

## FORMATION OF TAXABLE STATEMENTS BY A JOINT ACTIVITY WITHOUT CREATION OF A LEGAL ENTITY IN THE CONDITIONS OF APPLICATION OF PROGRESSIVE INFORMATION TECHNOLOGIES

A. Dmytrenko, PhD (Economic Sciences)

M. Krutko

Poltava National Technical Yuri Kondratyuk University.

© Dmytrenko A., 2018.

© Krutko M., 2018.

Стаття отримана редакцією 19.11.2018 р.

**Formulation of the problem.** The development of productive forces of society and industrial relations leads to the improvement and expansion of scientific research, the creation and implementation of advanced information technologies, which are rapidly expanding in various types of economic activity in the formation of market relations. New information technologies are characterized by displacement of manual procedures in the information provision of management activity, especially at the level of microeconomics, where the basis of the information management system of economic activity is accounting.

**Analysis of recent researches and publications.** Issues in the formation of indicators of forms of tax reporting were dealt with by a number of Ukrainian and foreign scholars, namely: V. Babych [8], A. Podderohin [8], M. Shchyruk [9], N. Yanovska [10], Graham Roweg, King Raymond, Moriel Cameron (Graham Roger C., King Raymond D., Morrill Cameron KJ, 2003) [11] and others. But for today the questions of formation of indicators of tax reporting for JA are still open without the creation of a legal entity, including in the conditions of application of advanced information technologies. To solve these problematic issues and this study is aimed.

**The purpose of the article.** The aim of the study is to improve the management system at economic objects, which carry out joint activities on the introduction of advanced information technologies, which will support different tax schemes and will allow to conduct a complete accounting of joint activities.

Chapter 77 of the Civil Code of Ukraine, P (S) 12 "Financial investments" and N (S) 1 "General Requirements for Financial Reporting", a few clarifications and recommendations DFS defined requirement of separate accounting of revenues and expenses under the contract of joint activity and "authorized payer" not only in the financial statements but also in primary documents and registers to calculate and pay the VAT (open joint-stock company – OJSK, in Ukr. VAT) and the definition of income and its further distribution. In addition to accounting and tax accounting "authorized payer" also reports regarding diabetes accrued and paid value added tax and the results of financial and economic activity. Moreover, the "authorized payer" can only be a legal person. The procedure of tax accounting and reporting of joint activities should be set by the central tax authority. Through tax accounting for VAT (OJSK) joint activities "authorized payer" data on tax invoices issued to customers and received from suppliers, making the register of issued and received tax bills. The data of this register are transferred to the relevant VAT return lines. VAT returns filled "authorized payer" in general terms. Feature of filling such a declaration is that it is marked "Agreement on cooperation of \_\_\_\_\_ № \_\_\_\_\_». The introduction of such a declaration "authorized payer" indicates the number and date of the agreement on diabetes and diabetes tax number for VAT. For purposes of levying this tax diabetes is regarded as an independent taxpayer, which is assigned a unique nine-digit tax number, which is indicated in the tax bill. Under the bill which fit side displays the name of the authorized participant number and date of the contract diabetes.

Total automation of accounting and reporting dictates the demand in the market of software for creating universal application solutions business activity accounting, taxation and management of production processes. One such popular users' applications are "1C Accounting 8.2", confirming the applicability of accounting software for driving LEDs, as "authorized payer", which makes diabetes a legal entity and is separate accounting documents concerning the contract of diabetes. "1C Accounting 8.2" provides the solution to all problems faced by the accounting service company, if the accounting department fully

responsible for the accounting of the company, including, for example, the formation of primary documents, records of sales and so on.

The program "1C: Accounting 8.2" allows simultaneously to keep accounting and tax accounting of economic activity of several business entities in the general information base (and in the role of separate organization can act as individual entrepreneurs). This is convenient if the activities of these enterprises are closely linked: one can use the general nomenclature of inventories, a directory of counteragents (business partners), a directory of individuals, a directory of warehouses (storage places), etc., and the mandatory financial and tax to formulate and submit reports to supervisory authorities separately.

In the configuration separately kept records of incoming and outgoing VAT. The first type of VAT is the acquisition and the procedure for determining the tax credit, the second – the implementation of transactions and definition of tax liabilities. Accounting for these types of VAT is carried out in the context of organizations and contracts with counterparties.

In addition, due to the mandatory registration of tax invoices in the Unified Register of Tax Bills and the occurrence of a time interval between the moment of formation and registration in the national register, the confirmed and expected incoming and outgoing VAT, which is reflected in the work plan of the program accounts "1C: Accounting 8.2".

The program "1C: Accounting 8.2" allows you to create and register all necessary tax documents: tax invoices, attachments to them; the register of tax invoices, the request to the Unified Register. VAT accounting for a period (month) is carried out "for shipment", the regulatory document gives an opportunity at the end to determine the amount of tax responsibilities and tax credit in the calculation of the required method (for the first event, for payment, for shipment). Particular attention deserves the "1C" offered by the software product "Simple Accounting for VAT" and "Complicated Accounting for VAT".

The choice of the VAT accounting scheme is carried out in each separate "Contractor's contract", requisition "Complicated VAT accounting". Thus, for the same party to the transaction, it is possible to choose different schemes, the following features should be taken into account: contracts for a long period are better to use a complex scheme, and for a one-time operation, choose a simple scheme of VAT accounting; the scheme of complicated VAT accounting is appropriate, if accounting transactions with VAT are created only by shipment documents.

The scheme of complicated VAT accounting has a number of advantages: first of all, in the payment process, it is not always known what are the material values or services are paid for, for example, components can be represented both goods and fixed assets (which are subject to depreciation).

Secondly, when paying by installments or down payment, there are problems with understanding of the exact amount of money that is being added to the inventory. The method used in the configuration allows you to enter the display parameters in the tax accounting once at the end of the reporting period (using the document "Registration of advances in tax accounting" at the end of the reporting (tax) period, enter information on all contracts of this period, during which the time of occurrence of VAT does not converge with the time "shipment"). The document corrects the VAT generated during the reporting period, so that they correspond to the existing tax accounting scheme contract.

For each type of account, individual registries are used. Accounting for incoming VAT is kept in the register "Expected and confirmed VAT acquisition". Information for the formation of Section I of the Register of tax invoices is accumulated in the register of "VAT tax liabilities".

Similarly, the input VAT is recorded in the "Expected and confirmed VAT sales" registry, and data from the register "VAT tax credit" is used to fill Section II of the Tax Billing Register. The data of the registers "VAT tax liabilities" and "VAT tax credit" are also used to fill the VAT declaration [6].

The critical analysis of the current norms of legislation carried out by us can be said about the leveling of sectoral and legal peculiarities of such a specific type of activity as a joint activity without the creation of a legal entity.

Since the construction of the account in "1C: Accounting 8.2" is carried out in accordance with the legislation of Ukraine, we note the discrepancy of the configuration with the features of the accounting of the JA in the case of the existence of an agreement on the JA without the creation of a legal entity. In this case, there is no separate enterprise, but there is a separate VAT payer in accordance with the received VAT tax certificate, which raises difficulties in registering an application for a new company and filling the constants in the enterprise card. Therefore, in the course of accounting and tax accounting for JA s, which are kept separate from the statutory activities of the enterprise, it is necessary to apply documents and registers that only deal with the JA. First of all, in all documents (tax invoice, VAT declaration and register of received and issued tax invoices), the number and date of the contract on the JA, as well as the tax number of the JA

as the VAT payer must be indicated. In addition, it is necessary to adapt the existing documents to the specifics of the implementation of the JA in the enterprise.

When reflecting transactions under the JA contract for practitioners of software products, there are a number of problems and difficulties, in particular, you can allocate at the moment the following two schemes for adapting software products to the needs of accounting. The first approach is to parallel conduct in a single base of dual document flow, dividing information flows by writing a separate block of sub-accounts of the third and fourth order using abbreviations "J", "JA". Thus, getting the model of accounting "balance in the balance sheet", since the accounting data with abbreviations will be included in the financial statements, which can be distinguished in the formation of turnover balances and chess information. The second accounting model used in practice is more complex and enhances the likelihood of error: a permanent manual adjustment in the base of the authorized payer's details when forming primary documents and financial statements.

Taking into account the requirement of legislation on the delineation of the "authorized payer" of the JA of the results of financial and business activities and the results of transactions under the JA, we consider it appropriate to register a separate organization for the JA in one information base.

Adjust the system to various types of accounting and implement any accounting methodology, edit and create directories, customize the form and behavior of forms for maintaining information, edit existing ones and create new documents, create new forms of accounting registers, edit standard reports and generate new ones in a mode Configurator.

Thus, in order to take into account the accounting and tax accounting features of JA transactions without establishing a legal entity, it is proposed in the Configurator mode to modify the name of the field "USREOU Code" by changing the "Number and date of the contract on the JA ", as well as extend the field to 30 characters that will provide the possibility of entering the registration of a new organization's card system in this field shall indicate the number and date of the registered joint venture agreement. Since the settings of the 1C: Accounting 8.2 program provide the field " USREOU Code" as a constant, further information identifying the JA will be automatically inserted in the primary documents, registers and reporting forms [5].

Problems with the submission of ready-made tax and financial statements of electronic signatures and seals for the purpose of sending to the supervisory bodies by means of electronic communications do not arise, since in the centers of electronic key certification, a separate package for the authorized payer of a joint activity is issued to a legal entity, specially for registration of activities under the agreement on joint activities.

No less problematic today is the issue of taxation of profits from joint activities and the correct presentation of it in the reporting forms. Research on this issue shows that the distribution of the participants requires the actual profit, rather than the one formed according to the tax records.

Tax accounting in the configuration is carried out in the context of types of tax activities. This approach allows you to take into account income and expenses, stocks, fixed assets, etc., separately for activities that require a separate accounting in terms of income tax.

The 1C: Accounting 8.2 program, which is widely used in accounting practice, provides for a system of analytical decoding, a subcount through which the correspondence of accounting and tax accounting is carried out for tax accounting purposes. Parameters of accounting and formation of the data file on the profit tax data in the "1C: Accounting8.2" program are realized on two levels: at the level of settings and at the moment the transaction is displayed directly. In the program the binding of the accounting plan of controls to the tax accounting is carried out at the expense of subcount, a kind of decryption, detailing the content that indicates which directory of tax accounting of income, expenses or types of taxes will be referred to the program after the transaction. The specification of the article on the income tax return takes place directly at the time of the formation of the primary documents in the specially foreseen for these requisites.

The investor is required to maintain a separate tax accounting for the enterprise profit tax obtained from the implementation of the production-sharing agreement and the enterprise profit tax derived from other activities not related to the implementation of this agreement. The corporate income tax payable is determined and paid exclusively in cash.

The income tax is paid by the investor on his profit from the implementation of production sharing agreements.

When entering into a multilateral agreement on product distribution or in the event that the investor is an association of legal entities, the calculation and payment of income tax is borne by the operator-investor, who keeps a separate accounting and tax account of transactions carried out under the agreement. The

definition of an investor-investor and his powers shall be carried out in accordance with the procedure established by the legislation on the distribution of production.

Under Article 339 pp 339. 1 and 339. 2 TCU, accounting of the investor's financial and economic activity related to the performance of work (provision of services) provided for by the production sharing agreement, is performed separately from the accounting of other activities in order to avoid duplicate reflection of the investor's compensation costs. The procedure for such accounting, in particular for the purpose of reimbursing an investor's expenses and for calculating the income tax, is determined by an agreement on the distribution of production in accordance with the requirements of the legislation of Ukraine [6].

Distribution between participants is subject only to data on the results of joint activities, which are listed in the accounts of accounting (non-tax accounting). The results of the joint activity are not reflected in the tax accounting of the participants. In addition, profits derived from joint activities are not included in income.

Profit of an enterprise is the most important economic category and the main purpose of the activity of any commercial organization. Profit reflects the economic effect of the enterprise. Receiving profits at an enterprise means that the income received exceeds all the costs associated with its activities.

Profit remains one of the main economic categories and for unions that do not register a separate legal entity – a joint activity without the creation of a legal entity. Along with this important issues in accounting are the distribution of profits between the participants in the joint activity and the procedure for its taxation. With the profit always there is a need for his taxation.

The new wording of Section III "Corporate Income Tax" does not contain provisions for the separate accounting of the results of joint activities without the creation of a legal entity, since 01.01.2015, joint venture agreements are not separate payers of corporate profit tax. Consequently, the profit of each participant, received within the framework of joint activity, is taken into account in determining the financial result before taxing such participant in accordance with the accounting rules [7]. Accordingly, Article 36 of the TCU stipulates that taxpayers are required to declare their tax liabilities independently and determine the conformity of their transactions [2].

The above described service mechanisms and capabilities of the program "1C: Accounting 8.2" are fully capable of meeting the needs of the "authorized payer" for the completeness and truthfulness of the accounting information on the volumes of costs and income received under the contract on JA in order to determine and distribute the exact amount of profit, as they give the possibility of automated accounting of such business processes and operations:

- accounting of material – production inventory, warehouse accounting;
- accounting of trading operations;
- registration of commission trade;
- account of operations with the container;
- accounting of bank and cash operations;
- accounting of settlements with counterparties;
- accounting of fixed assets;
- intangible and inessential assets;
- accounting of the main and auxiliary production;
- accounting for semi-finished products;
- accounting for indirect costs;
- VAT registration;
- payroll accounting;
- Personnel and personalized accounting.

**Conclusions and perspectives of further exploration.** Thus, one of the main directions of improving the management system at the economic objects is the introduction of information technology. Applying in the accounting practice of the accounting program "1C: Accounting 8.2", the configuration provides for a tax accounting procedure, which confirms the possibility of using this accounting program for conducting joint activities, since the "authorized payer", which carries out the joint activity is a legal entity, and prepares the accounting documents separately for agreement on joint activity.

But the above-mentioned version completely does not take into account the peculiarities of accounting for joint activity in the case of the existence of an agreement on joint activity without the creation of a legal entity. Therefore, it is proposed in the Configurator mode to modify the name of the field "USREOU Code" by changing the "Number and date of the contract on the JA ", as well as extend the field to 30 characters,

which will provide the opportunity to enter when registering on the card system of the new organization to indicate in this box the number and the date of the registered joint venture agreement.

Consequently, the support of the application program solution "1C: Accounting 8.2" of the tax accounting for value added tax, accounting for the closure of the month (distribution of total production costs, determination of profit from activities, depreciation, etc.), the formation of standard accounting reports and regulated reporting, allows you to implement complete accounting of joint activities.

#### **REFERENCES:**

1. Ministry of Finance of Ukraine The Civil Code of Ukraine. Available at: <http://zakon.rada.gov.ua/laws/show/435-15>
2. Ministry of Finance of Ukraine Tax Code of Ukraine. Available at: <http://zakon.rada.gov.ua/laws/show/2755-17>
3. Ministry of Finance of Ukraine National provision (Standard) 1 «General Requirements for Financial Reporting». Available at: <http://zakon.rada.gov.ua/laws/show/z0336-13>
4. Ministry of Finance of Ukraine Regulation (Standard) 12 «Financial investments». Available at: <http://zakon.rada.gov.ua/laws/show/z0284-00>
5. Khrustaleva E.Yu. (2012) Development of complex reports in 1C: Enterprise 8. Data Composition System. Moscow: 1C- Publishing (in Russian)
6. 1C: Enterprise (2011) Use of the application solution "1C: Accounting 8 for Ukraine" Revision 1.2. 1C- Publishing (in Russian)
7. Main State Fiscal service. Letter Main State Fiscal service in Kyiv "On reflection operations to the joint venture agreement" [Electronic resource]. – Available at: <http://kyiv.sfs.gov.ua/baner/podatkovikonsultatsii/konsultatsii-dlya-yuridichnih-osib/66087.html>.
8. Babych V., Podderohin A. (2011) Spilna diialnist: oblik ta opodatkovannia [Joint activities: accounting and taxation]. Accounting and Auditing, no 3, pp. 8–12.
9. Shchyryuk M.M. (2015) Problemni pytannia opodatkovannia prybutku rezultativ spilnoi diialnosti bez utvorennia yurydychnoi osoby [Problematic issues of income tax results of joint activities without establishing a legal entity]. State and law, vol. 27, pp. 430–437.
10. Yanovska N. (2010) Spilna diialnist: novatsii bukhhalterskoho obliku [Joint activities: accounting innovations]. Taxes and Accounting, no 29, pp. 19 - 24.
11. Graham Roger C., King Raymond D., Morrill Cameron K.J. (2003) Decision usefulness of alternative joint venture reporting methods. Accounting Horizons, no 6, pp. 2–12. Available at: <http://www.allbusiness.com/periodicals/article/628309-1/html>

UDC [657.446: 334.71]: 004

**Дмитренко А.В.**, кандидат економічних наук, доцент, доцент кафедри обліку та аудиту.  
**Крутько М.О.**, Полтавський національний технічний університет імені Юрія Кондратюка.  
**Формування оподатковуваних звітів спільною діяльністю без створення юридичної особи в умовах застосування прогресивних інформаційних технологій.** У статті розглянуто увагу на вдосконалення системи управління на господарських об'єктах в умовах застосування прогресивних інформаційних технологій. Досліджено особливості обліку спільної діяльності в разі існування договору про спільну діяльність без створення юридичної особи. Запропоновано налаштування комп'ютерної програми для можливості формування стандартних бухгалтерських звітів та регламентованої звітності, що дозволить здійснювати повноцінний бухгалтерський облік спільної діяльності. Застосовуючи в обліковій практиці бухгалтерської програми «1С: Бухгалтерія 8.2» конфігурацією передбачено порядок ведення податкового обліку, що підтверджує можливість використання цієї бухгалтерської програми для ведення спільної діяльності, оскільки «уповноважений платник», який здійснює спільну діяльність, є юридичною особою і складає звітні документи окремо щодо договору про спільну діяльність.

Але вищезгадана версія повною мірою не враховує особливості обліку спільної діяльності в разі існування договору про спільну діяльність без створення юридичної особи. Тому пропонується у режимі «Конфігуратор» модифікувати назву поля «Код ЄДРПОУ», змінивши на «Номер і дата договору про СД», а також розширити поле до 30 знаків, що забезпечить можливість введення при реєстрації у системі картки нової організації зазначати у цьому полі номер і дату зареєстрованого договору про спільну діяльність.

Отже, підтримка прикладним програмним рішенням «1С: Бухгалтерія 8.2» податкового обліку податку на додану вартість, обліку операцій закриття місяця (розподіл загальновиборничих витрат, визначення прибутку від діяльності, нарахування амортизації та ін.), формування стандартних бухгалтерських звітів та регламентованої звітності дозволяє здійснювати повноцінний бухгалтерський облік спільної діяльності.

**Ключові слова:** спільна діяльність, податкова декларація, інформаційні технології, оподаткування, податок на додану вартість.

UDC [657.446: 334.71]: 004

**Dmytrenko A.V.**, PhD (Economic Sciences), Associate Professor, Department of Accounting and Audit. **Krutko M.O.**, Poltava National Technical Yuri Kondratyuk University. **Formation of taxable statements by a joint activity without creation of a legal entity in the conditions of application of progressive information technologies.** The article focuses on the improvement of the management system at economic objects in the conditions of application of advanced information technologies. The peculiarities of accounting of joint activity in the case of existence of an agreement on joint activity without the creation of a legal entity are investigated. It is proposed to set up a computer program for the possibility of forming standard accounting reports and regulated reporting, which will allow to conduct a complete accounting of joint activities.

**Key words:** joint activity, tax declaration, information technologies, taxation, value added tax.

UDC [657.446: 334.71]: 004

**Дмитренко А.В.**, кандидат экономических наук, доцент, доцент кафедры бухгалтерского учета и аудита. **Крутько М.О.** Полтавский национальный технический университет имени Юрия Кондратюка. **Формирование налогооблагаемой отчетности совместной деятельностью без создания юридического лица в условиях применения прогрессивных информационных технологий.** Статья посвящена совершенствованию системы управления на экономических объектах в условиях применения передовых информационных технологий. Исследованы особенности учета совместной деятельности при наличии договора о совместной деятельности без создания юридического лица. Предлагается создать компьютерную программу для возможности формирования стандартной бухгалтерской отчетности и регламентированной отчетности, которая позволит вести полный учет совместной деятельности.

**Ключевые слова:** совместная деятельность, налоговая декларация, информационные технологии, налогообложение, налог на добавленную стоимость.