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ORGANIZATION OF ACCOUNTING AND AUDIT OF TAXES AND PAYMENTS UNDER THE TERMS OF MODERN INFORMATIONAL SUPPLY

Summary

The article reveals a study of the organization of accounting and auditing of payments for taxes and payments under conditions of the use of modern information support. The mechanism of extra charge and tax payment is constantly transformed. The rationally organized conduct of account and audit of calculations after taxes and payments the tax loading of subject of manage allows to optimize and to avoid penalty approvals. In the conditions of informative society optimization of organization of account and audit is first of all related to development of dataware of accounting - control procedures. It was noted that the use of appropriate software and technology made it possible to significantly improve the quality of record-keeping information processing and changed the content and organization of the work of record-keeping staff. Record-keeping is becoming more creative, with its functional focus shifting to organization and improvement of accounting procedures.

This is particularly relevant in the accounting of taxes and payments, because today this area of accounting is the largest in volume and complexity. The article discusses the main software products used by economic entities in calculating taxes and payments and in compiling and presenting tax reports. It has been determined that, in a post-industrial (information) society, the importance of information in accounting is increasing. It is proved that one of the most promising directions of the optimization of accounting and auditing of payments on taxes and payments is the use of the technology «blockchain», which allows to approximate accounting and auditing procedures and substantially changes them.

Keywords: accounting organization, audit organization, tax and payment calculations, information support, blockchain.

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