ACCOUNTING, ANALYSIS AND AUDIT

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ACCOUNTING AND TAXATION OF E-COMMERCE IN UKRAINE

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Introduction. Every year, the percentage of electronic sales of goods is growing, despite the numerous risks of such operations. From the buyer's point of view, this is facilitated by both the digitalization of the economy and society, and the inability, due to certain circumstances (pandemic, war, health, workload, etc.), to use traditional methods of purchasing goods through points of sale or supplier warehouses. The seller is motivated to conduct e-commerce by the need to find new markets and opportunities, the desire to expand the sphere of influence on the market, the possible reduction of costs, time, labor, and the same digitalization of the economy and society. In this regard, the relevance of research on the development, organization, accounting, and taxation of e-commerce is growing.

Analysis of recent research and publications. The problems of accounting and taxation of e-commerce are the subject of research by many scientists, in particular, Valkova N., Brokhun N., Buganov O., Kovnia A., Koneva A., Lega O., Legenchuk S., Lobunets A., Melnychuk I., Ometsinska I., Palamarenko Yu., Panasyuk V., Poltorak A., Pryydak T., Proskurina N., Sirenko O., Shvidenko A., and others have dedicated their scientific works to them.

Researching the accounting and taxation of Internet trading operations, Palamarenko Yu. [1] notes that this area remains insufficiently regulated at the legislative level.

Agreeing with this, Panasyuk V. M., Melnychuk I., Ometsinska I. [2] note the possibility of using Internet trading as a tool for tax evasion and the need to form an effective taxation system to prevent this.

Investigating the organization and methodology of accounting in the field of electronic commerce, Proskurina N. and Koneva A. [3] systematized the procedure for accounting for transactions with buyers depending on the forms of payment and the method of delivery of orders.

Despite the research conducted by scientists, practical issues of accounting and improving the taxation of e-commerce in an enterprise require further study.

Objectives of the article. The purpose of the article is to study the theoretical and practical principles of accounting and taxation of e-commerce transactions.

The main material of the study. In today's environment, e-commerce is not only gaining popularity due to its numerous advantages for both the buyer and the seller, but is also gradually displacing traditional forms of trade from the market. For the buyer, such advantages include saving time; the ability to analyze prices for goods from different manufacturers and take advantage of the most advantageous one; purchasing goods in different parts of the world; using special software products (apps, cashback, bonuses, promotions); comparing quality parameters of goods, tracking purchase movements, etc. E-commerce allows sellers to expand their sales markets, increase sales volumes, and reduce sales costs.

E-commerce involves the buyer purchasing goods presented on the seller's website by electronic order. In this case, sellers can be either manufacturers of goods or intermediaries: distributors, trading companies.

In Ukraine, the regulatory and legal regulation of relations arising in the process of electronic commerce is determined by the Economic [4], Tax [5], the Laws of Ukraine “On Electronic Commerce” [6], “On Electronic Documents and Electronic Document Management” [7], “On the use of payment transaction registrars in the sphere of trade, public catering and services” [98, “On payment services” [9] and other legislative acts.

To start e-commerce, a business entity must take the following steps (Figure 1).

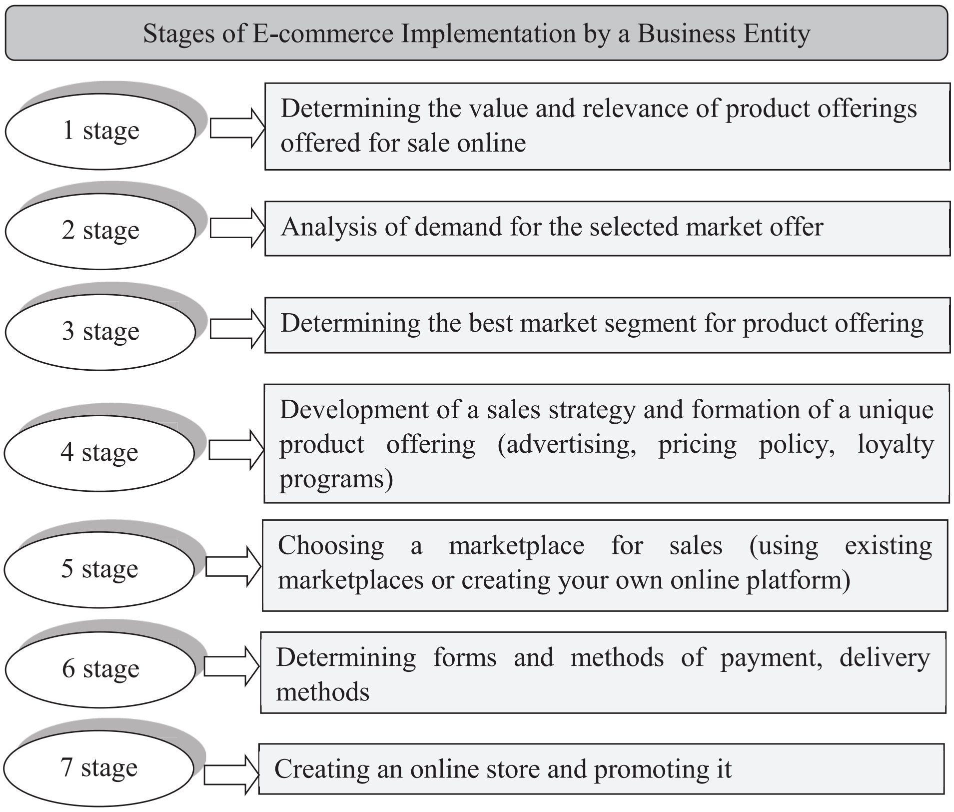

Figure 1. Stages of organizing e-commerce by a business entity

Source: summarized by the authors

Participants in e-commerce transactions, depending on whether their own online platforms are used or not, are:

– Seller of goods and services using information and telecommunications systems;
– Buyer of goods and services;
– Provider of services in the information sector (developer, owner of the marketplace).

The relationship between the seller and the buyer when selling goods and services online is regulated by a concluded electronic contract, which, according to the Law of Ukraine “On Electronic Commerce” [6], is an agreement between the parties drawn up in electronic form (i.e. remotely and using information and telecommunication systems). According to this agreement, the online seller of goods is obliged to provide direct and easy access to information about themselves, the goods offered, methods of payment and delivery, and to promptly confirm orders.

The buyer, in accordance with the contract, must also provide information about him, as well as identify himself in the information system, confirm the data with an electronic signature, etc.

For payments for goods purchased online, various payment methods can be used, including: cash payment at the seller’s office or upon goods delivery by courier; bank transfer of funds to the seller's account; payment via bank card through a payment terminal (with the courier, at a transport company branch, or on the online store’s website through financial intermediaries like Portmone.com, Web Money, Privat24, PayPal, etc.); and electronic money.

When placing an order, the buyer chooses one of the delivery methods: receiving the goods in a store (warehouse, office); delivery by courier to a location specified by the buyer. For this, the seller may have his own delivery service or he may engage delivery services; delivery of goods by mail or transport organization, for example in Ukraine it is: "Nova Poshta", "Ukrposhta", "Intime", Meest Express, Delivery, "Avtolux". According to [10–12] the most popular among them is "Nova Poshta" – 97% of respondents, in second place – "Ukrposhta" (33%).

The algorithm for formalizing contractual relations and conducting e-commerce transactions is shown in Figure 2.

E-commerce, like any other type of activity, is subject to accounting and taxation.

The seller's accounting must reflect the costs of developing and filling the website, presenting the product (photos, videos, specifications), placing an order, conducting consultations, electronic payments, fulfilling the

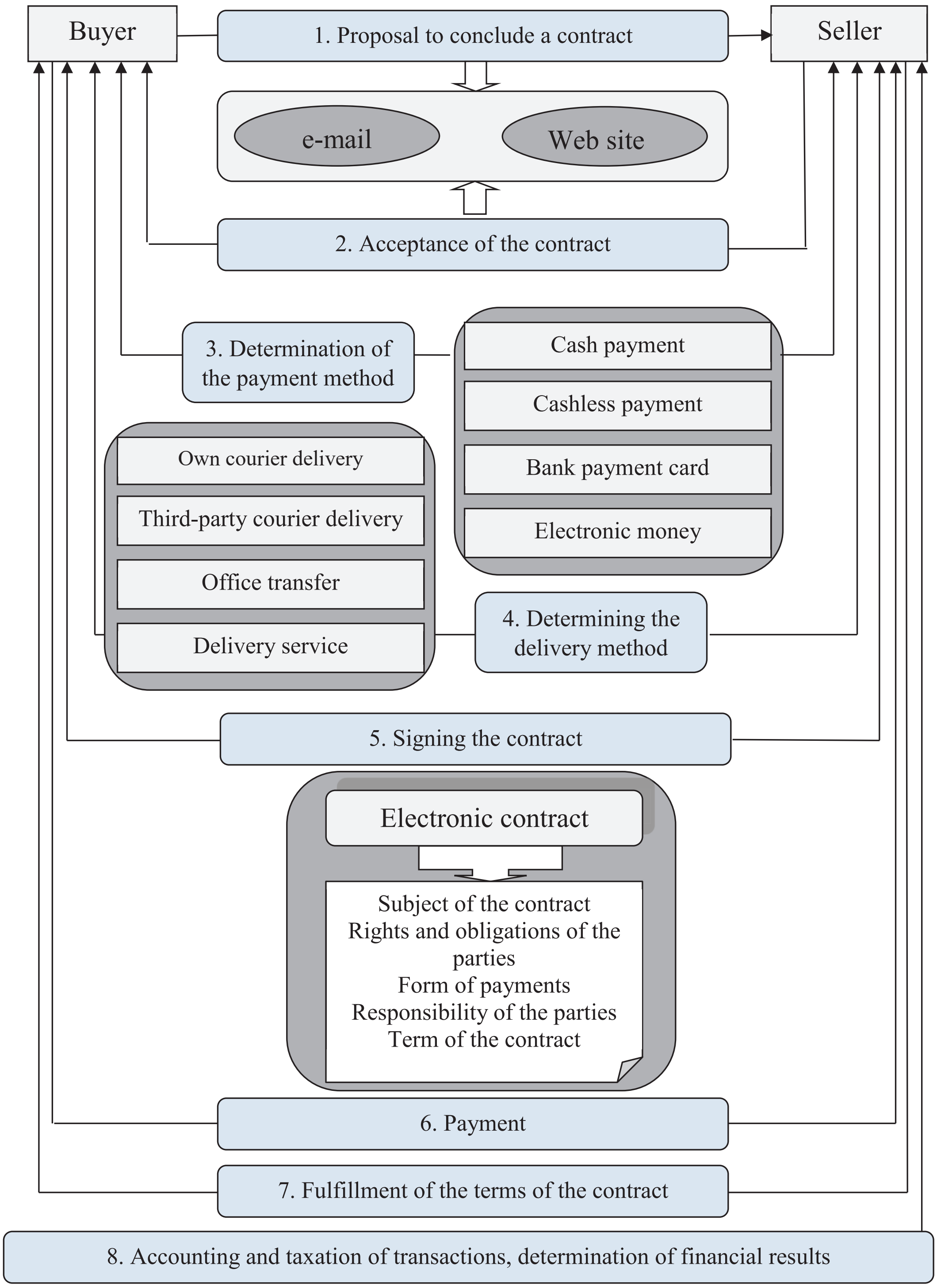

Figure 2. Algorithm for implementing e-commerce by a business entity

Source: developed by the author

order, etc. The specified business transactions are recorded in chronological order and reflected in the seller's accounting accounts and in the relevant reporting forms. Accounting and taxation of e-commerce transactions are similar to accounting and taxation of traditional trade. However, there are certain peculiarities due to the fact that in e-commerce: goods are usually sold to individuals; there is no personal contact between the seller and the buyer; the trading platform is virtual; buying and selling takes place via a website. Accounting for e-commerce transactions involves reflecting: costs of creating and operating an online store and settlements with customers (Tables 1, 2).

The costs of creating an online store are reflected in account 154 "Acquisition (creation) of intangible assets", since it does not have a tangible form, is recognized as an intangible asset and, once put into operation, is credited to account 125 "Copyright and related rights" [13, 14]. To document these transactions, an "Act of introduction into economic circulation of an object of intellectual property rights as part of intangible assets" is drawn up. During use, the company accrues depreciation of the online store using the straight-line method.

The display of payments with customers depends on their type and methods of delivering goods.

Payments for goods and services sold online are carried out using a payment transaction registrar, in accordance with the legislation. Payment documents are transferred to the buyer. In the event that payment is accepted in cash or by payment card via a POS terminal at the point of delivery of goods, a fiscal receipt is necessarily issued. The seller may use a cash register or a fiscal registrar depending on the scale of the point and the type of sales automation. If the goods are delivered by courier, he must have a portable cash register or a mobile fiscal.

Table 1

Accounting for the costs of creating an online store

№	Content of the business transaction	Account correspondence	
		Debit	Credit
	When creating an online store through a contract method		
1	A prepayment has been made for the development of the online store	371	311
2	Tax credit reflected	641	644
3	Website development costs reflected	154	631
4	Tax credit written off	644	631
5	Debts have been offset	631	371
6	Domain name registration fee for one year transferred	371	311
7	Domain name registration services received	154	631
8	Debts have been offset	631	371
9	Hosting fees for the year have been transferred	371	311
10	Received hosting services for a year	154	631
11	Debts have been offset	631	371
12	Online store launched	125	154
13	Depreciation is charged in the month following the month of receipt.	93	133
	When creating an online store in a business way		
1	Salaries have been accrued to the company's employees for the development of the online store	154	66
2	Single social contribution has been accrued	154	65
3	Low-value and perishable items (stationery, flash cards) were spent	154	22
4	Computer depreciation has been accrued	154	131
5	Domain name registration fee for one year transferred	371	311
6	Domain name registration services received	154	631
7	Debts have been offset	631	371
8	Hosting fees for the year have been transferred	371	311
9	Received hosting services for a year	154	631
10	Debts have been offset	631	371
11	Online store launched	125	154
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Registrar to process cash payments. In the case of payment for goods by the buyer at a bank branch to the seller's account, a payment transaction registrar is not required. If payments are made using Visa and Master Card payment cards, a payment transaction registrar is not used [8].

Table 2

Accounting for settlements with buyers and customers

№	Content of the business transaction	Account correspondence	
		Debit	Credit
When selling with cash payment to the seller's courier			
1	Order sent to courier	287	281
2	The courier deposited the cash received from the buyer into the cash register	30	70
3	Tax liability reflected	70	641
4	Cost of goods sold written off	90	287
5	Courier salary accrued	93	66
6	Single social contribution has been accrued	93	65
7	Expenses written off for financial result: – sales expenses; – cost of goods	 79 79	 93 90
8	Income written off to financial result	70	79
When selling with cash payment to a third-party courier			
1	Order sent to courier	287	281
2	Express delivery costs are displayed	93	68
3	Tax credit reflected	641	68
4	Report received from courier	36	70
5	Tax liability reflected	70	641
6	Payment received for the item	30	36
7	Expenses written off for financial result: – sales expenses; – cost of goods	 79 79	 93 90
8	Income written off to financial result	70	79
When selling with cash payment at the seller's office			
1	Cash received from buyer	30	681
2	Tax liability reflected	643	641
3	Order sent to buyer	36	70
4	Tax liability reflected	70	643
5	Debts have been offset	681	36
6	The cost of goods was written off to the financial result	79	90
7	Income written off to financial result	70	79
When selling with non-cash payment to the seller's account			
1	Payment received from buyer	31	681
2	Tax liability reflected	643	641
3	Order sent to buyer	36	70
4	Tax liability reflected	70	643
5	Debts have been offset	681	36
6	The cost of goods was written off to the financial result	79	90
7	Income written off to financial result	70	79
When selling with payment by electronic money			
1	Payment received from buyer	31	681
2	Tax liability reflected	643	641
3	Order sent to buyer	36	70
4	Tax liability reflected	70	643
5	Debts have been offset	681	36
6	The cost of goods was written off to the financial result	79	90
7	Income written off to financial result	70	79

As part of the research, a Form for Analytical Accounting of the Movement of Goods Sold Online was developed and proposed for implementation. It indicates: information about the buyer (name, contacts, details), date of order placement, its content and cost, loyalty program (regular customer), promotional offer, rating for reviews, speed of payment, wholesale order); cost including bonuses, payment method, delivery method, payment date, shipping date.

The use of such information should contribute to high-quality accounting and control over the implementation of e-commerce transactions at a given enterprise.

Taxation of e-commerce transactions depends on the taxation system applied by the business entity (small businesses can use the general or simplified system).

Under the simplified taxation system, sellers engaged in e-commerce, in accordance with the legislation, may belong to groups II or III of single tax payers, with the exception of those who provide goods delivery services to non-single tax payers or the public [5]. In 2025, the second group of single tax payers includes business entities with an annual income of up to UAH 5,921,400 and no more than 10 employees. The tax for them is calculated at a rate of 20% of the minimum wage (UAH 1,420.0). The third group of single tax payers includes business entities with annual income up to UAH 8,285,700. The single tax rate for them depends on their VAT status: 3% of income, when paying VAT or 5% – when it is included in the single tax.

Under the general taxation system, profit tax is paid at a rate of 18% in accordance with the Tax Code of Ukraine [5].

Conclusions. Research shows that the challenges of martial law in Ukraine exacerbate the problems of accounting and taxation of e-commerce, which affect their quality and efficiency, namely: lack of regulation of legal norms for its organization and implementation; lack of uniform requirements and approaches to accounting for transactions, their documentation, and reporting; ineffective control over the conduct of transactions; unreliable protection of personal data of online store buyers, insufficient choice of reliable online payment systems, and complexity of tax accounting.

Given the dynamic development of e-commerce in Ukraine even under martial law, these problems require a quick solution, for which it is advisable to propose:

− introduce measures for systematic monitoring of e-commerce transactions to ensure effective control and avoid undeclared income and tax evasion;

− improve payment forms;

− increase the use of bonus programs for quick payment, providing useful reviews about products, and advertising products;

− introduce rating evaluation of sellers and goods; use of services for comparative evaluation of offers,

− increase investments in programs to counter the risks of information loss, effective protection of consumers for non-conformity of the quality of goods.

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Accounting and taxation of electronic commerce in Ukraine.

The subject of this article is the accounting and taxation of e-commerce transactions in Ukraine. The research allowed us to determine the stages of organizing e-commerce by a business entity and propose an algorithm for its implementation. Accounting for e-commerce transactions involves reflecting the creation and functioning of an online store and settlements with customers. The procedure for accounting for the costs of creating an e-store depends on whether it is created by the company itself or by a third-party organization. Accounting for e-commerce payments depends on the form of payment (cash, non-cash, electronic money) and the method of delivery of the order. In order to ensure high-quality accounting and control over e-commerce transactions, a Form for analytical accounting of the movement of goods sold online has been proposed for implementation.

Key words: e-commerce, accounting, taxation, documentation.

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Сьогодні електронна комерція успішно конкурує з традиційними формами торгівлі, завдяки своїм численним перевагам у складних умовах життєдіяльності людини. Однак в практиці операцій електронної комерції існує чимало аспектів, які потребують вдосконалення, зокрема, це стосується бухгалтерського обліку та оподаткування електронної комерції. Предметом цієї статті є бухгалтерський облік та оподаткування операцій електронної комерції в Україні. Дослідження, проведене на основі нормативної, методологічної інформації, законодавчої бази України, аналізу фахової літератури, дозволило визначити етапи організації електронної комерції суб'єктом господарювання та запропонувати алгоритм її здійснення. Згідно з цим алгоритмом, відносини між учасниками операцій електронної комерції оформлюються договором, що містить вичерпну інформацію про його реалізацію. Облік операцій електронної комерції передбачає відображення створення та функціонування інтернет-магазину та розрахунків з клієнтами. Порядок обліку витрат на створення інтернет-магазину залежить від того, чи створюється він самою компанією, чи сторонньою організацією. Облік платежів в електронній комерції залежить від форми оплати (готівковий чи безготівковий розрахунок, електронні гроші) та способу доставки замовлення. Для забезпечення якісного обліку та контролю за операціями електронної комерції запропоновано до впровадження Відомість аналітичного обліку руху товарів, реалізованих в режимі онлайн, у якій зазначаються: інформація про покупця (ім'я, контакти, реквізити), дата розміщення замовлення, його зміст та вартість, програма лояльності (постійний клієнт), акційна пропозиція, рейтинг за відгуками, швидкість оплати, оптове замовлення); вартість, включаючи бонуси, спосіб оплати, спосіб доставки, дата оплати, дата відправлення.

Ключові слова: електронна комерція, бухгалтерський облік, оподаткування, документація.