ПРОБЛЕМЫ СОВЕРШЕНСТВОВАНИЯ БУХГАЛТЕРСКОГО УЧЕТА И АУДИТА СЕЛЬСКОХОЗЯЙСТВЕННЫХ КООПЕРАТИВОВ

PROBLEMS OF IMPROVING ACCOUNTING AND AUDITING OF AGRICULTURAL COOPERATIVES



УДК 631.1

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Аннотация

В статье рассматривается тот факт, что формирование новых организационно-правовых форм собственности и управления в агропромышленном комплексе коренным образом изменило организационные, экономические, правовые, социальные и иные условия функционирования аграрного сектора и его основного звена в сельском хозяйстве.. Сегодня успешное решение задачи повышения эффективности кооперации, организации заготовительно-снабженческих и сбытовых структур агропромышленного комплекса и совершенствование бухгалтерского учета в них является важнейшим фактором стабилизации и развития экономики в новых экономических условиях. В связи с этим особую актуальность приобретают вопросы глубокого и всестороннего исследования существующей организации во взаимоотношениях различных субъектов агропромышленного комплекса и, исходя из этого, обоснования приоритетных направлений повышения их экономической эффективности с учетом требований рынка, спроса и предложения, конкуренции.

Annotation

The article deals with the fact that the formation of new organizational and legal forms of ownership and management in the agro-industrial complex has radically changed the organizational, economic, legal, social and other conditions for the functioning of the agricultural sector and its main link in agriculture.. Today, the successful solution of the problem of increasing the efficiency of cooperation, the organization of procurement and supply and marketing structures of the agro-industrial complex and the improvement of accounting in them is the most important factor in the stabilization and development of the economy in the new economic conditions. In this regard, the issues of deep and comprehensive research of the existing organization in the relationship of various subjects of the agro-industrial complex and, based on this, the justification of priority areas for improving their economic efficiency, taking into account the requirements of the market, supply and demand, competition, are of particular relevance.

Ключевые слова: Агропромышленный комплекс, сельское хозяйство, глобализация, учет и аудит, экономический рост.

Keywords: Agro-industrial complex, agriculture, globalization, accounting and audit, economic growth.

Modern world practice, as well as domestic experience, shows that the progressive development of the agro-industrial complex will largely be determined by the use of the advantages of cooperatives, associations, their cooperatives and the effective organization of accounting and auditing.

Each business entity in its daily activities must maintain four types of economic accounting:

1. Operational accounting;
2. Statistical Analysis;
3. Accounting (balance sheet, profit and loss statement);
4. Tax.

The fundamental normative document on accounting of economic entities is the Law of the Republic of Kazakhstan" On Accounting and Financial Reporting» of February 28, 2007 and the Tax Code of the Republic of Kazakhstan.

In accordance with the requirements of these laws of the Republic of Kazakhstan, each business entity must develop its own accounting and tax accounting policies.

In accordance with Article 2, paragraph 2 of the Law of the Republic of Kazakhstan dated February 28, 2007 No. 234-III "On Accounting and Financial Reporting" (as amended as of 09.04.2016)

Individual entrepreneurs have the right not to conduct accounting (except for the preparation and storage of primary documents) and the preparation of financial statements in accordance with the following conditions at the same time:

1) Apply, in accordance with the tax legislation of the Republic of Kazakhstan, special tax regimes based on a patent, a simplified declaration;

2) Are not registered for value added tax;

3) Are not subjects of natural monopolies and regulated markets [1].

In case of non-compliance with one of the conditions specified in this paragraph, the individual entrepreneur is obliged to maintain accounting records and prepare financial statements from the month following the month in which such non-compliance occurred.

A special tax regime based on a patent is applied by individual entrepreneurs who meet the following conditions:

1) do not use the labor of employees;

2) carry out activities in the form of personal entrepreneurship;

A peasant or farm is a labor association of persons in which the implementation of individual entrepreneurship is inextricably linked with the use of agricultural land for the production of agricultural products, as well as the processing and sale of these products.

A peasant or farm can take the following forms:

1) A peasant farm, in which entrepreneurial activity is carried out in the form of family entrepreneurship, based on the basis of common joint ownership;

2) Farming based on the implementation of personal entrepreneurship;

3) A farm organized in the form of a simple partnership on the basis of common shared ownership on the basis of a joint activity agreement.

The head of a peasant or farm farm must:

1) Organize the accounting and reporting of a peasant or farm;

When registering a peasant or farm based on a joint enterprise, a certificate of state registration is issued to the head of the peasant or farm. The certificate is accompanied by a list of members of the peasant or farm economy, certified by the state revenue authority [2].

Tax accounting is the process of keeping accounting records by a taxpayer (tax agent) in accordance with the requirements of the Tax Code for the purpose of summarizing and systematizing information about taxable objects and (or) objects related to taxation, as well as calculating taxes and other mandatory payments to the budget and preparing tax reports.

Consolidated tax accounting - tax accounting carried out by the authorized representative of the parties to the joint activity agreement, both collectively for such activities and for the share of participation of each participant in the joint activity agreement.

Individual entrepreneurs, who, in accordance with the legislative act of the Republic of Kazakhstan on accounting and financial reporting, do not conduct accounting and financial reporting, organize and maintain tax accounting in accordance with the rules approved by the authorized body.

Material and methods of research.

In the course of the study, were used general research methods: methods of analyzing financial statements: horizontal, vertical, ratio, comparison, and others.

To study problems of improving accounting and auditing of agricultural cooperatives were used the following methods:

- review of the regulatory framework;
- analytical method;
- study of foreign experience;
- the possibility of using public-private partnership tools;
- collection and processing of statistical data;
- economic and mathematical calculations.

Results and discussion

The taxpayer independently develops and approves the tax accounting policy

Tax accounting policy - a document adopted by a taxpayer that establishes the procedure for conducting tax accounting in compliance with the requirements of the Tax Code.

The tax accounting policy may be included as a separate section in the accounting policy developed in accordance with international financial reporting standards and the requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting [3].

Small business entities have the right to independently choose only one of the following procedures for calculating and paying taxes, as well as submitting tax reports on them:

1) generally established procedure;

2) special tax regime based on a patent for individuals;

3) a special tax regime based on a simplified declaration;

4) special tax regime for legal entities - producers of agricultural products.

The special tax regime provides for a special procedure for calculating corporate income tax - 10%, value added tax-12%, social tax-11%, property tax-1%, vehicle tax, depending on the tax base with 70% benefits, i.e. payment of only 30% of the amount of taxes due.

In modern conditions, accounting in the majority of Peasant farms is not maintained; financial statements (balance sheet and profit and loss statement) are not compiled, although this is provided for by law [4].

In these conditions, there is a need to organize an agricultural cooperative for servicing the accounting and taxation of farms and determining their functional responsibilities.

In many places, the available land resources of peasant farms are not transferred to the authorized capital of cooperatives for the right of use due to the high cost of re-mapping the land use map (50-60 thousand tenge for each founder) and a wrong understanding of the right of land use.

Statistical reports 4-AI (agricultural industry) "Report on the results of sowing for the harvest" and 29-AI "On the harvest of agricultural crops" are compiled on behalf of peasant farms, and the grown products are sold not in the cooperative, but in peasant

farms. Consequently, agricultural cooperatives with this accounting arrangement will not be able to legally use state subsidies.

Share contributions must be made by the members of the cooperative in the amount of at least 10% by the time of its state registration, the rest - within 1 year from the date of state registration. Most of the members of the cooperative do not have their bank accounts registered or opened in the STB [5].

The unformed statutory fund of an agricultural cooperative provided for in the constituent documents during the year may entail the legislative liquidation of them after this period.

Most organized agricultural cooperatives lack one of the fundamental documents - the accounting and tax accounting policy developed by the management of this entity.

The forms of the book of accounting of share contributions from members of agricultural cooperatives are not developed.

The legislative inclusion of agricultural cooperatives in the list of subjects of the Republic of Kazakhstan, the financial activities of which are subject to an annual mandatory audit, is of no small importance. This increases confidence in the organization of agricultural cooperatives, on the part of stakeholders and the publicity of their financial statements.

In the adopted Law of the Republic of Kazakhstan "On Agricultural Cooperatives" dated October 29, 2015 No. 372, article 36 stipulates that an agricultural cooperative has the right to audit its financial and economic activities independently at the initiative of at least one third of the members of the cooperative (initiative audit group) or by creating a control body – the audit commission-by a decision of the general meeting of members of the cooperative or by joining the audit union of agricultural cooperatives. In article 37 the Revision Union of Agricultural Cooperatives and the procedure for organizing them:

- Audit Union of Agricultural Cooperatives (hereinafter referred to as the Audit Union) – a voluntary association of agricultural cooperatives established in the form of a non-profit organization and performing internal audit of the financial and economic activities of its agricultural cooperatives, coordinating these activities, providing internal audit services to members of the audit union, as well as other activities that do

not contradict the legislation of the Republic of Kazakhstan, provided for in the constituent documents of the audit union;

- The Audit Union is established on the initiative of at least ten agricultural cooperatives that are its founders;
- An agricultural cooperative has the right to join one of the audit unions of its choice. An agricultural cooperative may not simultaneously be a member of more than one audit union;
- The Audit Union carries out its activities in accordance with this Law, the charter and the founding agreement. The supreme governing bodies of the audit union are the general meeting of the members of the audit Union and its Supervisory Board, which is elected by the general meeting of the members of the audit Union. The executive body of the audit union is the executive director, who is hired by the Supervisory Board on the basis of an employment contract [6];
- The Audit Union performs internal audit in accordance with the rules of the audit union approved by the general meeting of the members of the audit Union;
- The financial activities of the audit union are carried out on the basis of the estimates of income and expenses approved by the general meeting of the members of the audit union in accordance with its constituent documents;
- The expenses of the audit union for the implementation of internal audit and the provision of services related to internal audit are reimbursed by membership fees, the amount of which is established on the basis of the specified estimates or other sources in accordance with the legislation of the Republic of Kazakhstan;
- The Audit union, based on the results of the internal audit, shall draw up an internal audit report in writing, which is an official document intended for the members of the cooperative and other users of the accounting statements of the agricultural cooperative and containing the opinion of the audit union expressed in the prescribed form on the reliability of the accounting statements of the agricultural cooperative, compliance of the accounting procedure of the agricultural cooperative with the legislation of the Republic of Kazakhstan, compliance by the management bodies of the agricultural cooperative with the provisions of the charter and the legislation of the Republic of Kazakhstan, as well as data on identified violations that may lead to a deterioration in

the results of financial and economic activities of the members of the audit union or their insolvency (bankruptcy);

- The form, content, and procedure for signing and submitting the internal audit report are determined by the rules of the audit union;
- The Audit Union has the right to issue instructions on the elimination of identified violations and shortcomings and to monitor their implementation;
- At least fifty percent of the members of the supervisory board of the audit union must be members of the audit commissions of agricultural cooperatives that are members of this audit union;
- The name of the audit union should contain the words "Audit Union of Agricultural Cooperatives" [7].

For the effective development of agricultural enterprises in the field, there is a need to organize a permanent system of training and advanced training of farmers, owners of small farms, rural entrepreneurs.

Conclusion

An important condition in the activity of a cooperative is the distribution of profits and losses. The contribution of the members of the cooperative to the final result of its work is determined based on the share of economic participation of each member in the total supply of products, which is the main element in the regulation of their relations in the cooperative. The implementation of the economic mechanism of revenue distribution involves reimbursement of costs to each participant and making a profit depending on participation in the production process. To create the prerequisites for the necessary economic stability of the members of the cooperative, the profit should be directed to the replenishment and increase of working capital and fixed assets, to the economic development of the cooperative.

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