

# ACCOUNTING MODELLING OF THE EFFECTIVENESS OF IT COMPANIES USING DIFFERENT TAXATION SYSTEMS

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This article describes the scheme of interaction between the client and the contractor in the sphere of information technology. Trends indicate a loss of tax revenue in the country's IT sector. Mathematical modelling of each of the possible schemes is conducted and their impact on the revenues of the national budget is analysed.

Features of the taxation system in Ukraine are the same for all but only the IT sector uses and optimizes it fully.

Today a significant number of companies, in order to reduce tax risk, officially employ a part of the staff, and register another part as

entrepreneurs. Also, this cooperation can be realized by one of the following:

- direct contracting between employers and non-resident;
- the use of Ukrainian companies for the distribution of income;
- the company officially employs all staff;
- Combined scheme.

The growth of foreign cooperation in Ukraine can be noted. However, one should not forget that for all companies, the main purpose is to optimize costs to reduce the cost of the final product. The largest share of the cost is – worker's salary. In this regard, there is a need to minimize tax salary costs.