

KEY ISSUES AND TAX ACCOUNTING OF LAND AGRICULTURAL SERVICE COOPERATIVES

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We consider significant changes in land reform in Ukraine and their impact on the ownership of land. The attention to the official document of the state land laws regulating land relations, information law to regulate land use and functioning in Ukraine. Attention is paid to the essence of the concept of land registry and the use of its data for the organization planned and the most efficient use of land resources for the benefit of society, protect and improve soil fertility.

Grounded values of non-profit agricultural service cooperatives in the possession and use of land, its recording and taxation under the law. Defined the goal of non-profits and taxes. Studied the main objective of establishing of agricultural service cooperative activities. Highlighted a list of non-profit organizations that do not pay the tax.

The essence of the land tax, its value for agricultural service cooperative are considered, indicated the list of persons exempt

from land tax. The basic document confirming the right of possession and use of land are revealed. Justified procedure of accounting of land in agricultural service cooperatives. The concept and the initial book value of land, as well as their importance for keeping land agricultural service cooperative are investigated. Displayed original cost of land acquisition and its impact on the balance sheet. Considered obligatory monetary (expert) assessment of land in agricultural service cooperatives and regulatory monetary value of land under the law. Characterized purpose, objectives account of land plots of agricultural service cooperatives and accounts intended for their records. Reproduced the process of synthetic and analytical accounting of land in agricultural service cooperatives. Designated realities of implementation of land reform and the importance of public land management in the current transformation processes.