

ACCOUNTING, ANALYSIS AND AUDITING

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ACCOUNTING AND TAXATION OF SMALL BUSINESS ENTITIES: CURRENT STATE, PROBLEMS AND PERSPECTIVES

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Problem statement. One of the key elements of market transformation is small business. The concept of its development should include both the creation of common market conditions – market infrastructure, motivational mechanism, and a special state support system.

During the last three years, the number of small and medium enterprises has increased significantly. This means that in recent years the state has made a lot of effort to support the activities of small and medium-sized business entities, creating favorable conditions for their emergence, existence and development. In Ukraine, by the year 2017, there were 322920 small enterprises, accounting for 95.5% of the total, while the share of large enterprises was only 0,1% (399) and the average – 4,4% (14937) (table 1) [1, 2].

The state supports the development of small business in the country through the adoption of relevant laws, other normative documents, programs, regulations, recommendations aimed at creating favorable conditions for the functioning of small business entities. In particular, in the Law of Ukraine "On Development and State Support to Small and Medium Enterprises in Ukraine" of March 22, 2012, it is stated that stimulation of the development of small and medium enterprises in Ukraine is foreseen in the following ways:

Table 1

The main structural changes in the performance of enterprises in Ukraine by their size in 2013-2017
[1, 2]

Indicators	2013	2014	2015	2016	2017
Number of enterprises, units	393327	341001	343440	306369	338256
large enterprises, units	659	497	423	383	399
percent to the total number of enterprises	0,2	0,1	0,1	0,1	0,1
medium enterprises, units	18859	15906	15203	14832	14937
percent to the total number of enterprises	4,8	4,7	4,4	4,9	4,4
small enterprises, units	373809	324598	327814	291154	322920
percent to the total number of enterprises	95	95,2	95,5	95	95,5

- 1) improvement and simplification of the accounting procedure for tax purposes;
- 2) introduction of a simplified system of taxation, accounting and reporting for small business entities that meet the criteria set forth in tax legislation;
- 3) involvement of small businesses in the implementation of scientific and technical and socio-economic programs, the supply of products (works, services) for state and regional needs;
- 4) provision of financial state support to small and medium enterprises by means of introduction of state credit programs, provision of guarantees for obtaining loans, partial compensation of interest rates on loans, etc .;
- 5) assistance in the development of support infrastructure for small and medium enterprises;
- 6) guaranteeing the rights of small and medium enterprises in the course of state supervision (control) in the sphere of economic activity;
- 7) facilitating the simplification of permitting procedures and procedures for the implementation of state supervision (control), obtaining permit documents for small and medium-sized enterprises and shortening the term for conducting such procedures;
- 8) organization of training, retraining and professional development of personnel for small and medium enterprises;
- 9) introduction of mechanisms for promoting and encouraging the use of advanced technologies in the production of small and medium-sized enterprises by enterprises, as well as technologies that improve the quality of goods (works, services) [3].

The most effective of the above areas of support for the activities and development of small businesses is the introduction of a simplified taxation system and the provision of financial state support.

Another no less important direction of state support for the activities of small enterprises in Ukraine is the improvement and simplification of the accounting procedure. For its implementation, the relevant laws and regulations, (in particular, "The plan of accounts of assets, capital, liabilities and business operations of small business entities") were approved [4]. The introduction of amendments to this document caused the need to adapt the existing forms of accounting and, accordingly, their accounting registers to the new requirements. Therefore, in the present situation, this is one of the topical issues of accounting organization of small business entities.

Research publications. A significant contribution to the development of the methodology of accounting for small business entities was made by domestic scientists, in particular, Butinets F.F., Holov S.F., Zubilevych S.Yu., Hohol T.A., Hura N.O., Zhuk V. M., Lovynska L.H., Maliuha N.M., Ohiichuk M.F., Sviderskyi E.I., Sopko V.V., Shvets V.H. and others.

The issue of the organization of accounting in small business entities is devoted to a significant number of publications. Thus, in the work by Slobodanyk V.O. and Harkava Yu.P., it was noted that on the basis of the analysis of the current legislation, the possibilities of establishing simplified accounting procedures and compiling financial statements by enterprises of medium and small business entities were discovered. For small business entities, it is proposed to establish a special accounting procedure in which the system of parallel accounting would be excluded, and the requirements for accounting should be minimal and limited to a minimum list of information required by law [1].

The work by Makarenko A.P., Melikhova T.O., Chakalova N.S. is devoted to the improvement of accounting registers of the simplified form of small business entities in order to correctly group information into account, timeliness of financial reporting, transparency of data for control, and convenience of analysis. [5], [6]. The authors propose a methodology for filling in a simplified financial report of small business entities on the basis of the registration registers put into effect and the developed information base [6].

The current problems and directions of reforming the simplified taxation system in Ukraine were described in the article by Delas V.A. and Hrytsaiuk A.V. [7]. The authors note that the taxation of small business entities requires legislative improvement and integration into EU legislation, taking into account the current socio-economic realities in Ukraine.

Demydenko V.I. holds the same opinion [8]. In his work he describes the importance of improving the institutional provision of small business taxation in the context of implementing the strategy of socio-economic development of Ukraine. According to the author, the main task of tax reform should be the creation of such a system that would allow to raise enough funds necessary for the fulfillment of the main functions of the state and local self-government, while leaving enough financial resources for economic entities to operate and develop them.

Tkachyk L.P. and Besko O.Ya. [9] argue that the functioning of the simplified taxation system is necessary for the development of small business. Demia D.I. and Shevchuk I.V. [10] believe that although

the simplified taxation system has determined its effectiveness in relation to the normal system, but at the same time it described many problems that require a quick solution. Therefore, the main task of the above-mentioned scholars is to determine the priority directions of tax reform for business entities and to assess the possibilities for increasing its fiscal efficiency.

Selection of previously unsettled parts of the general problem. Despite the existing theoretical developments, due to changes that occur periodically at the legislative level in the field of accounting and taxation, there are issues that require the improvement of the methodology and techniques of forming the accounts of small enterprises.

The purpose of the article is to highlight the current state of accounting and taxation of small business entities and determine the prospects for their further development.

The main material. The organization of accounting in a small enterprise, like any other, requires the establishment of a clear system of accounting, control and reporting.

Since 2000 small business entities conduct accounting (financial) accounting in accordance with the requirements of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [3] for such amount and analyzes that will be sufficient for the preparation of financial statements.

Unlike large and medium forms of management, small ones determine a number of specific features in the application of accounting methods and techniques. The main areas of state policy in the field of small business development in Ukraine in accordance with the Law of Ukraine "On Development and State Support to Small and Medium Enterprises in Ukraine" [11] are:

- 1) the possibility of applying the simplified plan of accounting of accounts of assets, capital, liabilities and business transactions;
- 2) improvement and simplification of the accounting procedure, namely the application of simplified forms of accounting registers;
- 3) the introduction of a simplified taxation system.

The application of the "simplified" invoice plan [12] involves the accounting of economic instruments and their sources in registers based on the main accounts, which in this case, in addition to their direct accounting tasks, perform functions that are inherent in other accounts. This approach allows you to reduce the number of accounts used by a small business without reducing the quality of accounting information.

It is the application of the simplified Plan of Accounts that provides the basis for using simple and simplified forms of accounting developed within the framework of the state program of support of small business entities and introduced for use by the Methodical recommendations on the application of registers of accounting by small enterprises of 25.06.2003 № 422 [13] and Methodical recommendations on the application of registers of accounting by small enterprises from 31.05.2011 [14].

A simple form involves the use of the Journal of accounting for business transactions, in which records are made on the basis of primary consolidated accounting documents, information on the calculation of wages and depreciation, etc., with the reflection of the amount of transactions in the accounts. A simple form of accounting combines the use of two main accounting registers: information on wage accounting (typical form 3-m) and the Journal of accounting for business transactions (Form K-1).

The application of the simplified form of accounting for today is provided in two variants, the order of formation of registers by which regulates:

- 1) the Methodical recommendations on the application of registers of accounting by small enterprises from 25.06.2003 № 422 [13]
- 2) Methodical recommendations on the application of registers of accounting by small enterprises from 15.06.2011 №720 [14].

When applying the simplified form of the Methodical recommendations on the application of registers of accounting by small enterprises № 422 [13] analytical and synthetic accounting is carried out in five statements, where business transactions are reflected by debit and credit to the account to which they are opened, with the amount for each transaction is displayed twice : on the debit of one account with the indication of the correspondent, and on another loan with an indication of the account to be debited.

Changes to the simplified account plan, namely the introduction of accounts 90, 91, 96 instead of 84 and 85 and the introduction of accounts 48 and 74, require the reformation of accounting registers in a simple and simplified form.

To take into account changes in the simplified account plan in the accounting registers of a simple form of accounting it is enough to delete the graphs "84 Operating Expenses" and "85 Other Costs" and add graphs 48 "Targeted Financing and Target Revenue", "90 Implementation Costs", "91 Total Production Costs", "96 Other Expenses", "74 Other Income".

With the simplified form of making amendments [13, 14, 15, 16, 17] to the simplified account plan, it requires adjustment of the contents of accounting registers. At the same time, most of the statements (1, 2, 3, 4) of these changes is possible by replacing the names of individual graphs like a simple form, and only the 5 statement needs structural changes.

Legal entities are economic entities that conduct a simplified accounting of income and expenses without applying a double entry in accordance with the Methodical recommendations on the application of registers of accounting by small enterprises №720 [14], use four journals: 1 journal of asset accounting; 2 journal of accounting of capital and liabilities; 3 journal of income accounting; 4 journal of cost accounting. When drawing up these accounting registers, the use of accounts is not foreseen, therefore changes to the simplified Plan of accounts have not affected their use.

Problems arise in small business entities not only in the use of accounting registers, but also in taxation of economic activity.

Thus, changes in tax legislation in Ukraine in recent years have been accompanied by an increase in the tax burden on small businesses, in particular through quasi-fiscal payments that need to be paid together with a single tax (which is an additional burden for business and reduces even so limited financial resources). With the adoption in December 2016 of the amendments to the Law of Ukraine "On the Collection and Registration of the Single Contribution to Obligatory State Social Insurance", from January 1, 2017, certain categories of private limited liability companies, in particular the second and third groups, are forced to pay a single social contribution of more than 704 UAH per month, even if they do not have any profit for the time being. This, in turn, led to the fact that during the period from December 1, 2016 to February 20, 2017, 331100 individual entrepreneurs ceased to operate.

To access small business support and financing programs, it is important to identify small and medium-sized businesses. According to Commission Recommendation 2003/361 / EU, micro, small and medium-sized enterprises are those employing less than 250 people, whose annual turnover does not exceed EUR 50 million, and / or the annual balance sheet does not exceed EUR 43 million. European criteria meet the criteria set out in the Commercial Code of Ukraine. However, for entrepreneurs who pay a single tax, according to the Tax Code of Ukraine, such criteria are not set.

In this regard, according to Levin V.I. [18], "there is a contradiction between the standardized criteria for assigning economic entities to micro, small and medium ones for regulatory purposes and for tax purposes. Within the framework of the current European integration processes, this contradiction must be overcome, and the system of criteria must be in line with the economic conditions prevailing in the country, be unified both for regulatory purposes and for state support, and for tax purposes. "

Another aspect that needs to be improved is the lack of use of the aggregate asset value indicator (set out in Commission Recommendation 2006/361 / EU) when taxing a single tax. In practice, such an introduction would prevent the artificial concealment of income and could create a peculiar alternative to the registrar of settlement operations.

A new edition of the Tax Code of Ukraine should become a conceptual document in reforming the tax system as a whole and a simplified system of taxation, accounting and reporting. However, the current draft of this document does not foresee the further development of a simplified system of taxation of accounting and reporting of small business entities. This conclusion can be reached, based on the provisions of this document, draft amendments to the Tax Code, which regulate the procedure for paying a single tax. Thus, from the composition of payments, which are now included in the single tax, it is supposed to exclude the value added tax, deductions to the Pension Fund of Ukraine, the State Fund for the Promotion of Employment, mandatory social insurance taxes. The payment of these payments should be made separately at the general rates with the provision to the relevant supervisory bodies of mandatory reporting. Such reform of the simplified system may have a negative and inhibitory effect on the development of a small business that has just begun to emerge.

Another negative aspect is the absolute binding of annual turnover of Ukrainian enterprises to European indicators, which leads to unjustified application of special tax regimes and state support programs for small business entities [7].

Conclusions and suggestions. The conducted studies show that small business entities have a positive impact on the development of the Ukrainian economy. However, their activities require support from the state, primarily in the field of accounting and taxation, where today there are many problems that need to be addressed.

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Коба О. В., к.т.н., доцент, доцент кафедри обліку і аудиту. **Савченко В.В.**, Полтавський національний технічний університет імені Юрія Кондратюка. **Облік і оподаткування суб'єктів малого підприємництва: сучасний стан, проблеми і перспективи.**

Одним із ключових елементів ринкових перетворень є мале підприємництво. Останнім часом значно збільшилася кількість малих і середніх підприємств в Україні, зросли показники, що характеризують результати їх діяльності. Певною мірою це сталося завдяки державній підтримці малого бізнесу. Найбільш дієвим напрямом підтримки діяльності й розвитку суб'єктів малого підприємництва є запровадження спрощеної системи оподаткування, забезпечення фінансової державної підтримки та спрощення порядку ведення обліку.

Система бухгалтерського обліку, контролю і звітності суб'єкта малого підприємництва враховує специфічні особливості у застосуванні облікових методів та прийомів і передбачає:

1) можливість застосування спрощеного Плану рахунків бухгалтерського обліку активів, капіталу, зобов'язань і господарських операцій;

2) спрощення порядку ведення обліку, зокрема застосування спрощених форм облікових реєстрів;

3) запровадження спрощеної системи оподаткування.

Саме застосування спрощеного Плану рахунків є підставою для використання простої та спрощеної форм бухгалтерського обліку, розроблених у рамках державної програми підтримки суб'єктів малого підприємництва і запроваджених до використання малими підприємствами. Зміни спрощеного Плану рахунків, а саме: введення рахунків 90, 91, 96 замість 84 і 85 та впровадження рахунків 48 і 74, вимагають реформування облікових реєстрів цих форм. Проблеми виникають у суб'єктів малого бізнесу не тільки при застосуванні облікових реєстрів, а й при оподаткуванні господарської діяльності. Так, зміни податкового законодавства в Україні протягом останнього часу супроводжувалися посиленням податкового тягаря на малий бізнес. Проведені дослідження свідчать, що суб'єкти малого підприємництва здійснюють позитивний вплив на розвиток економіки України. Проте їх діяльність потребує підтримки з боку держави, насамперед у сфері організації обліку й оподаткування, де на сьогодні існує чимало проблем, що потребують розв'язання.

Ключові слова: суб'єкт малого підприємництва, спрощений план обліку, спрощена форма бухгалтерського обліку, реєстри обліку.

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Koba O.V., Ph.D (Engineering Sciences), Associate Professor, Associate Professor of the Department of Accounting and Audit. **Savchenko V.V.**, student of 601-EO group, Poltava National Technical Yuri Kondratyuk University. **Accounting and taxation of small business entities: current state, problems and perspectives.** The article examines the indicators of development of small business entities in Ukraine, their impact on the country's economy. The features of accounting and taxation in the sphere of small business, their current state are determined. The problems of application of specific forms of accounting, provided for small business entities are clarified. The possibility of adaptation of accounting registers is considered.

Key words: small business entity, simplified account plan, simplified form of accounting, accounting registers.

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Коба А.В., к.т.н., доцент, доцент кафедры учета и аудита. **Савченко В.В.**, Полтавский национальный технический университет имени Юрия Кондратюка **Учет и налогообложение субъектов малого предпринимательства: современное состояние, проблемы и перспективы.** Одним из ключевых элементов рыночных преобразований является малое предпринимательство. За последние годы значительно увеличилось количество малых и средних предприятий в Украине, выросли показатели, характеризующие результаты их деятельности. В определенной степени это произошло благодаря государственной поддержке малого бизнеса. Система бухгалтерского учета, контроля и отчетности субъекта малого предпринимательства учитывает специфические особенности в применении учетных методов и приемов. Именно применение упрощенного Плана счетов является основанием для использования простой и упрощенной форм бухгалтерского учета, разработанных в рамках государственной программы поддержки субъектов малого предпринимательства и введенных в использование малыми предприятиями. Проведенные исследования показывают, что субъекты малого предпринимательства оказывают позитивное влияние на развитие экономики Украины.

Ключевые слова: субъект малого предпринимательства, упрощенный план учета, упрощенная форма бухгалтерского учета, регистры учета.