TAX ASPECTS OF USE OF ACCOUNTING INFORMATION: CONFORMITY TO THE INTERESTS AND REQUESTS OF USERS

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The need to meet the diverse requirements of individual groups of users of accounting information is laid as the main purpose of the accounting system. However, not the different purposes of accounting in this case should be a question, but different information requirements of different user groups. Therefore, the purpose of accounting is to create the most adequate reality of the information model of economic processes and their tendencies in relation to the subject of economic activity and to provide all interested persons with a reasonable amount of information for decision-making, as well as to satisfy other information requirements at the expense of a single information set of data on the parameters of economic activity, enterprises, as well as other indicators, both internal and external.

Regarding the term "multi-purpose accounting", it should be noted that it is more appropriate not to justify the concept of a new format of accounting as a multi-purpose, but to differentiate the various tasks of an integrated integrated accounting and analytical system of the enterprise with the focus on achieving a single goal - the creation of information model and business model its tendencies and satisfaction of reasonable information requirements of all interested groups of users (institutes) concerning the parameters of activity of enterprises and its external environment while respecting the balance between economic interests.

Even a state which, in accordance with certain articles of the codified legislation and regulations, is obliged to do so, cannot guarantee the accuracy of accounting information. In particular, Art. 2 of the Law of Ukraine "On Accounting and Financial
Reporting stipulates that the state regulation of accounting and financial reporting in Ukraine is carried out with the purpose [1]: to create uniform rules of accounting and preparation of financial statements, which are mandatory for all enterprises and guarantee and protect the interests of users; improving accounting and financial reporting.

However, the purpose of government regulation of accounting and financial reporting in terms of safeguarding and protecting the interests of users without establishing the correctness of accounting and the reliability of such information may be considered desirable, but not achieved.

All users of the report should be grouped according to the expected information for them (Fig. 1).

![Fig. 1. Users of financial statements](image)

This situation is due to the fact that different groups of users by their actions differently affect the value of financial indicators. Some try to minimize. Others want to increase their values. And only some of them want to have a real picture [2, p. 53].

The complexity is also that the real impact on the level of individual indicators of economic activity from the standpoint of different people and the impact on the presentation of information in a particular form in some cases are different. Yes, the main group of users of accounting information is the institute of owners (founders, participants, etc.). From the point of view of the owners, their main interest is to maximize profits and maximize financial position, increase the value of the business, depending on what the main goal pursued by a particular owner at a certain stage of the company.

As for the economic interests of the other most important user group is the
Institute of Managers of all levels. First, it is this user group that has the greatest impact on the amount and format of information provided in all types of reporting. It is this user group that determines accounting policies and therefore directly affects the size of individual financial metrics.

Secondly, this group of users should ensure that the interests of business owners are realized and, from such positions, should be interested in maximizing profitability and improving the financial position of the company. However, in this case, it is necessary to distinguish between managers of different levels and, accordingly, their interests, and consider whether there is a relationship between the performance of the company and the amount of material or other remuneration received by the respective managers of different levels.

In addition to managers, a separate group of accounting users is made up of regular employees. It is clear that their main economic interest is to receive the maximum amount of wages, bonuses and other social benefits from the enterprise. These users are concerned about the overall financial status of the business; about the possibility of saving their jobs in the near and distant future, the possibility of maximizing pay.

A large group of users is made up of various government institutions, including tax authorities. Accounting and tax information provide the necessary information. The interests of all these institutions can be practically divided into two groups: first, financial interests, and second, non-financial interests. In general, the economic interests of situational and strategic direction should be distinguished.

If we evaluate the current relationship between enterprises and tax authorities, as one of the most influential state institutions in relation to business, then the latter pursue situational economic interests - to obtain the maximum amount of taxes for a certain amount of business activity, based on a given level of tax burden and collection plan taxes.

Therefore, legislative regulation of these issues should be extremely rational, since closing a business, which becomes unprofitable in the conditions of a rigid tax system, does not meet the interests of the state, the public, as it undermines the future financial stability of receipts to the state and local budgets, negatively affects the employment rate. That is, a conflict of interest arises in the system of state institutions, which also conflict with the interests of owners, managers and employees.

A prerequisite for achieving the desired results of interaction is a properly established system of administrative protection of taxpayers' rights and interests. The principles of taxation and fees in the system of tax law take on the importance of a measure of fairness and order, and in this sense, play the role of legal guarantees, shaping the legal environment of fair, moderate and proportionate (proportional) taxation, as well as determining responsibility for tax offenses.

Rights and freedoms, legal interests of taxpayers should be asserted and developed in the perspective of normative-legal realization of the possibilities of the human-centrist approach, introduction of public forms of interaction of all participants of tax relations and their (public forms) of legal regulation [3, p. 59].

The interests of entrepreneurs as taxpayers, being specific in nature and nature, should not conflict with national interests or the common good. Otherwise, they should be perceived as inadmissible, which should be duly enshrined in domestic law. Unfortunately, the legislator does not always consider tax law from this point of view, which leads to the emergence of legal norms that are contrary not only to the interests of small and medium-sized businesses, but also to national interests.
Government institutions that have no financial interest but should be interested in obtaining real data on the economic activity of an enterprise are the statistical authorities and some others. These institutions are designed to ensure that enterprises receive adequate financial and statistical information.

A separate group of users of information about the economic activity of the enterprise, are different bodies of the permit-control system, in particular the licensing, security, business support, ecology, architecture and more. At the formal level, given the societal importance of these institutions, an informational request for objective, truthful information regarding certain performance indicators should be obtained. An important group of users of external accounting information are contractors of the enterprise: buyers and other debtors, as well as suppliers, banks and other lenders.

Analyzing the interests of creditors, it should be noted that they are primarily interested in the solvency of the company, and therefore its financial condition. To a lesser extent, profitability is important to them. However, in this case it is also possible to talk about the interests of situational and strategic nature.

The public is generally interested in the stable and safe functioning of all economic entities, provided that a sufficient level of environmental and other safety of their activities is maintained. The public is interested in getting real information about both the financial position and profitability of the business, as well as non-financial indicators regarding employment and job retention, social programs of the enterprise, environmental aspects of the activity, etc.

Therefore, the reliability of financial reporting indicators is extremely important for the state as one of the main users of information, because its indicators allow: to characterize the composition and structure of the main parameters of the activity of enterprises; to compare the development of enterprises by individual types of economic activity, as well as by administrative and territorial units; to analyze the main indicators of the financial condition of the enterprise, as well as to carry out financial analysis of different enterprises on the basis of comparable indicators; to carry out a financial analysis of the development of enterprises of different ownership and organizational and legal forms of management.

The need to take into account and balance the diverse economic interests of different institutions is the key to the survival of any enterprise and its sustainable development.

References:

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