

ACCOUNTING AND CONTROL ARE AT ADMINISTRATION OF TAXES AND FEES OF ENTERPRISES

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Rising of problem. Predominance of fiscal constituent of taxation in Ukraine predetermines interest in development of administration of taxes and collections on enterprises as important custom and providing of the economy growing of enterprise resources control.

Analysis of the last researches and publications. The questions of administration of taxes were examined by researchers, however they mainly touch administration of taxes (fees) from the side of tax organs, administration was examined in relation to the financial aspects of activity of enterprise [1; 2]. Classification, principles, methodology of preparation and use of the internal accounting, is worked out for providing of management an enterprise [3], methodology of internal control, model of control of calculations after taxes and forming of budget, is offered [4;5;6]. At the same time, it is taken not enough into account researchers that an account, accounting and control, develop in the river-bed of activity of taxpayer, id est at administration of taxes and fees of enterprise. Without regard to exposition of experience of countries of EU [7; 8; 9; 10], it is taken not enough into account.

The aim of this research is study of problems of accounting and financial reporting, internal accounting and internal control at administration of taxes and fees on enterprises.

Exposition of basic material. Under administration of taxes and fees in enterprises totality of actions of public servants of enterprises-taxpayers understands in relation to organization of account, control, management after an

extra charge and tax, fees, payments payment in accordance with the order set by a law. Realization of administration on enterprises envisages absolute realization of duties of taxpayers, proper conduct of account of calculations after taxes and fees, independent calculation of sums of taxes and fine, observance of the regulations of tax law (table of contents and terms of presentation of declarations, terms of tax payment and other) set by the state.

To basic directions of administration, as constituents of management of business efficiency, belong: tax management, budgeting, acceptance of administrative decisions, monitoring of tax law, stowage of prognoses of redemption of tax obligations, development of tax calendar, creation of centre of financial responsibility of enterprise in relation to calculations after taxes and fees (internal control, monitoring of tax law, stowage of prognoses of redemption of tax obligations, taking into account of risks), of taking into account of risks, account of calculations after taxes, formation of the internal accounting, forming of chart of circulation of documents, analysis.

To the main ways from administration of taxes and fees on enterprises belong: the use of mechanism of motivation of workers in relation to the observance of norms of internal tax culture, conduct in accordance with established procedure of record-keeping of profits and charges, stowage of accounting that touches a calculation and tax payment and fees, including the financial reporting; electing of own method of registering of profits and charges, acceptance and observance of corresponding registration politics of enterprise is in relation to taxes; using tax deductions is at presence of grounds; receipt of postponement, arranging on the instalment system of tax or tax credit payment all right and on the terms set by Tax code of Ukraine [11], presentation is to the supervisory organs in the order set by a tax and custom law, declarations, accounting and other documents related to the calculation and tax and fees payment; tax and collections payment in terms and in the sizes set by Code [11] but by laws on questions custom business; presentation of the legal interests in supervisory organs in behalf on a taxpayer and others like that.

The aim of administration of taxes and fees on enterprises is defending and protection of legal rights for an enterprise, statutory tax and fees payment with the purpose of optimization of streams of tax payments; avoidance of fines, approvals and others like that. The basic functions of administration of taxes and fees on enterprises motivation, planning, management, account of calculations, become after taxes, control, analysis, adjustment, perfection of administration of taxes of tax and fees.

Administration is base on establishment and observance of regulations in relation to taxation on an enterprise: determination of level of the tax loading; confession of tax benefits and tax losses; establishment of risk levels; observance of requirements of tax discipline, minimization of debt and penalty approvals from tax payment.

Principles of administration of taxes and fees of enterprises absolute implementation of duties of taxpayers is considered; asserting right of enterprise by legal methods, maximization of tax benefits, minimization of tax charges.

The objects of tax administration on enterprises are financial relationships of taxpayers with public supervisory organs in relation to an extra charge and tax, fees payment.

Subdivisions of enterprise, workers, office workers, that is provided with plenary powers to conduct tax administration on an enterprise (legal service, security service, become the subjects of tax administration on enterprises, internal control/internal audit, IT- specialists, managers/tax managers (centre of financial responsibility), book-keeping/administrative book-keeping.

To the measures enterprises in relation to current tax calculations belong collation of calculations of enterprise with a budget, return of sums from an electronic account, preparation of explanations to accounting, preparation of adding to the tax returns, preparation of reports to the tax organ, receipt of certificates from the organs of State fiscal service (SFS), receipt of individual tax consultations, timely reacting on the requirements of supervisory organs, calculation of tax differences, calculation of budgetary compensation and others

like that. Before providing of actions of enterprise in relation to the requirements of tax verifications from the side of organs of SFS forming of the proper information for a tax organ during realization of verifications, appeal of results of verifications, preparation of denials belong to the act of verification, correction of errors on results verifications, observance of forms and terms of reflection in the account of results of verifications, terms of removal of violations and other.

Justice of taxation, unacceptability of avoiding tax, offensive of responsibility payment for violation of tax law are considered constituents fiscal.

The programmatic requirements of countries of EU in relation to single politics in the field of taxation submit to general fiscal interests of EU, are base on absence of hard imperative intervention from EU in the national tax law of countries; they will nurse from reality the increase of charges of governments on providing of accordance to the norms of national and European tax systems, realization of strategy of tax competition of EU [12]. Experience of countries of EU with the developed market economy specifies on different approaches in relation to administration of taxes: input of taxation of small business, application of general rules entities with separate privileges for small enterprises in Great Britain, use of the dedicated tax models, creation for small business of advantages entities in taxation a way (Great Britain and France). Other forms of state support of this type of enterprises got distribution [7]: a release of some types of enterprises is from the necessity of grant to accounting about the results of economic activity and input of the simplified system of record-keeping and accounting; there is an input of the dedicated models of taxation a tax value-added of some types of operations, characteristic for farms and agricultural cooperative stores; the use of taxes is on an evaluation (imputed) profit and minimum taxes [8]. In Poland the initial rate of VAT presents 23 favourable rates (separate child's commodities, building materials, goods and services, are for agriculture) - 5-8 [9]. Taxpayers, that have small volumes of economic activity, can acquire status of small taxpayer and have the opportunity to avail

from simplifications in taxation of enterprises of VAT in Poland; also they can turn to advantage, applying "non-permanent depreciation", for acquisition of the fixed assets of groups 3-8 according to classification of such facilities of Poland (KŚT) [10]. The use of the dedicated tax models and simplified charts of account and accounting is envisaged in a national legislation, in thereby in Ukraine.

Account and taxation in providing of activity of enterprises, as a constituent of administration is important - it the informative system, that by means of totality of processes of fixing and methods of treatment of facts of economic activity, creation of array of data about economic activity of enterprise and him environment, and also use of methods of generalization of data of account in the internal and external (including tax) accounting, allows to accept relevant administrative decisions in the conditions of vagueness of external and internal environment. The objects of taxation are confess property, commodities, profit (income) or his part, turnovers from realization of commodities (works, services), value-added, operations from supplying with commodities (works, services) and other objects with the presence of that the tax law of country links an origin for a payer a tax.

After a directive 2013/34, article 3 [12] it is set that by the legislation of EU about the financial reporting corresponding balance must be attained between interests of users of the financial reporting and attempt of enterprises to avoid the excessive loading. In a table 1 the offered measures over are brought from administration of taxes and fees, registration operations of enterprises of Ukraine after the recommended classification of enterprises in Directive of EU.

Table 1

Contents of account at administration of taxes and fees of enterprises of Ukraine depending on the category of company after a directive 2013/34 [12]

Elements of administration of taxes and collections	Large undertakings	Medium-sized undertakings	Small undertakings	Micro-undertakings
Quantity of working, persons	>250	< 250	To 50	To 10

The financial reporting of tax has a reflection	Yes	Yes	Yes	Yes
Establishment and observance of regulations are in relation to taxation	Yes	Yes	Yes	Yes
Using tax deductions	Yes	Yes	Yes	Yes
Accounting policies of enterprise, choice of advantageous for an enterprise variants of account and taxation	Yes	Yes	Yes	Yes
Account of calculations after taxes, chart of circulation of documents, internal accounting, tax calendar	Yes	Yes	Yes	Yes
Dedicated tax modes, simplified system of taxation, account and accounting	Not	Not	Yes	Yes
Tax management and budgeting	Economically expediently	Economically expediently	Expediently at the considerable level of the tax loading	Economically beside the purpose
Formation is on the enterprise of centre of financial responsibility	Economically expediently	Economically expediently	Expediently at the considerable level of the tax loading	Economically beside the purpose
Bringing in of external audit	yes, necessarily	yes, necessarily	not necessarily	not necessarily

Source: own development of author after Directive [12].

After Directive from an account all taxes are represented in a record-keeping and necessarily represented at the financial reporting even at preparation of accounting after brief to accounting. Difficult types of administration, that requires considerable efforts from guidance (tax management and budgeting, formation on the enterprise of centre of financial responsibility and others like that) appropriate on medium-sized undertakings and large undertakings. All enterprises independently develop and inculcate an order about registration politics, position about organization and registering, including calculations after taxes, methodology of stowage of the tax accounting, methodology of stowage of the internal accounting after taxes, by calculations from forming of base of

taxation, by calculations with fiscal organs, correction of errors in an account and accounting.

The internal accounting is at administration. In the internal administrative accounting of enterprise there is a set of indexes for prognostication, implementation and control of activity of enterprise in relation to the objects of taxation, there are reports on implementation of budget of taxes, sums of the charged extra taxes. Such accounting embraces the large array of plan, current and operative information about all financially-economic activity, entered into contracts, planned volume of accrue tax and tax payments on the whole and after the types of taxes with parameters that generate taxes and predictable a debt organization before a budget (including including the restructured debt). From one side, on the basis of data of the internal (administrative) accounting about taxes made decision, is used historical financial information, and on the other hand, accounting that is folded after a decision-making contains information about efficiency made decision. The systematic internal accounting is adjusted from taxation is the alternative of executable now irregular calculations.

Internal control of calculations after taxes provides a supervision and verifications of timely and complete extra charge and tax and fees, decisions of supervisory organs payment; procedures of supervisory organs; actions of public servants of supervisory organs; the increase of level of internal control reduces the level of errors. Control is based on the criteria of measuring and periodicity of estimation of results, determination of degree of gaining end, reasons of delay and measures in relation to gaining end and others like that.

One of basic terms of realization of functions of internal control there is a presence of objective and actual financial information. The transmitters of such information are book-keeping documents: primary registration documents, registration registers, accounting control, internal accounting, materials of taking of inventory, materials of verifications of organs of SFS and others like that.

Control of implementation of tax budget is conducted after completion a plan period. Rejections in implementation to the tax budget depend on rejections in a

tax base, id est in the corresponding articles of operating-rooms, investment and financial budgets. The centre of financial responsibility of enterprise, going out the plenary powers, can bear responsibility for only rightness of calculation of sums of the taxes, planned on the basis of information about a tax base, that is given by other subdivisions. At presence of deviations from a tax budget it is needed to find out their reasons: increase or decline of profits and charges in comparing to the prognoses, unplanned acquisition of new property, change of tax law and other. Budgeting of taxes takes place synchronously with the stowage of other budgets of enterprise, and also occupies an important place in a general process.

Committee from an audit, that appear on the subjects of public interest and effective internal checking system for such subjects help to erect financial, operating risks and risks of observance of public accountant proofs to the minimum, and also improve quality financial reporting (paragraph 24), the duties of Committee are set on an audit for a subject, that is checked up [13, arti. 39]. For example, public accountant activity in Poland is clearly delimited on an external and internal audit. The basic setting of internal audit consists in realization of control functions into the certain group of enterprises. In the obligatory order the subjects of public interest are subject an internal audit [10].

Conclusions 1. The submission of registration procedures to the requirements of tax law becomes dominant. Unitization and standardization of procedures of taxation, absence of hard intervention from EU in the national systems of taxation of countries is accompanied by the requirements of implementation of imperative establishments of national laws of countries of EU in relation to taxes.

2. Without regard to absence of regulation from the side of the state of administration of taxes on enterprises is perspective direction of business management. Correctly put administration of taxes, including an account, internal accounting and internal control will bring a substantial financial effect to the enterprise.

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Resume. It is considered substantive provisions administration of taxes and collections on the enterprises of Ukraine after the different categories of enterprises. The exposed maintenance of account and taxation, internal accounting and internal control is in the field of administration. Experience of administration of taxes of countries of EU is used, in particular to Poland.

Keywords: administration of taxes and fees on enterprises, internal accounting, internal control