

657.1+336.2

« , »

-

-mail: kpuc_92@mail.ru

:

;

,

;

.

,

.

:

,

,

,

. 313

(

—

).

(

)

,

,

,

.

.313

[2].

[1].

:

1.

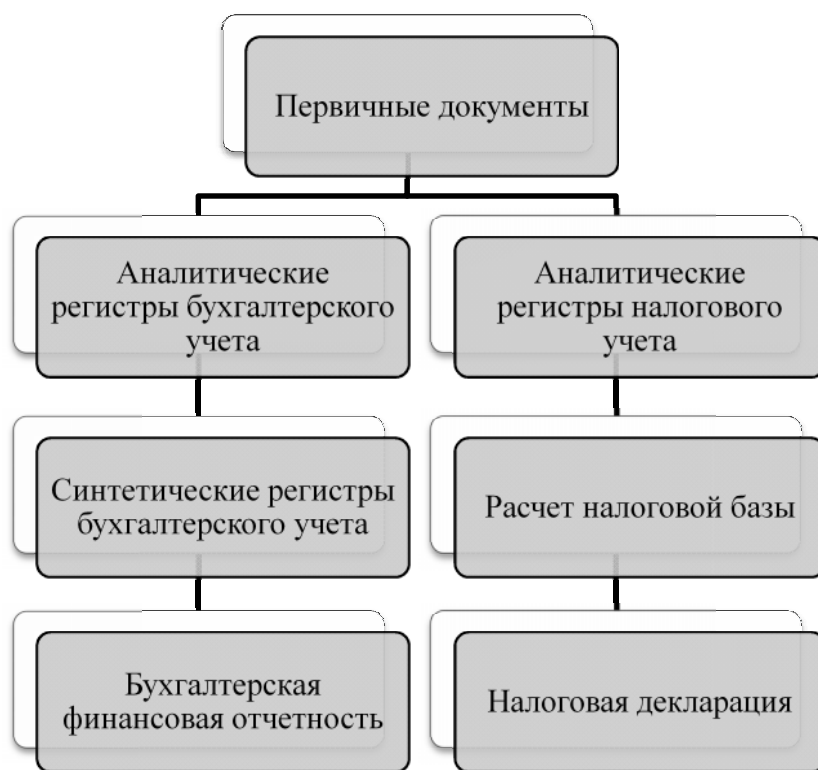
2.

[6].

[4, 5]:

1.

1.



1 –

2.



3.

3.



3 –

, , ,
 ,
 . , ,
 () ,) ,
 () () ,
). ,
 , ,
 () ,
 , ,
 , ,
 « » .

, :
 , :
 (,) ,
 ,
).
 .

, — .
 .
 , .
 , .
 . — ,

- , ,
- .
- ,
-
- ,
- .
-
- .
1. , . . . / . . . , . . .
.- ∴ , 2010. – 105 .
 2. , . . .
/ . . . , . . . // -
.- 5: . – 2012. – 1. – . 175-
- 181.
3. , . . . :
/- ∴ - , 2009. – 231 .
 4. , . . . :
/ . . . // :
. – 2009. . 64-68.
 5. , . . .
/ . . . //
: . – 2010. – . 57-61.
 6. , . . . / . . . //
. – 2006. – 9. – . 52-56.

THE VARIANTS OF SCHEMES OF TAX ACCOUNTING IN COMPANIES

Sergeeva Christina Sergeevna
student of chair «Economics, Management and Investment»
South Ural State University
-mail: kpuc_92@mail.ru

***Abstract.** The article examines three approaches to building a system of tax accounting in organizations: mutually independent accounting and tax accounting; using tax account both tax and accounting registers; using of accounting registers as tax registers. We present arguments in favor of each of these options, depending on the characteristics of economic activities of the company and the goals established by the accounting department in the development of tax accounting system in the company.*

Keywords: tax accounting, accounting, tax registers