

УДК 657.1

МЕСТО НАЛОГОВОГО УЧЕТА В УЧЕТНО-НАЛОГОВОЙ СИСТЕМЕ ОРГАНИЗАЦИИ

Иванько Наталья Айказовна
старший преподаватель
кафедры бухгалтерского учета
РИНЦ SPIN-код=8620-7721
РИНЦ Author ID=509300

Губиева София Юрьевна
студентка учетно-финансового факультета
РИНЦ SPIN-код=4819-1801
РИНЦ Author ID=818235
*Кубанский государственный аграрный
университет, Россия*

Важнейшими составляющими учета в настоящее время становятся прогнозирование финансового результата деятельности экономического субъекта, налоговое планирование и оптимизация налогообложения. Организации стремятся выглядеть финансово устойчивыми и прибыльными перед инвесторами и кредиторами, и убыточными перед налоговыми органами. Очевидно, что все эти цели требуют абсолютно различных подходов, которые позволят избежать явного конфликта интересов. Решением этого противоречия и наиболее действенным способом установления компромисса является эффективное ведение налогового учета. Фискальная система РФ постоянно претерпевает как количественные, так и качественные преобразования: изменяется структура налогов, налоговые ставки, требования к налогоплательщикам и др. Практика постоянного внесения корректировок в налоговое законодательство негативно сказывается на формировании учетно-налоговой системы хозяйствующего субъекта. Экономический кризис еще более усложнил принятие решений по снижению налоговой нагрузки организации. Актуальность исследования обусловлена тем, что в современных условиях с учетом вышеизложенного особенно остро встают вопросы об эффективной постановке налогового учета, оптимальной модели взаимодействия его с бухгалтерским учетом, а также повышения роли налогового планирования. Следствием этого является необходимость научного исследования гармонизации учетных данных бухгалтерского и фискального характера с целью контроля, анализа, управления и оптимизации налогообложения. В статье рассмотрено место налогового учета в единой учетно-налоговой системе организации, уточнена трактовка категории *налоговый учет*

Ключевые слова: НАЛОГОВЫЙ УЧЕТ, БУХГАЛТЕРСКИЙ УЧЕТ, УЧЕТНО-НАЛОГОВАЯ СИСТЕМА, УПРАВЛЕНЧЕСКИЙ УЧЕТ, НАЛОГО-

UDC 657.1

THE PLACE OF TAX ACCOUNTING IN TAX-ACCOUNTING SYSTEM OF AN ORGANIZATION

Ivanko Natalia Aykazovna
Senior Lecturer
Department of Accounting
SPIN-code=8620-7721
Author ID=509300

Gubieva Sofia Yuryevna
student of Accounting and Finance Department
SPIN-code= 4819-1801
Author ID=818235
*Kuban State Agrarian University,
Krasnodar, Russia*

Forecasting financial results of the economic entity activity, tax planning and tax optimization are becoming the major components of the nowadays accounting. Organizations strive to be seen as financially stable and profitable to investors and creditors, and financially disadvantageous to tax authorities. Obviously, all these goals require completely different approaches that will allow avoiding the expressed conflict of interest. The solution to this contradiction and the most effective way of establishing a compromise is the effective tax accounting. The fiscal system of the Russian Federation is constantly undergoing both quantitative and qualitative transformation: changing the structure of taxes, tax rates, the requirements for the taxpayers, and others. The practice of constant adjustments to tax laws adversely affects the formation of the economic entity accounting and tax system. The economic crisis has further complicated the decision-making on the organization tax burden reduction. The relevance of the study is conditioned by the fact that in the current conditions in view of the foregoing, particularly acute are the question of the effectiveness of tax accounting, its optimal interaction model with accounting, as well as enhancing the tax planning role. The consequence of this is the need for research harmonization of accounting and fiscal data with the goal of taxation monitoring, analysis, control and optimization. In the article the place of tax records in the single accounting and tax system of the organization is considered, the notion of *tax accounting* is specified

Keywords: TAX ACCOUNTING, BOOKKEEPING, ACCOUNTING-TAX SYSTEM, MANAGEMENT ACCOUNTING, TAX PLANNING, GENERAL AC-

The need to form a variety of information for different user groups is the cause of the existence of several types of accounting in an organization: financial, taxation, management, statistical. Each of them is aimed to perform specific purposes: financial accounting is to provide regulatory reporting, understandable to external users (owners, shareholders, investors, creditors), tax accounting is of interest for tax authorities and is conducted by an organization for the correct taxes calculation and management accounting is fulfilled by an organization for effective management decision making.

The requirement of accounting rationality determines the expediency of its organization as a unified accounting information system based on integration and efficient different accounting types interaction. In determining the financial, tax and management accounting systems communication as components of general accounting and tax system of an economic entity relative independence of the accounting process organization from any particular type of reporting must be provided. Nevertheless, all kinds of accounting are in constant interaction and interdependence.

The concept of accounting and tax system is hardly considered in the scientific literature. At the same time, each of the subsystems and components is studied by foreign and domestic scholars in the field of accounting, analysis, taxation and economics.

V.G. Kryuchkov, a great theoretician in accounting, defines the category of *accounting and tax system* as follows: accounting and tax system is a set of financial, tax, management accounting elements together with their functional subsystems [13, p. 33].

According to V.G. Kryuchkov, in the narrow sense accounting and tax system is a system of a particular organization, which depends on the structure of its components (financial, tax and management accounting), their mutual in-

fluence and on the specificity of an organization activity. In the broad sense, accounting and tax system is abstracting from the economic entity, forming principles, methods, approaches that are universal for different subjects. Accounting and tax system consists of accounting, tax and management components that form the information space in the development, adoption and implementation of effective management decisions that promote sustainable development and competitiveness of economic agents [12, p. 4].

From the point of view of L.V. Popova, the accounting and tax system is understood as information collection, processing and evaluation system needed to plan and prepare effective management decisions [21, p. 98].

According to V.Y. Avdeev, A.P. Ivanov, N.P. Labyntseva, unified accounting and tax system is the combination of differentiation, integration and interaction of financial, tax and management accounting [1].

The concept of consistency in accounting is described by N.K. Nikandrova as follows: accounting system, like any complex system is a specific set of its elements necessary for a decision of the relevant tasks and the process of accounting system functioning is represented by a combination of its elements interaction, subordinate to a unified goal. The quality of functioning of any accounting system is defined by its elements: methodology, methods, organization, technology [18].

Thus, in view of the above, we have formulated the following definition of the *accounting and tax system* category:

Accounting and tax system of an economic entity is a set of integrated and interrelated elements of finance, tax and management accounting together with their functional subsystems, forming the information space in the development, adoption and implementation of administrative decisions that promote sustainable development of an organization.

Aspects of tax accounting and financial accounting interaction in the economic literature are discussed quite extensively, while the integration of tax ac-

counting (tax calculations) into management accounting of economic actors has hardly been studied.

Initially to evaluate the interaction of the tax and management accounting we consider it necessary to examine and analyze the concept of *tax records* as well as a place of this type of accounting in the general accounting and tax system of an economic entity.

In order to properly and consistently understand the essence of a phenomenon, it is necessary to consider the history of its formation and development. In this regard, we consider it necessary to turn to the history of the evolution of tax accounting to determine the preconditions of its formation in accounting and tax system of the economic entity.

First, it should be understood when tax accounting arose for the first time. In this case, the actual occurrence of accounting for taxation purposes is not necessarily related to the mandatory legislative embodiment.

Taxes have been known since the time immemorial. And taxation as an integral part of the economy is characteristic of all government systems both of market and non-market economy types. In this regard, one can speak about taxation as an integral part of world civilization. S. Parkinson, the English economist, wrote: «Taxation is as old as the world, and its initial form arose when some local leader blocked the mouth of the river, the confluence of the two rivers or mountain pass and be charged for the passage of merchants and travelers» [14, p. 45]. However, there is no convincing evidence of the existence of such primitive taxation. Moreover, the reconstructions of the ancient history of mankind that historical science offers us are full of inaccuracies and have no evidence base.

The earliest credible evidences of taxation have survived from the XIII - XII centuries BC, when the Babylon began to apply first in the history poll tax. Equally ancient are references to the practice of indiscriminate collection of tax-

es in Persia and China, as well as the use of the land tax by the first dynasties of Egyptian pharaohs [14].

Formation and development of the scientific basis for taxation emerged only in the second half of the XVIII century with the publication of the works of the Scottish economist Adam Smith. In his famous work «The Wealth of Nations» (1776) he formulated the fundamental principles of taxation that not obsolete to this day and also revealed the economic essence of the taxes and determined their place in the economic life.

Having analyzed the tax accounting system formation order, we came to a conclusion that the emergence of such accounting is not directly linked to the development of taxation. In our view, tax accounting emerges in the world only since the mid XIX century, when in connection with the distribution of share capital and changes in taxation the tax legislation has sharply increased. V.F. Paly notes that the public authorities began to actively regulate accounting not only in Russia but also in many other countries, only fiscal interests at the turn of the nineteenth and twentieth centuries, when the objects of taxation were companies turnover, their revenues, profits, and other indicators, information about which can be obtained in the accounting system [19, p. 48].

L.Z. Schneidman also believes that the accounting system assumes the function of calculating the value of the tax base in the XIX century [29, p. 10].

Some scientists and economists attribute the occurrence of tax accounting to the period of the XX century beginning. T.V. Bodrova and N.A. Nesterenko associate the appearance of tax accounting with financial problems that arose with the countries participating in the First World War of 1914 – 1918. At this time, the search for new sources of financing of huge budget deficits has led to appearance of the tax on organizations income. It is from this period, the state represented by the tax authorities began to show interest in the sources of information on the finances of an economic entity, that is, to the accounting data.

Thus, accounting, originally not intended for tax purposes, began to perform other functions [7; 17].

In world practice, the tax system finally stands out as a self-regulation tool for economic regulation of the state since the late 60s in the XX century. The rules are formed, based not on the economic substance of the relationship that act as regulation object, but based on the taxation needs. Such a distortion of accounting rules went against the interests of other users of financial accounting – investors and creditors. Thus, the need to separate two systems of accounting outlined sharply – bookkeeping and tax accounting.

Consideration of the tax accounting system evolution in isolation from the bookkeeping has absolutely no ground because historically, tax accounting is carried out by separation from accounting, which is primary.

Such well-known foreign authors as E.S. Hendriksen and M.F. Van Breda, determining tax accounting, evaluate it through opposing to financial accounting: the ultimate goals of tax accounting differ significantly from financial reporting purposes [28].

In different countries the development of the tax accounting and building relationship with accounting has evolved depending on political, socio-economic and even geographic factors, being predetermined by the history of accounting system and tax environment establishment of each country.

Theoretical models of the accounting and tax accounting systems interaction range from absolute dependence to complete independence. It should be noted that this division is rather conditional and has mainly research purposes, since in practice it is difficult and usually impossible to clearly classify the models used in a particular state.

Comparative studies of the accounting systems of different countries, conducted by both domestic and foreign scholars (A.S. Bakaev, A.V. Bryzgalin, V.R. Bernik, A.N. Golovkin, E.V. Demesheva, L.I. Kulikova, J.H. Lozhnikov, S.A. Nikolaev, V.V. Patrov, Y.V. Sokolov, L.Z. Schneidman, E.S. Hendriksen,

M.F. Van Breda, J. Foster, P. Anthony, J. Richard et al.) shows that with the advent and development in the XIX century of tax accounting system two opposing concepts of interoperability of accounting and tax accounting stood out in the world based on different approach to the formation of accounting (financial) reporting and taxable value, as well as the extent to the degree of correspondence and mutual influence of two systems:

1. Tax (Continental, European) concept.
2. Proprietary (Anglo-Saxon, Anglo-American, British-American) concept.

Generalized analysis of the above bookkeeping and tax accounting concepts interaction is given in Table 1.

Focusing on the world history of the taxation development we can say that in the Russian Federation accounting system according to the degree of relationship of accounting and taxation in 1991 – 1995 years belonged to the mainland (tax) model, and since 1995 it has been gradually evolving towards the Anglo-Saxon (proprietary) one.

In Soviet times the issues of the accounting and taxation systems interaction have never been considered, since the centrally-controlled economy lacked developed taxation system.

Soviet accountants were not familiar with the terms *management accounting* and *tax records*. Thus, for the domestic Russian economy the term *tax records* and especially *management accounting for tax purposes* are relatively new.

Table 1 – Characteristics of bookkeeping and tax accounting concepts interaction

Distinguishing features	The concept of accounting and taxation interaction	
	Tax (Continental, European)	Proprietary (Anglo-Saxon, Anglo-American, British-American)
Countries	Austria, Belgium, Greece, Egypt, Italy, Spain, Norway, Portugal, France,	Australia, the UK, Ireland, Israel, Iceland, India, Indonesia, Canada, Cyprus, the Netherlands,

	Germany, Switzerland, Sweden, Finland, Japan, Argentina, Brazil, Peru, Uruguay, Bolivia, Chile and others.	New Zealand, the USA, South Africa and others.
Legal Family	The Romano-Germanic legal family (codified law)	The Anglo-Saxon legal family (general, case law)
Characteristic features	<ol style="list-style-type: none"> 1. Accounting and taxation coincides in fact; 2. Close interconnection of accounting and taxation systems; 3. Accounting performs all fiscal and accounting functions; 4. The amount of accounting profit should be equal to the taxable value; 5. The system of accounting and reporting is oriented to meet the fiscal needs of the state, as well as the state administration of taxation and macroeconomic planning; 6. Regulation of accounting methodology is implemented at the state level; 7. Indicators of accounting are adjusted for tax purposes; 8. The dominant principle in accounting is the principle of prudence. 	<ol style="list-style-type: none"> 1. Weak (or virtually nonexistent) relationship of accounting and taxation; 2. The amount of accounting profit differs fundamentally from taxable profit; 3. Parallel accounting and tax accounting; 4. Orientation of financial accounting to meet the interests of owners, investors and creditors; 5. Accounting rules and standards are developed by non-governmental bodies, professional accountancy bodies; 6. Taxation is carried out according to special rules, which do not depend on accounting.
Advantages	<ol style="list-style-type: none"> 1. Consistency and relative ease; 2. The economy of accounting; 3. No need for calculation of deferred taxes; 4. Focus on taxes minimizing; 5. Detailed legal regulation of accounting and reporting; 6. Conditions are created for comparability of the data presented in the financial statements of various economic actors. 	<ol style="list-style-type: none"> 1. Reliability, realistic reflection of financial condition and results of operations of the organization; 2. Formation of financial information, free from the effects of taxation requirements; 3. High level of accountant training.
Shortcomings	<ol style="list-style-type: none"> 1. Lack of focus on the reflection of the real economic situation, financial condition and results of an organization operation; 2. Dominance of tax records over the accounting, the risk of bookkeeping accounting displacement with tax accounting. 	<ol style="list-style-type: none"> 1. The relative costliness of two types of accounting parallel conduct as well as auditing for businesses; 2. Tax accounting detailed methodology development for all economy areas of a state, strengthening the relevant rules at the legislative level and establishment of the tax reporting control system requires significant investment on the part of a state; 3. The need for the calculation of deferred taxes, which increases the financial statements data informativity; 4. Comparability of accounting data of various economic entities is achieved not automatically, but due to the additional processing.

When the historical aspects of the formation of tax accounting system are evaluated it is expedient to define the concept of this type of accounting, as well as its current position in the unified accounting information system.

Initially, we turn to the text of the main regulatory document governing tax relations in the Russian Federation – the Tax Code of the Russian Federation.

The term *tax records* (or *account for tax purposes*) in one form or another is found in a large number of articles of the Tax Code. The term *tax records* is present in different interpretations at least in the six chapters of the Tax Code (Table 2).

Table 2 – Elements of the tax accounting rules contained in the RF Tax Code

Number and title of the Tax Code chapter	Introduced concept	The main elements of tax accounting (articles of the RF Tax Code)
Chapter 21 «Value Added Tax»	Accounting for taxation purposes (Art. 166, 174, etc.)	- Primary accounting document for VAT - invoice (Art. 168, 169). - Analytical tax accounting registers (a register of received and issued invoices, purchases book, sales book) (Art. 169). - Accounting policy for taxation purposes.
Chapter 23 «Tax on income of individuals»	Accounting for taxation purposes (Art. 213, 214, etc.), Tax accounting (Art. 230)	- Tax accounting registers - are developed independently by a taxpayer (Art. 230)
Chapter 25 «Income Tax»	Tax accounting (Art. 313 et al.)	- Mandatory tax accounting (Art. 313) - Analytical tax ledgers (developed independently by a taxpayer) (Art. 313, 314)
Chapter 26 «Tax on mining»	Accounting for taxation purposes (Art. 339, 340, etc.), Tax accounting (Art. 340)	- Accounting policy for taxation purposes
Chapter 26.1 «The taxation system for agricultural producers (unified agricultural tax)»	Accounting for the purposes of tax base calculation (Art. 346.5)	- Mandatory record-keeping of performance activity for the tax base and the amount of the unified agricultural tax calculation on the basis of accounting data taking into account the provisions of Chapter 26.1 (Art. 346.5) - Tax accounting registers (for individual entrepreneurs) - a book of incomes and expenses (Art. 346.5)
Chapter 26.2 «Simplified tax system»	Tax accounting (Art. 346.24., And others.)	- Tax ledgers – book of incomes and expenses (art. 346.24)

In PP. 3 clause 1, article 23 of part one of the RF Tax code (as amended by Federal law dated 27 July 2006 g. № 137-FZ) taxpayers' (payers of fees) obligation is established to maintain order records of their incomes (expenses) and taxable, if such a duty is required by law on taxes and duties [15].

The term *tax accounting* is not used in all chapters of the Tax Code of the Russian Federation that is concerning not all taxes. However, this does not mean that in these chapters we are not talking about tax accounting [20].

Already in 2003 the term *tax accounting* has officially gone beyond just corporate income tax, which was due to the entry into force of Chapter. 26.2 «Simplified Taxation System», where Article 346.24 «Tax accounting» was consolidated tax accounting requirement [16].

It should be noted that the terms *tax accounting* and *accounting for tax purposes* are identical in the definition and are essentially synonymous. The general spread of the term *tax accounting* adequately and fairly is called by a lexical simplicity and convenience of the phrase.

In Art. 313 «Tax Accounting. General Provisions» of the RF Tax Code the following definition is provided: «Tax accounting – is a system of information generalization to determine the tax base on the basis of primary documents, grouped in accordance with the procedure prescribed by this Code». In our opinion, despite the fact that Art. 313 of the RF Tax Code is part of Chapter. 25 «Corporate Profit Tax», the provisions of this article must be extended to all taxes to determine the tax base of which information obtained from the financial accounting system is not enough.

To date, two opinions are generally accepted on what is meant by tax accounting records: either accounting for the purpose of calculating the taxable base under the profit tax of organizations in accordance with Ch. 25 of the RF Tax Code, or records in order to calculate all kinds of taxes.

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 [23; 7; 3].

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

Considering *tax accounting on the macroeconomic level*, we can say that it is a separate economic system that can undergo changes to address the public authorities. For this reason, talking about tax records, we mean not only a coherent scientific system of an organization's business transactions reflection in the respective company's accounting records, but the specific direction of tax and budget policy of a state in a given period of time as well as. In addition to purely fiscal function of taxes, they are a mechanism of state influence on a country's economy, social production, its structure and dynamics.

With this in mind we have formulated the following elaborated definition: *Tax accounting is a system that generates information needed to calculate the tax base and tax reporting as required by law, the elements of which are integrated with financial and management accounting and are directly dependent on the directions of a state tax and fiscal policy development [5].*

Thus, we have clarified the content *tax accounting* category that extends and complements the common understanding of tax accounting through its interaction with financial and management accounting in an organization, as well as depending on the tax and budget policy of a state.

Список литературы

1. Авдеев, В.Ю. Налоговый и бухгалтерский учет: сходства и различия / В.Ю. Авдеев. – М.: Статус-кво 97, 2003. – 176 с.
2. Башкатов, В.В. История развития налогового учета по единому сельскохозяйственному налогу / В.В. Башкатов, Д.С.Г. Ташева // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2014. – № 99. – С. 1177-1187.
3. Башкатов, В.В. Налоговые расчеты в системе управленческого учета / В.В. Башкатов // автореферат дис. ... кандидата экономических наук : 08.00.12 / Кубанский государственный аграрный университет. – Краснодар, 2013.
4. Башкатов, В.В. Оптимизация налогообложения при применении единого налога на вмененный доход и упрощенной системы налогообложения индивидуальным предпринимателем / В.В. Башкатов, Д.С.Г. Ташева // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2014. – № 96. – С. 594-604.
5. Башкатов, В.В. Современное соотношение бухгалтерского и налогового учета в России / В.В. Башкатов // Современная экономика: проблемы, перспективы, информационное обеспечение Материалы международной научной конференции. – Куб ГАУ, 2013. – С. 197-205.
6. Башкатов, В.В. Сущностное наполнение категории «учетно-налоговая система организации» / В.В. Башкатов, К.А. Браславец // Экономическая наука в XXI веке: проблемы, перспективы, информационное обеспечение Краснодар, 2013. – С. 331-337.
7. Бодрова, Т.В. Налоговый учет и отчетность: учеб. пособие / Т.В. Бодрова. – М.: Издательско-торговая корпорация «Дашков и Ко», 2010. – 480 с.
8. Бухгалтерский учет и анализ / А.А. Адаменко, А.С. Ткаченко, Д.В. Петров, Х.Ш. Хуако, Н.А. Шишкина. – Краснодар, 2014.
9. Говдя, В.В. Современные концепции развития бухгалтерского учета: проблемы и перспективы / В.В. Говдя, Ж.В. Дегальцева, И.В. Середенко // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2014. – № 99. – С. 991-1002.
10. Говдя, В.В. Учетная политика в условиях конвергенции систем учета / В.В. Говдя, С.А. Шулепина // Актуальные вопросы экономических наук. – 2010. – № 15-2. – С. 23-27.
11. Иванов, К. А. Налоговый учет и контроль расчетов по налогу на прибыль в производственных организациях: дис. ... канд. экон. наук. – М., 2004. – 173 с.
12. Крючков, В. Г. Гармонизация международных и отечественных и формационных потоков учетно-налоговой системы: автореферат дис. ... док. экон. наук. – Орел, 2011. – 40 с.
13. Крючков, В.Г. Информационное поле учетно-налоговой системы // Управленческий учет. – 2008. – №6. – С.33-41.
14. Майбууров, И.А. Теория и история налогообложения: учебник для студентов вузов, обучающихся по специальности «Налоги и налогообложение» / И.А. Майбууров. – М.: ЮНИТИ-ДАНА, 2007. – 495 с.
15. Налоговый кодекс Российской Федерации (часть первая): федеральный закон от 31.07.1998 № 146-ФЗ // Справочно-правовая система ГАРАНТ.
16. Налоговый кодекс Российской Федерации (часть вторая): федеральный закон от 05.08.2000 № 117-ФЗ // Справочно-правовая система ГАРАНТ.
17. Нестеренко, Н.А. Налоговый учет / Н.А. Нестеренко, Е.С. Цепилова. – Ростов н/Д.: Феникс, 2008. – 412 с.

18. Никандрова, Н.К. Формирование учетной системы хозяйствующих субъектов: теория, методология, практика: Дис. ... док. экон. наук / Н. К. Никандрова. – Мытищи, 2011. – 325 с.
19. Палий, В.Ф. О государственном суверенитете в области регулирования бухгалтерского учета / В.Ф. Палий // Бухгалтерский учет. – 2006. - № 1. – С. 46-49.
20. Паклар, А.Н. Налоговый учет / А.Н. Паклар. – 2-е изд., перераб. и доп. – М.: ЗАО Юстицинформ, 2007. – 544 с.
21. Попова, Л.В. Структура элементарных связей составляющих модели учетно-налоговой системы / Л.В. Попова // Управленческий учет. – 2010. – №10. – С. 98-100.
22. Сигидов, Ю.И. Место управленческого учета и анализа в системе управления организации, и их влияние на эффективность подготовки и принятия управленческих решений / Ю.И. Сигидов, В.В. Шоль, А.А. Баранников // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2013. – № 91. – С. 1434-1344.
23. Проценко, К.Н. Использование МСФО в национальном регулировании бухгалтерского учета / К.Н. Проценко, В.В. Башкатов // Актуальные вопросы составления бухгалтерской финансовой отчетности в условиях реформирования бухгалтерского учета и отчетности Материалы IV международной студенческой научной конференции. – Краснодар, 2014. – С. 142-145.
24. Сигидов, Ю.И. Различные варианты соотношения моделей и систем бухгалтерского (финансового и управленческого) и налогового учетов для целей оптимизации налогообложения / Ю.И. Сигидов, Ю.А. Гапоненко, А.А. Баранников // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2013. – № 89. – С. 1311-1321.
25. Сигидов, Ю.И. Система учета по центрам ответственности в сельскохозяйственных организациях / Ю.И. Сигидов // Управленческий учет. – 2010. – № 10. – С. 26-35.
26. Сигидов, Ю.И. Совершенствование организации управленческого учета в животноводстве / Ю.И. Сигидов, С.А. Чернявская // Политематический сетевой электронный научный журнал Кубанского государственного аграрного университета. – 2014. – № 99. – С. 870-883.
27. Трубилин, А.И. Совершенствование ряда инструментов контроллинга как практическое воплощение концепции контроллинга / А.И. Трубилин, Ю.И. Сигидов // Труды Кубанского государственного аграрного университета. – 2012. – № 37. – С. 12-17.
28. Хендриксен, Э.С. Теория бухгалтерского учета / Э.С. Хендриксен, М.Ф. Ван Бреда: пер. с англ./ под ред. Я.В. Соколова. – М.: Финансы и статистика, 2000. – 576 с.
29. Шнейдман, Л.З. Бухгалтерский учет и налогообложение / Л.З. Шнейдман // Бухгалтерский учет, 1995. – № 5 – С. 10-14.

References

1. Avdeev, V.Ju. Nalogovyj i buhgalterskij uchet: shodstva i razlichija / V.Ju. Avdeev. – М.: Status-kvo 97, 2003. – 176 s.
2. Bashkatov, V.V. Istorija razvitija nalogovogo ucheta po edinomu sel'skoho-zjajstvennomu nalogu / V.V. Bashkatov, D.S.G. Tasheva // Polite-

matischej setевой jelektronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2014. – № 99. – S. 1177-1187.

3. Bashkatov, V.V. Nalogovye raschety v sisteme upravlencheskogo ucheta / V.V. Bashkatov // avtoreferat dis. ... kandidata jekonomicheskikh nauk : 08.00.12 / Kubanskij gosudarstvennyj agrarnyj universitet. – Krasnodar, 2013.

4. Bashkatov, V.V. Optimizacija nalogooblozhenija pri primenenii edinogo na-loga na vmenennyj dohod i uproshhennoj sistemy nalogooblozhenija individual'nym predprinimatelem / V.V. Bashkatov, D.S.G. Tasheva // Politematicheskij setевой jelek-tronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2014. – № 96. – S. 594-604.

5. Bashkatov, V.V. Sovremennoe sootnoshenie buhgalterskogo i nalogovogo uche-ta v Rossii / V.V. Bashkatov // Sovremennaja jekonomika: problemy, perspektivy, in-formacionnoe obespechenie Materialy mezhdunarodnoj nauchnoj konferencii. – Kub GAU, 2013. – S. 197-205.

6. Bashkatov, V.V. Sushhnostnoe napolnenie kategorii «uchetno-nalogovaja sis-tema organizacii» / V.V. Bashkatov, K.A. Braslavac // Jekonomicheskaja nauka v XXI veke: problemy, perspektivy, informacionnoe obespechenie Krasnodar, 2013. – S. 331-337.

7. Bodrova, T.V. Nalogovyj uchet i otchetnost': ucheb. posobie / T.V. Bodrova. – M.: Izdatel'sko-torgovaja korporacija «Dashkov i Ko», 2010. – 480 s.

8. Buhgalterskij uchet i analiz / A.A. Adamenko, A.S. Tkachenko, D.V. Petrov, H.Sh. Huako, N.A. Shishkina. – Krasnodar, 2014.

9. Govdja, V.V. Sovremennye koncepcii razvitija buhgalterskogo ucheta: pro-blemy i perspektivy / V.V. Govdja, Zh.V. Degal'ceva, I.V. Seredenko // Polite-maticheskij setевой jelektronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2014. – № 99. – S. 991-1002.

10. Govdja, V.V. Uchetnaja politika v uslovijah konvergencii sistem ucheta / V.V. Govdja, S.A. Shulepina // Aktual'nye voprosy jekonomicheskikh nauk. – 2010. – № 15-2. – S. 23-27.

11. Ivanov, K. A. Nalogovyj uchet i kontrol' raschetov po nalogu na pribyl' v proizvodstvennyh organizacijah: dis. ... kand. jekon. nauk. – M., 2004. – 173 s.

12. Krjuchkov, V. G. Garmonizacija mezhdunarodnyh i otechestvennyh i formaci-onnyh potokov uchetno-nalogovoj sistemy: avtoreferat dis. ... dok. jekon. nauk. – Orel, 2011. – 40 s.

13. Krjuchkov, V.G. Informacionnoe pole uchetno-nalogovoj sistemy // Uprav-lencheskij uchet. – 2008. – №6. – S.33-41.

14. Majburov, I.A. Teorija i istorija nalogooblozhenija: uchebnyj dlja studentov vuzov, obuchajushhihsja po special'nosti «Nalogi i nalogooblozhenie» / I.A. Majburov. – M.: JuNITI-DANA, 2007. – 495 s.

15. Nalogovyj kodeks Rossijskoj Federacii (chast' pervaja): federal'nyj zakon ot 31.07.1998 № 146-FZ // Spravochno-pravovaja sistema GARANT.

16. Nalogovyj kodeks Rossijskoj Federacii (chast' vtoraja): federal'nyj zakon ot 05.08.2000 № 117-FZ // Spravochno-pravovaja sistema GARANT.

17. Nesterenko, N.A. Nalogovyj uchet / N.A. Nesterenko, E.S. Cepilova. – Ros-tov n/D.: Feniks, 2008. – 412 s.

18. Nikandrova, N.K. Formirovanie uchetnoj sistemy hozjajstvujushhih sub#ektov: teorija, metodologija, praktika: Dis. ... dok. jekon. nauk / N. K. Nikandrova. – Mytishhi, 2011. – 325 s.

19. Palij, V.F. O gosudarstvennom suverenitete v oblasti regulirovanija buhgalterskogo ucheta / V.F. Palij // Buhgalterskij uchet. – 2006. - № 1. – S. 46-49.

20. Paklar, A.N. Nalogovyj uchet / A.N. Paklar. – 2-e izd., pererab. i dop. – M.: ZAO Justicinform, 2007. – 544 s.
21. Popova, L.V. Struktura jelementarnyh svjazej sostavljajushhih modeli uchetno-nalogovoj sistemy / L.V. Popova // Upravlencheskij uchet. – 2010. – №10. – S. 98-100.
22. Sigidov, Ju.I. Mesto upravlencheskogo ucheta i analiza v sisteme upravlenija organizacii, i ih vlijanie na jeffektivnost' podgotovki i prinjatija upravlencheskih reshenij / Ju.I. Sigidov, V.V. Shol', A.A. Barannikov // Politematiceskij setevoj jelektronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2013. – № 91. – S. 1434-1344.
23. Proshhenko, K.N. Ispol'zovanie MSFO v nacional'nom regulirovanii buhgalterskogo ucheta / K.N. Proshhenko, V.V. Bashkatov // Aktual'nye voprosy sostavlenija buhgalterskoj finansovoj otchetnosti v uslovijah reformirovanija buhgalterskogo ucheta i otchetnosti Materialy IV mezhdunarodnoj studencheskoj nauchnoj konferencii. – Krasnodar, 2014. – S. 142-145.
24. Sigidov, Ju.I. Razlichnye varianty sootnoshenija modelej i sistem buhgalterskogo (finansovogo i upravlencheskogo) i nalogovogo ucheta dlja celej optimizacii nalogooblozhenija / Ju.I. Sigidov, Ju.A. Gaponenko, A.A. Barannikov // Politematiceskij setevoj jelektronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2013. – № 89. – S. 1311-1321.
25. Sigidov, Ju.I. Sistema ucheta po centram otvetstvennosti v sel'skohozjajstvennyh organizacijah / Ju.I. Sigidov // Upravlencheskij uchet. – 2010. – № 10. – S. 26-35.
26. Sigidov, Ju.I. Sovershenstvovanie organizacii upravlencheskogo ucheta v zhivotnovodstve / Ju.I. Sigidov, S.A. Chernjavskaja // Politematiceskij setevoj jelektronnyj nauchnyj zhurnal Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2014. – № 99. – S. 870-883.
27. Trubilin, A.I. Sovershenstvovanie rjada instrumentov kontrollinga kak prakticheskoe voploshhenie koncepcii kontrollinga / A.I. Trubilin, Ju.I. Sigidov // Trudy Kubanskogo gosudarstvennogo agrarnogo universiteta. – 2012. – № 37. – S. 12-17.
28. Hendriksen, Je.S. Teorija buhgalterskogo ucheta / Je.S. Hendriksen, M.F. Van Breda: per. s angl./ pod red. Ja.V. Sokolova. – M.: Finansy i statistika, 2000. – 576 s.
29. Shnejdman, L.Z. Buhgalterskij uchet i nalogooblozhenie / L.Z. Shnejdman // Buhgalterskij uchet, 1995. – № 5 – S. 10-14.