



Reviews and Bibliography

Olha KYRYLENKO

**THE INNOVATIVE BOOK
FOR MODERN TAX INSPECTORS**

Two years have passed since the book by Yu. Ivanov, A. Krysovaty and O. Desyatnyuk «Tax System»¹ had been published. The book turned out to be in demand by wide circles of researches, practitioners, and students. Its analysis showed it to be fairly objective and informative. In general, the book is performing its main function, i. e. informing the readers with the systematized body of economic knowledge on taxation.

In spite of the fact that tax system is dynamically developing, the knowledge in economic science is continuously deepening, and for a long time the book will serve the source of knowledge due to availability and deep studying of fundamental notions of tax mechanism. Today, practically all members of the society need to understand theoretical and practical basics of taxation. And this demand is partially satisfied with the reviewed book of the scientists.

The book provides a substantial analysis of theoretical and methodological basics of tax system formation and tax policy implementation; it reveals the essence of taxation and preconditions of its origin. The authors describe in detail the current tax system, which is critically urgent in the conditions of recessionary economy.

The authors' approach is creative to systematization of conceptual principles of tax system functioning. In addition, the whole range of discussed categories and methods are viewed from the common point, thus ensuring methodo-

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Kyrylenko Olha, Doctor of Economic Sciences, Professor, Head of Finance Department, Ternopil National Economic University, Ukraine.

¹ Іванов Ю. Б., Крисоватий А. І., Десятнюк О. М. Податкова система. Підручник. – К.: Атіка, 2000. – 920 с. (Yu. Ivanov, A. Krysovaty, O. Desyatnyuk. Tax System. Text-book. – К.: Atika, 2000. – 920 p.)

logical integrity of the book. In the volume of presented material, its substantiality and accuracy, this textbook completely justifies its intended purpose.

It is worth noting that at the moment the market of economic literature in the area of taxation is intensely developing, satisfying the ever growing interest in respective knowledge. Under these conditions, the reviewed book compares favourably with other manuals and textbooks, since it shows theoretical, methodological and practical aspects of taxation more clearly and accurately, as well as highlights the mechanism of levying all taxes and duties. Also the book's advantage is that for substantiating and explaining the material the authors used visual illustrations, statistical information, and cases of foreign practice.

Worth of paying attention are the highlighted problems of tax avoidance, grouping of types and methods of tax offences, determination of reasons and potential threats and thorough description of the methods for application of all kinds of responsibility for fiscal offence. Also it is good to note as the positive phenomenon that the authors give clear differentiation between the fundamentals of public and corporate tax management, which enables the readers to understand the difference between their aims and methods.

In general, the book «Tax System» was written on high theoretical and methodological level, it is closely connected with practice of realities in the area of taxation. Wide range of material, its high-quality presentation, illustrations with figures, diagrams and tables makes the book a precious publication for wide circles of readers. Being grounded on the achievements of modern economic thought, this book is serviceable for those who are interested in the urgent problems of taxation. The book provides an opportunity to increase the level of taxation expert training, which is of high priority in the current educational process.

The group of authors including Yu. Ivanov, A. Krysovatty, and O. Desyatnyuk did the work of critical importance, having proved the efficiency of national science and education. Therefore, the book undoubtedly deserves the highest esteem.

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