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РОЛЬ УПРАВЛЕНЧЕСКОГО УЧЕТА В ОПТИМИЗАЦИИ НАЛОГООБЛОЖЕНИЯ ЭКОНОМИЧЕСКОГО СУБЪЕКТА

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Актуальность исследования обусловлена тем, что в современных условиях особенно остро встают вопросы об эффективной постановке налогового учета, оптимальной модели взаимодействия его с управленческим учетом, а также повышения роли налогового администрирования, оптимизации налогов на уровне хозяйствующего субъекта и построения управленческого учета для целей налогообложения. Следствием этого является необходимость научного исследования гармонизации учетных данных бухгалтерского и фискального характера с целью контроля, анализа, управления и оптимизации налогообложения. Эта задача решается через организацию и ведение управленческого учета, играющего ключевую роль в объединении в единую информационную систему данных, необходимых для решения поставленных задач. В работе приведены теоретико-методические аспекты управленческого учета, направленные на оптимизацию налогообложения. Приведенные в статье научно-методические подходы и рекомендации позволяют расширить теоретическое представление о системах налогового и управленческого учета, повысить круг решаемых в управленческом учете задач, связанных с налоговой оптимизацией и эффективным управлением налоговыми обязательствами организации. Все это позволит повысить аналитичность информации, эффективность принимаемых управленческих решений в области налогообложения. Положения статьи могут быть использованы в практической деятельности учетно-экономических служб организаций, аудиторских, консультационных организаций

Ключевые слова: НАЛОГОВЫЙ УЧЕТ, БУХГАЛТЕРСКИЙ УЧЕТ, УЧЕТНО-НАЛОГОВАЯ СИСТЕМА, УПРАВЛЕНЧЕСКИЙ УЧЕТ, НАЛОГОВОЕ ПЛАНИРОВАНИЕ, ОПТИМИЗАЦИЯ НАЛОГООБЛОЖЕНИЯ

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ROLE OF MANAGEMENT ACCOUNTING IN TAX OPTIMIZATION OF ECONOMIC SUBJECTS

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The relevance of the study is due to the fact that in modern conditions the question of the effectiveness of tax accounting, the optimal model of its interaction with management accounting, as well as enhancing the role of the tax administration, tax optimization at the level of the entity and the construction of the administrative account for tax purposes are particularly acute. As a consequence there is the need to investigate the bookkeeping and fiscal accounting data harmonization with the aim of taxation control, analysis, management and optimization. This problem is solved through organization and fulfillment of management accounting playing the key role in data consolidation in the unified information system to solve the arising problems. The paper presents the theoretical and methodological aspects of management accounting aimed at taxation optimization. The scientific and methodical approaches and recommendations presented in the article allow extension of the theoretical understanding of the tax and management accounting systems, increase the range of missions in management accounting tasks related to tax optimization and effective management of tax liabilities of the organization. All this will enhance the analyticity of information, the effectiveness of management decisions in the field of taxation. The provisions of the article can be used in the practice of accounting and economic services organizations, audit, consulting organizations

Keywords: TAX ACCOUNTING, BOOKKEEPING, ACCOUNTING AND TAX SYSTEM, MANAGEMENT ACCOUNTING, TAX PLANNING, TAX OPTIMIZATION

Analyzing the concept of *tax accounting* from the management perspective, we can say that it is an integral part of the tax management – the process of calculating the amount of taxes and fees for the current and (or) the subsequent periods by the state and businesses [15; 10].

Tax accounting data can be applied to the adopt certain management decisions, particularly in forecasting organization's cash flows, carrying out tax planning and tax optimization, forecasting tax risks and tax losses. At the same time, the system of management accounting, among other things, should be aimed at the adoption of effective administrative decisions in the taxation field. Thus, in order to effectively control the activities of an organization the question of the establishment of the administrative account for taxation purposes is acute.

The adoption of Resolution of the Plenum of Russian Superior Court of Arbitration of October 12, 2006 № 53 "On evaluation by arbitration courts of validity of tax benefit reception by the tax bearer" has radically altered the traditional understanding of the concept of tax accounting in the Russian Federation. This resolution suggests a more careful approach to tax model setting in an organization that requires the formation of an effective tax obligations management system, careful transactions planning, the management accounting and management analysis fulfillment.

It is at this point that we can talk about the feasibility of putting such notion as *management accounting for tax purposes* or *management tax accounting* forward, that embodies the result of tax and management accounting interaction in an organization.

As a consequence there is the need to investigate the bookkeeping and fiscal accounting data harmonization with the aim of taxation control, analysis, management and optimization. This problem is solved through organization and fulfillment of management accounting playing the key role in data consolidation in the unified information system to solve the arising problems.

The problems of the theory and methodology of management accounting for taxation in the modern Russian economic literature have almost not been studied. The greatest contribution to the study of the accounting subsystem was made by Professor Bodrova T.V. [9; 10; 11].

It is impossible to deny that the taxation management is currently one of the most important elements of the general management system of the economic entity.

Thus, the management accounting system, among other things, should be aimed at the adoption of effective management decisions in the field of taxation. At the same time, the information of tax accounting can be applied for the adoption of certain management decisions, particularly in forecasting cash flows of an organization, carrying out tax planning and tax optimization, forecasting tax risk and tax losses.

Management accounting in this sense is the management business process of the tax burden of an economic entity, which includes taxes budgeting. Taxes budgeting is a complex of measures targeted at definition of estimated tax payments subject to payment in the budget in the future accounting and tax periods. Taxes budgeting is an inseparable part of the overall budgeting process in an organization.

Forecasting future taxes and the related cash outflows allows determining the required amount of organization's funds in advance and in case of insufficiency of funds finding additional sources, which in turn will reduce the risk of penalties for late payment of taxes to the budget.

The need for tax calculations in the system of management accounting in recent years is marked by many academician-economists.

So, Professor T.V. Bodrova put that in today's economy the tax liabilities management problems of an organization come out in the first place. The current accounting system of taxation does not contain comprehensive information on revenues and expenditures of an organization, so it is impossible to accu-

rately determine the efficiency of measures and introduced systems on quality of tax planning improvement efficiency. One element of the mechanism of economic entities' activity quality improving is the organization of the management accounting for taxation. The purpose of the management account of taxable indexes is the formation of timely, complete and reliable information on revenues, expenditures and taxable objects for the calculation and fulfillment of tax obligations in the prescribed manner [9, p. 281].

Any administrative decisions related to transformation of the product range, investment policy of an organization, choice of market and other common administrative tasks require careful forecasting possible tax «consequences». In nearly every case one way or another taxable bases for various taxes and fees are affected.

Underestimation of tax «consequences» of certain management decisions making can turn negative for the financial condition of an economic entity. With this it is necessary to know not only the size of the projected tax payments for the possible transformations of financial and economic activities of an organization, but to build economic indicators system for an economic entity so as to provide optimal taxation.

Taxable base optimization model should be based on the principles of management accounting system designed to make effective management decisions in the field of taxation.

Management accounting is the process of identification, measurement, accumulation, analysis, preparation, interpretation and presentation of financial and operational information, based on which the company management makes operational and strategic decisions [24, p. 22].

According to V.B. Ivashkevich, management accounting ... is the logical consequence of the book-keeping development, its evolution [16, p. 12].

In our opinion, management accounting is a full kind of the accounting, having its own specific goals and objectives, mechanisms for collecting and

processing of accounting information. For management purposes, various types of information are used: planned, regulatory, accounting (financial, statistical, tax and management accounting) and other information (audits data, explanatory memoranda, etc.). Management accounting uses information expressed not only quantitatively (in cash and other forms), but qualitatively as well. Management accounting deals not only with the actual data, but it also uses analytical indicators and projections. In setting up, introduction and operation of management accounting system in an organization key role belongs to its information base based on the financial and tax accounting, which tends to have a well-defined system, unified rules and qualified personnel.

The concept of *management accounting for tax purposes* is inextricably linked with the concept of *tax planning*. The *tax planning* means a series of planned taxpayer's actions aimed at the optimum combination of the various embodiments of economic activities and resources allocation to achieve the goals and objectives on tax optimization in the future. The concept of *tax planning* in the economic literature is sometimes replaced by the term *tax management*.

Thus, in our opinion, all issues relating to the effective management of the tax base and implementation of tax optimization at the level of an economic entity should be solved by integrating tax settlements in the management accounting system by forming the management accounting subsystem in an organization for taxation.

In Figure 1, we present a generalized structural and logic scheme of tax burden strategic management of an economic entity.

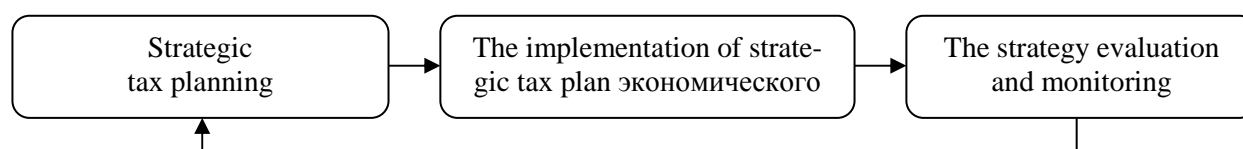


Figure 1 – A generalized structural and logic scheme of tax burden strategic

management of an economic entity

In our opinion, *management accounting for taxation is a subsystem of the management accounting targeted to accounting, collection and generalization of financial, tax and production information for the economic entity taxation optimization through strategic and tactical tasks implementation aimed at improving organization efficiency in terms of its taxation.*

The relevance of an organization and management accounting for taxation is due to the following factors:

- the need for theoretical and methodological substantiation and improvement of management accounting theory and analysis as part of the business process management of the tax burden and improving tax planning;
- the need of continuous accounting and tax information efficiency increase at different levels of economic entity management;
- the need for timely and adequate representation of tax management information in an organization;
- the dependence of economic stability of an organization on budgeting, including taxes budgeting as a part of management accounting system.

Figure 2 presents a generalized diagram showing the place of management accounting for taxation in general accounting and tax system of an organization.

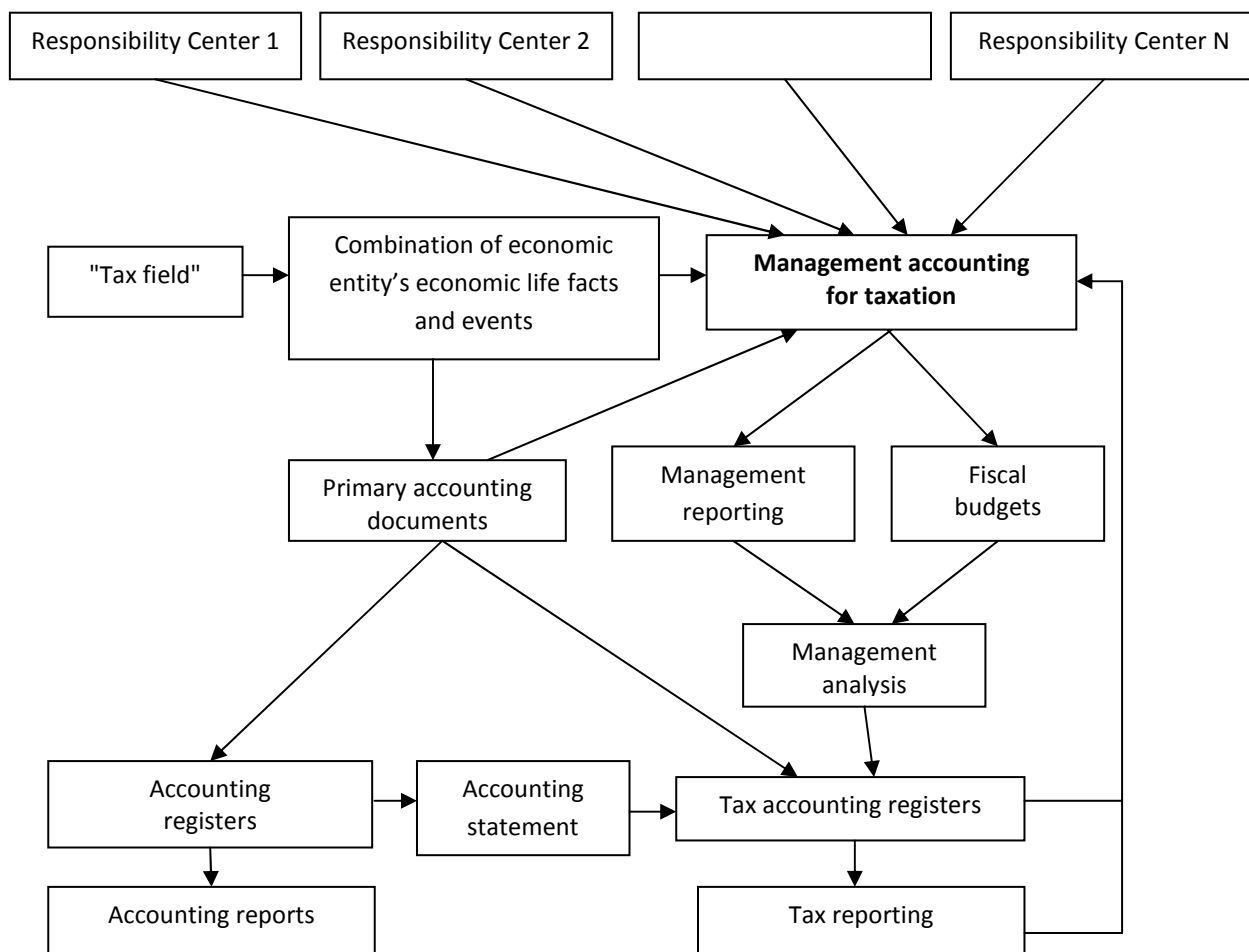


Figure 2 – The place of management accounting subsystem for taxation in the general accounting and tax system of an organization

The essence of this accounting model organization is that the bases for analytical tax ledgers are not only accounting records and accounting information but management accounting documentation according to responsibility centers.

The purpose of the management accounting for taxation is business entity taxation optimization through the implementation of strategic and tactical objectives.

Objectives of management accounting for taxation proposed by us are shown in Figure 3.

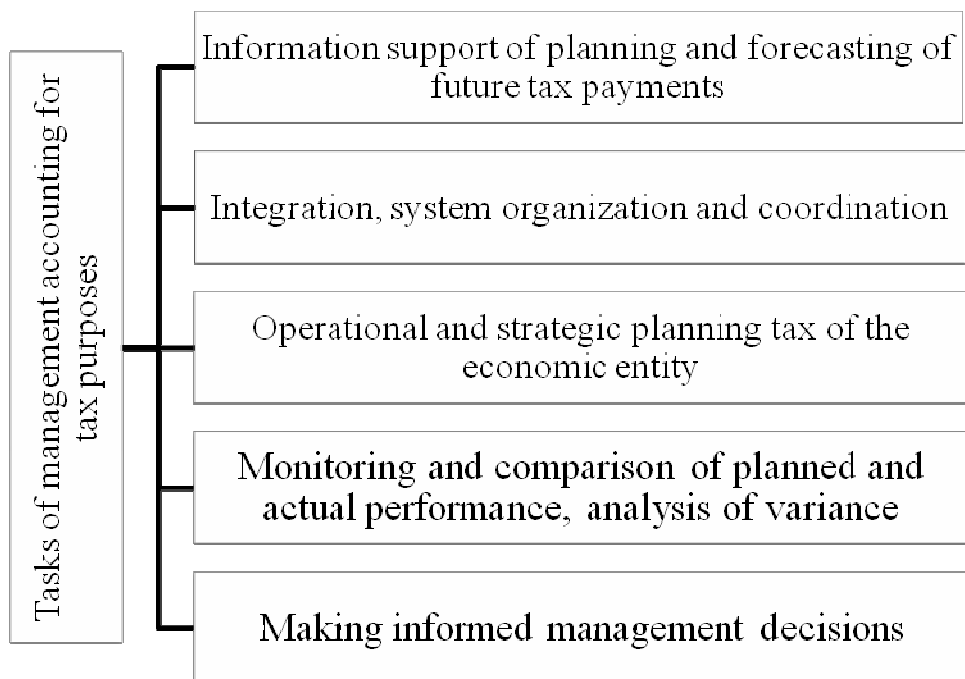


Figure 3 – The objectives of management accounting for taxation

We have formulated the basic principles of management accounting for taxation presented in Figure 4.

The clear structuring of management accounting objects as a whole, as well as the management accounting for taxation is in particular linked with the problem of unambiguous determination of its subject matter in respect of which there is still no consensus among the experts.

In our opinion, the most correct would be to assume that the objective of management accounting is the aggregate of its objects. However, due to the fact that such aggregation is still not clearly formed, particularly for taxation purposes, the possibility of unambiguous determination of what tool base, resource provision management accounting must have as a system is lost.

legality	<ul style="list-style-type: none"> •focus on legal ways of tax optimization
purposefulness	<ul style="list-style-type: none"> •focus on the optimization of taxation
optimum combination of form and content	<ul style="list-style-type: none"> •synchronization of legal and actual actions in the field of accounting and taxation
informativeness and balance	<ul style="list-style-type: none"> •accounting system should build information flows, to take into account the specifics of the organization and the needs of domestic users
accountability	<ul style="list-style-type: none"> •management control exercise over the ongoing tax optimization schemes
autonomy	<ul style="list-style-type: none"> •organization is a separate legal entity, separate from other organizations •complete independence from external users
comprehensiveness	<ul style="list-style-type: none"> •all key indicators should represent a single interconnected system, having the same goal
efficiency (cost value)	<ul style="list-style-type: none"> •achieving the goals of the tax savings in a larger size than the cost of their implementation
methodological succession and continuity (evolutionism)	<ul style="list-style-type: none"> •preservation of progressive methods and approaches formation and data monitoring •management accounting for tax purposes - a rapidly developing system incorporates all the latest developments in management techniques and accounting methodology that transforms in response to changes in the economy
exactness	<ul style="list-style-type: none"> •actions, and used benchmarks should be substantiated and concrete
timeliness and efficiency	<ul style="list-style-type: none"> •the necessary steps should be carried out in a timely manner on the basis of operational data obtained
neutrality	<ul style="list-style-type: none"> •optimization of taxation should not be done to the detriment of contractors
confidentiality	<ul style="list-style-type: none"> •restricting access to management accounting information for tax purposes •tax accounting data at the legislative level are tax confidential
business continuity	<ul style="list-style-type: none"> •it is assumed that an organization functions properly and maintain its position in the market in the foreseeable future, repaying liabilities to creditors and other partners in the prescribed manner

Figure 4 – Principles of management accounting for taxation

In order to eliminate this drawback, we have developed a structure of management account objects for tax purposes. In this case, the grouping of these objects was carried out by us with a reference to the control functions (accounting, decision making, planning and control, organization and communication), as well as using conventional categories that condition the accounting process in order to implement control functions. Thus, it was possible to structure the management account objects for taxation purposes into six units shown in Figure 5.

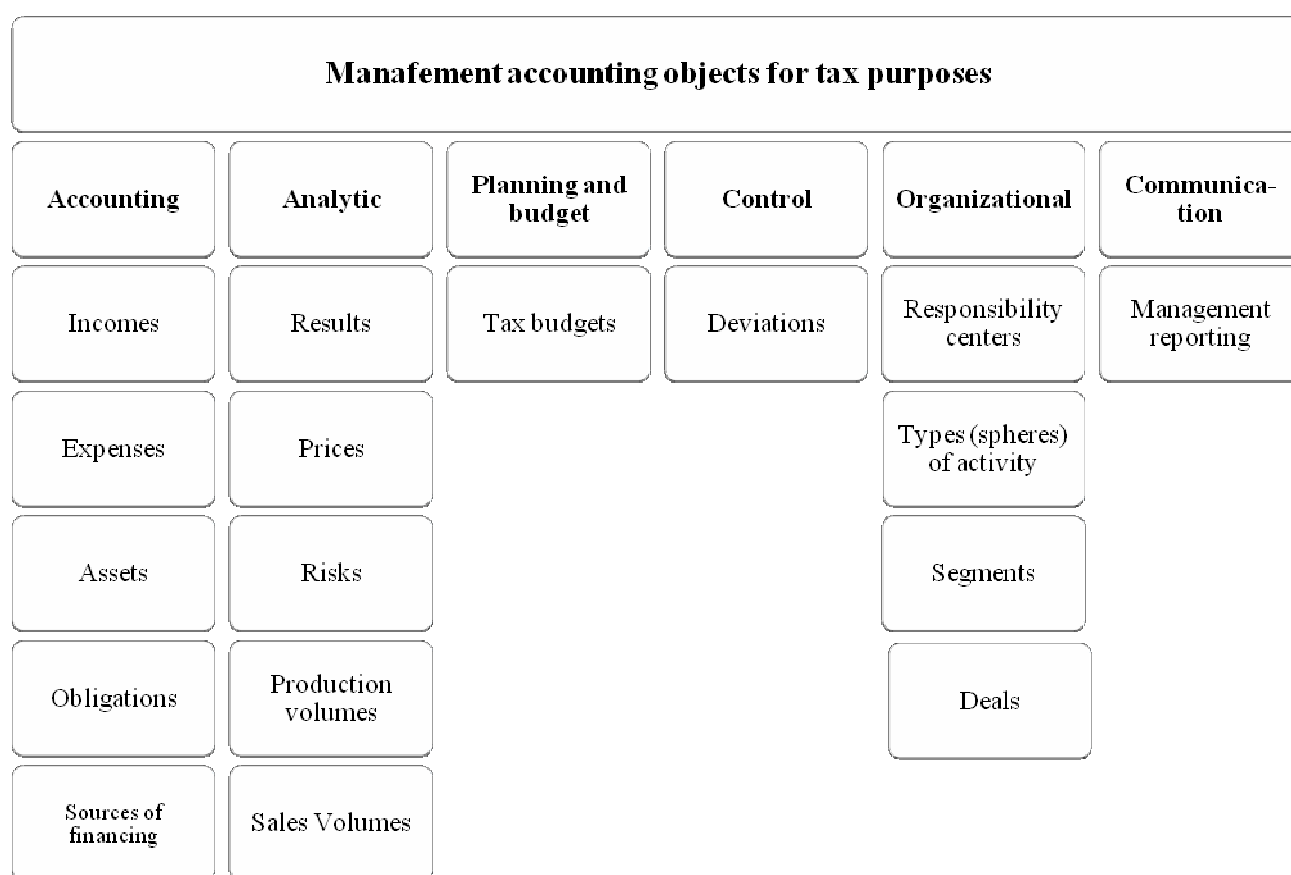


Figure 5 – Diagram of management accounting objects structuring for tax purposes

This confirms the multiplicity of management accounting objects structuring for tax purposes, as well as their dependence on the economic entity management functions.

As elements of subsystems of management accounting for tax purposes we offer seven segments, each of which because of the significance and possibilities of differentiation can take on the characteristics of individual subsystems. All elements of management accounting are common management control functions oriented: accounting, decision making, planning and control, organization and communication.

Thus, the following segments of the subsystem of the management accounting for tax purposes can be singled out:

- taxation base accounting (income, expenses, assets, etc.);
- analysis and decision-making informational support;
- taxes budgeting and budget indicators deviation control;
- information support of effective management of organizational units (responsibility centres) and business segments;
- documentation of management accounting information for taxation (registers, estimates, budgets and tax etc.);
- management accounting indicators (deferred taxes on the UAT, the planned amounts of taxes, etc.);
- internal management reporting.

Certainly, within an economic entity in the subsystem of the management accounting for taxation segments of varying difficulty can be isolated, as well as its own subsystem elements hierarchy can be built.

One of the key elements of the management accounting for taxation purposes is the internal management accounting. Under managerial accountability, as a rule, accounting registers formed by economic planning services, accountants-analysts are meant.

Compiled in an organization tax budgets can be attributed to internal management accounting, however, in our opinion, it would be appropriate to single out tax budgeting into a separate element that in conjunction with the es-

timation of subsequent targets deviation from the actual ones provides such function of management as planning and control in full.

Forms of internal management accounting must be approved by order of the head of an organization.

The fundamental purpose of the management accounting for the purposes of taxation is business entity tax optimization through the implementation of strategic and tactical objectives.

Taxation optimization, in simple words, is a search for ways to save on taxes. Any effectively operating economic entity, as well as any sane person, constantly tries to optimize his activities. Organizations try to develop and run the latest technological processes - this is the process optimization. Not a single organization would use outdated technology and equipment, if there is possibility to use a more modern at the same cost. Not a single organization would invest its money at lower interest rates if there is a legitimate opportunity, *ceteris paribus*, to invest it at higher interest rates – this would be the financial optimization. Tax optimization – is also one of the factors of «survival», competitiveness of an organization, which is no less important than the financial or technological optimization.

Taxation optimization is not just a reduction in the amount of a tax, but a component of a major strategic task facing the control system of an economic entity – increase of all financial resources.

The only though controversial drawback of taxation optimization is that it «separates» book-keeping and tax accounting.

In the context of the Russian Federation modern tax system formation such terms as *tax minimization*, *tax cuts*, *tax optimization*, *tax planning*, *tax benefit*, *tax avoidance*, *tax evasion* and others characterizing the desire of a taxpayer to reduce the amount of taxes paid to the budget. Below them is meant the use of legal and illegal schemes to minimize taxes are often used in the domestic

and foreign scientific and journalistic literature. The terms refer to the use of legal and illegal schemes to minimize taxes.

In Russia at the moment the nature and causes, conditionality and the value of such socio-economic phenomenon as tax optimization has not yet been determined, but its existence cannot be denied.

There is a widespread view that tax optimization is something akin to a tax crime. And this situation is not surprising. Currently, there is no clear legal certainty in such terms. Indeed, none of the articles of the RF Tax Code contain either a definition of tax optimization and tax planning, or reference to the legality of these actions of a taxpayer.

But in spite of that, the government should recognize the inevitability of tax optimization as a socio-economic phenomenon and implement its regulation under the law.

The same opinion is expressed by many scientists-economists (A.V. Bryzgalin, N.G. Zinovieva, T.V. Bodrova, T.P. Pestryakova, Y.I. Sigidov, Z.I. Kruglyak, D. Yu. Akulinin, L.V. Popova, I.A. Peronko, N.N. Tyupakova et al.) [6; 8; 31; 35; 41].

Taxation optimization is usually carried out in two main directions:

- direct taxes minimization (choice of accounting methods that give minimum taxation base);
- tax payment deferment (postponement) tax (choice of the methods which allow to recognize taxation base in the latest possible point in time).

According to the results of the study it is possible to formulate the following conclusions:

1. The data of the tax accounting can be applied to the adoption of certain management decisions, particularly in forecasting cash flows of an organization, carrying out tax planning and taxation optimization, forecasting tax risks and tax losses. At the same time, management accounting, among other things, aims to

make effective management decisions in the field of taxation. Management accounting in this sense is a tool for organization's tax burden managing.

2. To solve these problems it is proposed to use accounting subsystem *management accounting for tax purposes* in an organization.

3. The proposed elements of the management accounting model for taxation including purposes, including the purpose, objectives, objects, principles, structure allow to specify and systematize the theoretical and methodological basis for the developed subsystem formation.

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