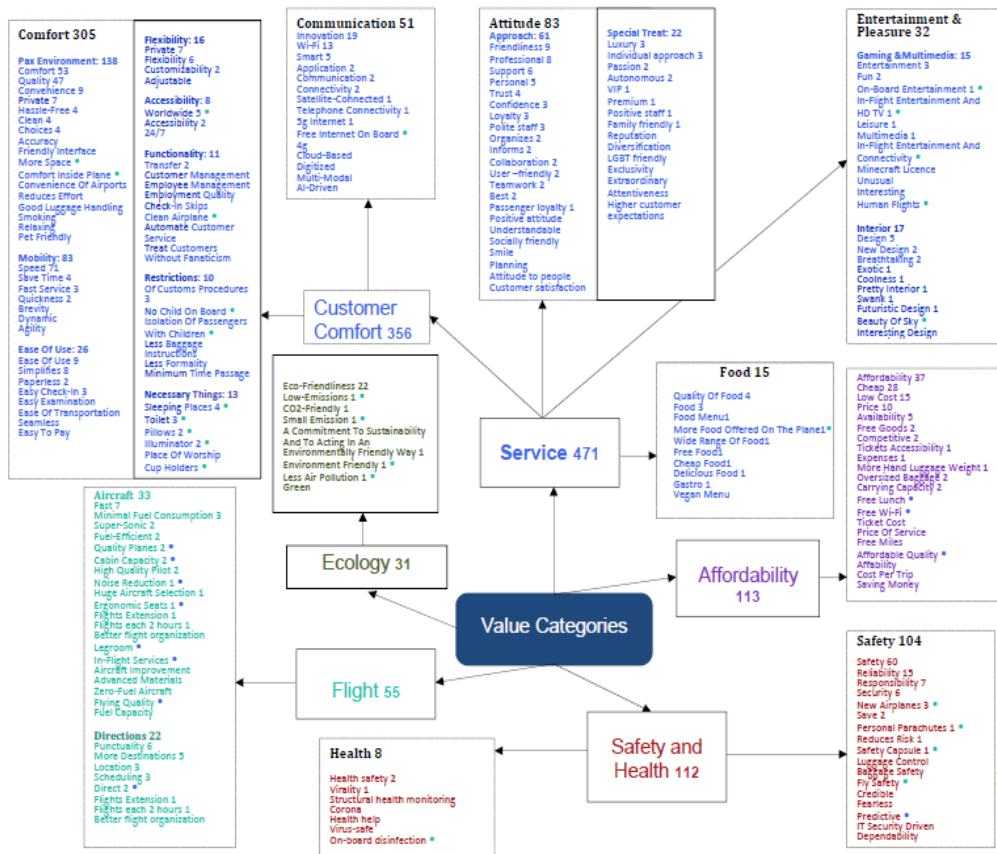
set of classifications can research results be compared and knowledge be accumulated (Bove, 2002). There are different types of taxonomies used in the aviation industry focusing on safety and security, products and services.

The typical representatives of the safety and security taxonomies are The International Civil Aviation Organization (ICAO) ADREP (ADREP, 2013) and HEIDI (HEIDI, 2014). These are complex and detailed taxonomies used by industry experts in the process of event description and categorization. Standardization Workgroup of the Safety Management International Group (SMICG) introduced another one, called SMICG hazard taxonomy, which was further developed by Civil Aviation Safety Team/ICAO Common taxonomy Team (SMICG, 2013). Another group of taxonomies could be the one consisting of those primary oriented on the human factor and its relations to specified events and errors. Such taxonomies are HFACS, CHIRP, or TEM taxonomy (Stojić, Vittek, Plos, and Lališ, 2015).

Taxonomy type standardizing the descriptions and contexts of products and services was introduced only recently by the International Air Transport Association (IATA) in late 2019 (IATA Airline Taxonomy, 2019). IATA gives the following description of the taxonomy: The Taxonomy is a hierarchy of related items which is used to convey the context of the product or service and serves as shared language for describing products and services (IATA Airline Taxonomy, 2019).

This paper creates a new type of taxonomy with the focus on Value Proposition (VP) in Air Transportation (Figure 1); a taxonomy that reflects hierarchical classification and relations between conventional kinds of the categories and entities that exist in the society, aim at air transportation industry and could be proved by empirical investigation. (Goodman, 1978) states that a taxonomy shows the hierarchy and relationship between the different elements and capabilities that exist. All objects, properties, relations and propositions make sense and justification only within the framework of a specific conceptual scheme.

Figure 1: Value Proposition Taxonomy in the Air Transportation



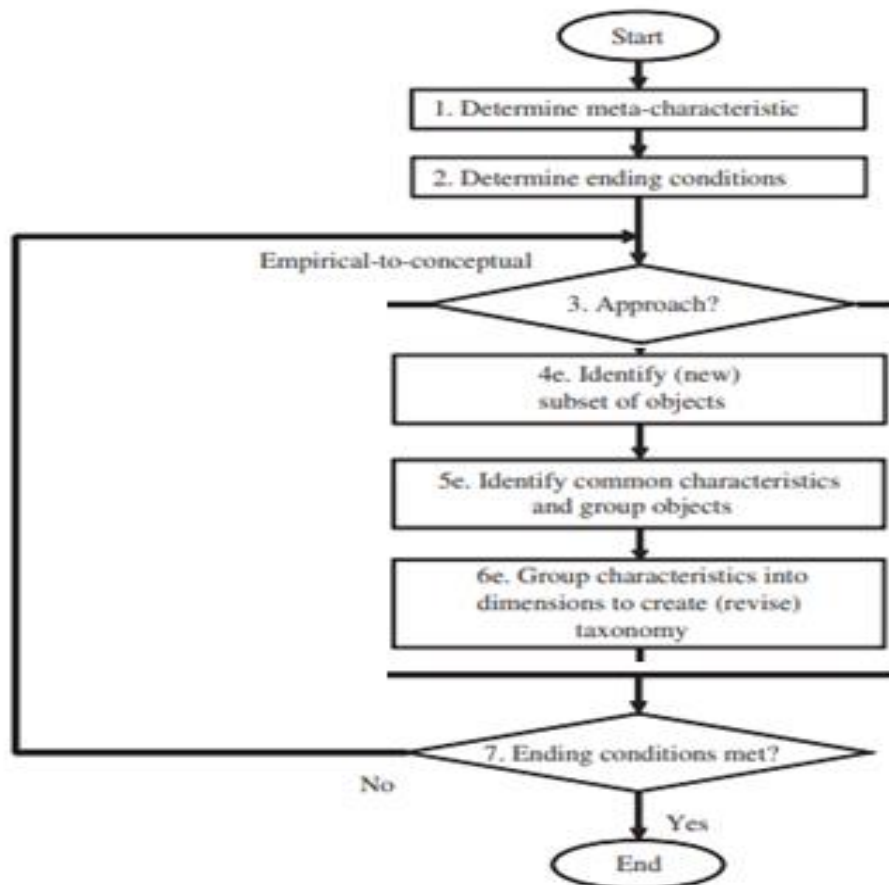
Source: custom processing

The authors of this paper conducted research in the time of a dramatic change in the circumstances (COVID-19) that has a great impact on the norms and practices in aviation. The research reflects both pre-COVID and COVID-time value proposition assessment. The proposed taxonomy is limited by opinions of millennials related to transportation area (students of a transportation university). Categories of comfort, safety, health, affordability are general for human wellbeing and are a natural claim of air transport consumers. Of practical value there are the weights of those general characteristics and their relative importance, evaluated by the potential consumers.

To evaluate comprehensiveness and contextual factors we adopted empirical-to-conceptual approach (Nickerson, R. C., Varshney, U., and Muntermann, J., 2013): if the researcher has little understanding of the domain but significant

data about the objects is available, then starting with the empirical-to-conceptual approach is appropriate, that is shown in Figure 2:

Figure 2: The taxonomy development method



Source: Nickerson, R. C., Varshney, U., and Muntermann, J., 2013

Following the empirical-to-conceptual approach, we identified a subset of objects (terms) that we wished to classify low priced, friendly, multiple destinations, Wi-Fi on board, etc. These objects were value propositions from the surveys. Next, we identified common characteristics of these objects. The characteristics were logical consequences of the meta-characteristic. Thus, the authors started with the meta-characteristic and identified characteristics of the objects that follow from the meta-characteristic. Once a set of characteristics had been identified, were grouped formally using statistical

techniques. The resulting groups formed the initial dimensions of the taxonomy.

The research interest of this paper is limited by the possibility of adding new value proposition through education not considering Added Value or Value for Money; for incremental operational improvement IATA's taxonomy and regular surveys would probably be more efficient.

2 MAIN BODY OF TEXT

2.1 Background and related work

The suggested in this paper value proposition taxonomy is a combination of Services/Products with Innovation reflected by values from surveys. As the aim of this paper was to develop a taxonomy focusing on innovation and value proposition in air transportation, two existing taxonomies seem related; and their different focus could be interesting to examine. Also, a recent development in Value Proposition theory is worth of mentioning.

2.2 IATA Airline taxonomy (AT)

The IATA Airline Taxonomy (IATA Airline Taxonomy, 2019) is a code set managed by Airlines through the Standards Settings Governance. The Airline Taxonomy is a shared language for Airlines to describe their products and services to Sellers and a way for Sellers to optionally request specific features in an Offer. It was adopted in October 2019 and according to the experts' it is yet not of common usage by airlines.

Airline Taxonomy (AT) offers 4 major categories: Ground, Airport, Journey, and Flight and 108 basic level terms. Here is a top down approach of IATA where taxonomy was created by a governing body and an operational focus of IATA for standardizing the descriptions and contexts of products and services. AT does not provide any weight for its categories, as it offers a universal approach to enlisting all existing product and services experts accounted, as it stated in AT Code set (IATA Airline Taxonomy code set, 2019):

Table 1: Sample of IATA Airline Taxonomy code set

Taxonomy ID	Parent ID	Name	Description
0000		Airline Taxonomy	
0064	0000	Flight	Any Product or Service related to a Flight
00C8	0064	Servicing	Any Product or Service related to Servicing of that Flight
012C	00C8	Change	Any Product or Service relating to Change Conditions
0190	00C8	Refund	Any Product or Service relating to Refund Conditions
01F4	0064	Entertainment	Any Product or Service related to Entertainment on board a Flight
0258	01F4	WI-FI	Any Product or Service which is transmitted through
02BC	01F4	Television	Any Product or Service which plays Video related Content

Source: IATA Airline Taxonomy code set, 2019

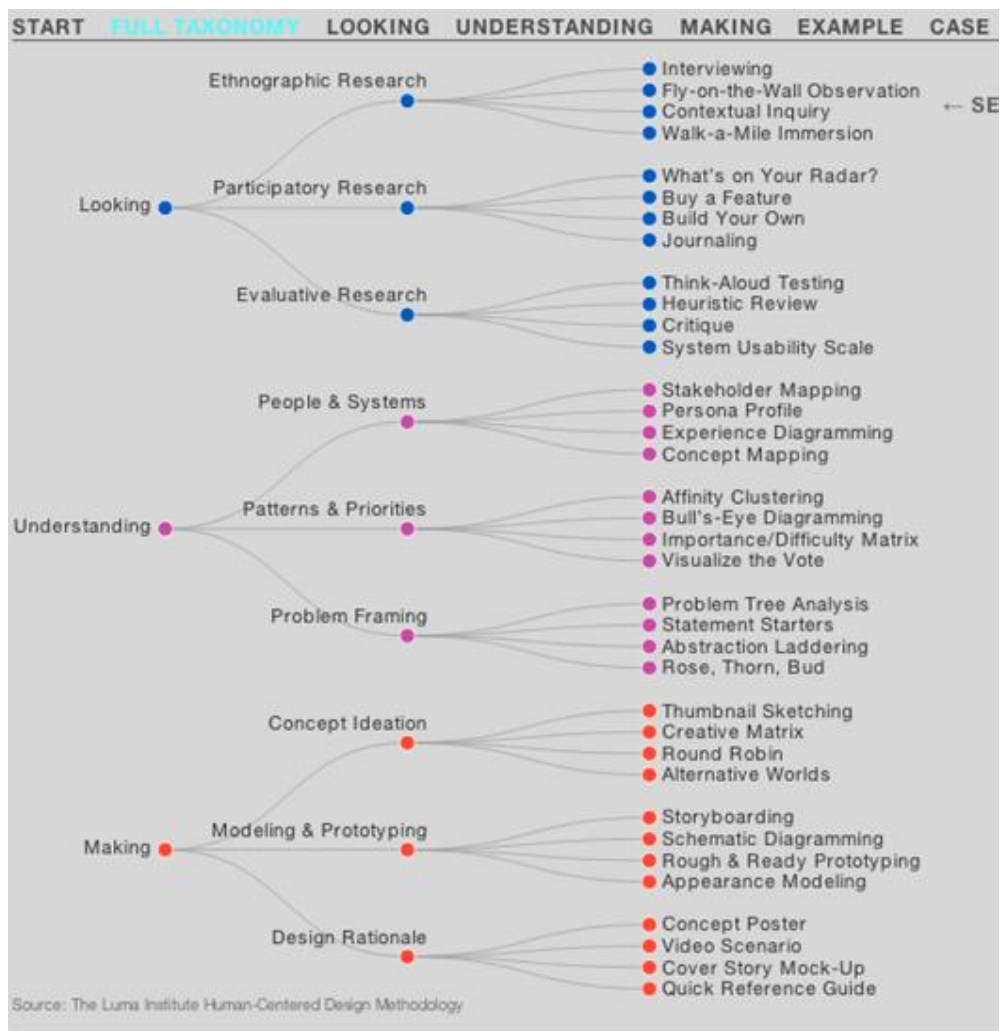
2.3 A Taxonomy of Innovation

A comprehensive Taxonomy of Innovation (Figure 3) was created by Luma Institute (Luma Institute, 2014). A version of this article appeared in the January–February 2014 issue of Harvard Business Review. Thousands of tools and methods are available to help innovators discover what users want and how to deliver on their expectations. The challenge is to figure out which ones to use when. Luma Institute has created a framework to help you choose the best tool for each step of the innovation process, based on the people you’re designing for and the complexity of the systems in which you operate.

Luma distilled the portfolio down to 36 of the most effective tools for innovation - the majority of them in common use - organized in three categories: looking, understanding, and making. Each category contains three subcategories, and each subcategory contains four innovation tools. This

hierarchical model makes it much easier to identify the tools you need and then put them to use.

Figure 3: Taxonomy of Innovation by Luma



Source: Luma Institute, 2014

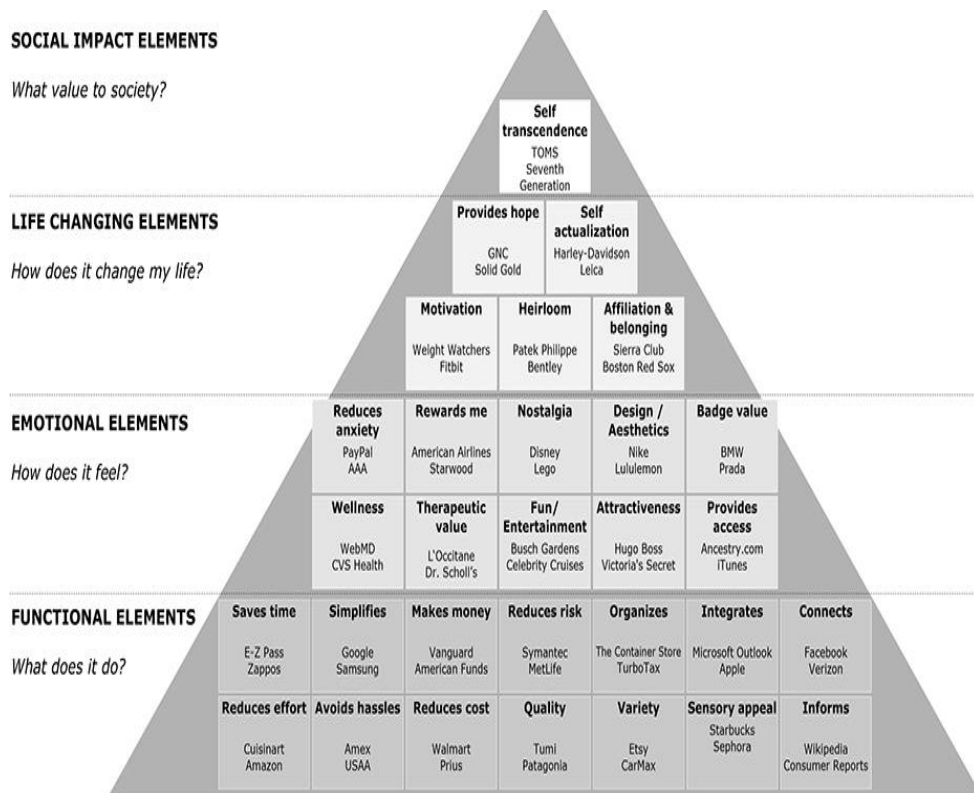
2.4 Value Proposition

A rich theoretical and empirical literature can be applied to the question on how to identify Value Proposition in start-ups texts. As the current research focuses on linguistic patterns of start-ups landing pages, the authors reviewed theoretical and empirical literature on specific online text features, textual value proposition methods, value proposition comprehension by consumers of different level of expertise.

(Lanning and Michaels, 1988) first used the expression “value proposition” (VP) in a 1988 work document for the consulting company “McKinsey and Co”. In the article, which was entitled “Delivering value to customers”, the authors define value proposition as “a clear, simple statement of the benefits, both tangible and intangible, that the company will provide, along with the approximate price it will charge each customer segment for those benefits”.

(Almquist, 2016) suggested a strategy based on a differentiated customer value proposition. A suggested set of value was called Elements of Value. Elements of Value (Figure 4) where categories are based on the classic Maslow’s Hierarchy of Needs.

Figure 4: Heuristic model of value with examples of companies exhibiting elements of value



Source: Almquist, 2016

There are comparatively a few researches on analyzing value propositions in online startups. (Su-C Li, 2007) argues that a properly constructed value proposition is essential to the value creation process in e-business, and value

co-production is the building blocks for value protection mechanism in network economy.

3 RESEARCH DESIGN

For internal value study, authors showed the possibility to improve value adoption via training via the following steps: (1) baseline values, (2) wide variety of values identification, (3) values adoption. Baseline was established via a pre-survey where participants were asked to list as many values as possible (in the context of air transportation). For value identification, authors designed an exercise where participants were tasked with identifying wide variety of values (100+) by looking at 1,000+ startups' landing pages (startups are frequently the first to identify novel values). Finally, to evaluate how well participants were able to adopt the values that they were exposed to (the previous step) as well as improve their creative thinking (values that they haven't been exposed to), authors conducted a post-survey.

The last step was interviews with 20 participants. They discussed the learning outcomes and the impact of COVID-19 pandemic on their answers.

3.1 Participants

In order to collect generalizable observations on air transportation value proposition, we recruited 100 students from transport university with a connected, but still diverse range of majors and/or professional roles in a transportation field: Aviation Management, IT, Logistics.

All participants were between 20-42 years of age. Many participants had multiple years of experience in different types of professional roles, including 13 aviation mechanics (1-15 years), 14 middle level managers (1-5 years), 21 programmers (1-5 years), 16 administrators (1-7 years), and others. Most participants were not aviation management experts - 65 reported that they had never heard of Value Proposition before, but never built a model, 35 reported that they had taken some classes about marketing and management with value proposition as a study material. No one reported being an expert in the field of air transportation marketing or management.

Three industry experts from the top air transportation organizations' management were introduced with the research results and interviewed: two commercial directors of international airports and one IT director of an international airline.

3.2 Procedure

There were four stages of the procedure:

1. Pre-Survey
2. Trainings
3. Post-Survey + interviews
4. Taxonomy construction

A total of 800 different start-ups in the field of air transportation were chosen, their landing pages consist the research base for analysis on Value Proposition. 100 participants - IT, Aviation, and Management undergraduate and graduate students – were involved in a preliminary survey, post-survey, training and post-training annotation of start-ups' landing pages. A separate webpage was created for conducting surveys, two-level training and annotation process. The quality of annotation was re-assessed by industry experts.

The aim of a preliminary survey is to understand the level of expertise for non-trained participants and to determine value proposition volume and structure before the education process. The students were told about the basic concept of value proposition. Also, they were given some examples of Value Proposition such as typical ones: affordability, quality, speed; less typical: eco-friendliness. After that they were asked to list as many values as they can, that are provided by the Air Transportation start-ups and companies.

After the participants are told the start-up concept, they learned existing Value proposition major theories. After that they were offered two trainings. Training 1 shows five relatively simple examples of how to determine VP on start-ups landing pages. Training 2 presents five landing pages where the VL cannot be easily identified due to its vague expression or the creators of the webpage use non-standard ways to promote their start-up, e.g. video or non-trivial words.

Categories are not collapsed by excluding partial synonyms as to preserve semantic difference might be important for marketers and customer service.

15 interviews were conducted online on a Moodle chat platform, 5 respondents were interviewed face-to-face.

4 RESULTS

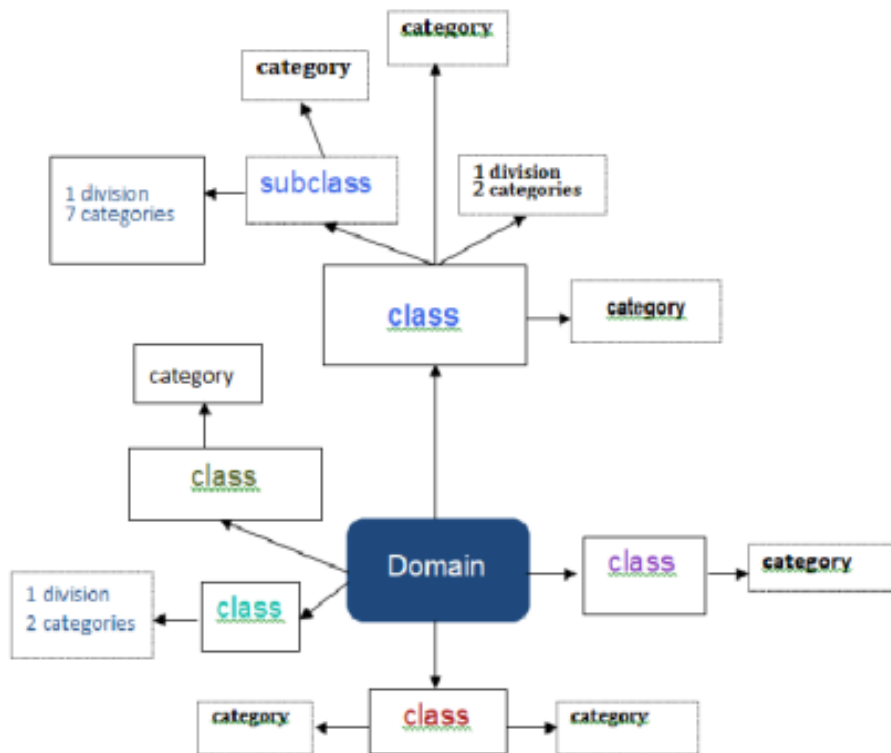
We modelled the taxonomy as a tree diagram. A term in the taxonomy is either an object term (e.g., seat), or an attitude term (e.g., friendly), or an approach term (e.g., no child on board, save time). Taxonomy groups of all levels contain all types of terms and are united by the same concept.

Differentiating object terms from approach or attitude terms is natural in our taxonomy and does not influence on the concepts.

Taxonomic classes, divisions, subdivisions, and categories (Figure 5) were developed from the 241 values describing activities, procedures, objects, emotional experience and considering the context in which they could be possibly associated with in air transportation.

By analysing the terms and the context, five taxonomic classes, one subclass, three divisions, and eighteen categories have been developed. Each of the 241 lowest level terms fits into at least one taxonomic group. However, many of them belong into more than one taxonomic group. Categories are not mutually exclusive.

Figure 5: Taxonomy grouping



Source: own processing

Every group and each term present the number of people that name this value / group of values. The most frequent terms are:

- speed 71
- safety 60
- comfort 53

The weight of each group is a sum of its components. The biggest group is Service with 356 and the smallest one is Ecology with 31.

Terms that could belong to several classes are noted with a bullet of a corresponding class' color.

5 DISCUSSION AND CONCLUSION

Primary purpose of companies is to create value; in aviation traditional dominant values are price, quality, and speed (IATA Passenger Survey, 2019). Taxonomies usage and help and the degree it can be useful for industry and analysts is a subject of a special discussion.

5.1 COVID-19 impact

Comparing results from pre/post survey gave authors a unique opportunity to see how the external factor (COVID-19) influenced the value adoption. Surprisingly, the results show that recent dramatic change in circumstances (COVID-19) has little affected the participants' general idea on value proposition in air transportation; in particular health value was not explicitly mentioned (8 terms were named) and seems to have been simply accepted as a "new reality". The hypothesis is that it is due to overly positive view (such as happened after WWII - baby boomers; art, style, and culture dramatic liberalization). However, the sampling is biased to participants that closely related to transportation area as well as age (millennials); this might not generalize to wider population and e.g. the overly negative reaction might be possible as was the case after WWI (Lost Generation, Dadaism).

5.2 IATA and Value Proposition taxonomies

There is an overlap with IATA taxonomy: categories are partially overlapping, but terms are different. This can facilitate industry implementation, as categories are quite familiar from previous taxonomies. So, requires less department coordination.

Table 2: Number of categories in IATA taxonomy and Value Proposition (VP) taxonomy

IATA	VP	IATA	VP
Taxonomy	Taxonomy	Taxonomy	Taxonomy
1 st level		2 nd level	2-4 th level
categories		categories	categories
Ground	Service	Meal	Comfort
Journey	Affordability	Beverage	Pax Environment
Flight	Flight	Medical	Mobility
	Ecology	Equipment	
Airport	Health&Safety	Escort	Ease of Use
		Loyalty	
		Upgrades	Flexibility
		Charity	
		Purchases	Functionality
		Cabin Baggage	
		Checked	Restrictions
		Baggage	
		Seat	Necessary Things
		Assistance	
		Lounge	Communication
		Terminal	
		Check In	Attitude
		Boarding	Approach
Total: 4	55	26	19

Source: own processing

Authors aim at developing VP taxonomy with the following important differentiations:

- customer-centric bottom up development via customer questionnaires and interviews (vs top down approach of IATA where taxonomy was created by a governing body),
- focusing on innovation and value (vs operational focus of IATA of standardizing the descriptions and contexts of products and services of multiple providers).

Authors show that VP taxonomy is conducive to identifying novel innovation opportunities, which could then be integrated into existing operations by being aligned with the IATA's taxonomy.

Some of our classificatory categories and practices though they may appear inevitable are actually contingent and relative to the practice of classification in the context of social institutions and norms (Hacking, 1999). As an example, the category of entertainment during air travel seems to be constructed by marketers, however, according to (Hacking, 1999), some constructed categories reflect real divisions, and so we need not be constructivists in the strong sense. There is still room to distinguish between constructed kinds that reflect real categories and those that do not. Human beings start to present extra worries when evaluating the naturalness of their humankind. That way there is a place for a question if the value, for example, of eco-friendliness is a humankind or a natural kind from the given world. And if it is possible to educate consumers to feel the necessity of proposed values.

5.3 Industry Experts on taxonomies

Three air transportation industry experts of a high level of expertise were asked to compare VP taxonomy with IATA Airline taxonomy. Also, they shared their ideas about the way taxonomies can be useful for industry and COVID-19 surprisingly little significance for respondents in April 2020.

COVID-19 and consumers' expectations. Experts admit that the inertia plays a great role in such conservative industries as air transportation. Consumers may still not realize their expectations for health issues. Also, little attention towards COVID-10 could be due to the well-known fact that in a pandemic, all industry participants (airports, airlines, handling companies, etc.) give priority attention to the safety issues for the health of passengers and employees; therefore, by all passengers / clients (including respondents), this is already taken for granted (the must) and is no longer perceived as a value (added value).

IATA and Value Proposition taxonomies difference. Value Proposition taxonomy focuses on innovative values, reflects consumers' requests for new technologies and attributes like speed, super-sonic, unmanned. IATA taxonomy is more conservative. Also, IATA AT offers top down approach where taxonomy was created by a governing body and reflects the aviation industry ideas on

products and services, while Value Proposition is created using bottom driven approach asking what consumers' wants and needs are.

Benefits for the industry. These taxonomies are extremely useful for the following purposes: to understand the essence and systematization of services / services, to formulate KPIs by directions, to distribute areas of responsibility between all the links in the value chain. Also, the unexpected finds and formulations of values that were not previously in sight are of great interest for marketers. Good perspective can be seen in using VP taxonomy in Project Management.

Ability to operationalize rapid identification and adoption of new values allows corporations not only to improve profitability; but even to become resilient to unexpected external factors that suddenly impose new values. Value Proposition Taxonomy for Air Transportation is characterised by the fact of having been derived in the time of substantial external change of circumstances – COVID-19 pandemic outbreak. The Taxonomy reflects changes in consumers' requests for the industry as for April, 2020.

There already exist different classification systems that could be of relevance in relation to developing a Value Proposition taxonomy. Even though there are some variations in the structure of the main groups and the level of detail in the individual frameworks their overall structure is fairly similar, but the Value Proposition taxonomy is the only one that has been extensively validated and that has been directly aimed at Value Proposition in Air Transportation. Widening values is being considered as one of the main purposes for constructing Value Proposition taxonomy, especially reflecting COVID-19 outbreak.

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AUTHORS

Neil Rubens, Prof., PhD, University of Electro-Communications, 1 Chome-5-1 Chofugaoka, Chofu, Tokyo 182-8585, Japan, e-mail: rubens@ai.is.uec.ac.jp.

Olga Zervina, Transport and communication Institute, 1 Lomonosova, Riga, Latvia LV1019, e-mail: zervina.o@tsi.lv.

NEW ARCHITECTURE OF THE TAX SYSTEM IN THE REPUBLIC OF UZBEKISTAN: NEW RISKS AND NEW OPPORTUNITIES

Alisher Rasulev, Sergey Voronin

Abstract: *The article discusses the methodological approaches of taxation used in the process of reforming the tax system of the Republic of Uzbekistan. These approaches were assessed from the point of view of compliance with the criteria of leading scientific schools. Proposals have been developed to improve the taxes in the context of instability.*

Keywords: *leading scientific schools, taxation concept, tax burden, tax system, tax classification, taxation instruments*

JEL classifications: *H2*

1 INTRODUCTION

The main goal of the tax reforms in Uzbekistan is to ensure economic stability, create favorable conditions for business and increase state budget revenues.

2 MAIN BODY OF TEXT

The important tasks of the Action Strategy for the further development of the Republic of Uzbekistan in 2017-2021 are to improve tax administration, continue to reduce the tax burden and simplify the tax system. This direction was not chosen by chance. In 2010-2018 the tax area had been beginning to face systemic problems stronger, including [4]:

- a significant difference in the level of the tax burden between economic entities that pay taxes under the simplified system and generally established taxation;
- the high rate of the payroll fund (payroll) taxation contributed to the concealment of the real number of employees and wages by taxpayers.

Until 2018, the national tax system was developing according to the principle: take more funds from large enterprises and use them for the needs of the state. As a result, many businesses lost incentives to grow profits, expand investment and stimulate innovation.

At the same time, small businesses often received significant “undeserved” income with tax incentives. The established tax rules disrupted the competitive environment, which often led to technological stagnation in sectors of the economy.

More than 45% of economic activity was carried out in the shadow sphere and more than 4 million employed workers out of 12 million able-bodied workers did not pay income tax and insurance premiums. This situation required the adoption of drastic measures to reform the tax system.

From 1 June 2018, in order to eliminate the existing shortcomings Uzbekistan adopted the Concept for Improving Tax Policy [1]. Since 1 January 2019, radical reforms in this area have been carried out in the country (Table 1):

- a flat personal income tax rate of 12% was introduced for all employed workers;
- for all companies the insurance payments were canceled, which calculated from the earnings of legal entities;
- enterprises with an annual turnover of more than 1 billion soums in 2018 were transferred to pay 5 taxes (previously they paid 2 taxes);
- tax incentives were optimized for legal entities and individuals.

Table 1: Dynamics of tax rates for 2015-2020, in %

Indicator	2015	2017	2018	2019	2020
Income tax of legal entities (Corporate income tax)	7,5	7,5	14	12	15
Tax on improvement and development of social infrastructure *	8	8			
Personal income tax (maximum rate)	23	23	22,5	12	12
Value added tax	20	20	20	20	15
Single social payment (for budget organizations)	25	25	25	25	25
Single social payment (for all other entities)	15	15	15	12	12
Single tax payment for small and private businesses	6	5	5	4	4
Property tax of legal entities	4	5	5	2	2

** this tax is included into the Income tax of legal entities (Corporate income tax)*

*Source: compiled by the authors based on data from the
Ministry of Finance of the Republic of Uzbekistan.*

From 1 October 2019 the VAT rate was reduced from 20% to 15%. This measure reduced the diversion of working capital from enterprises and decreased the pressure of the indirect tax on the final consumer.

As a result of the reforms, the tax burden on the economy decreased from 26.5% in 2018 to 26.1% of GDP in 2019 (according to the consolidated budget). At the same time, the tax burden excluding insurance funds increased over this period from 19.4% to 21.4% of GDP. Thus, in 2019, as a result of the tax reform, the burden on large business decreased and it increased for small and medium-sized businesses.

At the end of 2019, the main source of the formation of budgetary funds continues to be receipts from indirect taxes. Despite the decline the share of indirect taxes in the structure of the state budget revenues by 10.4% for 2018-2019, indirect taxes receipts for 2019 amounted to 41.4% of budget funds.

The share of direct taxes over the same period decreased from 9.5% to 28.2%. The share of resource taxes increased from 16.0% to 17.5%.

The raise in direct taxes had the greatest impact on the state budget revenues. For 2018-2019 the value of this factor increased from 13.2% to 47.1%. This is due to the expansion of the taxable base of the income tax, an increase in the number of taxpayers and the influence of other factors.

The contribution to the formation of budgetary funds from resource payments and property tax increased from 19.7% to 20.4%, indirect taxes decreased from 50.4% to 15.9%.

Significant changes in the structure of the state budget funds are due to the directions of tax policy: *strengthening the role of receipts from direct taxes and resource payments for the state budget, and a simultaneous weakening the importance of indirect taxes.*

Certain positive results have been obtained in the process of tax reforms. In 2019 the difference between the level of taxation of legal entities using the generally established and simplified taxation system was reduced. The role of profit for large enterprises and the profit tax for the formation of state budget funds is growing.

Since 1 January 2020, in accordance with the Law of the Republic of Uzbekistan dated December 30, 2019 No.599, the Tax Code has been introduced in Uzbekistan in a new edition [2]. This document consolidated the simplification of the current tax legislation. Many changes and additions have been made to the Tax Code, in particular:

- instead of a single social payment, a social tax was introduced;
- single tax payment was replaced by value added tax;
- fixed tax was changed by a fixed amount of personal income tax.

The taxpayers of the new taxes are eligible for the benefits that they received under the previous taxes.

Sections on state duties and fees to sell certain types of goods have been removed from the Tax Code. They will be regulated by a separate law:

- bonuses for subsoil users, which are special payments of a one-off nature, have been transferred to the Law on Subsoil;
- special tax regimes for markets, agricultural producers and some other areas of activity were abolished;
- individual entrepreneurs are given the right to choose whether to pay income tax on the basis of a declaration or a fixed amount of income tax.

According to the new version of the Tax Code, significant innovations have been introduced into the *tax administration system, in particular*:

- the responsibility of the tax authorities for the untimely return of overpaid or overly collected taxes has been strengthened;
- the tax authorities have been granted the right, on the basis of risk analysis, to appoint cameral tax audits, field tax audits and tax audits;
- all business entities are divided into three segments - green, yellow and red carpet. Businesses with a low risk of tax evasion that enter the green zone will not be assigned tax audits;
- legal entities created with the attraction of direct private foreign investment are exempt from paying land tax, property tax and tax for the use of water resources;
- participants in special economic zones are provided with tax benefits in the form of exemption from property tax, land tax and tax for the use of water resources, depending on the volume of made investments.

Thus, since 2020, a new architecture of the tax system has been functioning in Uzbekistan, which covers the activities of the overwhelming number of economic entities. At the same time, the current fiscal instruments are formed on a basis of the requirements of the Concept for Improving Tax Policy.

Over recent years introduced changes in the sphere of taxation have a significant impact on the activities of legal entities and individuals, as well as on the formation of funds from the State budget. It will be possible to fully assess

the effectiveness of the implemented measures only after a sufficiently long period of time.

At the same time, currently it is possible to compare the basic principles of the tax reform and the criteria of the leading scientific schools. This will allow timely elimination of the existing shortcomings in the created architecture of the new tax system. Carrying out a high-quality "tuning" of the introduced instruments will direct the activities of enterprises to achieve the established priorities for the development of the national economy.

The need to solve these problems is confirmed by the current stage of development of the world economy in the context of the widespread spread of the coronavirus pandemic COVID-19 and the imposed forced restrictions. Practice has shown that fiscal arrangements in many countries proved to be unsuitable to act in the emergency situation.

Governments of several countries had to repeatedly intervene in the system of state regulation of the economy by introducing tax breaks, abolished or reduced tax rates, writing off debts for taxes, insurance premiums and penalties of economic entities.

The period of lifting forced restrictions and the post-coronavirus stage of development should also be accompanied by the creation of flexible fiscal incentives. They should direct economic entities towards the transition to a new type of economy. The main features of this economy should be *resource conservation, high competitiveness, environmental friendliness, safety for humans. The amount of income of employed workers for high-quality work should provide them with access to generally recognized human values (housing, food, education, culture, etc.).*

In our opinion, the methodological and practical provisions of any tax system should proceed from the established foundations and principles of taxation, as well as from the goals of the country's economic policy at the appropriate stage of its development. *The effectiveness of measures to improve the taxation system largely depends on this.*

Research on the scientific foundations of taxation has shown that over the past centuries, different concepts and approaches have been used in this area. At the same time, such approaches of leading economists as "the theory of exchange", "the theory of exchange of equivalents", "the theory of the

satisfaction of collective needs", "the theory of the satisfaction of social needs" have become more attractive. They were united by one common statement that taxes are the payment of taxpayers for state services (the total amount of taxes should be equivalent to the value of state services) [6].

In the theory of taxation, another direction has developed, in which "taxes" and "state fiscal regulation" are "evil", which should be reduced as much as possible. This area includes the modern theory of "supply economics", the tools of which were used in practice after the weakening of the Keynesian approaches.

If we choose a fair and optimal path for the country's development, then in our opinion, we need to use the mechanisms arising from the "theory of exchange" and its later versions (for example, the "theory of equivalents", etc.). The key claim of this theory is that the sum of all taxes paid by taxpayers should be equivalent to the total value of government services for taxpayers - no doubt. If this principle is observed, overwhelming majority of the taxpayers generally pay the taxes and fees due (experience of Germany).

A study on the scientific foundations of taxation and their use in carrying out tax reforms in Uzbekistan revealed the following patterns.

Seligman B [7], a representative of the "theory of exchange" in its later versions, suggested at the beginning of the development of the economy to use a proportional system of personal income tax, and after that - to introduce a progressive scale. Since 1 January 2019 in Uzbekistan a transition has been made to a flat scale of income tax at a rate of 12%, which, in our opinion, is quite reasonable. The premature use of the progressive scale in Uzbekistan has led to an increase in informal activity and the loss of significant budget funds.

Ricardo D. [5], a representative of the classical school, noted in his research papers that taxes should be imposed primarily on luxury goods and put forward the idea of a non-taxable minimum. In Uzbekistan, in course of the tax reform, from 1 January 2019, the non-taxable minimum in the calculation of income tax was abolished, and from 1 October VAT exemptions on 9 types of essential food products were canceled.

It can be assumed that the increase in prices for essential foodstuffs, which took place as result of the VAT reform, was offset by a decrease in the income tax rate to 12% and the abolition of insurance premiums of citizens from wages

in the amount of 8%. However, the removal of insurance premiums increases the risks for employed workers in the event of illness or loss of work.

The use of VAT at a rate of 15% at all stages of the technological chain inevitably leads to an increase in the cost of final consumer products. The negative effect of the effects of the growth of "price disparity" on agricultural and industrial products, the gap between the level of wages and consumer prices, is increasing. These effects do not meet the criteria for the fundamental principles of David Ricardo theory.

In our opinion, the tax system of Uzbekistan, after the adoption of the Concept for Improving Tax Policy, the Tax Code in the new edition, is still at the stage of transformation of the used mechanisms of taxation.

In order to improve the conditions for business and employed workers, it is advisable to continue adjusting the existing tax instruments. The scientific and theoretical foundations of taxation (the foundation of the system), the established development goals and the specifics of the current situation (the spread of COVID-19) should be taken into account.

All proposed measures should be grouped into several periods: the state of emergency (quarantine); lifting restrictions and gradual economic recovery; post-coronavirus development.

The action of the tax policy in the conditions of emergency and quarantine should be aimed primarily at supporting business entities, legal entities and individuals. Adhering to the principle of justice, the state needs to exempt all economic entities from property and land tax (resource taxes) for the entire period of the state of emergency and quarantine regimes. In difficult situations, it is possible to return to taxpayers the tax funds that paid to the state budget in the previous and current year, depending on the amount of damage caused by forced restrictions. For indirect taxes, you can use a mechanism to reduce their rates or deferrals. The direct tax burden can be left unchanged. This is due to fact that in the absence of activity the profit and revenue of enterprises will approach "0" and the tax will also be at the same level. If the profit grows, then the tax amount will also increase. Depending on the situation, it is recommended use the mechanism of "deferring" the payment of income tax or "tax holidays" (for legal entities and individuals, individual entrepreneurs).

The action of the tax policy in the context of the lifting of restrictions and the gradual recovery of the economy should be aimed at a gradual increase in the rates of resource taxes. If revenues and profits begin to grow, then the entrepreneur already has opportunity to pay resource taxes. In addition, "deferrals", "tax holidays" and "tax credit" for direct taxes are canceled. In this situation, it is possible to gradually bring the rates of indirect taxes to the initial level. At the same time, the VAT rate on essential consumer goods and services should be minimal, and on the rest - maximum. This will provide access to the consumer basket for low-income and medium-income citizens.

3 DISCUSSION AND CONCLUSION

The action of tax policy in the period of post-coronavirus development should be aimed at expanding access of low-income and medium-income citizens to universal human values, health promotion, disease prevention, employment expansion, innovation, environmental sustainability, resource and energy conservation, widespread use of alternative energy sources and reduction of emissions pollutants.

To reduce shadow employment, it is necessary to create conditions for increasing the stimulating role of wages in the commercial sector of the economy. This can be done by expanding the practice of returning part of tax revenues to taxpayers and deductions from taxable bases of certain socially significant expenses. These tools can be compulsory insurance contributions, deductions for the diagnosis of diseases, reimbursement of expenses for dental services, performing certain surgical operations, purchasing goods for children, the elderly and the disabled, etc.

In order to implement these noble tasks, it is advisable to apply taxation instruments used in a socially oriented economy. For this, it is advisable to use methodological approaches arising from the "theory of exchange", "the theory of social needs" and other concepts that ensure the transition from the "economy of barbaric consumption" to the "green economy", "smart economy", "economy of knowledge and innovation."

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AUTHORS

Prof. Alisher Rasulev, Doctor of Economic Sciences, Tashkent State University of Economy, Islama Karimova 49 Str., 100063 Tashkent, Republic of Uzbekistan, e-mail: arasulev@yandex.ru.

Sergey Voronin, Doctor of Economic Sciences, Chief Specialist, Institute of Fiscal Studies under the Ministry of Finance of the Republic of Uzbekistan, e-mail: s.voronin63@umail.uz.

PŘÍČINY KRIZE ORGANIZACE ZPŮSOBENÉ JEJÍM MANAGEMENTEM

MANAGEMENT CAUSED ORGANIZATION CRISES

Ivan Vágner

Abstrakt: Zpracování příspěvku je zaměřeno na odhalení příčin vzniku krize jakékoliv organizace, které souvisí výhradně s jejím managementem.

Klíčová slova: organizace, krize, příčiny krize, celostní systém managementu, osobní management, všeobecný management, vůdcovství

Abstract: The paper's elaboration is aimed at revealing the causes of the crisis of any organization, which relate exclusively to its management.

Keywords: organization, crisis, causes of the crisis, holistic management system, personal management, management in general, leadership

JEL klasifikace: M10, M12

1 ÚVOD

V manažerském pojetí představuje krize organizace buďto završení sestupné spirály jejího výkonu poslání způsobeného obvykle různými pochybeními či slabunami zejména jejího managementu nebo relativně rázného zamezení jejího výkonu poslání vlivem bezprecedentních, resp. neočekávaných změn faktorů relevantního obecného a případně i oborového okolí. Krize organizace může vyústit v její zánik, ale může být i rozhodujícím impulzem k perspektivní změně výkonu a rozvoje jejího poslání!

Předmětem tohoto příspěvku je odhalení příčin krize jakékoliv lidmi vytvořené organizace v návaznosti na formování a fungování jejího celostního systému managementu (dále jen „CSM“).¹ Cílem zpracování příspěvku je poskytnout manažerské praxi zdůvodnitelné podněty k prevenci před vznikem krize,

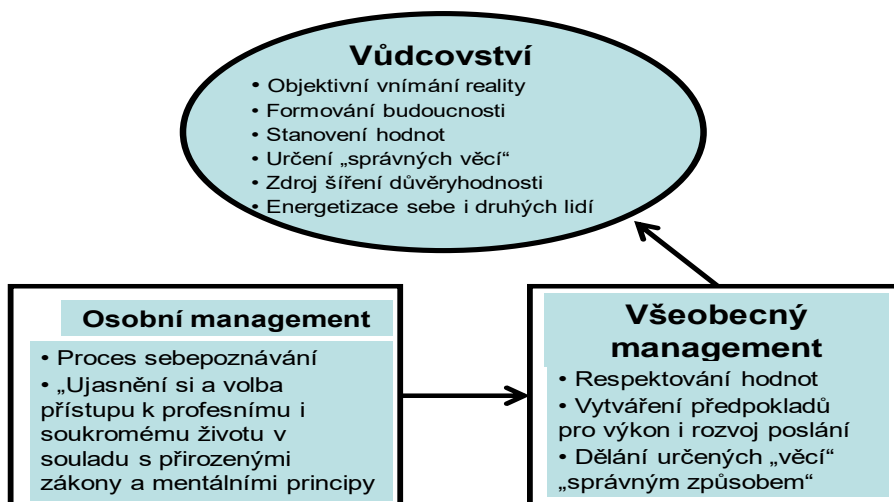
¹ Problematika formování a fungování „CSM“ je blíže objasněna v 1. kapitole publikace VÁGNER, Ivan. *Osobní management*, s. 7-9.

resp. K překonávání již existující krize organizace a vytvoření tak předpokladu pro její perspektivní a pozitivní výkon poslání a jeho rozvoj.

2 PŘÍČINY KRIZE ORGANIZACE SOUVISEJÍCÍ S FORMOVÁNÍM A POTAŽMO S FUNGOVÁNÍM JEJÍHO ‚CSM‘

Každá organizace potřebuje ‚CSM‘ k účelnému, účinnému, hospodárnému a zodpovědnému manažování výkonu jejího poslání a jeho rozvoje. Základnu ‚CSM‘ tvoří dva pilíře: „Osobní management“ (dále jen ‚OM‘) a „Všeobecný management“ (dále jen ‚VM‘). Vrcholovým pilířem ‚CSM‘ je „Vůdcovství“ (dále jen ‚V‘). Postup formování ‚CSM‘ je zobrazen pomocí šipek mezi pilíři ‚CSM‘ v obrázku č. 1 a fungování ‚CSM‘ je naznačeno rovněž pomocí šipek mezi pilíři ‚CSM‘ v obrázku č. 2.

Obrázek 1: Formování ‚CSM‘ organizace



Zdroj: Vlastní zpracování

Obrázek 2: Fungování „CSM“ organizace



Zdroj: Vlastní zpracování

2.1 Identifikované „zárodečné“ příčiny krize organizace související s pilířem „OM“

V rámci východiskového pilíře „OM“ jsou níže, v tabulce č. 1, identifikovány „zárodečné“ příčiny možné budoucí krize organizace v souvislosti s procesem sebepoznávání, při aplikaci profesně-výkonového pojetí „OM“ a konečně i při realizaci univerzálního pojetí „OM“.² I když je top managementy organizací často proklamováno, že klíčovými zdroji organizace jsou její lidské zdroje a potažmo kvalitativní úroveň lidských vztahů, paradoxně v manažerské praxi není problematice „OM“ věnována náležitá pozornost! Tím pochopitelně se již na počátku formování „CSM“ „zasévají zárodky“ možné budoucí krize organizace. Za nejzávažnější relevantní prohřešky související s pilířem „OM“ považuje autor příspěvku (dále jen autor) ty, jež jsou uvedeny níže v tabulce č. 1, a to v členění uvedeném výše v první větě této subkapitoly.

² Proces sebepoznávání, profesně-výkonové a univerzální pojetí „OM“ jsou objasněny ve 3. až 5. kapitole publikace VÁGNER, Ivan. *Osobní management*, s. 36-79.

Tabulka 1: Přehled identifikovaných „zárodečných“ příčin krize organizace souvisejících formováním a fungováním pilíře ,OM‘

Proces sebepoznávání	Profesně-výkonové pojetí ,OM‘	Univerzální pojetí ,OM‘
Proces sebepoznávání je člověkem zcela ignorován!	Dochází k prolongaci důrazu na kvantitativní ukazatele individuálního výkonu poslání na pracovním místě či u pracovní role (dále jen individuální výkon poslání)!	Chybí vědomost člověka o existenci přirozených zákonů!
Proces sebepoznávání je člověkem nahrazován subjektivní představou o sobě samém!	Proklamuje se sice důraz na kvalitativní ukazatele individuálního výkonu poslání, ale v realitě se stejně individuální výkon poslání hodnotí převážně podle kvantitativních ukazatelů!	Člověk ví o existenci přirozených zákonů, ale ve svém profesním i soukromém životě (dále jen životě) jimi pohrdá!
Proces sebepoznávání je sice člověkem realizován, ale bez využití relevantní metodiky!	Není jednoznačně ujasněn požadovaný výstup individuálního výkonu poslání!	Člověk nemá vědomost o existenci tzv. mentálních principů!
Proces sebepoznávání je člověkem realizován jednorázově, avšak opomíjí se jeho aktualizace v čase!	Podceňuje se ujasnění hodnotové orientace postoje a přístupu při realizaci individuálního výkonu poslání!	Člověk má vědomost o tzv. mentálních principech, ale ve svém životě je zcela nebo zčásti ignoruje.
Proces sebepoznávání orientuje člověk zvláště na hodnocení úrovně jeho individuálního managementu! ³	Zejména u individuálního výkonu poslání znalostního pracovníka (dále jen ,ZP‘) není podporován jeho posun paradigmatu myšlení a jednání k tzv. principiálnímu vedení!	Při individuálním výkonu poslání ,ZP‘ věnuje žádoucí pozornost jen dvěma složkám předmětu managementu, tj. manažerským znalostem a způsobilosti jejich aplikace v konkrétních podmínkách manažování individuálního výkonu poslání, ale zcela opomíjí

³ Individuální management je individuální modifikací ,VM‘ a obsahuje individuálně aplikované manažerské techniky!

		třetí složku předmětu managementu, kterou je rozvoj vlastní sociální zralosti!
V procesu sebepoznávání se podceňuje, že člověk je „nositel“ 4 dimenzí (tělesné, duševní, duchovní a společensko-vztahové či citové)! Zejména se v rámci procesu sebepoznávání ignoruje duchovní dimenze člověka!	Mnohdy chybí podpora cílevědomého vzdělávání a rozvoje stěžejních způsobilostí „ZP“!	„ZP“ je si sice vědom nezbytnosti důrazu na vlastní rozvoj sociální zralosti, ale nemá vědomost o tzv. kontinuu zralosti!
Zcela okrajově se v procesu sebepoznávání hodnotí schopnost člověka využívat při rozhodování zdravý rozum!	Není aplikována komparace osobního a pracovního profilu testujícího vlastnosti potenciálního „ZP“ a žádoucích vlastností pro individuální výkon poslání!	„ZP“ má vědomost o kontinuu zralosti, ale nedokáže objektivně posoudit své postavení v jeho rámci!
V procesu sebepoznávání se věnuje minimální pozornost důvěryhodnosti člověka a jeho způsobilosti přispívat k důvěře ve vztazích v jeho okolí!	Zejména při individuálním výkonu „ZP“ dochází k negativním jevům, jako je např. protiklad profesního a soukromého života, dlouhodobé přetěžování disponibilního potenciálu „ZP“!	„ZP“ už dokáže posoudit své postavení v kontinuu zralosti, ale nemá osvojeny návyky, které by mu pomohly k žádoucímu zkvalitnění vlastní sociální zralosti!
Téměř se v procesu sebepoznávání ignorují vůdcovské předpoklady!		

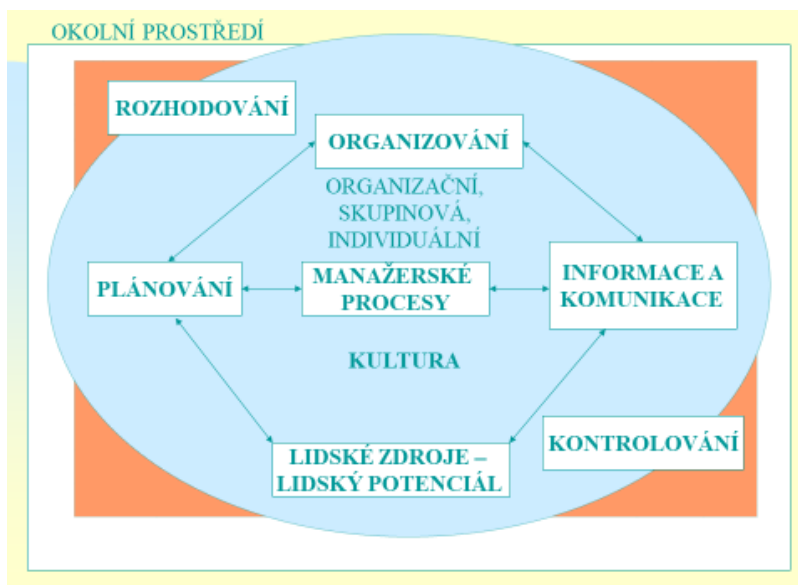
Zdroj: Vlastní zpracování

2.2 Identifikované „zárodečné“ příčiny krize organizace související s pilířem „VM“

„VM“ lze charakterizovat různě. Poměrně výstižně charakterizuje obsah „VM“ věta „zabezpečení dělání věcí správným způsobem“. To by však ani k rámcové identifikaci „zárodečných“ příčin krize organizace nestačilo. Proto autor zvolil

systémové členění obsahu ‚VM‘ pomocí manažerských komponent a jejich vazeb (viz obrázek č. 3).

Obrázek 3: ‚VM‘ – manažerské komponenty a jejich vazby



Zdroj: Vlastní zpracování

Úvodem k identifikaci příčin krize organizace v souvislosti s ‚VM‘ je věcně podstatné hypoteticky zdůraznit, že mnohdy je hlavní příčinou budoucího krizového stavu organizace podcenění vazeb mezi jednotlivými manažerskými komponentami. Vazby jsou v obrázku č. 3 uvedeny jen symbolicky, jako jejich rámcové připomenutí! Ve skutečnosti je vazeb mezi manažerskými komponentami mnohem více a jejich komplexní zobrazení by obrázek č. 3 zcela zneprehlednilo!

Autor rovněž preventivně přiznává, že nebude zdaleka schopen zachytit všechny příčiny vedoucí ke krizi organizace v tabulkách týkajících se jednotlivých manažerských komponent, nicméně se pokusí uvést ty příčiny, které se mu jeví jako nejvýznamnější⁴

⁴ Výchozí podněty pro zpracování obsahu tabulek 2.,3 a 4. vycházejí z 2. kapitoly publikace VÁGNER, Ivan. *Základy managementu*.

Tabulka 2: Přehled identifikovaných „zárodečných“ příčin krize organizace souvisejících formováním a fungováním pilíře ,VM‘ (1. část manažerských komponent)

Manažerská komponenta „okolní prostředí“ (dále jen ,OP‘)	Manažerská komponenta „lidské zdroje-lidský potenciál“ (dále jen ,LZ‘)	Manažerská komponenta „organizační kultura (dále jen ,OK‘)
Význam interakce s ,OP‘ se podceňuje!	V nemálo organizacích de facto ,LZ‘ nejsou vnímány jako klíčová aktiva!	Podceňuje se specifické postavení ,OK‘ v rámci pilíře ,VM‘! Pozn.: Tato specifika ,OK‘ spočívá v tom, že má vliv na všechny ostatní manažerské komponenty ,VM‘.
Neexistuje signalizační a varovný systém detekující vývoj v obecném a oborovém ,OP‘!	Disponibilní potenciál ,LZ‘ organizace je v některých organizacích nevyužit - v jiných i dlouhodobě přetěžován!	Existující manažerská komponenta ,OK‘ není typologicky posuzována!
Nereaguje se důsledně a včas na signalizované změny v obecném a oborovém ,OP‘!	Ne vždy kvalitativní úroveň personalistiky, resp. personální práce odpovídá požadavkům managementu ,LZ‘ (HRM)!	Není jednoznačně zvažováno, zda stávající ,OK‘ vyhovuje stávajícímu výkonu poslání organizace, natož zda by stávající ,OK‘ byla adekvátní pro realizaci žádoucích změn výkonu poslání organizace!
O výše signalizovaných změnách v obecném a oborovém okolí nejsou pravdivě a včas informováni všichni interní „stakeholders“!	Prokazatelně platí, že si často management organizace není vědom důležitosti níže uvedenému členění tzv. intelektuálního kapitálu, jenž je hodnotovým vyjádřením disponibilního potenciálu ,LZ‘ organizace: Intelektuální kapitál = lidský kapitál + společenský kapitál + organizační kapitál	V rámci ,OK‘ se preferují její materiální prvky (např. artefakty materiální podoby) a podceňují se její nemateriální prvky (např. hodnotová orientace)!

<p>Vyčkává se či otálí s konkretizací zabezpečení nezbytné aktualizace výkonu poslání!</p>	<p>Dochází k prolongaci tradičního nazírání HRM, přičemž je zjevně prokázán žádoucí posun k tzv. moderní působnosti HRM, jež obsahuje: Zlepšení kvality pracovního života Zvýšení výkonnosti Zvýšení spokojenosti pracovníků Zlepšení rozvoje pracovníků jak jedné osoby, tak i kolektivů (týmů) Zvýšení připravenosti na změny!</p>	<p>Lze hypoteticky přepokládat, že existuje poměrně mnoho organizací, kde se ,OK' utváří a dále vyvíjí spontánně!</p>
<p>Zkresluje se zpětná vazba související s provedením aktualizace výkonu poslání!</p>	<p>Trend od izolovaného přístupu ke spolupráci útvarů HRM a managementu se mnohde prosazuje obtížně a zdoluhavě!</p>	<p>Pro ,OK' platí především ono známé rčení: „Ryba smrdí od hlavy“! Z toho vyplývá, že žádoucí změny ,OK' nelze dosáhnout, aniž by zejména top management organizace plně nerespektoval a uplatňoval mentální princip integrity! Pozn.: Což však hypoteticky v současné manažerské praxi není převažujícím fenoménem!</p>
	<p>Management nerozlišuje mezi pilířem V (,CSM') a vedením lidí, které patří, v rámci ,CSM', do manažerské komponenty pilíře ,VM', a to konkrétně do manažerské komponenty ,LZ'!</p>	<p>Při formování žádoucí podoby ,OK' se toleruje nekonzistentnost strategie organizace, organizační struktury a ,OK'!</p>
	<p>Mnohde jsou managementem pracovníci doposud považováni za „živě</p>	<p>Při formování žádoucí ,OK' se podceňuje: důraz na priority, jakými jsou např. kvalitativní</p>

	<p>stroje"! Takovéto nazírání ,LZ' představuje direktivní zaměření na plnění stanovených úkolů způsobem: pochvala/sankce!</p> <p>Vedení pracovníků jako živých bytostí (podle Coveyho tzv. 8. návyku) by sice mělo být samozřejmostí, nicméně aplikace vedení lidí v pojetí managementu pracovního výkonu se prosazuje často nedůsledně a líně!</p>	<p>stránka výkonu poslání, úroveň důvěry v organizaci, respektování hodnotové orientace... fakt, že formování žádoucích ,OK' je zdrojově náročným a časově dlouhodobým procesem!</p>
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Tabulka 3: Přehled identifikovaných „zárodečných“ příčin krize organizace souvisejících formováním a fungováním pilíře ,VM' (2. část manažerských komponent)

Manažerská komponenta „plánování“ (dále jen ,PL')	Manažerská komponenta „organizování“ (dále jen O)	Manažerská komponenta „kontrolování“ (dále jen ,KO')
,PL' nenavazuje na vizi organizace!	Existuje snaha zachovat stávající organizační strukturu, byť implementace perspektivní strategie vyžaduje zásadní změnu organizační struktury!	Při ,KO' se podceňuje preventivní a rozborový charakter zaměření ,KO' a málo se posiluje vědomí, že ,KO' prolíná všemi ostatními manažerskými komponentami!
Obsah ,PL' není komplexní, resp. není respektována logická sekvence „kroků“ a velmi často se cíle nevytyčují v souladu s akronymem „SMART“	Mnohde v organizacích přetrvává útvarová organizační struktura a dochází k záměrnému odporu pro prosazování procesní organizační struktury!	Při ,KO' se ne vždy zohledňuje vztah účelnosti a přiměřenosti!
V rámci P se ignorují zejména tyto principy: <ul style="list-style-type: none"> - kontinuita (nepřetržitost), - registrace a reakce na změny, 	Zejména ve velkých organizacích stupeň organizovanosti se nachází za vrcholem efektu organizovanosti!	V manažerské praxi se nedaří ustupovat od zásady „kdo manažuje také kontroluje“ a posilovat uplatňování zásady „kdo vykonává

<ul style="list-style-type: none"> - variantnost (vypracování alternativ), - participace zdola, - kreativita, - zohlednění rizika, - komplexnost! 		jakoukoliv činnost, sám sebe kontroluje“!
<p>Při P strategické povahy se příliš nevyužívají tyto empiricko-intuitivní metody:</p> <ul style="list-style-type: none"> - intuice, - využívání zdravého rozumu, - participační postupy! 	<p>Ve většině organizací se nadále aplikuje liniově-štabní organizační struktura!</p>	<p>V rámci ,KO‘ podle charakteru provádění není doceněna prevence!</p>
<p>Při ,PL‘ operativní povahy se nedoceňuje význam aktualizace normativní základny!</p>	<p>Při stanovování rozpětí managementu se jen rámcově přihlíží k faktorům, které nelze ignorovat! Pozn.: Jedná se zejména o tyto faktory:</p> <ul style="list-style-type: none"> - výkonnost a osobnost manažera, - podíl času vynakládaného manažerem na jiné činnosti než na vedení pracovníků, - výkonnost, kvalifikace a motivace vedených pracovníků, - různorodost, opakovatelnost a složitost práce vedených pracovníků, - úroveň automatizace operačního systému managementu, - prostorové rozmístění vedených pracovníků. 	<p>Je sice samozřejmostí, že ve středně velkých a velkých organizacích se na ,KO‘ podílí management i kontrolní útvar, ale ne vždy je ujasněna působnost a odpovědnost v rámci fází ,KO‘! Pozn.: Takto by to mělo být: Působnost a odpovědnost kontrolního útvaru končí objektivním přehledem odchylek od standardů plánů a zpracováním návrhu na jejich odstranění. Management na základě výstupů kontrolního útvaru je odpovědný za odstranění odchylek, přičemž nemusí akceptovat návrh na odstranění odchylek od kontrolního útvaru.</p>
<p>V rámci P se ne vždy uvažuje v členění na základní druhy plánů</p>		<p>Nejsou akceptována některá doporučení pro efektivní ,KO‘, zejména:</p>

<p>(poslání, vize, cíle, strategie, prováděcí plán) a další druhy plánů (taktiky, postupy, pravidla, programy, rozpočty)!</p>		<ul style="list-style-type: none"> - koncipování ,KO' v souladu s povahou obsahové náplně hodnocených manažerských procesů, - správné a včasné načasování ,KO', aby byly zachyceny významné odchylky od plánovaných záměrů, - při ,KO' respektovat delegovanou pravomoc a odpovědnost kontrolovaných pracovníků i týmů, míru jejich autonomnosti a význam cílů jejich činnosti pro prosperitu organizace, - dodržovat požadavky legality ,KO' i etické postupy jejího provádění, - zabezpečit včasné projednání výsledků ,KO' a přijetí závěrů, - realizovat reálné a hospodárné postupy nápravných opatření!
<p>Stále při ,PL' nejsou dostatečně sestavovány rozpočty na „nulovém základě“! Pozn.: Důsledkem historického sestavování rozpočtů neumožňuje organizaci prosadit priority!</p>		<p>Existují značné rezervy účelnosti, účinnosti a hospodárnosti ,KO', které nabízejí moderní tendence ,KO', jako je využívání nových IS/ICT nebo zvýšení úrovně participace pracovníků!</p>

Tabulka 4: Přehled identifikovaných „zárodečných“ příčin krize organizace souvisejících formováním a fungováním pilíře ‚VM‘ (3. část manažerských komponent)

Manažerská komponenta „rozhodování“ (dále jen ‚RO‘)	Manažerská komponenta „manažerské procesy“ (dále jen ‚MP‘)	Manažerská komponenta „informace a komunikace“ (dále jen ‚I+K‘)
I když je známo, že ‚RO‘ má dvě stránky (meritorní a formální), nerespektuje se fakt, že rozhodovací proces formální stránky ‚RO‘ je pro jakoukoliv meritorní stránku ‚RO‘ stejný!	Není vždy respektován požadavek, aby veškeré procesy byly přínosné pro realizaci výkonu a rozvoji poslání organizace!	Ne vždy je v manažerské praxi rozpoznáno, co je pro ni pouhými sděleními a co jsou pro ni skutečné informace! Důsledek: dochází k informačnímu zahlcování managementu!
RO se mnohdy a mnohde z různých důvodů odkládá – preventivní ‚RO‘ se aplikuje výjimečně!	Není 100% respektována zásada, že všechny procesy, nejen základní, ale i doplňkové a obslužné musí být manažovány!	Informační systémy mohou být relativně kvalitní, ale chybí znalosti, jak s informace zpracovat!
V rámci rozhodovacího procesu se věnuje minimální pozornost stanovení cíle ‚RO‘!	Při implementaci procesního přístupu manažování organizace se ne vždy postupuje v souladu s metodickým postupem „3R“!	Aplikace IS/ICT ne vždy je skutečným předpokladem zkvalitnění managementu! Proč?!: Protože se se nedodrží zásada sekvence ‚CSM‘ – IS – ICT!
Hypoteticky platí, že se metoda rozhodovací analýzy aplikuje v rámci rozhodovacího procesu ojedinele!		Úroveň komunikace patří k slabším managementu organizací, přestože jsou k dispozici kvalitní nástroje elektronické komunikace!
		Přirozená potřeba komunikace „face to face“ se někdy i záměrně vytrácí!
		Mnohdy a mnohde nejsou respektovány zásady efektivní komunikace! ⁵

⁵ Blíže viz publikace VÁGNER, Ivan. *Základy managementu*, s. 69-70.

2.3 Identifikované „strategické“ příčiny krize organizace související s pilířem ,V‘

,V‘, jako vrcholový pilíř ,CSM‘, má pro organizaci strategický charakter. V souvislosti s formováním ,CSM‘ organizace je podstatné zabezpečit, aby se do top managementu organizace dostali výhradně manažeři, kteří nejen prokázali efektivní manažerskou způsobilost v rámci ,VM‘, ale zejména disponovali osobnostními vůdcovskými předpoklady, jenž nelze získat studiem či manažerskou praxí! Vůdcovské osobnostní předpoklady lze ve shodě S. Coveyem nazvat „narozeninovými dary“! Pozor však na historicky prokázanou zkušenost, že ne každý manažer s osobnostně vůdcovskými předpoklady je zárukou přínosu k formování a potažmo fungování ,V‘ – tedy jinými slovy vyjádřeno k tomu, aby výkon a zejména rozvoj poslání organizace byl perspektivní ve smyslu „dělání správných věcí“!⁶

⁶ Blíže k problematice vůdcovství viz 8. kapitola publikace VÁGNER, Ivan. *Podněty k posunu paradigmatu myšlení a jednání v managementu*.

Tabulka 5: Přehled identifikovaných „strategických“ příčin krize organizace souvisejících formováním a fungováním pilíře ‚CSM‘, ‚V‘

V manažerské praxi je často ‚V‘ považováno zcela chybně za vedení lidí v organizaci!
V top managementu organizace převažují manažeři s nedostatečnými osobnostními vůdcovskými předpoklady!
V top managementu organizace sice převažují manažeři s osobnostními vůdcovskými předpoklady, ale jejich myšlení, jednání a hodnotová orientace neumožňují prosadit symbiózu „hlavy a srdce“! ⁷
V manažerské praxi významně převažuje tradiční (povrchní) ‚V‘ nad moderním (niterným) ‚V‘!
I při moderním ‚V‘ se lze setkat s pohrdáním působnosti přirozených zákonů, nejsou respektovány mentální principy, chybí osvojení zejména principů strategického myšlení, přezírá se působení globálních rozvojových tendencí (megatrendů) a tudíž i způsobilost „přetavit“ je do klíčových faktorů ovlivňujících rozvoj poslání organizace; Dochází rovněž k přezírání aplikace zdravého rozumu a význam energetizace (tj. nabuzení) v rámci moderního vůdcovství!
‚V‘ se neopírá o model strategického managementu sestávajícího ze sekvence 3 fází: 1/ strategická analýza; 2/ strategická volba a 3/ strategická implementace!
‚V‘ zejména podceňuje organizační předpoklady nezbytné pro to, aby fáze strategické implementace proběhla a vyústila v realizaci perspektivní strategie organizace!

3 VÝSLEDKY

V souladu s vymezeným předmětem tohoto příspěvku a vytýčeným cílem jeho zpracování (viz 1 Úvod), bylo dosaženo těchto výsledků:

- Byla formulována pracovní definice krize organizace z ryze manažerského hlediska;
- Byl připomenut význam existence celostního systému managementu organizace, včetně jeho formování a potažmo jeho fungování;
- Byly identifikovány tzv. „zárodečné“ příčiny potenciálně možné krize organizace související s provázaností základních pilířů celostního systému

⁷ Tito vůdci mají nízkou úroveň sociální zralosti, nejsou schopni ovládat vlastní ego, neváží si a nejsou schopni ocenit jinakost (lidí a názorů) a svým myšlením, jednáním a zastávanou hodnotovou orientací de facto znemožňují energetizovat druhé lidi prosazení žádoucích změn výkonu poslání organizace!

managementu, kterými jsou „osobní management“ a „všeobecný management“;

- Identifikované „zárodečné“ příčiny (viz předchozí odstavec) jsou členěny v rámci pilíře „osobní management“ v logice jeho obsahu od procesu sebepoznávání, přes profesně-výkonové pojetí až po univerzální pojetí osobního managementu;
- Identifikované „zárodečné“ příčiny v rámci pilíře „všeobecný management“ především respektují návaznost na identifikované „zárodečné“ příčiny v rámci výchozího pilíře celostního systému organizace, jimž je pochopitelně osobní management a jsou členěny systémově pomocí manažerských komponent a jejich vazeb;
- Identifikované „strategické“ příčiny v rámci pilíře „vůdcovství“ jsou provázány se „zárodečnými“ příčinami obou základních pilířů celostního systému managementu a jsou uvedeny bez dalšího členění s důrazem na zásadní věcný rozpor tradičního a moderního vůdcovství!⁸

4 DISKUSE A ZÁVĚRY

I když lze z příspěvku odvodit, že ke krizi organizace vedou především identifikované „strategické“ příčiny, autor doporučuje diskutovat takovéto mentální nazírání! Jeden argument pro výzvu k diskuzi za všechny:

Nevěnuje-li se náležitá pozornost pilíři osobnímu managementu, umožňuje to, aby se do manažerských pozic dostávali lidé, kteří nemají předpoklady nejen k „dělání věcí správným způsobem“, ale také k respektování stanovené hodnotové orientace při výkonu poslání organizace a k formování a potažmo udržování žádoucí organizační kultury! Jestliže se automaticky předpokládá, že nejvýkonnější manažeři jsou těmi pravými vůdci, resp. se vůbec nebere v potaz zásadní kvalitativní rozdíl mezi pilířem vůdcovství a vedením lidí,

⁸ Protože je nepochybné, že vrcholový pilíř celostního systému managementu organizace, tj. „vůdcovství“ je úzce propojen se strategickým managementem organizace, autor se rozhodl nazvat relevantní příčiny krize organizace „strategickými příčinami“!

pak není šance, aby vůdcovské role zastávali manažeři s osobnostními předpoklady pro formování moderní (niterné) podoby vůdcovství!

Ke krizi organizace lze mentálně přistupovat negativně (výkon poslání je nutné ukončit) nebo pozitivně (výkon poslání je nezbytné zásadně změnit)! Příčiny krize organizace mohou být exogenní nebo endogenní nebo jde o jejich propojení. Z manažerského hlediska by bylo pochopitelně ideální, aby ke krizi organizace nedošlo! Autor je přesvědčen, že lze vznik krize organizace eliminovat, a to za těchto premis: 1/ Organizace je manažována v rámci celostního systému managementu, jehož všechny tři pilíře plní své poslání a jejich vzájemné vazby jsou zabezpečeny jak při formování, tak i při fungování celostního systému managementu! 2/ Pilíř „vůdcovství“ má moderní (niternou) podobu a k výkonu svého poslání je úzce propojen se systémem strategického managementu! 3/ Manažování organizace má preventivní charakter a pokud se objeví náznaky jakýchkoliv „zárodečných“ či „strategických“ příčin krize organizace, jsou bezodkladně a razantně řešeny s cílem je eliminovat!

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AUTOR

prof. Ing. Ivan Vágner, CSc., MBA, Katedra ekonomiky a řízení, AKADEMIE STING, o.p.s., Stromovka 1, 637 00 Brno, e-mail: vagner@post.sting.cz.

AUTHOR

prof. Ing. Ivan Vágner, CSc., MBA, Department of Economics and Management, STING ACADEMY, Stromovka 1, 637 00 Brno, e-mail: vagner@post.sting.cz.

TAX PLANNING IN A PRIVATE COMPANY AS THE BASIS FOR IMPROVING THE EFFICIENCY OF ITS ACTIVITIES

Nataly Podolyakina, Maxim Kaimov

Abstract: *Tax planning allows you to significantly reduce the cost of maintaining an enterprise due to a well-thought-out strategy for optimizing the tax burden. Using the financial statements and internal accounting documents of the investigated object, namely a Latvian company, a decline in the rate of development of the company and a decrease in the main indicators of the financial position of the company for the last analyzed years were revealed. An important role in business development is played by the amount of costs associated with paying taxes, the payer of which is the enterprise. There is an increase in the tax burden on the enterprise. The level of tax burden at the enterprise indicates that the enterprise needs regular tax planning activities.*

Keywords: *taxation, tax planning, tax burden, financial rate, efficiency*

JEL classifications: *H71, H26*

1 INTRODUCTION

Tax planning is an important and integral part of the internal planning of the enterprise, which is a component of the financial management system in the enterprise. This is due to the fact that taxation is associated with all spheres of production, financial and economic activities of an enterprise throughout the entire period of its existence.

In conditions of high tax rates, incorrect or insufficient accounting of the tax factor can lead to very unfavorable consequences or even cause bankruptcy of the enterprise. On the other hand, the correct use of benefits and discounts provided by tax legislation can ensure not only the safety of the received financial savings, but also the possibility of financing the expansion of activities, new investments due to savings on taxes or even due to the return of tax payments from the treasury.

2 TAX PLANNING AND THE EFFICIENCY OF THE PRIVATE COMPANY ACTIVITIES

First of all, when studying tax payments and their effect on the enterprise's financial results it is necessary to determine the payer of which taxes of the Republic of Latvia the study object is.

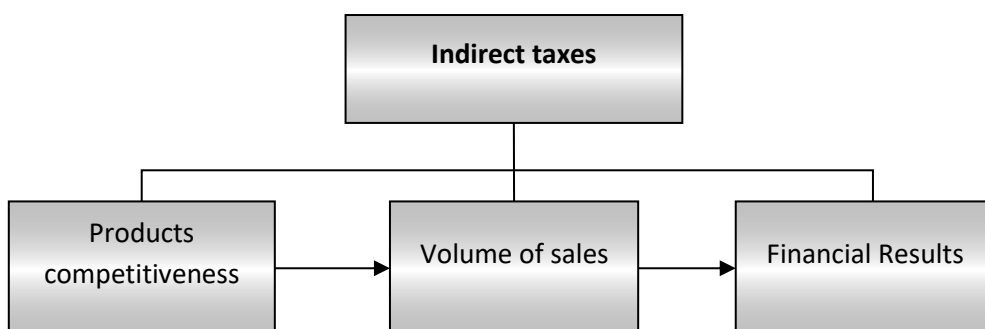
At present, there are 15 types of taxes in Latvia. They are both direct and indirect taxes. The direct taxes, compared to indirect ones, are believed to have the greatest effect on the enterprise's financial results.

Indirect taxes are included in the products price; the public is their actual payer, as the final consumer of products and services. But this does not mean that indirect taxes do not affect the enterprise's financial results.

Indirect taxes are paid by intermediaries (producers of taxed goods), who then reimburse them from the third parties (consumers). Indirect taxes are included in the price of a product or service, therefore, it increases, while the competitiveness of the product or service decreases. A decrease in the competitiveness of a product or service negatively affects the volume of sales, cost, and, ultimately, the enterprise's profit.

The mechanism of the effect of indirect taxes on the enterprise's financial results is shown in Figure 1.

Figure 1: The Mechanism of Indirect Taxes Effect on the Financial Results of the Enterprise's Activities



Source: (Зарунова, 2014)

Direct taxes are taxes that are directly collected from a taxpayer's income or property. A direct tax payer bears obligations related to the payment of tax and does not transfer them to the third parties. When direct taxes are collected,

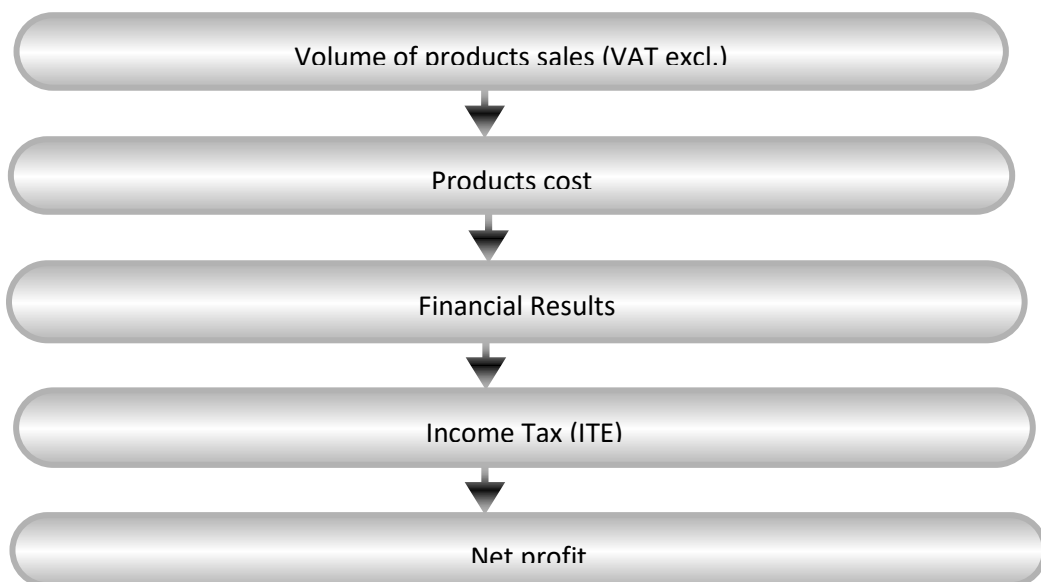
the state faces the actual taxpayers. The mechanism of the direct taxes effect on the enterprise's financial results is shown in Figure 2.

In accordance with the classification above, the study object is a legal entity, a resident of Latvia who is independently obliged to calculate and pay taxes to the budget of Latvia.

The study object is a payer of the following taxes and duties in accordance with the legislation of the Republic of Latvia in force:

- VAT
- Public income tax
- Mandatory social transfers
- Income tax on enterprises
- Natural resources tax
- Business risk state duty

Figure 2: The Mechanism of Direct Taxes Effect on the Financial Results of the Enterprise's Activities



Source: (3apuno6a, 2014)

When analyzing tax payments and their effect on the enterprise's financial results, it is important to draw up a tax calendar that allows gaining insight of the tax obligations of the studied enterprise and controlling the correctness of the calculation and compliance with the deadlines for the tax payments, as well as the reporting (Ketners K., 2008).

Table 1. Tax calendar (Author)

Tax type	Tax object	Tax rate	Taxation period	Reporting term	Tax payment term
VAT	Supply of goods for a fee, including self-consumption	21%	1 month*	Within 20 days after the taxation period	Within 20 days after the taxation period
Public income tax	Employee's gross wage excluding social benefits, tax-exempt minimum and trust-funders benefits	20% 23%	1 month	By the 15 th day of each next month	By the 15 th day of each next month
Income tax on the enterprise	Dividends, conventional dividends, non-business expenses	20%	1 month	No later than January 15 after the end of the reporting year	Within 15 days after submission of the monthly declaration
Mandatory social transfers	Employee's gross wage	24.09% and 11%	1 month	By the 15 th day of each next month	By the 15 th day of each next month
Natural resources tax	Plastic or polyethylene packaging	0.65 euro/kg	1 quarter	Once per quarter by the 20 th day of the next month	Once per quarter by the 20 th day of the next month
Business risk state duty		0.36 euro/employee	1 month	By the 15 th day of each next month	By the 15 th day of each next month

* such a taxation period is provided for the studied enterprise, since it falls under the criteria described in the law "On VAT"; taxation period of 1 month is for those taxpayers who sell products or provide services to the EU countries or their taxed transactions within the previous taxation period (12 months) exceeded 40,000 euros; taxation period of 1 quarter is for those

payers whose volume of taxed transactions within the previous taxation year did not exceed 40,000 euros and who do not sell goods or provide services to EU countries.

The next step in the analysis of tax payments is to analyze the dynamics and structure of tax payments for the study object. The studied period covers 5 years. Table 2. provides the main financial indicators and tax payments, the payer of which is the enterprise.

Table 2: The Enterprise's tax payments for 2015-2019, euro [10]

Indicators/Year	2015	2016	2017	2018	2019
Income	134590	177940	249970	246431	182467
Net profit	21905	37631	51669	43090	25603
Public income tax	4187.70	2239.71	4331.00	5435.00	4233.45
Mandatory social transfers, including:	3440.27	4819.47	9935.00	12656.0	7753.85
Mandatory social transfers (employee)	935.75	1310.90	2702.32	3442.36	2108.92
Mandatory social transfers (employer)	2504.52	3508.57	7232.68	9213.69	5644.93
Business risk state duty	47.600	40.000	46.000	46.000	36.000
VAT	25973.69	32030.77	45655.00	44358.00	38315.46
ITE (income tax on enterprises)	4187.00	6778.20	9404.00	8202.00	5221.00
Natural resources tax	110.00	80.97	62.00	263.00	180.00
Taxes paid	37946.26	45989.12	69433.00	70960.00	55739.76

Studying the indicators provided in the table, there is a tendency for a decline in the enterprise development within the period from 2018 to 2019, the income from the products sale decreased by 26% in 2019, the net profit decreased by 40%, with an increase in the share of the cost in the income from 52% in 2018 to 62% in 2019. The slump in the enterprise's financial performance in 2019 resulted a reduction in tax payments of 15,220 euros, which is 21% less than in 2018.

Table 3: Analysis of the dynamics of tax payments for 2015-2019 (Author)

Indicators/Year	Absolute deviation (2016/2015)	Absolute deviation (2017/2016)	Absolute deviation (2018/2017)	Absolute deviation (2019/2018)
Income	43350.00	72030.00	-3539.00	-63964.00
Public income tax	-1947.99	2091.29	1104.00	-1201.55
Mandatory social transfers, including:	1379.20	5115.53	2721.00	-4902.15
Mandatory social transfers (employee)	375.14	1391.42	740.04	-1333.44
Mandatory social transfers (employer)	1004.06	3724.11	1981.01	-3568.76
Business risk state duty	-7.60	6.00	0.00	-10.00
VAT	6057.08	13624.23	-1297.00	-6042.54
ITE (income tax on enterprises)	2591.20	2625.80	-1202.00	-2981.00
Natural resources tax	-29.03	-18.97	201.00	-83.00
Taxes paid	8042.86	23443.88	1527.00	-15220.24

The analysis of the tax payments dynamics for 2019 indicates a decrease in tax payments on all types of taxes, the payer of which is the enterprise.

Tax payments on VAT decreased to a greater extent, then a decrease in tax payments on mandatory state social insurance contributions (Mandatory social transfers) can be observed. As for the analysis of the structure of tax payments, the data are summarized in Table 4.

Table 4: The Analysis of the Structure of Tax Payments for 2015-2019 (Author)

Indicators/Year	2015	2016	2017	2018	2019
Public income tax	11.04	4.87	6.24	7.66	7.60
Mandatory social transfers, including:	9.07	10.48	14.31	17.84	13.91
Mandatory social transfers (employee)	2.47	2.85	3.89	4.85	3.78
Mandatory social transfers (employer)	6.60	7.63	10.42	12.98	10.13
Business risk state duty	0.13	0.09	0.07	0.06	0.06
VAT	68.45	69.65	65.75	62.51	68.74
ITE ((income tax on enterprises)	11.03	14.74	13.54	11.56	9.37
Natural resources tax	0.29	0.18	0.09	0.37	0.32
Taxes paid	100%	100%	100%	100%	100%

Based on the analysis of the structure of tax payments, we can conclude that the largest share in the taxes paid by the enterprise are VAT payments - 68.74% of the amount of all tax payments.

The second tax in terms of cross section in tax payments is the mandatory state social insurance contributions (Mandatory social transfers).

Tax payments also affect the structure of products cost. Tax burden indicator may be determined by the formula (Зарипова, 2014)

$$TB_c = TP_c / C \quad (1)$$

Where TB_c – indicator of tax burden on products cost
 TP_c – tax payments amount, included to the products cost
 C – products total cost

Table 5: Tax Burden on the Cost for 2015-2019 (Author)

Indicators/Year	2015	2016	2017	2018	2019
Total cost	107383	131625	185261	190320	146603
tax payments, included to the cost	7785.57	7180.15	14374	18400	12203.3
Tax burden on the cost	0.073	0.055	0.078	0.097	0.083

When analyzing the indicators of the tax burden on the products cost within the period of 2016 - 2018 there is a tendency for this indicator growth, which negatively affects the price of manufactured products.

Tax payments affect the pricing of products manufactured. The wholesale price consists of the following components (Спирина, 2007):

$$\text{Wholesale price} = \text{Cost} + \text{Profit} + \text{Excise} + \text{VAT} \quad (2)$$

Table 6: Determination of Wholesale Price and Tax Payments Share in the Cost for 2015-2019 (Author)

Indicators/Year	2015	2016	2017	2018	2019
VAT	25973.69	32030.77	45655	44358	38316
ITE	4187	6778.2	9404	8202	5221
Total cost	107383	131625	185261	190320	146603
tax payments, included to the cost	7785.57	7180.15	14374	18400	12203.3
Wholesale price	159448.69	208064.97	291989	285970	215742.46
Tax payments share in the wholesale price	23.80%	22.10%	23.78%	24.81%	25.84%

With increase of the share of tax payments, the tax burden for the enterprise is increased in the wholesale price and vice versa. The trend of growth of the share in the tax payments in the wholesale in 2016-2019 is characteristic for the studied object, which also negatively influences the financial results of the enterprise activities. The share of the tax payments in the wholesale price can be determined using the following formula (Зарипова, 2014)

$$d = (T_c + E + VAT + T_{FR} + T_P) / \text{Wholesale price} \times 100\% \quad (3)$$

Where d – share of the tax payments in the wholesale price, %

T_c – sum of the tax payments in the cost price

E – excise

T_{FR} – taxes attributed to the financial results

T_P – taxes paid from the organization's profit.

The next important stage in the analysis of the tax payments and their influence on the financial results of the enterprise activities and tax planning is the determination of the tax burden degree. As mentioned above, this study has no clear positions in determination of the tax burden on the enterprise.

The authors have made a decision to consider several approaches in determination of the tax burden.

One of which, the tax burden shall be calculated using the following formula (Зарипова, 2014):

$$TB_{ee} = TP / RS \times 100 \% \quad (4)$$

where TB_{ee} – the tax burden coefficient on the economic entity

RS – total revenue from the sale of products and other sales, including indirect taxes

TP – all tax payments to be made by the enterprise.

As mentioned above, some researches of this problem suggest to determine the tax burden as the ration of tax payments to the newly created cost.

The newly created cost shall be calculated by the formula (Зарипова, 2014):

$$NCC = LC + TP + P, \quad (5)$$

where NCC – newly created cost

LC – labour costs

TP – all tax payments to be made by the enterprise.

P – profit.

In this case, the tax burden shall be calculated by the formula (Зарипова, 2014)

$$TB_{ee} = TP / NCC \quad (6)$$

Table 7: Determination of the tax burden on the enterprise for 2015-2019 (Author)

Indicators/Year	2015	2016	2017	2018	2019
Revenue	160,563.69	209,970.77	295,625.00	290,789.00	220,782.46
Tax payments, total	37,946.26	45,989.12	69,433.00	70,960.00	55,739.76
Tax burden	23.63%	21.90%	23.49%	24.40%	25.25%
Labour costs	12,916.00	18,155.00	36,749.00	47,707.00	29,154.58
Profit	26,087	44,409	61,073	51,555	30,824
Newly created cost	76,949.26	108,553.12	167,255.00	170,222.00	115,718.34
Tax burden (NCC)	49.31%	42.37%	41.51%	41.69%	48.17%

The first indicator of the tax burden calculated in table allows us to determine the share of taxes in the revenue for sale of products. The larger this value, the higher the tax burden on the enterprise. The tax burden on the enterprise has the tendency of growth, and this indicator has made up 25.25% in 2019.

The necessity and volume of the tax planning is directly related to the tax burden degree in a particular tax jurisdiction.

The necessity in tax planning can be analysed based on the tax burden degree on the enterprise. Below there is the table allowing to assess the need in the tax planning based on the tax burden degree.

Table 8: The tax planning level at the certain level of the tax burden (Ketner, K., Lukašina, O., 2008)

TB/IRR	Tax planning level	Need in planning level
10-15%	<ul style="list-style-type: none"> accurate accounting, internal document flow, and use of direct benefits professional accountant level one-time consultations with an external tax consultant In such a situation, tax payments can be monitored by an accountant, or one of his deputies, or an external consultant. 	Minimal, one-time events
<u>20-40%</u>	<ul style="list-style-type: none"> tax planning becomes part of the general system of financial management and control, special preparation (planning) of contract schemes for standard, large and long-term contracts requires specially trained personnel, supervision and guidance from the CFO subscription service in a specialized company Taxes become the object of the general system of current financial control; short and medium term forecasts of tax payments of the enterprise are carried out. 	Necessary, regular activities
45-60%	<ul style="list-style-type: none"> the most important element of the creation and strategic planning of the organization's activities and its current daily activities in all external and internal directions requires specially trained personnel and organization of close interaction with all services of the organization constant work with an external tax consultant and the presence of a tax attorney special development program, mandatory tax analysis and expertise of any organizational, legal or financial measures and innovations by tax consultants 	vital, daily activities

45-60%	<ul style="list-style-type: none"> • Tax planning is becoming the most important element of financial and economic work at all enterprises. Supervision of tax payments should be carried out at the level of the senior executive of the company. Large enterprises have tax planning departments and external tax consultants. 	vital, daily activities
more than 60%	<ul style="list-style-type: none"> • change of field of activities and/or tax jurisdiction 	no comment

To determine the level of tax planning based on the size of the tax burden, the tax burden indicator calculated as the share of taxes in the revenues from product sales shall be applied. In accordance with the values of the tax burden in the range of 22% - 25 %, the company needs tax planning with regular activities. Tax planning should be a part of financial management and control, a specialist or external consultant on tax planning matters should be available, short and medium-term forecasts of the company's tax payments should be carried out.

Professor Karlis Ketner of Riga Technical University proposed to determine the tax burden for each tax, and the following indicators are used for this, the values of some of them are presented in Table 9, with their correlation with the object of taxation. These indicators will help us to determine which taxes have the greatest impact on the tax burden degree (Ketner, K., 2006).

Table 9: Analysis of the tax burden of individual tax groups in relation to the sources of payment at the enterprise (Author)

Indicators/Year	2015	2016	2017	2018	2019
Tax burden affecting sales volume	16.18%	15.25%	15.44%	15.25%	17.35%
Tax burden affecting profits	16.47%	15.45%	15.50%	16.50%	17.52%

Another stage of tax planning is to determine the effectiveness of tax management or tax planning.

The effectiveness of the implementation of tax planning shall be determined using the number of indicators, the general scheme of which provides for the ratio of the totality of tax expenses or individual components to the volume of

sales, cost price or profit. Indicators can be calculated both in shares and in percentages.

The indicators of the effectiveness of the implementation of tax planning are given in the table. These indicators characterize the efficiency of tax planning. However, it is impossible to provide recommended values for all coefficients.

Table 10: Indicators of the effectiveness of the tax planning implementation (Author)

Indicator name	2015	2016	2017	2018	2019
General coefficient of tax planning efficiency	57.73%	81.83%	74.42%	60.72%	45.93%
Tax/sales ratio	23.63%	21.90%	23.49%	24.40%	25.25%
Profit tax rate	16.47%	15.45%	15.50%	16.50%	17.52%

These indicators comprehensively characterize the efficiency of tax planning (Бернштейн, Л., 2003). However, there are no recommended or valid values. The assessment of the efficiency is possible only on the basis of dynamic calculations, which allow to determine trends for each enterprise. Analyzing the dynamics of indicators, we can conclude that the overall coefficient of tax planning will decrease in 2019, but at the same time, there will be an increase in the indicators of the tax/sales ration and taxation of profits (profit before taxes was used in the calculations).

Summing up the results of the analysis of the financial situation and the analysis of tax payments of the enterprise, we can conclude that the main financial indicators for the last analyzed years have decreased: in 2019, the net turnover decreased by 26%, net profit - by 40%, the share of the cost price increased from 52% up to 62%, which influenced the result of the company's activity, namely, the share of net profit decreased from 17.5% to 14%; however, the company maintained its financial strength, with a slight decrease in net operating current assets and total current assets; liquidity indicators indicate the stability of the enterprise, and the profitability of the company's sales decreased during 2018-2019; as for the analysis of tax payments, tax payments decreased in 2019 by 15,220 euros in 2019, which was 21% of the same indicator in 2018; there was an increase in the tax burden on the company in 2019.

3 RESULTS

An important factor influencing the financial results of the company in 2019 was the list of changes in the tax legislation of Latvia, namely, an increase in tax rates on main taxes, and a reduction in the amount of benefits and discounts for taxpayers. The same changes and cuts in the tax legislation of Latvia came into force in 2018. The main goal of such government decisions was to increase budget revenues. The increase in tax rates did not bring the desired result, but, on the contrary, reduced budget revenues. Which once again proves the consistency of Arthur Laffer's theory of the relationship between tax revenues and the dynamics of tax rates. In this regard, it is necessary to assess the impact and degree of dependence of tax payments and increases in tax rates on the main macroeconomic indicators, namely on GDP.

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AUTHORS

Assoc. Prof. Nataly Podolyakina, Dr.oec., Transport & Management Faculty, Transport and Telecommunication Institute, Lomonosova str. 1, Riga, Latvia, e-mail: Podolakina.N@tsi.lv.

Maxim Kaimov, Mg.oec., MARX LLC Board Member, ENGELS LLC Financial Advisor, Lomonosova str. 1, Riga, Latvia, e-mail: maxkaimov@inbox.lv.

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STING ACADEMY

AKADEMIE STING, o.p.s.

Address / Adresa:

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