

Improvement of accounting of tax calculations at enterprises of Ukraine

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The article is devoted to the problems of the imperfection of the organization and accounting methods of tax calculations of the enterprise. Since the balance of the state tax system is one of the determinants of its economic growth and business development. The tax system of Ukraine is a set of taxes, fees and other mandatory payments and contributions that, in terms of the entity, are costs. Thus, tax payments are the objects of planning, management and control, despite the fact that their size is rigidly determined by the state.

Tax calculations are the main forming element of the economic potential of the enterprise on the basis of state regulation system. Exactly tax payments are a significant and influential instrument in regulating the economic relations of the state and economic entities. Their formation should: stimulate the development of something progressive and effective, namely, what needs economic activity; to regulate inconsistencies that arise when developing the economic potential of the state and business entities.

With the help of Paying Taxes ratings which is compiled by the World Bank with the PwC audit firm and part of the Doing Business rating, we have identified that Ukrainian accounting officers spend a great deal of time preparing and submitting accounts and paying tax payments.

Thus, having noted the main problem aspects of accounting of tax calculations of business entities of Ukraine, we proposed such measures to optimize the accounting process at the state level: using a single account for accounting of tax payments of the enterprise, which creates conditions for effective control over the accrual and payment of tax liabilities' authorities authorized by those persons; introduction of a single electronic account for payment of tax payments; simplify tax reporting by avoiding duplication of information.

At the level of the individual entity: development in the organizational and administrative documents of the section "Tax calculations of the enterprise: organization and methodology"; creation of a document flow chart; update 1C program: Accounting.