

**THEORETICAL BASIS OF ACCOUNTING  
AND ANALYTICAL SUPPORT OF TAXES  
AND PAYMENTS COMPUTING**

Taxes are compulsory attribute of statehood. Their obligating character is caused by necessity of financial support of fulfillment of social, political, economic, administrative, military defense, ecological, international cooperation, and other social functions and tasks by the state. As historically the oldest category, taxes do not only ensure formation of the income part of a budget, but directly have influence on the payers' activity. Inability of present market system, which is overstated with faked financial resources, to self-regulation applies new demands in forming an effective system of taxation.

There are a few names we should mention among the researchers and experts in taxation sphere: V.Andruschenko, O.Vasylyk, A.Krysovatiy, M.Kucheryavenko, V.Oparin, A.Sokolovska, V.Sutormina, V.Fedosov, S.Yuriy etc. However, their recommendations in the sphere of taxation, particularly some formation aspects of accounting and analytical calculation support of taxes and payments need more precise definition and adaptation to the post-crisis conditions.

The research aims to ground the theoretical basis of accounting and analytical calculation support of taxes and payments.

Role and importance of governmental regulation of social and economical processes significantly change under the market conditions. The term "tax policy" is one of the most widely used in the determination of almost all taxation aspects. It is the tax policy that determines the nature and purpose of the tax system, which provides with necessary resources for state financial expenditures. We suggest the following definition of tax policy taking into account trends of economic systems globalization and strengthening of integration processes in the world: tax policy is a total of legal, economic and organizational state actions in taxation as for regulation of tax relations which are directed to support tax receipts into the centralized funds of state financial resources and stimulation of economic growth with a help of the tax system. Tax policy reflects type, degree and purpose of state intervention in economy and changes depending on the existing situation.

One of the main links of the tax system in a state is taxes. They are an inalienable element of modern economic systems functioning and one of the main instruments in the hands of a state for performing economic and social policy. Under such conditions the studies of theoretical, methodological and pragmatic foundations of the tax policy and forming of the state tax system are especially topical.

The nature, the functions and the role of taxes is determined by the state tasks on every stage of its development. Lack of taxes paralyzes the state financial system in general, makes it powerless and, in the end, senseless. According to economic content, taxes express financial relations between the state and tax-payers. Their main purpose is to make a financial fund for the financial supporting of fulfilling the functions of the state. On the one hand, they ensure the financial basis of the state and serve as the main tool for realization of its economic policy, and, on the other hand, they are "tax load" of tax-payers, loss of their well-being caused by reduction of income because of taxation.

Determinant basis of tax system is volume of budget costs and special-purpose funds. Taxation in a state is not an end in itself. From the point of view of organizing of state financial activity, taxes are secondary to costs.

Forming of tax system is based on the following principles:

- 1) systemacy;
- 2) introduction of determinant base of this system;
- 3) initial principles.

Our national financial science, while determining the nature of taxes, traditionally pays great attention to investigation of manifestation of specific functions of this category. Most modern researchers of taxation theory distinguish three basic functions of taxation: fiscal, regulative and controlling.

The elements of analysis should be permanently used in the work of financial and economic departments of enterprises in order to organize an efficient system of controlling the correctness of calculations, taxation, and payments.

Internal tax control is the work of certain officials from the management, and, first of all, from accounting department with the purpose of providing verification of accuracy of representation and evaluation in accounting of taxation objects, fairness of computing methods and tax payments according to legislative acts.

Hence, establishment of the system of accounting and analytical support of taxes and payments computation is an important element of regulation of relationship with supervision and controlling state bodies. The main instruments of this system is approved accounting and taxation policy of the enterprise, accounting and taxation system, and internal control system containing the elements of analysis.