
Improvement of Profit Tax Calculation

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Abstract: The article is international accounting factors affecting the profit tax base in the context of integration; tax issues of correct formation of the base are covered.

Keywords: "Temporary differences" "tax base" "deductible expenses" bringing income, expenses to the tax base improvement of the granting of benefits on the income tax.

Today in our country is a comprehensive tax policy and accounting in the implementation of economic reforms further improvement of the account, types of taxes and their application simplification of mechanisms, attracting foreign investments to our country to reduce the burden of profit tax and achieve net profit to investors and it is important to adapt accounting in enterprises to international standards is one of the issues. Therefore, "taxable profit", "deductible expenses" Factors that bring indicators such as "deductible tax liability".

A "temporary difference" that arises between tax and enterprise reports It is practical to reflect such indicators in financial accounts and reports procedure according to international standards of financial accounting and reporting adaptation tasks are set. From this point of view, the calculation of profit tax adaptation and coordination to international standards and accounting scientific research works are being carried out in order to further simplify their work.

Analysis of literature on the topic. International financial report the effect of accounting objects on profit tax in the formation, as well as factors affecting the formation of the taxable base foreign and our country's scientists in covering accounting issues a number of scientific research works were carried out by These are indicators on taxation and accounting published in our republic reflected in literature and scientific-economic magazines, as well as sources have given different descriptions of the indicators named above. Research methodology. Analysis and synthesis, induction and deduction, cause and effect, time and space, systematic approach, economic traditional, economic, research objects of the analysis and a statement of the obtained results used methods such as Analysis and results. Currently paying any profit tax tax-paying legal entities and the state in taxing the profits of enterprises to the change of the profit tax in view of their interests, as well as them based on international standards in the correct reflection in the report and account to do business is the need of the government and time.

Profit tax in the conditions of international integration of accounting to the objects of accounting that affect the base of the enterprise financial income presented in form II of the financial report on results, expenses and the amount of expenses that are re-added to the tax base play a big role At the same time, payers and legal entities in the taxation of enterprise profits The principle of guaranteeing the interests of individuals is different from the profit tax causing indicators to appear and reflect them in accounts and reports came They include "deferred tax assets" and "deferred tax obligations" indicators are also included. "Deferred tax assets" exactly under this name, it is widely used in the experience of foreign countries.

Ours in our country "deferred tax assets" with the same name not applicable. Instead of it, "due date for temporary differences the extended profit tax" indicator is used. "Deferred tax assets" and "deferred tax liabilities" "permanent differences" that are not deductible when calculating the profit tax base and the addition and reduction of costs called "temporary differences". These indicators are implemented in the enterprise and tax in calculating the profit tax base according to the requirements of the law the profit tax amount of non-deductible expenses, on the one hand in a complex calculation that leads to an increase on the one hand and a decrease on the other hand occurs.

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