

БУХГАЛТЕРСКИЙ УЧЕТ И СТАТИСТИКА

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ZHEREBYLO Iryna, Cand. of Philos. Sc., Associate Professor
Director of the Lviv Educational Institute¹
E-mail: referent@libs.ubs.edu.ua



SHURPENKOVA Ruslana, Cand. of Econ. Sc., Associate Professor,
Associate Professor Department of Accounting and Taxation¹
E-mail: ruslana.shurpenkova@gmail.com



SARAKHMAN Oksana, Cand. of Econ. Sc., Associate Professor,
Associate Professor Department of Accounting and Taxation¹
¹Ministry of Education and Science of Ukraine
State Higher Educational Institution «Banking University»
Lviv Educational Institute, Ukraine
E-mail: sarahman88@ukr.net



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TAX MANAGEMENT IN ACCOUNTING SYSTEM

The article discusses the essence and role of tax management in the accounting system. Tax management is considered as part of the managerial process of the subject of management. The functions, constituent elements and tasks of tax management at the enterprise are considered. The process of tax management at the enterprise is characterized, its key stages are determined. The ways of improvement of management of tax management in the enterprise in the modern conditions in Ukraine are offered.

Keywords: *tax management, tax planning, tax system, tax legislations, Internal revenue code of Ukraine.*

И.В. ЖЕРЕБИЛО, канд. филос. наук, доцент,
директор Львовского учебно-научного института¹

Р.К. ШУРПЕНКОВА, канд. экон. наук, доцент,
доцент кафедры учета и налогообложения¹

О.Н. САРАХМАН, канд. экон. наук, доцент,
доцент кафедры учета и налогообложения¹

¹Государственное высшее учебное заведение «Университет банковского дела»
Львовский учебно-научный институт, г. Львов, Украина

УПРАВЛЕНИЕ НАЛОГАМИ В СИСТЕМЕ БУХГАЛТЕРСКОГО УЧЕТА

В статье рассматриваются сущность и роль налогового менеджмента в системе бухгалтерского учета. Налоговое управление рассматривается как часть управленческого процесса. Рассмотрены функции, составные элементы и задачи налогового управления на предприятии. Охарактеризован процесс налогового управления на предприятии, определены его основные этапы. Предложены пути совершенствования управления налогообложением на предприятии в современных условиях в Украине.

Ключевые слова: *налоговый менеджмент, налоговое планирование, налоговая система, налоговое законодательство, Налоговый кодекс Украины.*

Introduction. After the adoption of the Tax Code of Ukraine, the issue of tax management of enterprises has become very topical. Tax management is an integral part of the entire tax policy, both at the state level and at the level of the enterprise. In its content, it is a system of principles and methods for the development and implementation of management decisions related to the choice of the tax system, the calculation of tax payments, the constant monitoring of their implementation. The task of tax management is to develop the tax policy of the enterprise, depending on its economic strategy and directions of activity, as well as the definition of such a system of taxes, which would allow to receive the greatest profits, optimizing tax payments to the state budget.

Theoretical and practical issues of tax management are highlighted in the works of Ukrainian and foreign scientists, among them: M. Beigelzimer, Blank, A. Gorbunov, A. Kirsch, A. Krisovaty, A. Kizima, A. Slyseev, M. Podluzhnyi, K. Kovalchuk, T. Reva. However, the issue of tax management at the macro level of scientists - economists in the current conditions of management is not enough. They mostly consider tax administration as a process of tax management of enterprises, which, in turn, regulates their financial relations with the state in the process of redistribution of income of economic entities and the formation of incomes of the state budget under the conditions of adaptation of the tax legislation of Ukraine to the EU legislation, tax management should be a continuous management process, aimed at the construction of optimal tax pressure in conjunction with the realization of the general tasks of the subject of the gosudarstva. Therefore, the study of tax management at the micro level in the context of Ukraine's integration into the EU is quite relevant.

The purpose of the article is to highlight the essence of tax management in the accounting

system and to propose ways of improvement in modern conditions in Ukraine.

Main part. Today, in the theory and practice of tax relations, the position is stated that tax management is aimed at balancing the rights of taxpayers and the powers of the tax authorities, taking into account the efficiency of the organization of the tax system. Unlike tax administration, its main goal is to achieve a half-life of the functioning of the entire tax system and the activation of entrepreneurial activity.

In this case, as foreign experience shows, this management system is more scientifically sound and more progressive. In its content, the mechanism of tax management involves an analysis of the functioning of the taxation system, the identification of its shortcomings, as well as the development of proposals for their elimination. During the years of independence in Ukraine, a tax system with external features of civilized management of a powerful tax administration, a system of tax rates, legislative base has been created in Ukraine. However, the national tax system was formed through trial and error, and there is no effective mechanism for its implementation and, as a result, advanced corporate tax management [1].

The essence of the economic category "tax management" finds an appropriate reflection in its definitions. A large number of scholars view it through the prism of the general concept of "management", that is, tax management is defined as a set of methods and methods of purposeful influence on a certain object.

Thus, A. Krisovyty and A. Kizima consider tax management in three aspects: "as a tax management system, as a definite category of people who work on tax management and the form of entrepreneurship." In their opinion, under the tax administration, in particular the state, should be understood as "the system of public administration of taxation, which includes legislative and administrative bodies, a set of

rules and regulations that regulate tax actions, as well as responsibility for violating tax laws" [4, p. 331].

V. Marinets believes that tax management "is a system of principles and methods for the development and implementation of managerial decisions related to the choice of the tax system, the calculation of tax payments, constant monitoring of their implementation" and is "an integral part of all tax policy at the level both the state and the region, the gallus, the enterprise, the citizen "[2, p.125].

According to O. Bezgubenko, studying the concept of "tax management" should be based on the general notion of "management", that is, management ", which is defined as a set of techniques and methods of purposeful influence on the object to achieve a certain result. And the result of such influence should be, on the one hand, the formation of a centralized state fund, and on the other -creation of favorable conditions for the development of economic activity; regulation of social and economic life of society "[6, p.49].

Summarizing the above definitions, we note that tax management is a collection of triumphs and methods of purposeful influence on relations regarding the distribution of GDP in order to form a centralized money fund of the state by means of taxation and create favorable conditions for the development of the economy and social sphere.

That is, tax management is the most important component of financial planning at an enterprise. Because the financial sustainability of an enterprise depends on well-organized tax management, it ensures the coherence of financial and economic activity with taxation. In general, tax management can be considered as part of the managerial process of an entity (see Figure)

The target subsystem sets goals and objectives of tax management based on improving the quality of its main elements. The maintenance subsystem is intended to implement the methodological, informative legal and regulatory support for the process of tax management, the functional subsystem of the functions of the management process and the procedure for its implementation (introduction of tax planning, development of the tax strategy of the enterprise, definition of the directions of accounting policy, definition of the principles of tax accounting and control). The management subsystem determines the participants in the tax management process and their responsibilities [1].

The purpose of tax management is to develop and implement a tax strategy that will optimally combine the tax burden and the maximum achieved results of the enterprise.

The main functions of the implementation of tax management are:

- 1) tax planning;
- 2) development of methods and methods of accounting and tax accounting;
- 3) control over the correctness and reliability of tax calculations;
- 4) reduction of tax risks;
- 5) assessment of the effectiveness of the principles and methods of tax planning [2, p.126].

The effectiveness of tax management of the company is to minimize tax liabilities by using existing contradictions in the Tax Code of Ukraine. An entity fully discloses its accounting and reporting information in its tax and financial statements. The basis of properly organized tax management at the enterprise is maximizing income by minimizing taxes.

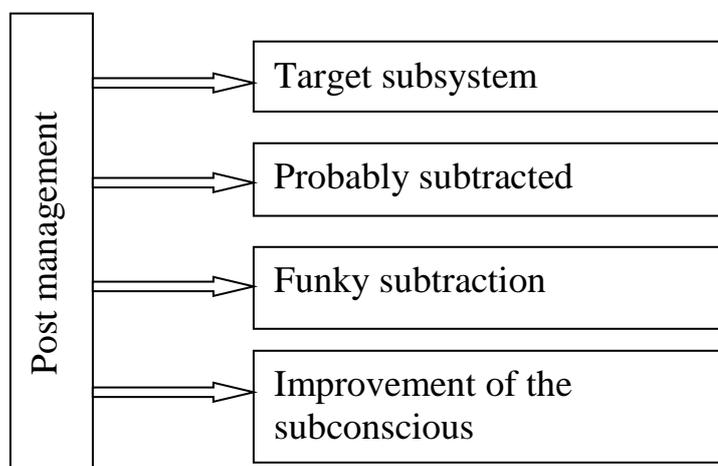


Fig. – The process of tax management of an entity

The need for tax management at an enterprise depends on the weight of the tax burden of the entity. In particular, if the share of taxes does not exceed 5% of the total income of the company, the need for tax management is minimal. In this case, an accountant can monitor the correctness and timeliness of settlements with the budget for taxes and payments. At a level of tax burden more than 10% it is advisable to have a specialist, and in large enterprises - a group of specialists, focused solely on monitoring the budget estimates for taxes and payments [3, p.37].

In practice, tax management includes the following components:

- Strategy of optimization of tax obligations with a clear plan for its implementation;
- Optimization of contractual relations with contractors through choice of contract type, business partner and working conditions;
- Organization of the accounting and tax accounting system, allowing to obtain objectively information for tax management;
- Planning the rational distribution of acts not only from the perspective of a profitable investment, but also the amount of taxes paid on income receipt;
- Formation of accounting policy for taxation, with maximum utilization of opportunities for reduction of the tax burden stipulated by the tax legislation of Ukraine, taking into account external and internal factors;
- Applying sound and effective methods for allocating indirect costs to reduce tax payments;
- Definition and monitoring of benefits in the current and next tax periods, which the company has the right to use;
- Development of a system for controlling excessive costs that are not included in taxation [1].

The organization of the tax management process involves defining on the Basis and Statute of the tax legislation a range of core taxes to be paid into budgets of different levels and extrabudgetary funds. The next step is to compile a tax table that describes the tax field of the entity, in which the tax is described using such indicators of the source of payment (expenditure items); accounting: taxable base, tax rates, terms of payment, details of organizations to which the transfer is made; privileges or special conditions for calculating tax.

After this, the specialists of the enterprise analyze all the benefits provided by the legislation for each of the taxes for the purpose of their use in entrepreneurial activity. Further, according to the company's charter and on the basis of the Civil Code, a system of contractual relations of the enterprise is formed. For this purpose, typical business transactions performed by the enterprise are selected; Different variants of accounting of tax, contract and economic operations are foreseen and the best ones are selected. They are issued in the form of blocks of accounting holdings. From the optimal blocks is a log of economic operations, which is the basis of accounting and tax accounting [2, p. 127].

Next it is expedient to apply the following chain of actions:

- Estimates are for obtaining the maximum financial result, taking into account tax risks;
- The most rational, from the tax point of view, placement of assets and profits of the enterprise is carried out;
- Identify alternative methods of accounting policy.

Adopted by the entity's accounting policy for the purpose of taxation is applied consistently year after year. By varying the accounting methodology within the permitted limits of the law, it is possible to choose the most profitable method of accounting. Therefore, the definition and proper use of the elements of accounting and tax policy is one of the areas of effective tax management.

The main task for enterprises is to organize the system of correct and timely application of tax planning tools, which is an instrument of tax management. Within the framework of this system should be designed schemes optimal structure of the organization of economic activity. Taking into account the requirements of the current tax law, the simultaneous use of opportunities provided within its scope, only the implementation of a full range of works will allow the most effective organization of tax management in enterprises [13, p.59].

It is also worth noting that there are some difficulties in the organization of tax management. This is due to the fact that most taxes and the order of their administration are automatically transferred from foreign tax practice; while the procedure for administering these taxes has not been worked out at the

appropriate level, which leads to contradictions in the conduct of accounting and tax accounting.

Uniformation of alternative methods of accounting and tax accounting, defined in the order on the accounting policy of the entity (Table), plays a significant role in ensuring efficiency at the accounting and analytical level. For example, it is advisable to approve: for the fixed assets involved in the manufacture of finished products, for both accounting subsystems, the production method of depreciation; in the case of a wide range of industrial stocks available - a method of write-off of inventories at an identified cost; for free listing of inventories - definition of the contract value (the usual price) by the method of comparable uncontrollable price, etc.

Given the importance of information on the results of controls, in particular, the substantiated conclusions and proposals for improving the system of tax management of an enterprise, it is necessary to take into account the international practice of conducting an internal audit of operational activities. Normative regulation of audit activity in Ukraine as well as in international auditing practice involves not only verification of certain issues for the purpose of establishing tax deviations, but also substantiation of the competent opinion as to the causal links for detected deviations and their prevention in order to resolve issues, which were subject to audit, in the future.

1. Audit to comply with regulatory requirements – determine whether the company audited, established procedures and rules [5, p.37].

2. Audit of financial statements - audit of financial statements, which aims to provide the auditor with an opportunity to express an opinion on whether the financial statements have been prepared in accordance with the defined conceptual framework of the financial statements.

3. Operational audit checks the existing procedures and methods in the enterprise in order to assess their effectiveness. The results of operational audits are much more difficult to determine than the results of two other types of audit.

The Accounting Standards (Standards), the Tax Code of Ukraine, the Effective Systems, regulate the main requirements for the provision of tax management at the enterprise:

1. Timeliness of documenting the operation.

2. Legal force and evidence of primary documents and registers (including tax invoices).

3. Registration of operations for compliance with the conditions provided by the National Accounting Standards (Standard) 1. Accounts receivable and accounts payable with settlements with the budget for taxes and fees are recognized in the forms of accounting and tax reporting, provided they are accurately assessed: accounts receivable are recorded on the balance sheet if it is expected to receive future economic benefits from its repayment, the obligation – provided there is a probability of reduction of economic benefits in the periods of their repayment.

Table – Recommendations for unification of alternative accounting methods in the order of accounting policy

№	Questions that need to be defined and approved	For types of accounting	
		accounting	tax
1.	Methods for assessing stock disposal	+	+
2.	The procedure for accounting and distribution of transportation and procurement costs	+	-
3.	Methods of depreciation of non-current assets	+	+
4.	Method of calculating the reserve of doubtful debts	+	+
5.	The list and composition of the variables and the constant general production costs, the basis for their distribution	+	+
6.	List and composition of the articles of calculation of the production cost of production itself (works, services)	+	+
7.	Revaluation of non-current assets: criteria, frequency of reflection of results	+	-

Sign «+» shows alternative methods of accounting that are expediently unified in the context of accounting subsystems.

Source: compiled by authors on the basis of [5, c.36]

4. Classification of debt for accounting purposes.

5. Inventory calculations. Inventory of settlements (including with the budget) is mandatory at least once a year [5, p.38]

6. The timely withdrawal from the offset accounting and the conduct of off-balance sheet accounting.

7. Correct determination of the object of taxation. The methodology for calculating tax liabilities should fully comply with the current Tax Code of Ukraine. It takes into account the transactions exempted from tax and / or are taxed at different rates from the approved base rate.

The adoption in 2010 of the Tax Code of Ukraine and the changes introduced to it today do not contribute to the stability of entrepreneurial activity and complicate the process of organization of tax management at the enterprise. In addition, it should be noted about the paradoxes of business culture: on the one hand, the purpose of entrepreneurship is to generate profits, and on the other - the enterprise is investing a lot of effort to reduce profits in order to minimize tax expenditures [1].

Another factor complicating the organization of tax management in an enterprise is the lack of a clear system for providing such a payer with information on changes in tax legislation, as well as explanations regarding certain aspects of the accrual, accounting and reporting of certain taxes. Equally important problem issues are the lack of coordination between individual sections and inaccuracies in the wording of the Tax Code. As a result, there is a twofold interpretation of the procedure for recognizing tax liabilities, which leads to litigation and contributes to abuse by taxpayers.

That is why, according to the tendencies in the development of tax management in Ukraine, the components of the system of tax management of the enterprise should be presented by the following elements:

- a strategy for optimizing tax liabilities with a clear plan for its implementation;
- optimization of contractual relations with contractors through the choice of type of contract, business partner and terms of operation; organization of the accounting and tax accounting system, allowing to receive promptly objective information for tax management;
- planning rational allocation of assets not only in terms of return on investment, but also the size of taxes paid on income;

- form accounting policy for taxation, with maximum use of opportunities for reducing the tax burden provided by the tax legislation of Ukraine, taking into account external and internal factors;

- application of reasonable and effective methods of distribution of indirect costs, allowing to reduce tax payments;

- definition and monitoring of privileges and ditions in the current and next tax periods, which the company has the right to use, the development of an over-regulatory control system that is not accounted for in taxation [1].

Tax management, being an integral part of the country's financial management, provides scientific prediction of development and identification of ways to implement enhanced tax reproduction. At the same time its efficiency increases significantly under the condition of a proper and purposeful organization. This is in its own way. needs to define goals and objectives of tax planning.

The solution of the problems and disadvantages of the domestic tax management system will facilitate the stimulation of entrepreneurial production activity to increase the business and investment activity of the business entity, as well as to stimulate scientific and technological progress, technological upgrading of production and, as a consequence, the output of the domestic producer on the world market of high - tech products [3 p.67].

Conclusions. Modern tax management needs to be improved by improving the legislative framework; the introduction of an effective system for managing the attraction of skilled calves and financial resources for the economic development of the enterprise. The above proposals for optimization of tax liabilities will contribute to the formation of an effective tax policy of the enterprise and the adoption of sound management decisions

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