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COMBINATION OF ACCOUNTING AND TAX ACCOUNTING IN UKRAINE

Natalia A. OSTAPIUK

Doctor of Science in Economics, Professor, Professor of Cherkasy Institute of Banking of the University of Banking of the National Bank of Ukraine (Kyiv)

Valeriia V. KAMENETSKA

Master of Cherkasy Institute of Banking of the University of Banking of the National Bank of Ukraine (Kyiv)

Summary. This article examines the role of accounting in enterprise management. Determined nature and causes of the tax debt. Analyzed the transformations occurring in the accounting system in the independent Ukraine. In addition, the analysis

of manifestation to create an integrated system. The author suggested ways to improve further the implementation of IFRS and improving legislation. Recommendations regarding the possibility of creating an integrated accounting system in Ukraine.

Key words: *accounting, tax accounting, financial reporting, International Financial Reporting Standards, integrated accounting system.*

Development of record-keeping is the special and permanent theme of scientific discussions. A record-keeping is the circulatory system of business. For over twenty years, the accounting system has been transforming in Ukraine. Lack of data of this nature makes it impossible to effectively manage the business, leading to opacity Ukrainian business.

Such circumstances result in opacity of Ukrainian business. A few last years in our state aspiration is distinguished and underlined for development of the integrated system of record-keeping. However without regard to considerable steps on rapprochement and declarations to create the single system of record-keeping, researches specify on the considerable risks of forming of the single system of record-keeping: a budget can be not filled or to stop business.

The theoretical bases of the study are the knowledge of general scientific methods, including analysis, synthesis and systematic, integrated approach.

The role of record-keeping is considered in a management an enterprise. Essence and reasons of origin of tax debt are certain. Transformation changes that take place in the system of record-keeping in independent Ukraine are analyzed. The analysis of the manifestation of the creation of an integrated system has been done.

It was proposed to improve the implementation of IFRS and further improve the legal framework. Recommendations the possibility of creating an integrated accounting system accounting system in Ukraine have been regarded. In this connection, it is suggested to prepare the Ukrainian regulatory system and her government control to such integration. Foremost, it is necessary to build the system of the optimal tax loading that would stimulate to pay taxes on mass basis and provided business profitability. Only in such case it will be possible to enter unity of the system in a record-keeping.

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