

ПРАЦІ ЗАКОРДОННИХ АВТОРІВ

THE CLASSIFICATION PECULIARITIES OF THE TEMPORARY BUILDINGS AND CONSTRUCTIONS ON ACCOUNTING PURPOSE

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The article covers the accounting classification peculiarities of the temporary buildings and constructions, taking into account the facts to describe the necessity of the latter in non actives. This gives the opportunity to escape the supplementary duties during checking out process by tax members.

INTRODUCTION

"The constructions, the temporary buildings built on industrial purposes, workers on building, temporary roads, hanging roads for transferring different substances, water, electricity, heating and communication systems, open and closed temporary storages, workshops, asphalt and concrete as well as cement and concrete factories, tunnels, shafts and other fixtures are included in temporary buildings and constructions"[1], and this is fulfilled according to the order made by the Government of RA "Pre-accounting constructions and temporary buildings".

To connect the temporary buildings and constructions /title/ with the main sources in accounting system, we should use them for industrial and service purposes, make profitable situation for the company in the future, have service period more than 12 months, as well as the company should not predict those actives' sale[2].

OBJECTIVES AND METHODS

"According to the Government of RA "Accounting system", fast torn things include /the service period isn't more than a year/, special equipments and gadgets, changeable equipments (usually used main gadgets in industry, as well as others used by special technology as templates and their accessories, glotscylinders, air waging accessories), temporary buildings, gadgets and structures, and their expenses with the added expenses, which are in the cost-price of building works[3]. Taking into account all this, practically the temporary buildings after using in non actives a year, aren't ended and used in further.

As a result, there is such a situation, that the company should include the temporary structures and gadgets in current actives, and should use in the initial value of the built object from the point of financial accounting.

The practical facts and the latest classification do not give a reason to hesitate, that they are non active material actives, though sometimes they are the temporary buildings and constructions are separated, except normative acts. From legislative point this isn't organized, which is too important for financial and tax accounting.

RESULTS AND ANALYSIS

There are no classifications and definitions on temporary buildings and constructions in the interna-

tional standards of RA accounting system 16 "Main methods", as to other actives you can judge yourself.

So we have the following "taking into account the peculiarities of the company, one should judge"[4]. "According to the international standards of the Accounting system the company should classify the active as a current, if the latter wants to realize, sell or consume the active in it's usual functional usage. Using the other point "If the functional phase isn't definite, it is used to be 12 months"[5]. So the functional phase isn't clear, and it can't last more than 12 months. On the other side if the company expects to consume the active in one functional phase, the consumption can take more than one year. Temporary buildings and constructions can really be considered main methods, as they are used more than a year /the acceptable is two year for building, and this period lasts more than a year/, and the temporary buildings and constructions can not lose their real exterior using them not only by industrial, but also by administrative purposes.

According to RA law about "profit", determining the profit, the gross income is reduced by used and consumed sources and the depreciation separation of the non material actives[6].

If the company use the current expenses on industrial purposes more than a year, those sources will satisfy the main ones being exploited more than a year. So their value is reduced from the gross income of the data year.

The value of the works done by resident developer "Aparan" for the construction of high-voltage power line air, has been 53 067 599.0 amd due to the installation contractor acceptance act. This includes the value of the temporary buildings and constructions, that is 1 152 515 amd as used resources during the building period. The later, being fully attributed to construction expenses, reduced the taxable profit for the reporting year / diagram 1 /.

While the developer company fulfils an air power line construction, the value for the temporary buildings and constructions should have been 152 515 amd in non current actives. Here only depreciation amounts of money are attributed to building expenses, the latest is 230 503 amd / diagram 2 / . So the labor costs hadn't been exaggerated as well as weren't in charge of taxable commitments by the penalties of tax members.

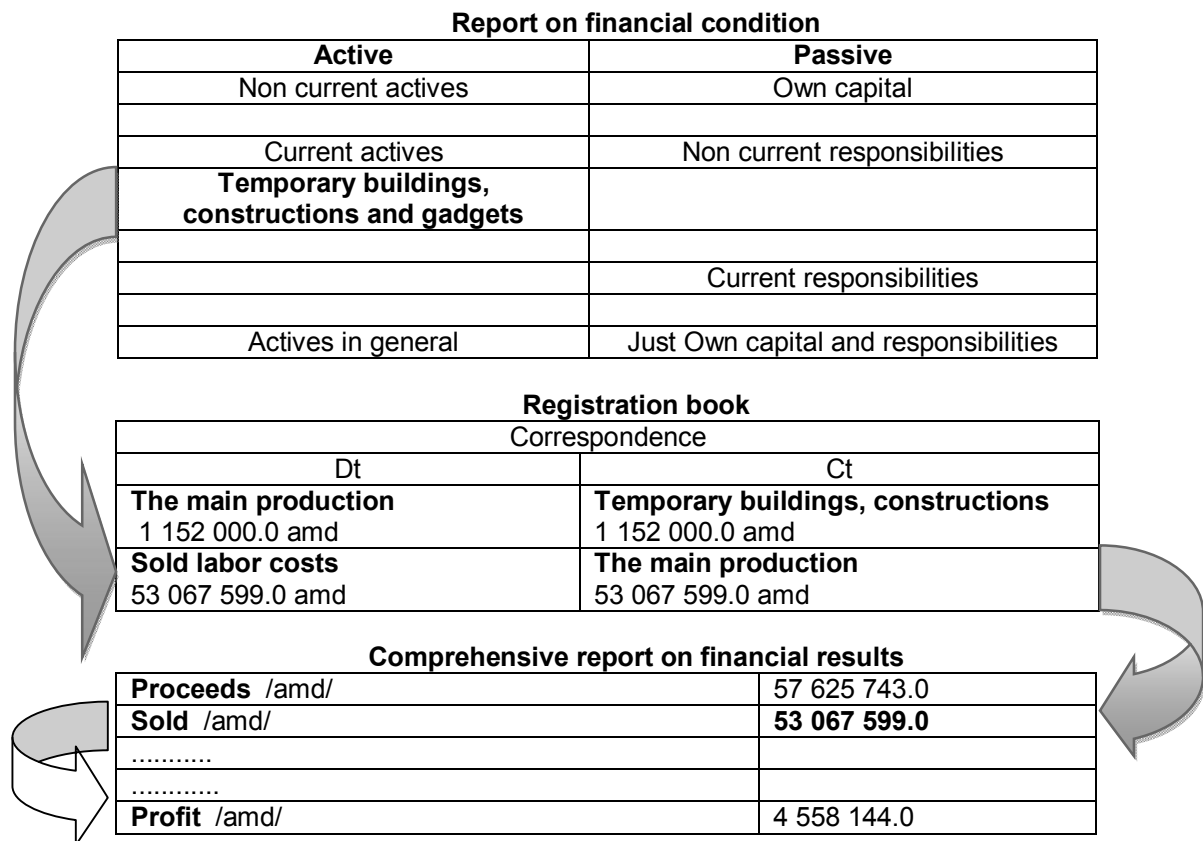


Diagram 1. Temporary buildings included in current actives' influence on the profit

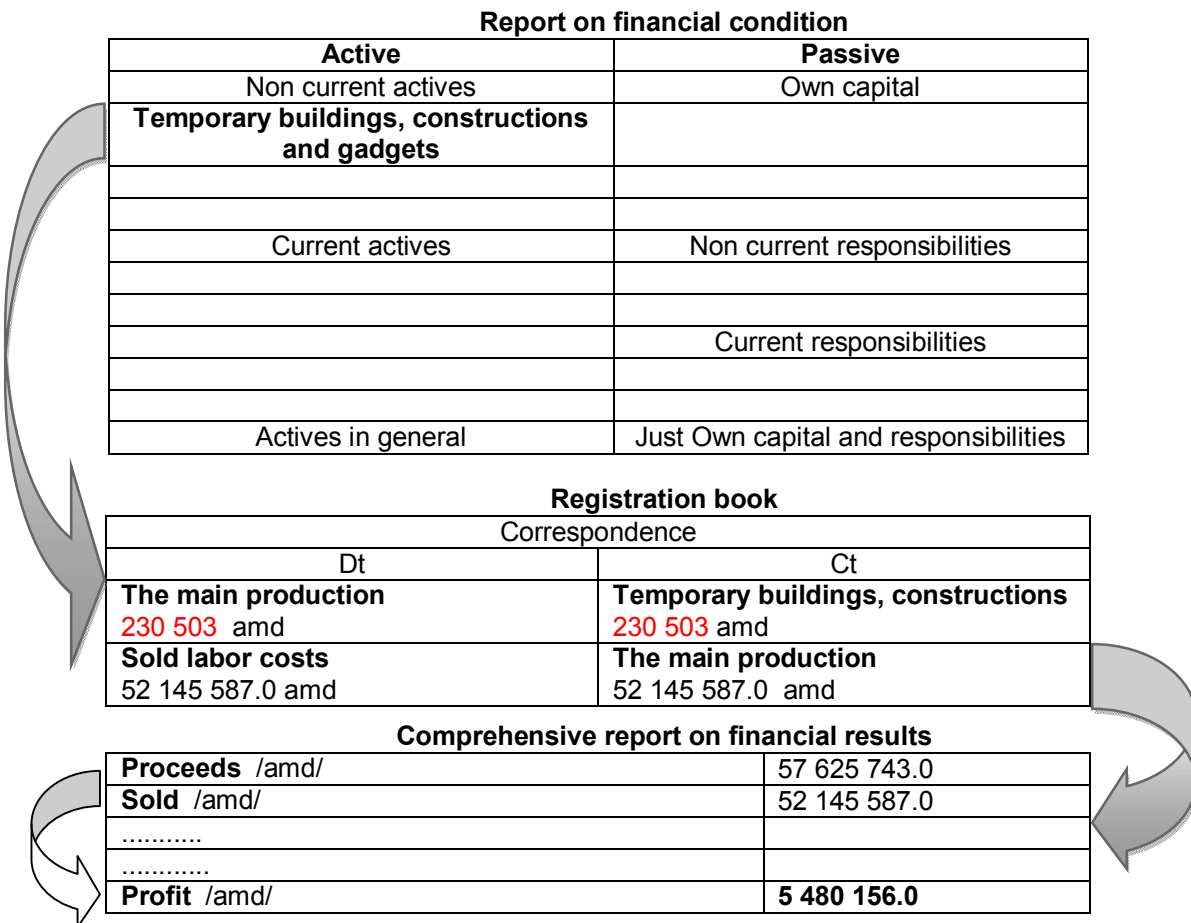


Diagram 2. Temporary buildings included in non current actives' influence on the profit

So the companies, temporary buildings and constructions, gadgets, equipments and ie. are used more than a year. They are included in current actives and their value is included in the expenses of the data year, breaking the demands of RA law about "profit" on depreciation separation. As a result of breaking the law, the company's, structure's reduced expenses of the gross income in reporting year are accounted more instead of doing the depreciation separation for 5 years. The others having value of less than 50000, from accounting point they aren't connected with main sources, as their depreciation period is less than a year. So there is a situation, when there can be supplementary duty on company's profit.

The report 17.07.1998A. N 01/36 "Profit counting and paying system on residents" lost its power by the report 02.04.2004A. N1—05/7.

"The value of the seasonal and temporary roads, temporary structures of 2 year exploitation, special gadgets and equipments, the changeable equipments are failed according to the norms and pre-counting thesis. This is counted taking into consideration their structure, achievement, as well as the usage of the equipments and gadgets (services, works)". So the report N01/36 of seasonal and temporary roads show that the acceptable period is up to 2 year of exploitation, besides taking also the production of the building object. After that period, nothing has been mentioned in any legal acts, as some actives have the peculiarity not to be consumed after exploitation. Accordingly the expenses are accounted in 947 " Main sources and fast torn out currency in exploitation" by usual registration, and reducing the exploitation the latter is eliminated from the account.

This is acceptable for financial point, but not for tax accounting point, and the result is that there is supplementary tax duty.

After the assessor's formulating the exploitation fact more than a year, the gross income is reduced. As the amounts of the temporary gadgets and equipments are included in the data year's reductions, and the taxed profit has been accounted less, as a result the profit payments have been late, and in such case /RA law " about Taxes", the article 23", "the person is to pay a penalty for every day by

0.15% of the tax not paid in time"[7].

The businessman will be presented by the same corroborations, as the profit tax account presented to the assessor was wrong. "Accordingly a penalty is paid by the 10% of the less counted money due to the breaking of the law"[8]. Though tax legislation do not limit the payment to be late and to present the account in a wrong way, as well as a penalty is also used "to hide the taxable object or to show it less.

Thus the amount of tax is paid for less taxable object, as well as a penalty by 50% of the total money./acc. to RA law " about taxes"[9]. In such cases the companies demand to realize the corresponding point invalid and to confirm, that the acquired patterns have been classified as current actives, and have been given to the corresponding accounts of the expenses. Before using the international standards the companies rely on sub-point "d" in the 45 point of 147 report made in May 2 in 1996 by the Government of RA "about the legislative affirmation of the RA Accounting". After this, one should rely on their own assumptions, the right of which earning by corresponding standards, meanwhile the supplementary duties are suggested according to RA tax legislative demands, and the checking act remains unchangeable even when complaining.

CONCLUSION

As building companies, taking the building technological peculiarities, always touches upon the temporary buildings and constructions' accounting problems, so we can use the opportunities made by the international standards of the accounting, which is to make assumptions on the technological peculiarities of the non current actives' recognition.

We think this refers the case, so we suggest to take the constructions and buildings, the value of which is 50000, as non current actives though the predictions and to take the torn according to "RA profit law". The temporary equipments and gadgets, the value of which is less than 50000, are also considered to be included in the class of non actives, moreover being used less than a year they will include their value in the building object, so as the current actives, because the acceptable depreciation minimum period is a year.

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8. *The law of The Government of RA, "On taxes", article 25// " Taxes of the Republic of Armenia Law", article 25(in Armenian)*

9. *The law of The Government of RA, "On taxes", article 27 // " Taxes of the Republic of Armenia Law", article 27(in Armenian)*

У статті представлені особливості класифікації тимчасових будівель і споруд з метою організації обліку будівельних організацій, що дає можливість будівельним компаніям уникнути висунення додаткових зобов'язань з боку податкової інспекції, пов'язаних із сумою амортизації тимчасових будівель і споруд.

В статье представлены особенности классификации временных зданий и сооружений с целью организации учета строительных организаций, что дает возможность строительным компаниям избежать выдвинутых-ния дополнительных обязательств со стороны налоговой инспекции, связанных с суммой амортизации временных зданий и сооружений.

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ПОВЫШЕНИЕ РОЛИ РЕНТНЫХ ДОХОДОВ В СОВРЕМЕННОЙ ЭКОНОМИКЕ КАК ОБЪЕКТИВНАЯ ЗАКОНОМЕРНОСТЬ ЕЕ РАЗВИТИЯ

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Статья посвящена современным закономерностям формирования рентных доходов в рыночной экономике. Обосновывается вывод, что под воздействием многих видов ограниченных ресурсов, которые монополизированы, возникают дополнительные виды доходов, которые способствуют развитию экономики и социальной сферы.

Ключевые слова: ресурсы, факторы, рента, доходы, распределение доходов, закономерности формирования рентных доходов, эффективность и социально-экономические последствия роста рентных доходов.

Рентные отношения – предмет исследования многих экономических научных школ. Начиная с работ видного английского экономиста Д. Рикардо они прошли целый ряд этапов и сегодня продолжают оставаться чрезвычайно актуальными. Формирование и регулирование рынка земли, аренды всех видов природных ресурсов, их значительная роль в рыночной экономике при определении эффективности производства требуют, чтобы эти отношения имели солидную не только правовую, но и теоретическую базу. Д. Рикардо принадлежит обоснование таких категорий как дифференциальная рента I и дифференциальная рента II. Важный вклад в исследование рентных отношений внес и видный немецкий экономист К. Маркс, который не только уточнил содержание открытой Д. Рикардо дифференциальной ренты II, но и доказал, что она имеет тенденцию роста, выделил такие новые формы земельной ренты, как абсолютная и монополярная ренты, законы их формирования. Опре-

деленный вклад в исследования рентных отношений внесли и представители неоклассической школы (А. Маршалл), которые достаточно подробно исследовали особенности функционирования рынка земли и его последствия. Определенный вклад в разработку проблем рентных отношений осуществили и российские ученые (Лаптев И.Д., Козодоев И.И., Загайтов И. Б.). Особенно значительный вклад в изучение рентных отношений сделан профессором Загайтовым И. Б., посвятившем многие десятилетия изучению законов земельной ренты и сформулировавшим содержание объективных законов дифференциальной ренты II, абсолютной и монополярной ренты в исторически новых условиях [3.31].

И все же интересы повышения эффективности экономического развития требуют, чтобы эта проблематика не уходила из поля зрения ученых-экономистов, в том числе и российских. Россия обладает огромными природными ресурсами и