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THE INFLUENCE OF ASSESSMENT OF BIOLOGICAL ASSETS AND AGRICULTURAL PRODUCTION ON TAXATION OF AGRICULTURAL ENTERPRISES ©

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Agriculture is one of the main branches of the national economy of Ukraine. Accordingly, the logic of accounting rules, connected with the objects of this branch, must be based on the national interests. However, this statement is not always performed.

Today, between the national and international accounting rules of biological assets and agricultural products, as the main objects of accounting in agriculture. there is a certain dissonance. It concerns the order of their assessment and affects the taxation of agricultural enterprises. The aim of the article is to highlight those consequences which the valuation of biological assets and agricultural products has for the agrarian enterprises,

with its influence on their tax load and the financial situation in general. During the process of researching, a chain of considerations about the tax aspect of the motivation of propaganda of the valuation of the biological assets and agricultural products of agricultural enterprises is presented. It is proved that such an assessment procedure is not profitable for local agricultural producers, because it creates additional financial burdens for them. This reduces their competitiveness and creates benefits for big business. On the basis of the negative impact of the estimation of objects of the alive economy at fair value on the financial condition of agrarian enterprises when they are in the system of taxation of income tax, a vision is expressed regarding the refusal of international rules of accounting of biological assets and agricultural products.

Keywords: fair value; initial value, assessment; taxation; agricultural enterprises.

Lit. 7.

ВПЛИВ ОЦІНКИ БІОЛОГІЧНИХ АКТИВІВ ТА СІЛЬСЬКОГОСПОДАРСЬКОЇ ПРОДУКЦІЇ НА ОПОДАТКУВАННЯ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ

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Сільське господарство є однією з пріоритетних галузей національної економіки України. Відповідно, і логіка облікових правил, пов'язаних з об'єктами цієї галузі, має вибудовуватися в національних інтересах. Однак це твердження виконується далеко не завжди.

Сьогодні між національними та міжнародними правилами обліку біологічних активів та сільськогосподарської продукції як основних об'єктів обліку галузі сільського господарства існує певний дисонанс. Він стосується порядку їх оцінки та впливає на оподаткування аграрних підприємств. Метою статті є висвітлення тих наслідків, які має для аграрних підприємств оцінка біологічних активів та сільськогосподарської продукції в частині впливу на їх податкове навантаження і на фінансовий стан загалом. У процесі дослідження приведено ланцюг міркувань щодо податкового аспекту мотивації пропаганди оцінки біологічних активів та сільськогосподарської продукції сільськогосподарських підприємств. Доведено, що такий порядок оцінки не є вигідним місцевим аграрним виробникам, оскільки створює для них додаткові фінансові тягарі. Це знижує їх конкурентоспроможність і створює вигоди для великого бізнесу. На підставі доведення негативності впливу оцінки об'єктів живої економіки за справедливої вартості на фінансовий стан аграрних підприємств при перебуванні їх на системі оподаткування податком на прибуток висловлено бачення щодо відмови від міжнародних правил обліку біологічних активів та сільськогосподарської продукції.

Ключові слова: справедлива вартість; первісна вартість; оцінка; оподаткування; сільськогосподарські підприємства.

Lit. 7.

ВЛИЯНИЕ ОЦЕНКИ БИОЛОГИЧЕСКИХ АКТИВОВ И СЕЛЬСКОХОЗЯЙСТВЕННОЙ ПРОДУКЦИИ НА НАЛОГООБЛОЖЕНИЯ СЕЛЬСКОХОЗЯЙСТВЕННЫХ ПРЕДПРИЯТИЙ

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Сельское хозяйство является одной из приоритетных отраслей экономики Украины. Соответственно, и логика учётных правил, связанных с объектами этой области, должна быть построена соответственно национальных интересах. Однако это утверждение выполняется далеко не всегда.

Сегодня между национальными и международными правилами учёта биологических активов и сельскохозяйственной продукции, в качестве основных объектов учета области сельского хозяйства, существует определенный диссонанс. Он касается порядка их оценки и влияет на налогообложение аграрных предприятий. Целью статьи является раскрытие тех последствий, которые имеет для аграрных предприятий оценка биологических активов и сельскохозяйственной продукции в части влияния на их политику налогообложения и на финансовое состояние в целом. В процессе исследования проанализировано значительное количество рассуждений относительно налогового аспекта мотивации пропаганды оценки биологических активов и сельскохозяйственной продукции сельскохозяйственных предприятий. Доказано, что такой порядок оценки не выгодно местным аграрным производителям, поскольку создает для них дополнительные финансовые нагрузки. Это снижает их конкурентоспособность и создаёт выгоды для крупного бизнеса. На основании доказательств негативности воздействия оценки объектов живой экономики за справедливой стоимостью на финансовое состояние аграрных предприятий при нахождении их на системе налогообложения налогом на прибыль, сделано выводы чтобы отказаться от международных правил учета биологических активов и сельскохозяйственной продукции.

Ключевые слова: справедливая стоимость; первоначальная стоимость; оценка; налогообложение; сельскохозяйственные предприятия.

Лит. 7.

Problem Statement. Accounting is an integral utility, without which the normal operation of all sectors of the economy is impossible. And moreover: often the structure built up by the accounting system, is a determinant of the formation of the business model of firms in general. This does not mean that without the accounting the firm and even the whole state can not exist at all. However, without accounting, their functioning is doomed to chaos, and chaos, even in the presence of temporary successes, introduces economic entities into uncertain condition, which destroys the confidence that things in the enterprise are moving in the right direction. Consequently, accounting is an indicator of the civilization activity of both a separate enterprise and the economy as a whole.

Accordingly, the logic of the rules for the state which are applied in accounting, can be an indicator of the state business in general. And the adequacy of accounting depends, on whether all persons related to the industry have a proper understanding of the realities of its functioning and development prospects.

One of the key sectors of the national economy in Ukraine is the agricultural sector. Its objects are important for the purposes of control not only in our country. There are dozens of industries in Ukraine, even more in the world, but from all international and national accounting standards, with the objective or process orientation of the logic of their creation and structural construction, a special role has been highlighted to the field of agrarian production. Its importance should also determine the derivative statement that the rules that are suitable for displaying its objects, reflect the activities of enterprises in this area and work in favor of these entities, industry and the country in general. But is it really so?

It is known that in Ukraine since 2005, the priority on the fair value of biological assets and agricultural products has been applied. In 2011, for the purpose of taxation of profits, companies were allowed to assess agricultural products and biological assets either at their original or at fair value. This contradicts the requirements of IAS 41, which allows agricultural enterprises to determine, first of all, fair value. And the acute question is: do we need international rules for assessing biological assets and agricultural products? And the next question is more meaningful: are the foreign rules for accounting for biological assets and agricultural products useful in general for us?

Analysis of the Previous Research and Publications. Issues of evaluation of biological assets and agricultural products have attracted a large number of foreign scholars in recent years (among them there are scientists from Italy (R.Cavaliero [1], Romania (D.Mates, V.Grosu [2]), England (A.Further [3])

and other countries.) The direction of the assessment of biological assets and agricultural products in the domestic theory and practice of accounting was developed by such scholars as V.Zhuk and P.I. Gaidutsky [4], E.Popko [5], V.Mossakovsky [6], I.V. Zamula [7] and others.

Despite the development of issues related to the application of the fair value appraisal of biological assets and agricultural products, the argument about the root causes and the implications of the use of this estimate in the work of scientists is poorly developed. The researchers refused to go deep into the analysis of non-obvious reasons for promoting this assessment order, which in fact has an impact on the entire activity of the enterprises that use it. And in this main undeveloped questions are: the impact of the assessment of biological assets and agricultural products on the taxation of agricultural enterprises.

Defining the Aim of the Research. The purpose of the article is to demonstrate the impact of the assessment of biological assets on the taxation of agricultural enterprises and the implications of this assessment for the financial status of these entities.

The essence of the article. The division of the existing world into countries, nations, ethnoses, states, etc. Caused by the presence of a significant stratum of centuries-old cultural, economic, political, legal and other traditions, corresponding to the mentality of the inhabitants of each particular territory. Of course, people around the world have certain common interests. As an example of this community, let us remind the basic laws of such a science as formal logic. Despite some abstraction of this discipline, its main suggestions are taught around the world in the same way. The same applies to basic concepts of algebra, geometry, chemistry, biology and other fundamental sciences.

However, there are spheres where, if the general logical rules are admissible and normal, there are dichotomous variations of the rules established by humans to conduct different types of activity. And but for the forcing desire of certain institutional groups of the world scale to globalize all regulations that are developed in any part of social life, these variations would have the right to parallel existence.

However, we are not trying to make you sure that any novelty that is introduced into a society in specific institutional conditions is fatal. If imposed rules have practical value and usefulness, then the challenge in transition to them is only a scum of the existing mentality of people who become "experimental" in such experiments. But what to do when orders that are offered as "ideal for everyone" carry more harm than gain? How to act, if such innovations in general are exclusively destructive?

In fact, states that do not have sufficient political force, national motivation and an acceptable level of independence from the world community have nothing else but to accept such destructive rules. However, in this case, the citizens of such states remain the last lawful right - freedom of speech. And this tool should be used first of all by scientists.

Of course, very often scientists very often highlight the facts and forecasts, which warn about the negative effects of certain innovations, has purely declarative and abstract nature. In this meaning very few people listen to the opinion of scientists. The general tendency is obvious: when scientists are beating by the sound, people usually ignore disturbing appeals, as long as unflattering scientific prophecies do not become reality. However, this should not stop scientists.

This vision is our motivation for writing this article. We are realize that the problem we are describing is generally not new. Since the adoption of the Accounting (accounting standard) 30 "Biological Assets", "copied" from the similar standard 41 "Agriculture", the topic of assessment of biological assets and agricultural products has become a stumbling block to many theorists and practitioners in the field of accounting, «the battlefield» of lobbyists and antagonists of this order of assessment, "cementing the element" of entire scientific schools, the issues of a huge number of scientific conferences and symposiums, the subject of research of many bachelors, graduate students, postgraduates and doctoral students.

The following arguments give us reasons to consider that the position is unclear to the assessment of the objects of the agricultural sector:

1). After the adoption of P (S) A 30 "Biological Assets", the majority of agricultural enterprises ignored its position about the determination of the fair value of biological assets and agricultural products.

The researchers from different countries pointed out many times on the basis of insider information from those agricultural enterprises with whom they had direct professional contact. In addition, the presence of the completed sections of XIV "Biological Assets" and XV "Financial Results from the Initial Recognition and Sale of Agricultural Products and Additional Biological Assets" in the Notes to the Annual Financial Reporting of these enterprises, as well as the lines of balance, which reflect the fair value of biological assets, does not mean anything. Indeed, in the fair value accounting sections, the accountants of agricultural enterprises recorded information obtained from their usual valuation methods: for biological assets - at an initial cost, and for agricultural products - by production cost.

This phenomenon also had its own reasons. First, the valuation at fair value is much more amorphous, incomprehensible to accountants who got used to the traditional methods of determining the value of assets for the Soviet system, and much more time-consuming. And such work would be justified only to increase the attractiveness of the balances of agrarian enterprises in the period of obtaining crops in crop production and livestock products, which would increase their investment attractiveness only "on paper". Secondly, in the declarative application of "fair value" with the actual displaying in accounting of biological assets at initial cost and agricultural products at cost, the maximum of the negative incentives that the enterprise could obtain as a result of this was the imposition of a fine imposed on the chief accountant for a violation of the rules keeping accounting in accordance with the Code of Ukraine on Administrative Offenses. According to the Article 1642 of this Code, the lack of accounting or keeping it in violation of the established procedure, the inclusion of false data in the financial statements, non-submission of financial statements is proceeded by penalty of a fine of eight to fifteen non-taxable minimum.

The same actions committed by a person who was subject to administrative penalty for one of the above-mentioned offenses during the year shall entail the imposition of a fine in the amount of from ten to twenty tax-free minimum incomes of citizens. The size of the non-taxable minimum incomes of citizens, in accordance with clause 5 of subsection 1 "Features of the collection of personal income tax" of section XX "Transitional provisions" of the Tax Code of Ukraine, is 17 UAH. Consequently, the minimum penalty for violation the accounting rules is $17 \times 8 = 136$ UAH.

Maximum penalty based on detection of repeated violation - $20 \times 17 = 340$ UAH. In this case, the penalty is set not for each violation (not for every wrong accountancy, not for each figure in the reporting), but in general, it is related to the specialist who committed a violation of these rules. This amount is so miserable that no businessman and no accountant is scared.

2). After the adoption of the Tax Code of Ukraine in 2010, the non-elaboration of the algorithms for determining the fair value of biological assets and agricultural products (and this affected the procedure for calculating taxable profits) led to the introduction of amendments to P (S) A 30 insofar as it allowed agricultural enterprises to be re-elected the procedure for evaluating agricultural products and additional biological assets at cost is equally valued at fair value. The same situation with biological assets - they were allowed to be recognized at their original cost), but there is a remark in their position (standard) 30 that, at their original cost, they can only be reflected if their fair value can not be reliably determined, or if the enterprise is a tax payer. However, our people are so fanciful that they have the ability to substantiate the impossibility of enforcing certain rules, even if in reality there are all conditions for this, and vice versa, depending on which option is more acceptable, more profitable, less risky and less labor-intensive

These changes re-energized discussions between supporters and opponents of fair value in accounting for agricultural enterprises. At the same time, the final reasonable argument of the representatives of the first group is that in the International Accounting Standard 41 "Agriculture" there is no option of recognition of agricultural products at cost, and there is an exception in the case of biological assets.

This means that the national current notes of P (S) A 30 do not meet the standards of a similar international standard. And this violates the norms of the Program for the reform of the accounting system with the application of international standards, approved by the Resolution of the Cabinet of Ministers of Ukraine, October 28, 1998, No. 1706. It also does not correspond to the course announced in the Association Agreement between Ukraine and the European Union on bringing the legislation of Ukraine on accounting and auditing to the EU legislation (Annex XXXIV to Chapter V, Chapter "Company law and corporate governance, corporate governance, accounting and auditing" section V "Economic and industrial cooperation). And if for the "ordinary" Ukrainian agricultural enterprises, which still do not use international standards (although sooner or later this will come, if the processes of globalization will be of the same intensive as we see today), this discrepancy is not fundamental, then for those enterprises, which Law of Ukraine "On Accounting and Financial Reporting in Ukraine" obliges to compile reports on international standards, there are no alternatives to fair value in accounting for biological assets and agricultural products. Such enterprises in agriculture include public joint stock companies and large enterprises, whose performance figures correspond to at least one of the following two criteria at the balance sheet date: the book value of assets - more than 20 million euros; income from the sale of products (goods, works, services) - more than 40 million euros; the average number of employees is more than 250 people.

But what is the reason for the active propaganda of fair value in the assessment of biological assets and agricultural products, besides the standard arguments such an assessment procedure increases the investment attractiveness of agrarian business?

It is our deep conviction that this reason, first of all, has a tax-manipulative nature. In Ukraine, this is still not acute, as the majority of agricultural enterprises, in accordance with the norms of the Tax Code of Ukraine, are in a simplified tax system (tax group IV). And the object of taxation of this tax is not the

profit of the enterprise, and not even its income, these are agricultural lands. However, sooner or later, tax exemptions for agricultural businesses will be abolished (as in 2017, tax deductions for VAT were abolished). And then the question will arise about the real impact of the assessment of biological assets and agricultural products on the taxable profit of these enterprises.

What is this influence like? We want to announce that the assessment of biological assets and agricultural products is a powerful tool for suppressing small agricultural enterprises by eliminating cash (which is almost inevitably accompanied by the taking loans to maintenance an activity and it means the reducing their profitability in favor of non-productive players sphere) and at the same time delaying tax payments by large corporations which are owned by the same entities that control the financial sector.

This point may be exposed on the basis of simple chain of grounds.

The first consideration has the following characteristics :giving the reasonable price for agricultural products, the manufacturer risks to pay the profit tax much quicker than gets the real income. Since agricultural production being accepted, the rule of acknowledgment margin and expenses that envisage the responsibility between them doesn't work as the gain from acceptance arises before cancellation of prime cost of products on financial result comes (since not all the agricultural production is sold during the period of obtaining.) In every enterprise whose activity is directed to getting the income ,such profit will occur in any case, because the reasonable price for agricultural products will be higher than its prime cost. In case of real lack of money current from selling products, one would pay the tax on income from the taken profit.

From the above occurs another point: evaluation of biological assets and agricultural production for reasonable price will induce agricultural enterprises to the following:

1). The quickest way to sell the products without storage and opportunity of waiting for a moment of reasonable price. It also blocks the investments in keeping power placing Ukrainian agricultural manufacturers (that means the whole country) into "starveling dependence" from other countries. Statistics shows that Ukraine sells its agricultural products like raw material for export as the result buys foreign production not using its own, though Ukraine can procure itself with vast amount of food supplies. Actually, putting the reasonable price , the income tax becomes "the payment to the state for the tax for the right to wait for reasonable price and sale production domestically."

2). Lack of stimulus for agricultural processing on a domestic level, as the payment for such production is realized due to the the local trade chain and comes around with delay.

Imputation and payment for income tax from "uncollected profit "leads to the main negative tendency - taking out current assets from the activity of agricultural commodity producers and provided its constant lack has the following negative outcome. Owing to that enterprises more often are dissolved or take credits. When they quit working ,it is profitable for global players-international firms, for whom absence of marketability of Ukrainian small enterprises is beneficial because in that case they get the access without barrier to Ukrainian agrarian resources. In fact, the resources that occur as the result of liquidation of agricultural enterprises are taken up by foreign companies at once. It means that Ukrainian soil and Ukrainian people as well, begin to work not for benefit of our country, but for the country that supports agricultural lands in Ukraine.

Thus the enterprises that are controlled by large foreign business are not so dependent on paying the income tax for production as they have more possibilities for its storage, access for international customers, open sale's canals that are gained as the result of processing agricultural raw staff. So, the operational circle in these enterprises is lower, and to provide the constant working ,they mostly use their own capital and as the result get the optimal profit. The higher earnings - the higher is competitiveness. So our domestic agricultural producers while using the optimal price appear in the situation of opponent exposure.

In case domestic manufacturers will under these circumstances decide to have a loan in order to keep their work it will also be very profitable for international business. Most Ukrainian banks have the nationwide composition, not the regional one and their owners spend the earned money abroad supporting primarily the economics of other countries. The loan argument is enhanced also by the fact that international companies that control agricultural business in Ukraine have better access to loan resources in foreign banks (on better terms than in Ukrainian financial institutions) that's why even if they have expenses in the part of delay of operational period of paying the tax for formulated agricultural production will also be much lower. The increase of dependence on loan resources means that agrarian field in case of choosing the pattern of production on one's own money is doomed to stagnation.

Conclusions. Consequently, from both sides of the development of events due to the recognition of agricultural products at fair value described in this article, only foreign companies and international business will benefit. If agricultural enterprises sell their products as raw materials, this will deepen

Ukraine's dependence on abroad agricultural producers. If they decide to use credit resources to equalize turnover, this reduces their competitiveness, and even more produces working capital in the long-term period (and this will sooner or later lead to the increase of debt obligations in terms of updating machinery), which also does not serve for Ukraine's welfare.

In order to avoid such negative consequences for the agrarian business in the taxation part, there is only one thing to do: to establish a clear barrier to the application of fair value for the assessment of biological assets and agricultural products in national accounting law and in national accounting practice. Even if such categorical point differs from international standart norms. But will our justification be the last "drop of insight" for the national accounting methodologists or this publication will be ignored - the answer to this question is still open.

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**ПОВЕДІНКА СПОЖИВАЧА В СУЧАСНІЙ
РИНКОВІЙ ЕКОНОМІЦІ** ©

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У статті досліджено особливості поведінки споживача в сучасних ринкових умовах. Висвітлено теоретично-методологічні підходи до формування споживацької поведінки та визначено екзогенні та ендogenous чинники, що на неї впливають. Окреслено різні моделі поведінки споживачів залежно від рівня їхнього доходу. Проаналізовано рівень та динаміку доходів населення України, в тому числі в міській та сільській місцевості. Досліджено динаміку витрат українських споживачів та їхню структуру. Виявлено незбалансованість бюджету споживачів, а також недостатність фактичних доходів для забезпечення наявних потреб населення. Проаналізовано показник ВВП та індекси-дефлятори, які є індикаторами реальної купівельної спроможності споживачів. Розглянуто «індекс щастя» як критерій, який впливає на схильність до споживання та заощадження. Запропоновано кроки, що сприятимуть підвищенню економічної ефективності поведінки споживача та максимізації його корисності.

Ключові слова: поведінка споживача, корисність, дохід, витрати, ВВП, дефлятор, потреби, купівельна спроможність.

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