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PLACE OF TAX MANAGEMENT IN THE ENTERPRISE MANAGEMENT SYSTEM

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In today's conditions in the tax system there are many unresolved issues, such as the efficiency of administration of settlements, the rationality of tax and financial accounting and so on.

The issue of tax management of the enterprise is relevant. Tax management is a set of certain techniques and methods of organizing tax relations in order to ensure the formation of the revenue side of the budget and the impact of taxes on the development of enterprises and the social sphere [1].

The tax management system assists in the development of tax policy of the enterprise depending on its economic strategy and activities and also defines a system of taxes that would provide the highest profits and simplify tax payments to the state budget.

Financial stability directly depends on the level of organized tax management, because it ensures the consistency of financial and economic activities with the organization of taxation. In general, tax management, as part of the management process of an entity, can be reflected as follows [2].

The purpose and main function of tax management is the development and implementation of a tax strategy that allows you to achieve the maximum results of the enterprise.

One of the current indicators of the level of organization of tax management of the enterprise is the minimization of tax liabilities through the legal use of existing contradictions of the Tax Code of Ukraine.

The entity fully discloses its accounting and reporting information in tax and financial reporting, so the level of organized tax management in the company is to maximize income by minimizing taxes.

The organization of the tax management process provides for the determination on the basis of the statute of the tax legislation of the range of basic taxes that should be paid to the budgets of different levels and extra-budgetary funds. The next step is to compile a tax table that characterizes the tax field of the entity, in which each tax is described using the following indicators: sources of payment (items of expenditure);

accounting; taxable base; tax rates; terms of payment; details of the organizations to which the transfers are made; benefits or special conditions for calculating the tax.

In practice, tax management includes the following components: the organization of reliable tax accounting; control over the correctness of calculations of tax amounts; minimization of taxes within the current legislation.

Therefore, according to the above, it is advisable to present everything according to the following elements:

- development of a strategy for optimizing tax liabilities and its implementation with a clear plan;
- organization of accounting and tax accounting systems that allow you to quickly obtain objective information for tax management;
- planning the rational allocation of assets to maximize income;
- formation of accounting policy for taxation, with the maximum use of opportunities to reduce taxes provided by the tax legislation of Ukraine, taking into account external and internal factors;
- application of effective distribution methods that reduce taxes [1].

Tax management is a universal management tool, which provides specific approaches to addressing today's issues in the field of taxation and in a broad sense covers the problems of formation state revenues from permanent and temporary sources, in the narrow - tax policy is limited to the field of taxation, including the establishment of types of taxes, facilities, rates, benefits, deadlines and a mechanism for recording their receipt in the budget [3].

Taxes act as a subjective phenomenon of financial policy in hand the state as a tool for regulating socio-economic processes in accordance with the principles of public financial policy. Taxpayers on the rights subjects of tax law are empowered to form individual elements of the tax, determine the objects of taxation and the amount of tax liabilities, their adjustment to the amount of benefits granted, payment of tax payments to the budgets of different levels in the manner prescribed by law. Process tax management of business entities, which regulates them financial relations with the state in the process of redistribution of money savings and the formation of budget revenues on this basis in the scientific literature is treated as "corporate tax management".

Thus, tax management is the most important component of financial planning in the enterprise.

Tax management needs content and unambiguity, clear implementation of elements of tax management by improving the legal framework. Equally important is the involvement of skilled workers who will promptly receive objective information and use it for the economic development of the enterprise through the use of the Tax Code of Ukraine.

A clear approach to determining the elemental composition tax management system will allow rational use the financial resources of the enterprise, directing them as payment necessary taxes, and for the development of production, repayment of accounts payable debt. At the same time, the implementation of tax management within the company should be based on the integrated use of all the above elements and taking into account the whole set of taxes paid enterprise, technical and other

opportunities.

The above proposals help simplify financial management and make informed management decisions.

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FEATURES OF ACCOUNTING IN THE CONDITIONS OF TRANSNATIONALIZATION OF THE NATIONAL ECONOMY

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Globalization of the national economics, further deepening of international relations, the emergence and development of transnational corporations, holding companies, industrial and financial groups, etc., cause a change in the current economic system and, consequently, cause a change in the economic sphere. Globalization, on the one hand, opens up a range of opportunities for the humanity, including the expansion of the goods, services, information, technology and capital exchange, cooperation in the humanitarian field of life and the spiritual enrichment of the person, but on the other hand it creates a set of threats because of the countries separation into a "civilization center" and a "peripheral zone", deepening their differentiation in the social and economic as well as the scientific and technical development, and cutting down the workplaces as the result of the new technologies development.

In the context of globalization, information has become a strategic resource providing not only competitive advantage but also the survival of economic entities. Nowadays one of the main sources of economic information is the enterprises accounting (financial) reporting. Therefore, the study of the impact of globalization processes on the national accounting system becomes especially urgent.

For accounting, globalization is the unification of international accounting standards, the elimination of the contradictions that currently exist between national and international standards. The development of world economic relations in the context of globalization has become one of the objective conditions for significant changes in the domestic system of accounting and reporting, and in the accounting systems of almost all countries throughout the world.

Summarizing the above statements, we can say that the impact of globalization processes on the development of the national accounting and financial reporting