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IMPLEMENTATION OF AUDIT FUNCTIONS AS A FACTOR OF IMPROVEMENT OF TAX ACCOUNTING OF INDUSTRIAL CLUSTERS

The main directions of implementation of audit functions in order to improve the system of tax policy (tax accounting, planning, counter) in the newly formed sectoral and territorial (administrative) clusters, namely agricultural holdings, united territorial communities are studied. It is established that the planning of sectoral clusters is conditioned by measures to economically stimulate enterprises in the industry or regulate its functioning through the mechanism of grants, compensations, subventions, tax policy transformation in terms of tax accounting and planning, implementation of state or local programs with appropriate funding. It is proved that the amount and methods of financing the development of agriculture is determined through the mechanism of formation and implementation of the budget program, in connection with which there is a need to adequately assess the prospects for its full and timely implementation. In view of this, it is possible to state the need for the subjects of state control to perform audit measures, the implementation of which should result in an assessment of the indicators of the program and the possibility of its implementation in a timely manner. It is proposed to use a risk-oriented approach in planning activities to audit the activities of enterprises, the subjects of state control ensure the effective use of their own limited resources, which helps to optimize the costs associated with financing their work. The existence of established criteria for deciding on audits and other forms of control based on the existence of risks in the activities of controlled objects allows to identify possible deviations, the content of which, in accordance with applicable law may be classified as a violation.

Key words: audit, tax policy, tax accounting, territorial (administrative) clusters, branch clusters, budget program, agriculture, risk-oriented audit.

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РЕАЛИЗАЦИЯ ФУНКЦИЙ АУДИТА КАК ФАКТОР СОВЕРШЕНСТВОВАНИЯ НАЛОГОВОГО УЧЕТА ОТРАСЛЕВЫХ КЛАСТЕРОВ

Исследованы основные направления реализации функций аудита с целью усовершенствования системы налоговой политики (налогового учета, планирования, контра) в новообразованных отраслевых и территориальных (административных) кластерах, а именно агрохолдингах, объединенных территориальных общинах. Установлено, что планирование развития отраслевых кластеров обусловлено мерами по экономическому стимулированию предприятий отрасли или регулирования ее функционирования через механизм предоставления дотаций, компенсаций, субвенций, трансформации налоговой политики в части налогового учета и планирования, реализации государственных или местных программ с предоставлением соответствующего финансирования. Доказано, что объем и способы финансирования развития сельского хозяйства определяется через механизм формирования и реализации бюджетной программы, в связи с чем существует потребность в адекватном оценивании перспектив ее полного и своевременного выполнения. Несмотря на это, можно констатировать необходимость выполнения субъектами государственного контроля аудиторских мероприятий, результатом выполнения которых должно стать оценка показателей программы и возможностей ее выполнения в срок.

Ключевые слова: аудит, налоговая политика, налоговый учет, территориальные (административные) кластеры, отраслевые кластеры, бюджетная программа, сельское хозяйство, ризикориєнтований аудит.

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РЕАЛІЗАЦІЯ ФУНКЦІЙ АУДИТУ ЯК ФАКТОР УДОСКОНАЛЕННЯ ПОДАТКОВОГО ОБЛІКУ ГАЛУЗЕВИХ КЛАСТЕРІВ

Досліджено основні напрямки реалізації функцій аудиту з метою удосконалення системи податкової політики (податкового обліку, планування, контролю) в новоутворених галузевих і територіальних (адміністративних) кластерах, а саме агрохолдингах, об'єднаних територіальних громадах. Встановлено, що планування розвитку галузевих кластерів обумовлене заходами з економічного стимулювання підприємств галузі або регулювання її функціонування через механізм надання дотацій, компенсацій, субвенцій, трансформації податкової політики в частині податкового обліку і планування, реалізації державних чи місцевих програм з наданням відповідного фінансування. Доведено, що обсяг і способи фінансування розвитку сільського господарства визначається через механізм формування і реалізації бюджетної програми, у зв'язку з чим існує потреба в адекватному оцінюванні перспектив її повного та своєчасного виконання. Зважаючи на це, можна констатувати необхідність виконання суб'єктами державного контролю аудиторських заходів, результатом виконання яких має стати оцінка показників програми та можливостей її виконання у визначений термін.

Ключові слова: аудит, податкова політика, податковий облік, територіальні (адміністративні) кластери, галузеві кластери, бюджетна програма, сільське господарство, ризикориєнтований аудит.

Formulation of the problem. Planning the development of sectoral clusters of agriculture makes it possible to identify trends in the development of the industry as a whole and its individual elements. On the basis of such plans, measures can be planned for economic stimulation of enterprises in the industry or regulation of its operation through the mechanism of grants, compensations, subventions, transformation of tax policy in terms of tax accounting and planning, implementation of state or local programs with appropriate funding.

The lack of such a system makes the interests of the owners of resources used by agricultural enterprises vulnerable. On the one hand, this applies directly to the business entity, which in the process of creating its own assets, on the other - representatives of various social groups.

In these circumstances, ignoring audit functions mainly leads to problems such as ignoring the objective economic preconditions for identifying and valuing land resources, ownership rights, recognition and public disclosure of ownership structure, and so on. As a result, the ability of enterprises in the industry to attract investment has decreased, which has led to inefficient use of agricultural resources both by individual entities and in the industry as a whole.

The analysis of researches and publications. The work of the following scientists is devoted to the scientific solution of problems by determining the role of audit in the process of agricultural reform: O.P. Antonyuk [1], K. Asbarkh, K. Runke [2], V.P. Bralatan, V.O. Bilokhatniuk [3], MV Vinnichuk, NS Marushko [4], R. Gezartsadekh, A. Batsrafshan [5], S. Goncharuk [6], J. Gushcha, I. Rakhvan, U. Bibl, M. Serbian, V. Katyal [7], T.I. Piznyak [8], GS Pyatigorets, OS Koptsyukh [9], R. Whittington [10], NS Shalimova [11] and other scholars and practicing auditors. The content of these publications determines, among other things, the importance of audit in the system of social relations, features of the organization and methodology of the audit process, aspects of auditing in agricultural enterprises, quality management of audit services and more. However, we believe that the characterization of audit as a mechanism for improving tax policy, accounting and planning in sectoral clusters has not become widespread.

The purpose of the work. The purpose of the article is to determine the impact of the audit on the improvement of tax policy (including tax accounting and planning) in the newly formed territorial (administrative) and sectoral clusters (agricultural holdings, united territorial communities) through the implementation of its functions taking into account the seasonality of agribusiness.

Presentation of the main research material. Resource efficiency should be assessed given the limited size and specificity of agricultural enterprises, which is due to seasonality, short shelf life of finished products, a high

probability of damage to biological assets and, consequently, the loss of their consumer properties for both the market and in the context of possible use in the production cycle.

These and other circumstances determine, in particular, the amount of costs associated with the production, storage and sale of agricultural products, and sometimes - to reimburse buyers for the value of spoiled and / or returned goods. That is why the role of internal and external audit in the study of these problems is of particular importance.

At the same time, despite the above, agricultural enterprises, like any business entity, aim to increase the welfare of owners, as well as recognize their own social responsibility in solving not only economic but also environmental, humanitarian, social and other problems. With this in mind, an appropriate set of criteria is formed, which are determined by legislation, the local community, corporate policies and other regulations. Solving the tasks related to ensuring compliance of the business entity with these criteria requires additional costs, which requires a study of the ability to achieve economic and social goals in the use of available limited resources.

In our opinion, the simultaneous study of two characterized aspects of the efficiency of agricultural enterprises should be of interest not only to their management, but also to industry regulators and local community leaders. This is due to the direct relationship between the company's ability to adhere to the above performance characteristics and the ability to realize the interests of relevant social groups.

At the same time, the amount and methods of financing the development of agriculture are determined through the mechanism of formation and implementation of the budget program, in connection with which there is a need to adequately assess the prospects for its full and timely implementation. In view of this, it is possible to state the need for the subjects of state control to perform audit measures, the implementation of which should result in an assessment of the indicators of the program and the possibility of its implementation in a timely manner. At the same time, regulatory documents provided and effectiveness of individual audit procedures. In accordance with the requirements of the International standards of control of quality, audit, review, other grant to the confidence and concomitant services an audit is one of types of tasks from a grant to the confidence to the users of information [12].

Another way to use the opportunities of audit in the development of agriculture is to assess the effectiveness of enterprises and industries.

In the context of the audit, we propose to consider the effectiveness of agricultural enterprises in the following aspects:

- 1) efficient use of enterprise resources;
- 2) achievement of the planned goals of activity under the conditions of use of available resources.

The results of the study give grounds to recognize that the ability to solve problems of assessing the effectiveness of agricultural enterprises in the context of determining the direction of development of the industry depends on the results of both internal and external auditors. In particular, the timeliness of adequate response to deviations from the expected values of performance indicators depends primarily on the quality of work of internal auditors. Instead, providing an appropriate assessment for external users of information on the activities of the agricultural enterprise is possible based on the results of external auditors.

In this case, the independent external auditor, in addition to providing a direct assessment of effectiveness, expresses an opinion that reflects his attitude to the events or processes of the enterprise in the context of its provision. This allows external users of relevant information to conclude not only on the results of the operation of the business entity, but also on the ability of its management to comprehensively ensure the achievement of goals in the context of the implementation of social needs.

In a context marked, the point of view ofdeserves attention Sherstiuk O. L. that suggests to define casual, base, having a special purpose, evaluation and functional levels of consumer behavior of users of financial information. Data undertaken a study allowed to the author to come to the conclusion that "going near authentication of consumer behavior of users of financial information give an opportunity to estimate the culture of consumption of financial information, on that the estimation of expectations of users will depend both from information and from the results of her audit, and also is maintenance of tasks that can be certain on the stage of acceptance of decisions a public accountant in relation to a collaboration with the customer of audit, and degree confidence, that can be expounded public accountant" [13, p. 44].

Subjects of state control, conducted in the form of an audit, first of all assess the effectiveness in terms of effective targeted use of state resources provided to the company, as well as the adequacy of its management system to society's requirements formalized in regulations. Based on the results of such an assessment, the policy of the subjects of state regulation of the industry regarding the goals, objectives and creation of fiscal, financial and other conditions of activity of the enterprises of the industry may be revised as a result of the state audit.

The results of the study provide an opportunity to note the role of the internal audit system of enterprises, which is, in particular, in the optimization of measures aimed at identifying, assessing and compensating for risks arising during financial and economic activities.

The operational nature of the work of internal auditors, their focus on assessing the effectiveness of the internal control system of the enterprise provides, at least, the possibility of identifying the so-called "bottlenecks" of financial

and economic activities. In particular, it concerns the formalization and implementation of algorithms for preparation, justification, implementation and evaluation of the results of management decisions, the formation of relevant information on these processes, ensuring the legitimacy of the enterprise as a whole and its individual services and employees, the formation of resources their use to implement the mission of the enterprise.

In each of these and other parameters of the enterprise there are factors, the impact of which can cause deviations from the expected desired values and, as a consequence, the deterioration of performance and failure to achieve the objectives of the interests of owners. It is the probability of these and other types of deviations can be defined as the risk of the enterprise, in particular agricultural.

Prompt registration, identification of the causes and possible consequences of such deviations, development and control over the implementation of relevant recommendations to management is provided within the powers of the internal audit system. At the same time, the parameterization and assignment of specific estimated values of both risk factors and the consequences of their impact can be complex.

Thus, the assessment on the basis of which the internal auditor concluded that the use of enterprise resources is inefficient, may result in further evaluation of the actions of management to neutralize and compensate for the causes of such inefficiency in the future. It is the user's behavior in terms of sustainable development is the source of formalization of critical data values, according to which the information should be evaluated [14, p. 44].

At the same time, certain aspects of risk assessment of agricultural enterprises are used for audit purposes conducted by state control entities. This applies to both financial control in the form of audits and control of non-financial performance of economic entities.

Applying a risk-oriented approach in the planning of audit activities of enterprises, the subjects of state control ensure the efficient use of their own limited resources, which helps to optimize the costs associated with financing their work. The existence of established criteria for deciding on audits and other forms of control based on the existence of risks in the activities of controlled objects allows to identify possible deviations, the content of which, in accordance with applicable law may be classified as a violation.

Identification of violations, in our opinion, can be an informative signal for certain social groups (territorial community, contractors, etc.) about possible negative consequences, a certain social "toxicity" of the enterprise, which will negatively affect the prospects not only of its activities (reduction of production and sales).), but also for a certain territory as an economic cluster (reduction of jobs, reduction of tax revenues, reduction or termination of the entity's participation in the financing of local development programs, etc.).

Conclusions from the research. The results of the study showed that there is currently a serious problem, which is the underestimation of society, especially the management of agricultural enterprises, the opportunities that can provide an audit to form, justify, implement and assess the consequences of implementing decisions of different users of information.

The spread of lease relations has created extremely favorable conditions for the emergence of new sectoral and territorial (administrative) clusters in Ukraine. Their peculiarity is that the parent company is not a nominal land user, although it controls all the actual decisions related to the use of land resources of subsidiaries (corporate enterprises).

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