

THE FEATURES OF REFLECTION IN ACCOUNTING OF CHARGES FOR USING TAXI SERVICES DURING A BUSINESS TRIP

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The features of financial accounting and tax accounting at using taxis services in a business trip are considered.

It is investigated that the basic criteria of registering calculations with accountable persons are authenticity, plenitude, and timeliness of presentation of accounting information on assignment charges of workers in accordance with the observance of requirements of legislation at any stage of the registration process.

A concept "duty journey", which is driven to the Instruction on Duty Journeys within the Limits of Ukraine and Abroad, is considered. Presently it spreads only to public authorities and enterprises, which hold back due to budgetary facilities. However, its requirements are recommended to apply to the enterprises of all patterns of ownership, if such decision is accepted at an enterprise and it is brought in a collective agreement. In another case, it is suggested to work out and confirm the Statute on Business Trip, in which all basic principles of the order of direction in a business trip are marked, in particular, compensation of charges made during a business trip.

As a result of analysis of legislation acts, it is offered to the non-budgetary enterprises to fasten a duty to give out an advance on

a business trip. Non-extradition of advance can be considered as a violation of legislation about labour and to entail the imposition of fine on the public servants of enterprise in obedience to Code of Ukraine on Administrative Offences.

It is marked that account of calculations with accountable persons and business trips is conducted on one sub-account 372 "Calculations with Accountable Persons" which are not correct enough for a registration process. It is suggested to change the name of sub-account on "Calculations with Accountable Persons and Business Trips" and in the process of account open the corresponding accounts of the third order at each enterprise.

It is indicated that one of the fundamental differences of "Tax Reform – 2015" for the payers of income tax is that the object of taxation is determined based on data of accounting.

The arguments in the article witnessed that neither the Code of Ukraine nor any other normative document does not forbid representing as in a tax accounting so in the financial accounting expense for using taxi services during the business trip of a worker, compensated to him according to the decision of leader and at the presence of documents.