

**MINISTRY OF EDUCATION AND SCIENCE
OF UKRAINE
NATIONAL AVIATION UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS
ADMINISTRATION
Department accounting and audit**



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CONFERENCE
«TOPICAL PROBLEMS OF ACCOUNTING AND
AUDIT IN TODAY»**



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Targeted at a wide range of specialists, students, graduate students, doctoral students and teachers.

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RESPONSIBLE FOR RELEASE

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CONFERENCE CALENDAR

16 April 2020, thursday

Thematic topics of the conference:

1. Theoretical principles of accounting and auditing at enterprises.
2. Specifics of accounting and audit organization at aviation enterprises.
3. Specifics of accounting and auditing organisation of state and communal enterprises.
4. Specifics of accounting and audit organisation in small businesses.
5. Specifics of accounting and auditing organization in medium and large enterprises.
6. Specifics of accounting and audit organization in commercial banks.
7. National and International Accounting Standards.
8. Budget accounting.
9. Tax accounting and control.
10. State financial control
11. Financial statements of enterprises.
12. Specifics of preparation of financial statements at aviation enterprises.
13. Directions of independent audit activity.
14. Informational, organizational and technical support of accounting and auditing activities.
15. Analytical accounting support of economic safety of enterprises.
16. Economic analysis of bussines activity.
17. Statistical methods in the analysis of business activity of all branches of national economy.

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TAX RISKS IN PLANNING AUDITS

Tax risks are classified according to the type and source of tax and financial performance of the taxpayer:

1. Formal tax risks. They are based on internal sources of information and are characterized by the presence of formal signs of possible evasion in the implementation of tax relations. Formal risks must be supplemented by other types of risk in order to make a pre-audit review.

2. Analytical tax or deviation risks. They are based on internal and external sources of information and are characterized by the presence of facts of deviations from the average indicators of tax and financial and economic activity. Requires in-depth analysis of the taxpayer's financial statements and the filing of appropriate queries with them and third parties.

3. Actual tax risks. They are based on internal and external sources of information and are characterized by the presence of facts of tax discrepancy, have an increased probabilistic level of tax evasion.

Pre-verification analysis is advisable at the stage of preliminary formation and examination of the list of enterprises assessed for two or more different tax risks and the final ranked list of taxpayers for tax audits. The final processing of the results of the complex analysis of the activity of the enterprise and the input of information on risk neutralization depends directly on the inspector.

From the point of view of the organization of tax control, it is advisable to set up in the structure of the state tax service the department for control over tax risks, which, in addition to analytical work, will implement preventive control through interviews, questionnaires, obtaining written explanations from taxpayers.

The updated and clarified list of tax risks, together with the selection of taxpayers for audits, will help to increase the efficiency of auditing activities and allow more efficient use of the human resources of the tax service.

The risk of tax breach can be considered in two aspects of tax breach:

- 1) taxpayers;
- 2) civil servants.

The risk of tax law violations by taxpayers is characterized by the possibility of unintentional or deliberate breach by the entity of current legislation, resulting in a possible monetary loss of budget revenues.

The risk of tax law violations by civil servants is characterized by the possibility of abuse and corruption by government officials, resulting in a loss of cash flows, expressed in monetary terms.

The procedure for selection of taxpayers for conducting checks is shown in

Fig. 1.

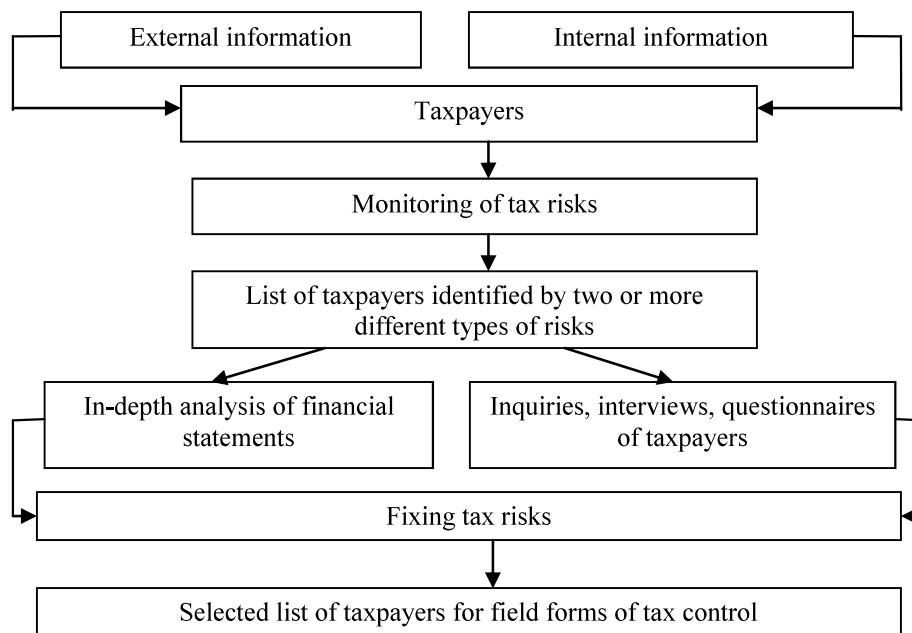


Fig. 1. The procedure for selecting taxpayers for audits

Therefore, tax risks arise due to inadequate organization and planning of field control measures, lack of necessary data for effective control, improper control of registration and accounting of taxpayers, auditing of accounts and calculation of taxes to the budget, when collecting tax debts, as well as delaying litigation processes.

Changes in the tax legislation (increase of tax rates, expansion of the tax base, abolition of tax privileges) lead to the curtailment of business, which causes a decrease in production volumes, an increase in the number of unemployed and shadow economy, external migration and the emergence of tax risks.

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PROSPECTS OF THE DEVELOPMENT UKRAINIAN BUDGET ACCOUNTING

Budget accounting is book keeping which is conducted in the government sector and refers to the budgetary system of a country. It includes collection of the

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