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Problems of Applying Artificial Intelligence Technologies in Enterprise Tax Accounting

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The article investigates the limitations and risks associated with the use of artificial intelligence (AI) technologies in enterprise tax accounting systems. Since the tax environment for enterprises in Ukraine is characterized by instability, complexity, and, in some cases, insufficient regulation of certain types of activities or operations, and the introduction of modern digital technologies is occurring at a rapid pace, the topic of this study is extremely relevant. The purpose of this study is to identify the primary challenges of applying AI technologies in tax accounting for domestic enterprises and to propose solutions or mitigate the negative consequences associated with such applications. The methodological foundation of the study is based on a systemic approach combined with scientific methods such as analysis, synthesis, generalization, induction, and deduction. As a result of the research, the stages of AI evolution in taxation were generalized – from the automation of repetitive routine operations to the deep integration of complex AI systems capable of analyzing regulatory acts, forecasting tax liabilities, and supporting managerial decision-making. By analyzing both international and domestic experience in the application of AI in the tax domain, the study identifies the main areas of its use at the enterprise level. At the same time, several problems have been identified that ultimately reduce the effectiveness of AI use: lack of appropriate competencies among employees, difficulties in integrating with existing technologies at the enterprise, significant costs for implementing AI, especially at the initial stages, difficulties in assessing the profitability of investments in AI, low data quality, as well as environmental, social and ethical risks, and cybersecurity problems. The article substantiates measures that enable the successful implementation of AI (increasing the level of digital competencies of employees, paying special attention to the protection of tax data and the transparency of AI algorithms, retaining a key function for humans – making management decisions, phased application of AI technologies, etc.). It is concluded that the balanced and conscious use of AI, taking into account all the caveats and risks, can transform tax accounting, turning it into an effective tool for managing the activities of the enterprise.



KEYWORDS

cybersecurity, tax accounting, tax risks, digital technologies, artificial intelligence.



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Проблеми застосування технологій штучного інтелекту в податковому обліку підприємства

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СТАТТЯ

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У статті досліджено обмеження та ризики використання технологій штучного інтелекту (ШІ) в системі податкового обліку підприємства. Так як податкове середовище функціонування підприємств в Україні характеризується нестабільністю, складністю, а, подекуди, недостатньою врегульованістю тих чи інших видів діяльності або операцій, а запровадження сучасних цифрових технологій відбувається стрімкими темпами, тема дослідження є вкрай актуальною. Мета дослідження – виокремлення основних проблем застосування технологій ШІ в податковому обліку вітчизняних підприємств та обґрунтування пропозицій щодо їх вирішення чи мінімізації пов'язаних з таким застосуванням негативних наслідків. Методологічну основу дослідження становили системний підхід у поєднанні з такими методами наукового пізнання як аналіз, синтез, узагальнення, індукція й дедукція. У результаті проведеного дослідження узагальнено етапи еволюції застосування ШІ в оподаткуванні – від автоматизації повторюваних рутинних операцій до поглибленої інтеграції складних систем ШІ, здатних здійснювати аналітику нормативних актів, прогнозування податкових зобов'язань і підтримку управлінських рішень. Проаналізувавши світовий та вітчизняний досвід використання ШІ в податковій сфері, визначено основні напрями його застосування на рівні підприємств. Разом з тим ідентифіковано низку проблем, які, у кінцевому результаті, знижують ефективність використання ШІ: брак відповідних компетенцій у працівників, труднощі інтеграції з існуючими на підприємстві технологіями, значні витрати на впровадження ШІ, особливо на початкових етапах, складнощі з оцінкою рентабельності інвестицій у ШІ, низьку якість даних, а також екологічні, соціальні та етичні ризики, як і проблеми кібербезпеки. У статті обґрунтовано заходи, що уможливають успішне впровадження ШІ (підвищення рівня цифрових компетенцій працівників, зосередження особливої уваги на захисті податкових даних та прозорості алгоритмів ШІ, збереження за людиною ключової функції – прийняття управлінських рішень, поетапне застосування технологій ШІ тощо). Зроблено висновок, що виважене й усвідомлене використання ШІ зі врахуванням усіх застережень і ризиків може трансформувати податковий облік, перетворивши його на дієвий інструмент управління діяльністю підприємства.



КЛЮЧОВІ СЛОВА

кібербезпека, податковий облік, податкові ризики, цифрові технології, штучний інтелект.

1. Introduction

Already at the initial stages of its development, AI showed significant potential for application in various areas of human activity, including the economy. The key advantages of this technology are increasing the efficiency of operations and saving resources, including time, which makes it possible for employees to use them to perform more complex and analytical tasks. The field of accounting is no exception, because despite the relative conservatism and cautious approach to the introduction of new technologies, it is also increasingly amenable to digitalization.

At the same time, the wary attitude of accountants to the use of AI is justified. Their professional activity, in particular in terms of accounting for tax purposes, is characterized by a high level of complexity, labor intensity of calculations and dependence on often ambiguous legislative norms and their official explanations. At the same time, the result of tax accounting must be accurate and strictly follow the requirements of legal regulations, which generates distrust in the use of AI in the process of such maintenance.

Despite its many advantages, the adoption of AI technologies in taxation requires a balanced approach. The main risks and reduction of the positive effect of this implementation are associated with its implementation without first carefully studying AI tools and understanding the challenges that will have to be faced.

2. Literature Review

In the domestic and foreign scientific literature, the issues of the use of AI technologies in accounting (including tax) are sufficiently studied. Thus, A. Goyal [5] focuses on the advantages and problems of the introduction of AI, as well as promising areas of its application in taxation. The author's thoughts on the combination of AI intelligence and the speed of quantum computing are interesting [5].

A. Tsiutsiak et al. [16], as well as D. Kobylnik et al. [8] investigate the issues of digitalization of the tax system of Ukraine, including the use of AI, and highlight the main problems of such digitalization. O. Melnyk et al. [10] also focus on the impact of digital transformation on tax administration.

The possibilities of introducing AI technologies into the practice of tax accounting of small businesses, as well as their advantages and risks, as well as recommendations for improving the efficiency of such implementation, were studied by A. Shapovalova et al. [13].

The concept of AI, its development and possibilities of application in taxation are analyzed by Z. Huang [6]. The scientist also summarizes the obstacles to the introduction of this technology in the economic practice of the enterprise, as well as formulates the prospects for the further development of AI [6].

M. Wang [17] summarizes recent research on the use of AI in taxation, highlighting the advantages and disadvantages of this technology, future directions of its research. At that time, T. Shehu and O. Olukeye [14] consider the transformative impact of AI on tax compliance and reporting functions in enterprises. Scientists also formulate the positive and negative aspects of AI based on their analysis of practical situations of its implementation [14].

Contrary to a significant number of scientific sources that reveal the peculiarities of the use of AI in the tax sphere in one context or another, the issues of its implementation at the level of enterprises remain insufficiently studied. There is also a lack of research that focuses on an in-depth study of the problems of such application and the search for possible ways to overcome them. The above determines the relevance of the chosen topic of the article.

3. Problem Statement

The purpose of our study is to identify the main problems of using AI technologies in the tax accounting system of an enterprise, as well as to formulate recommendations for their avoidance or minimization of negative impact. To achieve this goal, the following tasks have been completed: the state and features of the use of AI in the tax accounting of an enterprise have been studied; the difficulties and challenges faced today by the domestic tax system and the enterprises operating in it are analyzed; the problems of the introduction of AI technologies are highlighted, taking into account the current level of

their development and the peculiarities of management in Ukrainian realities; Ways to overcome these problems are proposed.

4. Methods and Materials

In the process of research, we applied a systematic approach in combination with such methods of scientific knowledge as analysis, synthesis, generalization, induction and deduction, as well as descriptive and illustrative methods. The information base of the study is scientific articles, analytical reports of international professional organizations and companies (including KPMG, OECD, ACCA, PwC, EY), as well as strategic regulations on the development of digitalization and the introduction of AI technologies in Ukraine. The study is based on a comparative analysis of approaches to the use of AI in tax accounting.

5. Results and Discussion

Today, AI penetrates into all areas of economic activity and is used in an increasing number of business processes at the enterprise. The need for its implementation in the tax sphere arose due to the complexity of tax legislation in Ukraine, the growth of information to be processed, as well as the need to increase the efficiency of tax compliance. In the initial stages of use, AI was used to automate standard, clearly regulated operations. At the beginning of the XXI century, expert systems based on the use of AI and could reproduce the logic of decision-making by tax authorities began to be introduced into taxation practice. In the 2000s, with the development of machine learning, the capabilities of AI also expanded. It began to be used to detect tax fraud and in-depth data analysis. In the 2010s, AI turned into an effective technology for automating VAT accounting and administration [5, p. 1214]. The current stage (from 2020 to the present) is characterized by a particularly rapid pace of AI implementation in tax practice (the so-called “deep AI integration” – the use of complex AI systems capable of analyzing regulations using natural language processing and performing predictive analytics to ensure compliance [14, p. 87].

At the legislative level, a number of regulations have been adopted that stimulate the introduction of AI technologies in Ukraine, in particular, in the tax sphere: the Strategy for the Digital Development of Innovations until 2030 (where the development and implementation of AI is one of the priority technological areas), the Concept for the Development of Artificial Intelligence in Ukraine, the Roadmap/White Paper on the Regulation of AI in Ukraine, Recommendations for the Responsible Use of AI: issues of intellectual property rights, as well as the Concept of the State Target Scientific and Technical Program for the Use of Artificial Intelligence Technologies in Priority Sectors of the Economy for the Period up to 2026.

Currently, about 70% of the world's tax administrations use AI in their work. The most common areas of such use are the detection of facts of tax evasion and tax fraud (74.4%), the use of AI in risk assessment processes (64%), in virtual assistants (59%), in order to support the process of administrative decision-making by officials (44%), to form recommendations for further actions (41%), etc. However, we emphasize the caution of the approach of tax administrations. None of them, due to uncertainty about the accuracy and security of AI, uses this technology to make final management decisions [11, p. 39].

With the development of AI technologies, in particular large language models (LLMs), they are increasingly used in corporate tax accounting. According to a survey conducted by KPMG, 74% of business leaders consider generative AI to be a key technology that will affect their business in the next year and a half [3, p. 4–5]. For example, in the international context, 21% of enterprises today use AI technologies to prepare and submit tax returns [2, p. 22]. At the same time, business entities that have implemented AI note significant advantages from their use, in particular, the acceleration of verification cycles in the preparation of these declarations by 5 times [1, p. 16].

Today, 27% of businesses in Ukraine use AI tools with a significant economic effect, and 7% plan to implement such tools within the next year. However, another 10 % of business entities, having introduced AI into their activities, consider the effect of its application insufficient [15, p. 14].

In general, tax accounting professionals should consider AI as a tool to expand their own capabilities and increase the efficiency of their work. Traditional AI technologies, including machine

learning, help them process large amounts of information more efficiently and reduce the risks of errors associated with the use of, for example, spreadsheets.

In the field of taxation, AI can be successfully used to improve the speed and accuracy of tax calculations and the effectiveness of tax compliance, increase awareness by collecting and analyzing tax data (often in significant volumes) and liabilities, track changes and navigate tax legislation, prepare tax returns (including in real time), create tax strategies adapted to the specifics of cooperation with debtors and taking into account additional factors (structure of the enterprise, international activities, changes in tax legislation, etc.). AI technologies will also be useful when it is necessary to clarify unclear legislation, interpret tax data, analyze tax trends, or generate responses when communicating electronically with tax authorities or interacting with the latter to receive personalized support and advice (virtual tax assistants, assistance to taxpayers in filling out tax returns, online chats, etc.). AI features such as instant data retrieval, automation of routine repetitive tasks, and information summarization help free up time for strategic tax planning and predictive analytics, tax risk management, improving enterprise tax accounting, and integrating the tax function with other business processes in the enterprise.

Thus, by introducing AI technologies into tax accounting, it is possible to significantly increase the efficiency of its implementation, improve the quality of decisions made while ensuring their innovation, reduce the costs of the enterprise and improve its experience of interaction with counterparties. At the same time, there are certain success criteria that allow assessing the feasibility of AI implementation and its impact on the activities of the enterprise: saving time and increasing the efficiency of operations, increasing the accuracy of the latter and reducing the number of errors, improving the decision-making process, achieving a high level of tax compliance and risk management, reducing costs, increasing the productivity of tax specialists. These criteria should be guided by when deciding on the use of AI in tax accounting [5, p. 1215].

It is worth adding that examples of AI tools that are used in tax accounting today are Bloomberg Tax, TaxGPT, Tax Star, Xtracta, Blue J, TurboTax, Fathom, Avalara, Simpla AI, AI-Accountant, etc.

At the same time, along with the obvious advantages of introducing AI into the accounting practice of enterprises, there are also difficulties in such implementation. According to surveys, enterprises see the following potential risks of using AI in tax accounting: a decrease in the accuracy and reliability of tax information (49%), a decrease in the role of human judgment in tax decisions (42%), an increase in the likelihood of errors or misinterpretations (34%), regulatory risks (30%), and data security breaches (30 %), privacy issues (24%), ethical issues and bias (17%), lack of control over AI-generated responses (14%) [9, p. 15].

The COVID-19 pandemic, and subsequently the full-scale war, have increased the general uncertainty about tax administration and burden in Ukraine. We note similar trends in the international context. According to the surveys, enterprises note the need to constantly monitor complex and changing national legislation and regulatory requirements as the main challenge of organizing work with taxes (50% of respondents). At the same time, the difficulty of responding to increased control and coercive measures by tax authorities is noted (48% of respondents). In addition, the main destabilizing factor influencing the enterprise is called tax reforms (in particular, changes in the corporate income tax rate, digital taxes, etc.) (60 % of the respondents) [9, p. 7]. Among other challenges of the domestic tax system today, we can single out corruption risks and excessive pressure from tax authorities, insufficient qualification of accountants and tax specialists, imperfection of existing tax services and insufficient use of digital technologies (robotics, AI, etc.), high risk of fines and problems of integration with international standards (especially regarding VAT accounting, transfer pricing, etc.).

The large-scale implementation of AI in enterprises is also complicated by the problems of integrating core business processes and systems, as well as the lack of uniform tax data standards.

In general, among the problems of using AI in accounting, researchers distinguish those related to the technological aspect/data aspect (data availability and quality, digital maturity, etc.), human (insufficient management support, lack of appropriate work skills, etc.), operational (reengineering of business processes, resource management, etc.), as well as ethical and regulatory aspects (data integrity, security, reliability, etc.) [7, p. 13].

Our own approach to distinguishing the problems of AI implementation in, in fact, the tax practice of the enterprise is presented in Fig. 1. First of all, input data in the tax sphere is often characterized by complexity, fragmentation, isolation and, in some places, inconsistencies. This significantly reduces the

positive impact of the use of AI (80% of specialists note the lack of readiness of data for their processing by AI as the main obstacle to the implementation of the latter [4, p. 11]). related to tax data – ensuring their protection. This data is sensitive and confidential, so the issue of its security when using AI in a cyber environment is extremely important.

The expansion of the use of AI inevitably leads to the loss of jobs for employees. First of all, this applies to administrative and auxiliary employees of accounting departments of the enterprise. However, those accountants who resist (including cultural) the introduction of new digital technologies at the enterprise, as well as do not have the skills to integrate them with other technologies and practical application in their work (including interpretation, verification, correction and supplementation of AI-generated results) are also at risk. Studies show that 95% of tax specialists are convinced of the insufficient level of their professional knowledge. At the same time, 42% consider the ability to work with AI to be the main skill that will be necessary for them in the future [12, p. 9]. In general, there are four types of AI users – skeptics, beginners, researchers and experienced users [5, p. 1219]. Of all the above, it is the skeptics who are currently at risk of losing their jobs, because they avoid the use of AI and do not develop their skills in this direction.

Another category of problems with the use of AI in tax accounting is related to social challenges (inaccessibility or digital divide in tax administration). It can often be biased or discriminatory against certain groups of taxpayers, which is unacceptable, because it is important that the actions of AI in taxation comply with generally accepted societal values and principles of fairness. Difficulties with the transparency of decision-making caused by the so-called “black boxes” of AI reduce the reliability and accuracy of the results obtained and make it difficult to distinguish responsibility for such acceptance. Sometimes AI technologies make mistakes or “hallucinate”, and such mistakes are not always obvious. The above is a great threat to the correctness of the calculation of tax liabilities, the preparation of tax returns. AI errors reduce taxpayers’ trust in individual decisions made on the basis of erroneous data, as well as in regulatory authorities and the tax system as a whole.

It is also important to properly monitor the work of AI and determine the specific parameters of its functioning. This will reduce the risks of the introduction of AI technologies, although the allocation of such parameters in the context of existing gaps in its legislative regulation may not be an easy task.

It is impossible not to mention the environmental hazards that accompany the use of AI (carbon dioxide emissions, water consumption, electronic waste, etc.).

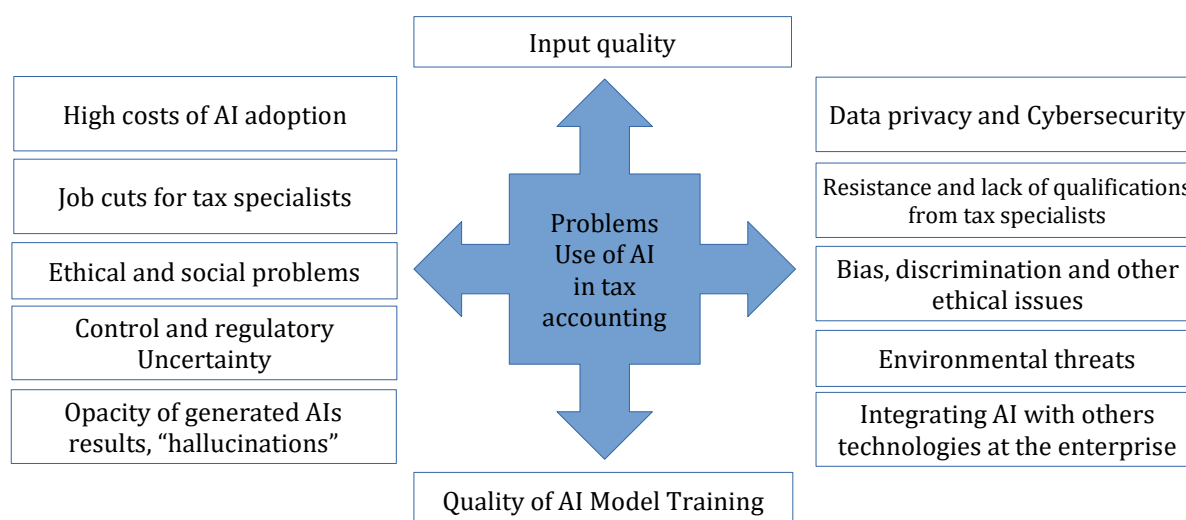


Figure 1. Problems and challenges of using AI technologies in corporate tax accounting

Source: Developed by the author.

As of today, business entities note that it is extremely difficult to create AI tools. At the same time, cooperation with suppliers to purchase them is possible only in 67% of situations, and internal tasks for the implementation of AI technologies are successfully implemented only in a third of cases. In addition, 95% of companies face problems in assessing and justifying the return on their investment in AI. Tax specialists and departments are no exception [4, p. 18].

To reduce the risks of implementing AI technologies in corporate tax accounting and avoid the problems listed above, we recommend a number of measures. First of all, to test the capabilities of AI,

its application can start with small projects. Initially, only proven AI tools should be integrated, moreover, into already established and tested operations. Integrating AI into existing systems combines the advantages of both parties and, at the same time, compensates for their disadvantages – traditional technologies provide stability and proven methods, while AI offers innovation and efficiency gains.

Secondly, it is important to maintain human involvement in the tax accounting process, because despite the high potential of AI, it cannot completely replace the human factor. That is why tax accounting specialists should play a key role in its management, especially when it is necessary to carry out analytics, critical analysis or apply ethical or moral principles when making a final decision.

The implementation of AI technologies should not be carried out separately in accounting, but in interaction with other departments of the enterprise. It is also worth involving external consultants, suppliers of these technologies and counterparties of the enterprise. This will allow the exchange of ideas and knowledge, using the experience gained by all parties to the process. In addition, when using AI, it is useful to interact with employees of the tax administration. Among the advantages is the achievement of a higher level of trust in tax accounting and its legislative certainty, as well as consistency with existing legal requirements.

An important point is the continuous professional development of tax specialists. Investing in acquiring AI competencies and being able to integrate them into daily activities is decisive today. Employees' awareness of the opportunities and benefits of using AI will reduce their bias and rejection of technology, as well as allow them to use AI more effectively for tax accounting. At the same time, it is necessary to act strategically, forming a common digital culture at the enterprise, taking into account the intercultural and international aspects of AI implementation.

We also recommend the introduction of reliable cybersecurity systems that will protect tax accounting data conducted using AI technologies.

When using AI, it is imperative to ensure maximum transparency and logic of the results obtained. Employees of the enterprise should understand the origin of the information used by AI, with the possibility of obtaining links to it, as well as, if necessary, additional explanations. There must be confidence that the data on which the AI model is trained is also reliable and reliable. Data updates for use by AI tools should be daily. It should take into account the latest changes in tax legislation and remove outdated information that is no longer needed for work.

Finally, state support for initiatives to introduce AI into the practice of tax accounting at enterprises is decisive. It can be implemented through the introduction of financial incentives (tax incentives or grant support) that partially or fully compensate business entities for their initial costs of using AI tools. Development and further digitalization of state tax services (state electronic service Diia, module of the information and communication system of the State Tax Service "Tax Block", electronic services Public Information and Reference Resource, Electronic Cabinet of the Payer, Specialized client software for the formation and submission of reports to the "Single Window for Submission of Electronic Reporting", PRRO, Service "Pulse", Interactive Tax Map of Ukraine, InfoTAX chatbot, online consultations, electronic directories and registers, etc.) will also facilitate the integration of AI into the tax practice of enterprises.

6. Conclusions

In tax accounting, automating an increasing number of operations, AI is gradually turning into a tool for its transformation in general. The use of AI has a number of advantages, as it allows to increase the accuracy and speed of tax calculations, compliance efficiency, the quality of analytics, and, consequently, the validity of management decisions. It also makes it possible to use the labor potential of the enterprise to solve more complex and analytical tasks. The global economic experience confirms the conclusions made, but shows a cautious attitude to the introduction of AI technologies in taxation, due to the problems of reliability, data security, transparency of algorithms and gaps in the legislative regulation of this technology.

The positive effect of the introduction of AI technologies is reduced due to a number of problems that arise when using them, such as low quality of input data, lack of relevant competencies of personnel, high implementation costs, cyber threats, problems of ethical use of AI, etc. Under such conditions, the priority factors are the preservation of the decisive role of a person in decision-making, as well as investing in improving the digital skills of employees, the formation of a digital culture at the enterprise,

ensuring cybersecurity and transparency of the results obtained using AI. A balanced and phased introduction of AI in tax accounting will significantly increase its efficiency in the context of the strategic development of an enterprise in a changing economic environment.

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