

Czech University of Life Sciences Prague

Faculty of Economics and Management

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Diploma thesis

**Assessment of the Profit and the Indicators of Profitability in a
chosen Russian company**

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CZECH UNIVERSITY OF LIFE SCIENCES PRAGUE

Faculty of Economics and Management

DIPLOMA THESIS ASSIGNMENT

POLINA VOZNESENSKAIA

Economics and Management

Thesis title

Assessment of the Profit and the Indicators of Profitability in a Chosen Russian Company

Objectives of thesis

The aim of this diploma thesis is to assess the development of the profit and the indicators of profitability in a chosen Russian company by analyzing the elements of the Financial statements with focus on expenses, revenues and taxabale income, to identify the most significant factors influencing the profit, to specify the factors which negatively affect the profit and to suggest recommendations to stabilize the profitability.

Methodology

Methodology for the literature overview is based on data collection from the relevant legal framework, specialized publications and other written or online sources. The methods of analysis, synthesis, comparison and deduction will be used to prepare the practical part and to formulate the conclusions of the thesis.

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Income Statement, Expenses, Revenues, Profitability, Profit, Loss, Income tax, Overhead expenses, Administrative expenses.

Recommended information sources

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**Assessment of the Profit and the Indicators of
Profitability in a chosen Russian company**

**Posouzení vývoje zisku a ukazatelů ziskovosti
ve vybrané ruské společnosti**

Declaration

I declare that I have worked on my Diploma Thesis titled «Assessment of the profit and the indicators of profitability in a chosen Russian company» by myself and I have used only the sources mentioned at the end of the thesis.

In Prague on 29.3.2019

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Assessment of the profit and the indicators of profitability in a chosen Russian company

Abstract

The main goal of the company is to make a profit. Profit is the main source of financing the increase in working capital, renewal and expansion of production, social development of the enterprise, as well as the most important source of formation of the revenue part of budgets of different levels.

To determine the financial result, it is necessary to compare revenue with the cost of production and sales of products that take the form of production costs. The diploma thesis contains theoretical and practical part. The theoretical part gives an overview of the components of profit and the methods of recording the related accounting events according to the Russian national legislation. The practical part of this diploma thesis deals with the calculation of profit and profitability indicators and examines the structure of expenses and revenues in a chosen Russian company. The most significant expenses influencing the profit are identified and different levels of profit (gross profit, EBIT, net income) are analyzed. On the basis of the results recommendations are proposed.

Keywords: Income Statement, Expenses, Revenues, Profitability, Profit, Loss, Income tax

Posouzení vývoje zisku a ukazatelů ziskovosti ve vybrané ruské společnosti

Abstrakt

Hlavním cílem společnosti je dosahovat zisku. Zisk je hlavním zdrojem financování zvyšování pracovního kapitálu, obnovy a rozšiřování výroby, sociálního rozvoje podniku, jakož i nejdůležitějšího zdroje tvorby příjmové části rozpočtů různých úrovní. Pro určení finančního výsledku je nutné porovnat výnosy z prodeje s náklady na výrobu a na administrativní řízení společnosti.

Diplomová práce se dělí na teoretickou a praktickou část. Teoretická část charakterizuje složky zisku a metody účtování podle ruské platné legislativy. Praktická část diplomové práce se zabývá výpočtem zisku a ukazatelů ziskovosti a analyzuje náklady a výnosy vybrané ruské společnosti. Jsou identifikovány nejvýznamnější náklady, které ovlivňují zisk a různé úrovně zisku (hrubý zisk, zisk před zdaněním a úroky, zisk po zdanění) jsou hodnoceny.

Na základě výsledků jsou navrženy návrhy a doporučení.

Klíčová slova: výkaz zisku a ztráty, náklady, výnosy, ziskovost, zisk, ztráta, daň z příjmů.

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1. INTRODUCTION

Financial results occupy one of the most important areas in the field of accounting and in the analysis of the enterprise. The owners of the company are interested in increasing profits, because it is through the profits of the enterprise that they can develop, increase the scale of production, and bring more income to their owners. The study of the analysis of financial results in domestic practice, many scientists are engaged. Among them, Selezneva N.N., Efimova O.V., Savitskaya G.V., Blank I.A. and other.

The topic of the diploma thesis is "Accounting for the formation of profit on the example of LLC «Tver Food Equipment Plant» is very relevant to study. In a market economy, enterprises are independent in the management and management of the economy, have the right to manage resources and production results, and also bear full economic responsibility for their decisions and actions. In such conditions, the commercial success of an enterprise undoubtedly depends on how effective its activity is. An important role in the implementation of this task belongs to the analysis of economic activity. With the help of this analysis, the strategy and tactics of the enterprise' s development are developed, plans are determined, management decisions are made, their implementation is monitored, reserves for increasing production efficiency are identified, and the results of the company, its departments and employees are evaluated. A qualified economist, financier, accountant must possess modern methods of economic analysis, be able to accurately, timely, comprehensively analyze the results of economic activity.

The end result of economic activity is a profit or loss. Profit is the main source of financing the growth of working capital, renewal and expansion of production, social development of the enterprise, as well as the most important source of formation of the revenue part of budgets of different levels.

In a market economy, the purpose of entrepreneurial activity is to make a profit, to increase the material interest of business participants in the results of financial and economic activities. Therefore, profit maximization is one of the primary task of the enterprise. The value of profit in the production activities is influenced by subjective and objective factors that do not depend on the activity of an economic entity.

The subjective factors are include: organizational and technical level of business

management, competitiveness of products, labor productivity, production costs, costs to sell products, the level of prices for finished products.

The objective factors are include: the level of prices for consumed materials and energy resources, depreciation rates, market conditions.

The practical significance of this work is to conduct a detailed analysis of the financial results in LLC «Tver Food Equipment Plant», as a result of which the company can eliminate shortcomings in the work and increase its efficiency.

For writing the thesis was used methodological, scientific and educational literature, regulatory documents, legislation, articles of periodicals, as well as accounting data and reporting LLC «Tver Food Equipment Plant».

2. OBJECTIVES AND METHODOLOGY

2.1 Objectives of the thesis:

The aim of this diploma thesis is to assess the development of the profit and the indicators of profitability in a chosen Russian company by analyzing the elements of the Financial statements with focus on expenses, revenues and taxable income, to identify the most significant factors influencing the profit, to specify the factors which negatively affect the profit and to suggest recommendations to stabilize the profitability.

To achieve this goal, the following tasks has to be carried out:

- study the Russian legal regulation of accounting formation and distribution of profits of the organization;
- describe the features of accounting formation and distribution of profits;
- application of the proposed methodology in practice on the case study of a chosen Russian company LLC «Tver Food Equipment Plant»;
- analyze the formation of profit, its dynamics, calculate profitability indicators in the chosen company;
- identify the most significant factors influencing the profit and profitability in the chosen company and specify the negative influences
- assess the current practice of accounting and analysis of financial results at the company LLC «Tver Food Equipment Plant»;
- to formulate conclusions and proposals for improving the current accounting practice and to develop recommendations for improving the activities of the studied enterprise.

2.2 Methodology

Methodology for the literature overview is based on data collection from the relevant legal framework, specialized publications and other written or online sources. The methods of analysis, synthesis, comparison and deduction will be used to prepare the practical part and to formulate the conclusions of the thesis.

The development of the items of the financial statements are assessed by using

horizontal and vertical analysis and by calculating the chosen ratios of financial analysis. Horizontal analysis is the study of the absolute indicators of the articles (items) of the reporting organization for a certain period, the calculation of the rate of their change and assessment. To do this, analytical tables are built, in which the absolute reporting indicators are supplemented with relative indicators, i.e. absolute value changes are calculated in the amount and in percent.

The purpose of the vertical analysis is to analyze the whole through its individual elements, that is, to determine the structure (specific weight) - the relative proportion of the component in the total. The technology of vertical analysis is that the total amount is taken as one hundred percent, and each element (term) of this amount is represented as a percentage of the accepted base value.

The economic efficiency of the enterprise as a whole, along with the profit, is characterized by profitability indicators. They more fully reflect the final results of management, since their value correlates the obtained effect with cash or consumed resources.

The calculation of profitability was carried out according to the following formulas [32, p.76]:

$$\text{Return on assets} = \frac{\text{Net profit (loss)}}{\text{Average annual value of assets}} * 100\%$$

Return on assets - a financial ratio that characterizes the return on the use of all assets of the organization. Reflects the profitability obtained by using both own and borrowed capital. The higher the return on assets ratio, the more efficient the enterprise's operations.

$$\text{Return on working capital} = \frac{\text{Net profit (loss)}}{\text{Current assets}} * 100\%$$

This indicator characterizes the amount of profit received for each ruble of working capital, and reflects the financial efficiency of the enterprise, since it is the working capital that ensures the turnover of all resources in the enterprise.

$$\text{Return on equity} = \frac{\text{Net profit (loss)}}{\text{Average annual cost of equity}} * 100\%$$

Return on equity is the most important financial indicator of return for any investor, business owner, showing how effectively the capital invested in the business was used.

$$\text{Return on sales} = \frac{\text{Sales profit}}{\text{Revenue}} * 100\%$$

Return on sales - an indicator of the financial performance of the organization, showing how much of the company's revenue is profit.

Limitations

Limitations of the diploma thesis and its results are related to the information gained from the chosen company, the time-frame of the analyzed financial statements (limited to years 2016 – 2017) and to the translations of some of the literature resources and the items of the financial statements of the chosen Russian company to English.

3. LITERATURE OVERVIEW

The literature overview focus on the definition of the profit, type of profits, the legislative requirements and guidelines for the formation and recording of the profit.

3.1. Economic essence, types of profit, the order of its formation, profit functions

The main goal of the company is to make a profit. Profit gives guarantees of its existence and development. In the market, enterprises act as commodity producers. They set prices for products, sell them to the consumer, and receive cash proceeds. But this does not mean that they make a profit. To identify the financial result, you need to compare the revenue with the cost of production and sales of products that take the form of the cost of production.

If revenues exceed the cost, the financial result says about making a profit. If the revenue is equal to the cost, then the company can only recover the costs of production and sales of products. At costs that exceed revenues, the company receives losses, that is, a negative financial result of activities. Losses put the company in a difficult financial situation that does not preclude bankruptcy.

For an enterprise, profit is an indicator that creates an incentive to invest in areas where it is possible to achieve the greatest increase in value. Profit performs the following functions:

- characterizes the economic effect that was obtained as a result of the activities of the enterprise;
- is the main component of the financial resources of the enterprise;
- is a source of budgeting at various levels.

A certain role is played by losses. They show mistakes, miscalculations of the company's management in the use of financial resources, in the organization of production and marketing of products.

Leading economists in the field of accounting, economic analysis and financial management in their work devote considerable attention to studying the financial results of the enterprise' s economic activities, but they approach the definition of the economic

content of this concept from different points of view.

Selezneva N.N. pays attention to how inflation affects financial results [28, p. 205-210], however, does not consider the relationship between the concepts of "financial result" and "profit", but gives a definition of profit. N.N. gives several definitions of the notion of profit. In her opinion, "the profit is the net income of an entrepreneur in invested capital expressed in cash, which characterizes his remuneration for the risk of doing business; profit is the difference between total income and total costs in the process of doing business; Profit is a special systematically replicable resource of a commercial organization, the ultimate goal of business development " [28, p. 198].

O.V. Efimova under the financial result of the company understands the profit. At the same time, he notes that "the end result is really the one that the owners have the right to dispose of" [19, p. 344].

According to Saifulina R.S., the financial result of the enterprise' s activity is expressed in "a change in the value of its own capital of the reporting period" [27, p. 219]. This definition is based on the definition of revenue under International Accounting Standards and Financial Reporting.

I.A. Blank, when analyzing the financial mechanisms for managing the formation of operating profit, characterizes the balance (total) profit as "one of the most important results of the financial activity of an enterprise. This is the sum of the following types of profit of the enterprise: profits from the sale of products (or operating profit), profits from the sale of property and profits from other operations with the main role of operating profit, which currently accounts for approximately "90-95% of the total profit" [13, p. 453].

According to G.V. Savitskaya: " the financial results of the enterprise are characterized by the sum of the profits and the level of profitability" : "the profit is a part of the net income that business entities directly receive after selling the products" [26, p. 502]. GV Savitskaya distinguishes such indicators as the balance (cumulative) profit, taxable profit and net profit. "Balance profit includes financial results from sales of products, works and services, from other sales, revenues and expenses from other

operations" [26, p. 503]. "Taxable income is the difference between the balance sheet profit and the amount of income subject to income tax, as well as the amount of benefits for income tax" [26, p. 504]. "Net profit is the profit that remains at the disposal of the enterprise after all taxes, economic sanctions and contributions to charitable funds have been paid" [26, p. 505].

Thus, the financial result is a complex concept, reflecting the joint result from the production and commercial activities of an enterprise in the form of sales revenue, as well as the final result of financial activities in the form of profit and net profit. Under the final financial result refers to the difference of income and expenses in the context of various types and activities of the enterprise as a whole.

In accordance with the requirements of PBU 4/99, the organization is obliged to form the following numerical indicators: gross profit; profit (loss) from sales; profit (loss) before tax; profit (loss) from ordinary activities; net (retained) profit or uncovered loss.

Gross profit (loss) - an indicator that is defined as the difference between the proceeds from the sale of goods, products, works, services (net of VAT and other indirect taxes) and the cost of goods, products, works, services sold (except commercial and administrative expenses).

Profit (loss) from sales is defined as the difference between the gross profit (loss) and the amount of commercial and management expenses of the organization.

Profit (loss) before tax is an indicator that is defined as the difference between profit (loss) from sales increased by the amount of interest receivable, income from participation in other organizations, other income and expenses, and the amount of interest payable.

Profit (loss) from ordinary activities is an indicator that is defined as the difference between the profit (loss) before tax and current income tax increased (reduced) by the amount of deferred tax assets (liabilities) formed taking into account the requirements of Accounting Regulation 18/02 income tax calculations".

Net (retained) profit (uncovered loss) - an indicator that is defined as the amount of profit (loss) from ordinary activities, increased (reduced) by the amount of extraordinary income (expenses) of the reporting period.

In modern practice, there is the formation of two more indicators of profit (loss): basic earnings (loss) per share, diluted earnings (loss) per share.

These figures are determined only by joint-stock companies. The procedure for their

determination is disclosed in the Methodological Recommendations for the disclosure of earnings per share. These recommendations determined that the basic income (loss) per share is the ratio of the basic profit (loss) of the reporting period to the weighted average number of ordinary shares outstanding during this period. Under the basic profit (loss) refers to the profit (loss) of the reporting period after tax, reduced by the amount of dividends accrued during the reporting period on preferred shares.

Diluted earnings (loss) per share is a value that is formed by a decrease in basic profit (increase in loss) due to the assumption that additional ordinary shares can be put into circulation in the upcoming reporting period without a corresponding increase in assets, except for their release by splitting or within the amount of revaluation, fixed assets that are aimed at increasing the share capital.

From the foregoing, it follows that the basic definition of the concept of profit for accounting purposes is the indicator of gross profit. However, the procedure for determining it depends on the organization's recognition of income based on the requirements of Position accounting "Income Of the organization" 9/99 (PBU 9/99) [6] and expenses based on the requirements of Position accounting «Expenses of the organization" 10/99 (PBU 10/99) [7].

In accordance with PBU 9/99 "Income of the organization", the income of an organization is an increase in economic benefits resulting from the receipt of assets and (or) repayment of obligations leading to an increase in the organization's capital, except for its increase due to contributions from participants (owners) [6, Article 2, Section I provisions]. Depending on the nature, conditions of receipt and activities of the organization are distinguished: income from ordinary activities and other income.

A study of the provisions of PBU 9/99 "Income of the organization" allows us to conclude that the types of activities that are provided for by its constituent documents are common to the organization. Consequently, in general terms, the income from ordinary activities should be understood as proceeds from the activities stipulated by the constituent documents of the organization.

Under the other income of the organization understand: income from joint activities; proceeds from the sale of fixed assets of the organization; interest for providing for use,

including credit institution, cash; received fines, penalties, penalties; assets received free of charge; receipts in damages; profit of previous years, which was revealed in the reporting year; the amount of accounts payable with expired limitation period; revaluation surplus of assets, etc. receipts.

To determine the profit, the revenues that are formed taking into account the requirements of PBU 9/99 "Income of the organization" are subject to adjustment by the amount of expenses.

Under the expenses of the organization understand the reduction of economic benefits as a result of the disposal of assets and (or) the emergence of liabilities that lead to a decrease in the capital of the organization, except for its reduction by the decision of the participants (owners) [7, Art. 2, Section I, General Provisions].

By analogy with incomes, expenses of an organization are divided into expenses for ordinary activities and other expenses.

Under the costs of ordinary activities should understand the costs of manufacturing, purchasing and selling products, works, services (goods) in accordance with the constituent documents of the organization.

The structure of PBU 10/99 "Expenses of the organization" fully corresponds to the structure of PBU 9/99 "Incomes of the organization", and the content of the corresponding types of other expenses, including extraordinary ones, is similar to the content of other incomes, which was discussed above.

Another important point in determining profit indicators is the procedure for recognizing income and expenses. This is due to the fact that not every fact of receipt or disposal of accounting items is recognized as income or expense, respectively. The generalization of the provisions of PBU 9/99 "Income of the organization" and 10/99 "Expenses of the organization" formulates the following conditions for their recognition:

- the amount of income (expense) can be determined;
- income is received, and expenditure is made in accordance with the requirements of the legislation;
- there is sufficient confidence that as a result of a specific operation, an organization will increase or decrease the economic benefits [Order of the Ministry of Finance of Russia of 06.05.1999 N 33n (as amended on 06.04.2015) "On approval of the Accounting Regulations" Expenses of PBU 10/99 ", paragraph 16].

From above, you can provide a generalized scheme of formation of the financial

results of the organization, based on the Order of the Ministry of Agriculture of the Russian Federation of January 31, 2003 N 28 "On Approval of Methodological Recommendations on Accounting for Income and Expenses of Activities of Agricultural and Other Organizations"- Section 8, Articles 137-141 (Figure 1.1).

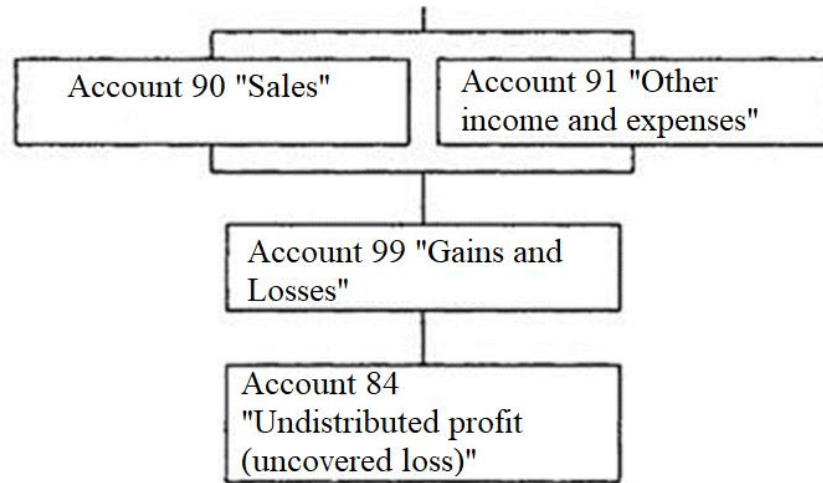


Figure 1.1 - Scheme of formation of the financial results of the organization

In practical terms, of interest is the procedure for planning profits at the enterprise. Profit planning, as a rule, is made separately by type of activity. In the planning process, it is necessary to take into account as far as possible factors that may affect financial results.

In conditions of stable prices and the possibility of forecasting the conditions of management, profit plans, as a rule, are developed for a year. In conditions of high inflation, enterprises more often plan financial results for the quarter or monthly. The object of planning can be any of the considered elements of profit. In this case, special attention is paid, as a rule, to planning profit from sales.

In practice, various methods of profit planning are applied. The most common method is direct counting.

With a direct invoice, the planned profit for the products to be realized in the upcoming period is defined as the difference between the planned revenue from the sale of products at current prices (excluding VAT and excise taxes) and the total cost of production sold in the upcoming period. This method of calculation is most effective when

producing a small range of products [15, p. 97].

The method of direct counting is used when justifying the creation of a new or expansion of an existing enterprise or in the implementation of a project. A variation of the direct counting method is the method of assortment planning of profits (that is, determining the profit for each assortment group) [23, p.7-8].

The advantage of this method is its simplicity. However, it is advisable to use it when planning profits for the short term. Other methods are used to draw up a profit plan, for example, profitability limit analysis, profitability forecast, liquidity overlap analysis, regulatory method, extrapolation method, and other analytical methods.

Another important issue in practical terms is the distribution of profits. The main requirement for the profit distribution system, which remains at the disposal of the enterprise, is that it must provide the financial resources for the needs of expanded reproduction on the basis of establishing the optimal ratio between the funds that are spent on consumption and accumulation.

When distributing profits, determining the main directions of its use, first of all, it is necessary to take into account the state of the competitive environment, which may dictate the need for substantial expansion and renewal of the production potential of an enterprise. In accordance with this, the scale of deductions from profits to industrial development funds, whose resources are intended to finance capital investments, increase working capital, provide research and development activities, introduce new technologies, switch to progressive labor methods, etc., is determined.

Legislatively, the distribution of profits is regulated in that part of it, which goes to the budgets of various levels in the form of taxes and other obligatory payments. The object of distribution in the enterprise is net (undistributed) profit. The state does not set any standards for the distribution of profits, with the exception of establishing in some cases the amounts of allocations to the reserve fund, determining the directions of use of funds of subordinate organizations (institutions) received from carrying out business activities in authorized cases [31, p.50].

The order of distribution and use of profits of a particular enterprise is fixed in its constituent documents (charter, memorandum of association).

Thus, the profit characterizes the final financial results of the company. It is an

indicator that reflects the efficiency of production, the volume and quality of products produced, the state of labor productivity, the level of costs. Profit as the final financial result of the company is a positive difference between the total amount of income and costs (expenses) for the production and sale of products, taking into account other business transactions. The loss, on the contrary, is the negative difference between income and expenses for all business operations of an enterprise.

3.2. Regulatory and legal framework for the accounting of enterprise profits

Currently, the system of normative regulation of accounting of financial results is as follows [According to article 4 of the Federal Law of 06.12.2011 N 402-FZ "On Accounting"] - (Figure 1.2):

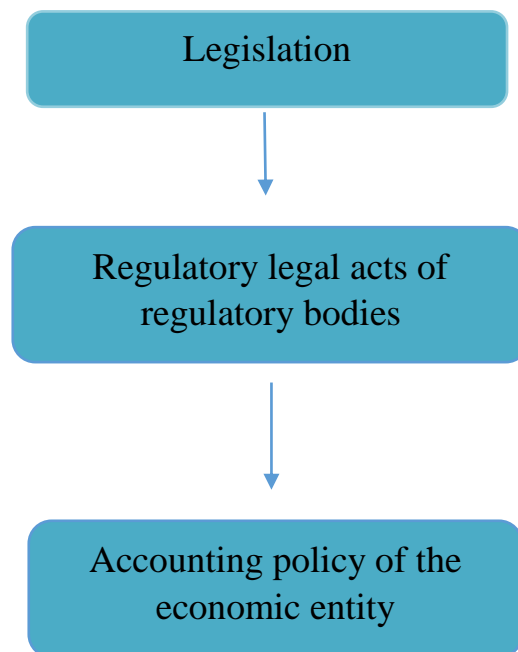


Figure - 1.2. Accounting Regulation System, own procession

Accounting Legislation in Russia:

- Federal Law "On Accounting" № 402-FZ dated December 6, 2011 (as amended on July 30, 2018 № 272-FZ). Establishes uniform requirements for accounting, including accounting (financial) statements, and also creates a legal mechanism for regulating accounting;

-The Federal Law "On Consolidated Financial Statements" dated July 27, 2010 No. 208-FZ (revised on July 18, 2017 № 164-FZ) establishes general requirements for the preparation, presentation and publication of consolidated financial statements in accordance with International Financial Reporting Standards ;

- The Tax Code of the Russian Federation (part two) of 05.08.2000 № 117-FZ (edition of 03.08.2018) in Chapter 25 "Corporate Profit Tax" in order to calculate the tax base, it is necessary to ensure the completeness, continuity and accuracy of accounting for all income received expenses and business transactions in the conduct of business.

- Civil Code of the Russian Federation (Part One) (revised from 03.08.2018);

- Federal Law of 10.07.2002 № 86-FZ "On the Central Bank of the Russian Federation (Bank of Russia)" (revision dated 27.12.2018);

- Federal Law of 08.02.1998 №14-FZ "On Limited Liability Companies" (dated 08.06.2018)

Documents in the field of accounting regulation:

1) Regulatory acts of state regulatory bodies:

A) Federal standards;

B) Industry Standards;

C) IFRS documents;

2) Recommendations in the field of accounting;

3) Standards of the economic entity.

Accounting Standard - a document that establishes the requirements for accounting, as well as acceptable methods of accounting. Standards are divided into federal, industry,

international and organization standards (economic entity).

Russian accounting standards (RAS) are called Accounting Regulations (PBU). Such names gave the Ministry of Finance this type of documents.

Federal and industry standards are mandatory (unless otherwise specified by these standards).

Federal standards, regardless of the type of economic activity, establish:
1) definitions and characteristics of objects of accounting, the order of their classification, the conditions for their acceptance for accounting and their write-off in accounting;

2) permissible methods of monetary measurement of accounting objects;

3) the procedure for recalculating the value of objects of accounting, which is expressed in foreign currency, into the currency of the Russian Federation for accounting purposes;

4) requirements for accounting policies, including the definition of conditions for its change, inventory of assets and liabilities, accounting documents and document flow in accounting, including the types of electronic signatures that are used to sign accounting documents;

5) the chart of accounts for accounting and the procedure for its application, except for the chart of accounts for credit organizations and the procedure for its application;

6) the composition, content and order of formation of information that is disclosed in the accounting (financial) statements, including sample forms of accounting (financial) statements, as well as the composition of the annexes to the balance sheet and the statement of financial results and the composition of the annexes to the balance sheet and report about the intended use of funds;

7) the conditions under which the accounting (financial) statements give a fair idea of the financial position of the economic entity at the reporting date, the financial result of its activities and cash flow for the reporting period;

8) the composition of the last and first accounting (financial) statements during the reorganization of a legal entity, the procedure for its preparation and the monetary measurement of objects in it;

9) the composition of the latest accounting (financial) statements in the liquidation of a legal entity, the procedure for its preparation and the monetary measurement of objects in it;

10) simplified methods of accounting, including simplified accounting (financial) statements for small businesses.

Federal standards may establish special requirements for accounting (including accounting policies, a chart of accounts for accounting and the procedure for its application) of budget organizations, as well as requirements for accounting for certain types of economic activity.

Federal standards for accounting for financial results:

- Position accounting "Incomes of the organization" (PBU 9/99) approved by order of the Ministry of Finance of the Russian Federation from 06.05.99 (as amended on 06.04.2015);

- Position accounting "Expenses of the organization" (PBU 10/99), approved by order of the Ministry of Finance of the Russian Federation from 06.05.99 (as amended on 06.04.2015).

Industry Standards:

- establish the features of the application of federal standards in certain types of economic activity;
- are developed and approved by the state regulatory bodies of accounting (Bank of Russia, the Ministry of Finance of Russia) within their competence;
- confirmed by the expertise of the Accounting Standards Board.

IFRS documents apply IFRS and IFRS clarifications, recognized in accordance with the procedure established by the Decree of the Government of the Russian Federation of February 25, 2011 No. 107 (as amended on September 14, 2016) "On Approval of the Regulation on the Recognition of International Financial Reporting Standards and Explanations of International Financial Reporting Standards in the Russian Federation".

Recommendations in the field of accounting are accepted for the purposes of correct application of federal and industry standards, in order to reduce the costs of organizing accounting, as well as to disseminate best practices in the organization and maintenance of accounting, results of research and development in the field of accounting.

Recommendations in the field of accounting are applied on a voluntary basis.

Recommendations in the field of accounting can be made in relation to the procedure for applying federal and industry standards, forms of accounting documents other than those established by federal and industry standards, organizational forms of accounting, organization of accounting services of economic entities, technology of accounting, order of organization and implementation control of their activities and accounting, as well as the procedure for the development of standards by these individuals.

Recommendations in the field of accounting should not hinder the implementation of the economic entity of its activities.

Standards of the economic entity are designed to streamline the organization and maintenance of accounting.

The need and procedure for the development, approval, amendment and cancellation of standards of an economic entity are established by this entity independently.

The standards of the economic entity are applied in the same way and equally by all divisions of the economic entity, including its branches and representative offices, regardless of their location.

An economic entity that has subsidiaries can develop and approve its own standards, which are mandatory for use by such societies. Standards of the specified entity, obligatory for use by the main company and its subsidiaries, should not interfere with the implementation by such companies of their activities.

Federal and industry standards can not contradict the Federal Law of 06.12.2011 № 402-FL "On Accounting" (as amended on July 29, 2018 № 272-FL). Industry standards can not contradict federal standards. Recommendations in the field of accounting, as well as the standards of the economic entity can not contradict the federal and industry standards.

Federal and industry standards, as well as the program for the development of federal standards are approved by normative legal acts in the prescribed manner, taking into account the provisions of this Federal Law.

The purpose of accounting for financial results is the correct observance and reflection of income and expenses from operations performed in accordance with

applicable law [42, p.345].

The main objectives of the accounting financial results of the organization:

1. Reliable and timely recognition of the income and expenses of the enterprise in the accounting records in accordance with applicable law and accounting standards;

- competent registration of primary documentation;
- accounting registers;
- competent reflection on accounts of accounting and in financial statements of income and expenses of the enterprise.

2. Determination of enterprise taxable income:

- calculation of total annual income;
- accounting deduction;
- calculation of the taxable income of the enterprise.

3. The reflection of income and expenses in the tax reporting of the enterprise [3, p.398].

In order to compile information on income and expenses, the "Report on financial results" is provided for by the Accounting Regulations "Accounting Reports of an Organization" (PBU 4/99), approved by order of the Russian Ministry of Finance No. 43n of July 6, 1999 (version 06.03 .2018).

3.3. General principles of accounting and tax accounting of financial results

The bulk of the profits of the organization are from the sale of products, goods, works and services. Profit from the sale of products (works, services) is considered as the difference between the proceeds from the sale of products (works, services) in current prices without VAT and excise taxes, export duties and other deductions, which are stipulated by the legislation of the Russian Federation, and the costs of its production and sale. The financial result from the sale of products (works, services) is determined by the account 90 "Sales". This account is intended to summarize information on income and expenses that are associated with the usual types of activities of the organization, as well as to determine the financial result for them[19].

The following sub-accounts can be opened to the "Sales" account 90:

- 90 - 1 «Revenue»;
- 90 - 2 «Cost of sales»;
- 90 - 3 «Value Added Tax»;
- 90 - 4 «Excise taxes»;
- 90 - 9 «Profit (loss) from sales».

The amount of revenue from the sale of products, goods, work, services, etc. is reflected in the credit of sub-account 1 "Revenue" of account 90 "Sales" and the debit of account 62 "Settlements with buyers and customers" [16].

At the same time, the cost of goods sold, goods, works and services, etc. is written off from the credit of accounts 43 «Finished products», 41 "Goods", 44 "Sales expenses, 20 "Primary production" and others in the debit of subaccount 2 "Cost of sales» Accounts 90 "Sales".

Amounts of VAT and excise taxes accrued on products sold (goods, works, services) reflect the debit of sub-accounts 3 "Value Added Tax" and 4 "Excise taxes" on account 90 and credit on account 68 "Calculations on taxes and fees.

Organizations - payers of export duties can open to the account of 90 subaccount 5 "Export duties" to account for the amounts of export duties.

Subledger 9 "Profit (loss) from sales" is designed to identify the financial result from sales for the reporting month [18].

Records on subledger 1-5 of account 90 are produced during the reporting year accumulatively. The financial result from sales for the reporting month is determined monthly by comparing the total debit turnover on subledger 2, 3, 4 and 5 and the credit turnover on subledger 1 of account 90 is determined. The identified profit or loss is terminated monthly from the account 90–9 to account 99 "Gains and losses. Thus, the synthetic Sales account 90 is closed monthly and has no balance on the reporting date.

At the end of the reporting year, all subaccounts that are open to the account 90 "Sales" (except subledger 9) are closed by internal records on account 90-9 "Profit (loss) from sales" [2].

Analytical accounting for the account 90 "Sales" are for each type of products sold,

goods, work performed and services rendered, and, if necessary, in other areas (by sales region, etc. (for example, see table 1).

Table 1- Typical accounting entries for accounting of profits and losses from ordinary activities (All table see appendix 16).

1-a- The following entries are made on the debit of the account 90:

Debit	Credit	The content of the business transaction
90-2	20	Charged the cost of the work (services)
90-2	26	Charged to general expenses (if, according to the accounting policy of the organization provides for the write-off of such expenses as semi-permanent)
90	42	The trade margin on sold goods has been reversed (in retail organizations)
90-2	43	Written off the cost of sold finished products

1-b-The following entries are made to the credit of the account 90:

50	90-1	Received cash for products sold (goods, works, services)
51	90-1	We received money for the products sold (goods, works, services) to the account of the organization
52	90-1	Funds received in foreign currency for products sold (goods, works, services)
76-3	90-1	The amount of dividends and income from securities (financial investments) is reflected in the proceeds from the sale (if the receipt of such income is a common activity of the organization)
99	90-9	Reflects the loss from the ordinary activities of the organization (the final turnover of the reporting month)

Source: own procession based on PBU [6,7]

In order to compile information on income and expenses, use account 91 "Other income and expenses." The following subaccounts can be opened to this account:

91 - 1 «Other income»;

91 - 2 «Other expenses»;

91 - 9 «Balance of other income and expenses».

On subledger 1 "Other income" take into account the receipt of assets that are recognized as other income. On subledger 2 "Other expenses" take into account expenses recognized as other expenses (with the exception of extraordinary expenses). Subledger 9 "Balance of other income and expenses" is used to identify the balance of other income and expenses for the reporting month. Records on sub ledgers 1 and 2 of account 91 are accumulated during the reporting year. The debit turnover on subaccount 1 and the credit turnover on subledger 2 are matched monthly and the balance of other income and expenses is determined. Monthly this balance is debited from account 91 -9 to the "Gains and Losses" account. Thus, at the reporting date, account 91 "Other income and expenses" has no balance.

Subledger 1 and 2 at the end of the reporting year are closed by internal records for sub-account 9 of the account 91 [11].

In accordance with PBU 9/99 and PBU 10/99, other income and expenses are:

- fines, penalties, penalties for violations of the terms of contracts received and paid;
- assets received and transferred free of charge, including under the contract of donation;
- receipts in reimbursement and reimbursement of losses caused to the organization;
- profit of previous years revealed in the reporting year and losses of previous years recognized in the reporting year;
- amounts of payables, depositors and receivables for which the limitation period has expired;
- exchange differences;
- transfer of funds related to charitable activities, expenses for the implementation of sports events, recreation, entertainment, cultural and educational activities and other similar events and other [27,28].

Proceeds from the payment of fines, penalties, various penalties and other types of sanctions reflect the loan account 91 "Other income and expenses" and the debit of accounts for cash accounting and settlement with debtors.

The amounts of fines, penalties, penalties and amounts from other sanctions that are paid by the organization, reflect the debit of account 91 "Other income and expenses"

from the loan accounts for cash accounting. At the same time, the amounts that are paid to the budget in the form of sanctions are not included in the expenses, but are attributed to a decrease in profits (that is, on account 99 "Gains and losses") [27].

The profit of previous years, which is revealed in the reporting year, is reflected on the debit of account 51 "Settlement accounts" and the credit of account 91 "Other income and expenses", losses are recorded in the reverse accounting entry.

Accounts payable and outstanding, with expired limitation period, are debited to account 76 and credit to account 91. Accounts receivable, expired, are written off from credit of account 76 to the account of reserve for doubtful debts (account 63) or to account debit 91.

Other expenses and losses are written off from the debit or credit of the respective accounts to the account 91 at the moment of their identification.

For example, the cost of production orders that are canceled is debited to account 91 from the credit of accounts 20 "Primary production" (for the cost of unused semi-finished products, parts and assemblies), 97 "Costs of future periods" (for the amount of production related to canceled orders), etc.

On account 91, analytical accounting is maintained for each type of other income and expenses. In this case, the construction of analytical accounting for other income and expenses that relate to the same financial and business transaction should provide the ability to identify the financial result for each operation, for example, see table 2. (All table see appendix 17):

Table 2 - Typical accounting entries for the accounting of other income and expenses:

The content of the business transaction	Debit	Credit
Charging the rent for the leased property	62,76	91.1
VAT accrual on the amount of rented rent receivable	91.2	66
Accrual of costs associated with the maintenance (maintenance) of the leased property	91.2	02,10,23, 69,70
Accrual of profit (dividends) to be received by the organization	76	91.1
Accrual of interest payable on loans and borrowings (except for % of investment assets accrued before putting these assets into operation)	91.2	66,67
Accrual of % received from a credit institution on deposit accounts	58	91.1
The accrual of fines, penalties, and penalties under business contracts recognized by the payer or awarded by the court in favor of the organization	76	91.1
Accrual of fines, penalties and penalties for economic agreements recognized by the organization or awarded by the court	91.1	76

Source: own procession based on PBU [6,7]

To summarize the information on the formation of the final financial result of the organization' s activities in the reporting year, account 99 "Gains and losses" is used. The credit of this account reflects the income and profits, and the debit - expenses and losses [31].

Business transactions reflect on the account 99 cumulatively from the beginning of the year. The final financial result for the reporting period is determined by comparing the credit and debit turnover on account 99. The excess of credit turnover over the debit one is reflected in the credit of account 99 as a balance and shows the amount of profit of the organization, and the excess of debit turnover over credit is recorded on debit account 99 as a balance and shows the size of the loss. Account 99 has a one-sided balance.

The final financial result of the organization consists of: the financial result from the sale of products (works, services); from the sale of fixed assets, intangible assets, materials and other property (part of operating income and expenses); income and expenses (net of

results from the sale of property).

The financial result from the sale of products (works, services) is initially determined by the account 90 "Sales". From account 90, the profit or loss of ordinary activities is written off to account 99 "Gains and losses" [27].

The financial result from the sale of property, other income and expenses first reflect on account 91 "Other income and expenses", from which then monthly charged to account 99. Own processing based on Order of the Ministry of Agriculture of Russia dated 13.06.2001 № 654 "On Approval of the Chart of Accounts for Accounting of Financial and Economic Activities of Enterprises and Organizations of the Agro-Industrial Complex and Methodological Recommendations for its Application" (99) «Profit and Losses». (see table 3).

Table 3 - Typical accounting entries to identify the financial result

Debit	Credit	The content of the business transaction
90/9	90/2, 90/3, 90/4	Closing debit balances on product sales
90/9	99	According to the summary data of the reporting period, the profit from the main activity
99	90/9	According to the totals of the reporting period, a loss was received from the main type of activity
91/9	91-2	Closing debit balances received from other income and expenses
91/9	99	On the closure of the results obtained from other income and expenses formed a profit
99	91/9	On the closure of the results obtained from other income and expenses formed a loss
99	68	Reflects the accrual of income tax for its subsequent payment to the budget
99	84	Net profit received during the year of the company
84	99	Reflects the amount of loss received for the year of the enterprise

Source: own procession based on PBU [6,7]

The debit of account 99 also reflects the amount of accrued income tax expense, standing obligations and the amount of tax due in correspondence with account 68 "Calculations on taxes and fees." Payments for recalculations for tax on profits are also reflected in accounts 99 and 68.

The calculation of the tax base for the reporting (tax) period in accordance with Article 315 of the Tax Code "The procedure for drawing up the calculation of the tax base" (as amended on 11.10.2018) is prepared by the taxpayer independently and must contain the following data:

1. The period for which the tax base is determined (since the beginning of the tax period on an accrual basis);

2. The amount of income from sales received in the reporting (tax) period, including:

2.1) proceeds from the sale of goods (works, services) of own production, as well as proceeds from the sale of property, property rights, with the exception of proceeds referred to in subparagraphs 2.2 – 2.6 of this paragraph;

2.2) proceeds from the sale of securities that do not circulate on the organized market;

2.3) proceeds from the sale of securities that are traded on the organized market;

2.4) revenue from the sale of purchased goods;

2.5) proceeds from the sale of fixed assets;

2.6) proceeds from the sale of goods (works, services) of service industries and households.

3. The amount of expenses incurred in the reporting (tax) period, reducing the amount of income from sales, including:

3.1) expenses for the production and sale of goods (works, services) of own production, as well as expenses incurred in the sale of property, property rights, with the exception of expenses specified in subparagraphs 3.2 - 3.6 of this paragraph.

At the same time, the total amount of expenses is reduced by the amount of work in progress, product remains in stock and products shipped, but not sold at the end of the reporting (tax) period, determined in accordance with Article 319 of the Tax Code "Procedure for assessment of work in progress, goods finished goods, goods shipped" (as amended on 10.11.2018);

3.2) expenses incurred in selling securities that do not circulate on the

organized market;

3.3) expenses incurred in the sale of securities that circulate on the organized market;

3.4) expenses incurred in the sale of purchased goods;

3.5) costs associated with the implementation of fixed assets;

3.6) expenses incurred by service industries and households in the sale of goods (works, services) by them.

4. Profit (loss) from sales, including:

4.1) profit from the sale of goods (works, services) of own production, as well as profit (loss) from the sale of property, property rights, with the exception of profit (loss) specified in subparagraphs 4.2, 4.3, 4.4 of this paragraph;

4.2) profit (loss) from the sale of securities that do not circulate on the organized market;

4.3) profit (loss) from the sale of securities that circulate on the organized market;

4.4) profit (loss) from the sale of purchased goods;

4.5) profit (loss) from the sale of fixed assets;

4.6) profit (loss) from the sale of service to industries and households.

5. The amount of non-operating income, including:

5.1) income from operations with financial instruments of term transactions that circulate on the organized market;

5.2) income from operations with financial instruments of term transactions that do not circulate on the organized market.

6. The amount of non-operating expenses, in particular:

6.1) expenses on operations with financial instruments of term transactions that circulate on the organized market;

6.2) expenses on operations with financial instruments of term transactions that do not circulate on the organized market.

7. Profit (loss) from non-operating transactions.

8. Total tax base for the reporting (tax) period.

9. To determine the amount of profit that is subject to taxation, the amount of loss to be transferred in the manner provided for in Article 283 of the Tax Code "Transfer of Loss to the Future" is excluded from the tax base (as amended on 11.10.2018) [3].

Thus, from consideration of the theoretical aspects of accounting and analysis of financial results, we can conclude that in a market economy, profit is the immediate goal of the enterprise. Profit gives guarantees of its existence and development. Financial result is a complex concept, it shows the joint result of the production and commercial activities of an enterprise in the form of sales revenue and the final result of financial activity in the form of profit and net profit. The financial position of the company is currently largely dependent on its ability to generate the necessary profit. Based on the adopted financial strategy, an enterprise can increase or decrease the amount of profit due to the choice of one or another method of property valuation, the procedure for its write-off, the establishment of the period of use.

4. PRACTICAL PART

The practical part involve a case study with focus on the the calculation of profit and profitability indicators in a chosen Russian company. The development of the items of the company's financial statements are analyzed.

4.1. Organizational and economic characteristics of the enterprise and the accounting policy of LLC «Tver Food Equipment Plant»

Tver Food Equipment Plant is the largest bakery equipment manufacturer in Russia. LLC «Tver Food Equipment Plant» is an independent legal entity, it began work on 10/01/2014. At the end of October 2014, the first orders of ovens Rotor Agro 202G (see application 5), which is very popular among bakers and flour confectioners, were placed. Currently, the plant continues to produce bakery equipment.

The plant produces:

- proofing cabinets for preliminary and final proofing of the dough (see appendix 1);
- bread slicing machines (see appendix 2);
- dough rounding and dough sheeters (see appendix 3);
- automated production facilities for storage, transportation, dosing and packing of bulk products (see appendix 4).

«Tver Food Equipment Plant», as a manufacturer, is oriented and has everything necessary for the production of a wide range of non-standard equipment according to the drawings and customer requirements, primarily food and non-standard food equipment.

The development plans include launching a line of household and sports non-standard equipment, stainless steel products, for which the food equipment plant has all the necessary equipment of the most advanced level: laser and plasma metal cutting installations, CNC bending metal machines, turning and milling machines, painting complex, a wide range of welding equipment and most importantly - qualified personnel.

The plant is interested in cooperation with networks and organizations that have their own production, institutes, design offices and individual developers of food and non-standard equipment.

The organizational structure of enterprise management of LLC «Tver Food Equipment Plant» is linear-functional and graphically presented in the appendix. Currently, the plant has 15 departments, 7 sites, 3 workshops and warehouses.

Under the existing management structure, the following are directly subordinate to the general director: deputy general director, deputy general director for commerce, managing director, chief accountant, production manager, director for quality, deputy general director for personnel management, deputy general director for economic security and marketing department. Deputy Director General report: planning and economic department, department of material and technical supply. The Deputy General Director for Commerce reports: design and technology department, sales department, department for work with dealers, service department. Managing Director reports to the chief engineer. The head of production manages: the harvesting section, the mechanical section, the welding and assembly shop (see application 4), the electric installation section, the service section and the production and dispatch department. The quality director reports to the technical control department and the certification department. The Deputy General Director for Personnel Management reports to the Human Resources Department and the Administrative and Economic Department. Deputy General Director for Economic Security directs the territorial control service.

The accounting policy of the company for 2014-2020 is governed by the Order on Accounting Policy № 113-p of January 1, 2014, adopted on the basis of the Federal Law of December 06, 2011 № 402-FZ “On Accounting” (as amended on 29.07. 2018) and the Accounting Regulation 01/2008 (as amended on 04.28.2017) “Accounting Policy of the Organization”, the Tax Code of the Russian Federation, as well as in accordance with other provisions and norms contained in the legislation on accounting and tax accounting and reporting.

The main provisions of the accounting policy:

Primary accounting documents. Every fact of economic life is subject to registration of the primary accounting document. Primary accounting documents are compiled on paper or in the form of electronic documents signed by electronic signature. The movement of primary accounting documents is governed by the schedule of workflow, which is approved by a separate order of the head of the organization.

Accounting registers. Accounting is carried out with the use of registers provided by the used accounting program "1C: Accounting 8.3". Accounting registers are compiled

both on paper and / or in electronic form (clause 6 of article 10 of the Federal Law dated December 6, 2011 No. 402-FL "On Accounting" (as amended on 07.29.2018)).

Correction of errors and changes in accounting policies. A significant error is recognized, constituting 5% of the total amount of the corresponding accounting item. The organization, being a small business entity, corrects significant errors of the previous reporting year, identified after the approval of the financial statements for this year, without retrospective recalculation of comparative reporting indicators with the inclusion of profit or loss resulting from the correction of this error in other income or expenses of the current reporting period in accordance with paragraphs 9, 14 of the Regulation on accounting "Correction of errors in accounting and reporting" (PBU 22/2010), approved by Order of the Russian Ministry of Finance dated 28.06.2010 number 63n. (Ed. 04.04.2015). The consequences of a change in the accounting policy of an organization are reflected in the financial statements.

Inventory of assets and liabilities. Inventory of assets and liabilities is carried out by order of the head of the organization before drawing up the annual financial statements, as well as in other cases stipulated by the legislation, in the manner specified by the Guidelines for inventory of property and financial liabilities approved by Order № 49 of the Ministry of Finance of Russia (ed. from 08.11.2010).

Application of accounting provisions. In connection with the classification of an organization as a small business entity, an organization does not apply the following Accounting Provisions:

- Position on accounting "Accounting for construction contracts" (PBU 2/2008), approved by Order of the Ministry of Finance of the Russian Federation of October 10, 2008 № 116n (as amended on April 06, 2015)

- Position on accounting "Estimated liabilities, contingent liabilities and contingent assets" (PBU 8/2010), approved by Order of the Ministry of Finance of Russia of 13.12.2010 № 167n (as amended on 04.04.2015)

- Position on accounting "Information on related parties" (PBU 11/2008), approved by the Order of the Ministry of Finance of Russia of April 29, 2008 № 48n (as amended on April 6, 2015)

- Position on accounting "Information by segments" (PBU 12/2010), approved by the

Order of the Ministry of Finance of Russia dated 08.11.2010 N^o143n

- Position on accounting "Information on discontinued activities" (PBU 16/02), approved by the Order of the Ministry of Finance of Russia dated 07.07.2002 N^o 66n (as amended on 04.04.2015).

Methodical provisions:

Accounting for fixed assets. The fixed assets include assets that meet the recognition criteria and cost more than 100,000 rubles (paragraph 5 of Accounting Regulation 6/01). Revaluation of fixed assets is not performed (paragraph 15 of Accounting Regulation 6/01). For the calculation of depreciation of fixed assets, a linear method is applied for all fixed assets (paragraph 17 of Accounting Regulation 6/01). The useful life of fixed assets is determined based on the expected period of use of the object and is approved by order of the head (paragraph 20 of Accounting Regulation 6/01).

Accounting for intangible assets. The organization will not test intangible assets for impairment in the manner specified by IFRS (paragraph 22 of Accounting Regulation 14/07). The useful life of intangible assets is determined on the basis of the term of the organization's rights to the result of intellectual activity or means of individualization and the period of control over the asset (paragraph 26 of Accounting Regulation 14/07). Revaluation of intangible assets is not performed (paragraph 17 of Accounting Regulation 14/07). The cost of intangible assets is repaid by accumulating depreciation charges in a separate account. Determination of the monthly amount of depreciation on an intangible asset is performed using a linear method (paragraph 28 of Accounting Regulation 14/2007).

Accounting for research and development work. The cost of research and development work that gave a positive result is written off on a straight-line basis on the basis of the expected period of use of the results obtained from these works (paragraph 11 of Accounting Regulation 17/02).

Accounting for workwear, special equipment, household equipment. Assets that meet the conditions for recognizing an asset listed in paragraph 4 of Accounting Regulation 6/01, the value of which per unit does not exceed 40,000 rubles, are accounted for as part of the inventories. To ensure control over the safety of assets with a useful life of more

than 12 months, which are accounted in the composition of the inventories, the value of such assets after their transfer to production (operation) is taken on off-balance sheet accounting. The cost of workwear and special equipment, regardless of the established service life, is paid off in a linear manner based on the useful life of the equipment.

Accounting for raw materials. Raw materials are taken into account at actual cost (acquisition cost). Transportation and procurement costs are included in the cost of acquired values. Inventory accounting unit may be item or/ and number. With the release of materials into the production or for other purposes, their evaluation is carried out in the following way - on the average (paragraph 16 of Accounting Regulation 5/01). Container and tare materials are accounted for at cost.

Unfinished production. Work in progress at the reporting date is reflected in the accounting records at actual cost, based on the expenses spent on production.

Self-produced semi-finished products are accounted for separately.

Finished products. Finished products are valued at actual cost.

Accounting for goods. Goods and merchandise are recorded at cost, which includes the costs associated with their acquisition. The cost of procurement and delivery of goods to the central warehouses (bases), produced prior to the transfer of goods for sale, are included in the cost of goods (paragraph 13 of Accounting Regulation 5/01). The organization does not create a reserve for reducing the cost of goods. For the evaluation of goods when they are transferred for sale or for other purposes, one method is used for all goods: For the average (paragraph 16 of Accounting Regulation 5/01). Accounting for goods in the retail trade is carried out at the acquisition cost (paragraph 13 of Accounting Regulation 5/01).

Revenues, expenses. Accounting for income and expenses is conducted on an accrual basis. Administrative expenses accumulated on account 26 "General expenses" at the end of each reporting period as conditionally permanent are written off to the debit of account 90 "Sales", sub-account 90.08 "Administrative expenses", in full. Monthly sale expenses are written off to the period expenses in full amount (paragraph 9, of Accounting Regulation 10/99). Borrowing costs are recognized as other expenses (paragraph 8 of Accounting Regulation 10/99). Recalculation of liabilities expressed in foreign currency is made monthly (paragraph 12 of Accounting Regulation 4/99, paragraph 8 of Accounting Regulation 3/2006). Revenue from work, services, sales of products with a long

production cycle is recognized as work is ready, services, products. Deferred expenses are written off equally. Calculations on income tax. Information on permanent and temporary differences is formed in accounting based on primary accounting documents directly for the accounting records in the evaluation of which they arose. The value of the current income tax is determined on the basis of data on the conditional expense (conditional income) on income tax, fixed and deferred tax assets and liabilities, formed in the accounting records.

The following analysis of the financial position and performance of LLC «Tver Food Equipment Plant» was performed for the period of December 31, 2015 - December 31, 2017 (3 years) (see table 4). A qualitative assessment of the values of the financial indicators of LLC «Tver Food Equipment Plant» was carried out taking into account the industry characteristics of the organization.

Table 4 -The structure of the assets and the sources of its financing

Indicator	31.12.2015 in thousand rubles	31.12.2016 in thousand rubles	31.12.2017 in thousand rubles	Change for the analyzed period 2016-17, in thousand rubles	Change for the analyzed period 2016-17, in ±%
Assets					
1. Fixed assets	4 568	35 630	41 209	+36 641	+9 (41209/4568)
including: fixed assets	4 530	35 630	40 524	+35 994	+8,9
intangible assets	–	–	685	+685	–
2. Current-total	38 255	46 800	28 975	-9 280	-24,3
including: stocks	4 905	13 024	22 204	+17 299	+4,5
receivables	29 472	29 894	3 845	-25 627	-87
cash and short- term financial investments	3 297	3 839	2 852	-445	-13,5

Equity and liabilities					
1. Equity	-160	391	635	+795	↑
2. Long-term liabilities- total	1 909	32 559	50 447	+48 538	+26,4
including: borrowed funds	1 909	32 559	50 433	+48 524	+26,4
3. Short-term liabilities, total	41 074	49 480	19 102	-21 972	-53,5
including: borrowed funds	4 476	3 259	8 503	+4 027	+90
Balance currency	42 823	82 430	70 184	+27 361	+63,9

Source: own procession based on the financial statements and materials of the company

Analyzing this table, we can draw the following conclusions: assets as of December 31, 2017 are characterized by the ratio: 58.7% $((41209 * 100) / 70184)$ non-current assets and 41.3% $((28975 * 100) / 70184)$ current. The assets of the organization for the entire analyzed period increased by 27,361 thousand rubles. (63.9%). Given the significant increase in assets, it should be noted that equity capital increased even more, 6 times. A faster increase in equity relative to the total change in assets is a positive indicator.

The diagram below clearly shows the ratio of the main groups of assets of the organization (Fig. 1.3):

Asset structure of the organization as of December 31, 2017

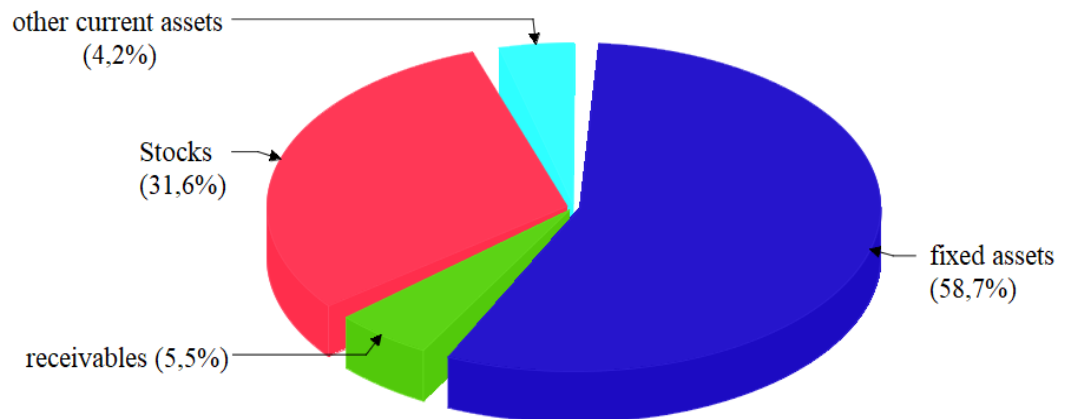


Fig. 1.3. The structure of the assets of the organization LLC "Tver food equipment factory on December 31, 2017 (Source: own procession based on the financial statements and materials of the company)

The growth in the value of an organization's assets is mainly due to the growth in the following items of the balance sheet asset (the percentage of the article's change in the total amount from 2015 to 2017 of all positively changed items is shown in brackets):

- fixed assets - 35,994 thousand rubles (52%)
- stocks (inventory) - 17 299 thousand rubles (32%)

At the same time, in the liabilities side of the balance the largest increase is observed in lines:

- long-term borrowed funds - 48,524 thousand rubles (72%) (50433-1909)
- short-term borrowed funds - 4 027 thousand rubles (12%) (8503-4476)

Among the negatively changed balance sheet items can be distinguished "receivables" in the asset and "payables" in liabilities (-25,627 = (29472-3845) thousand rubles and -26,059 = (36,598-10539 thousand rubles, respectively) what can be considered as a positive development.

The value of equity on the last day of the analyzed period amounted to 635 thousand rubles. During the analyzed period, the change in equity amounted to +795 thousand rubles.

Next, we consider the assessment of the value of the net assets of the organization (see table. 5):

Table 5 - Evaluation of the value of the organization's net assets

Indicator	Value of the indicator			Change thousand rubles
	in thousand rubles			
	31.12.2015	31.12.2016	31.12.2017	
1. Capital and reserves	-160	391	635	+795
2. Authorized capital	10	10	10	–
3. Retained earnings	-170	381	625	+795

Source: own procession based on the financial statements and materials of the company

Analyzing this table, we can draw the following conclusion: the net assets of the organization at December 31, 2017 are much (63.5 times) higher than the authorized capital. This ratio positively characterizes the financial situation, fully satisfying the requirements of regulatory acts on the value of the organization's net assets. In addition, determining the current status of the indicator, it should be noted an increase in net assets by 4 times over the entire period under consideration. The excess of net assets over the authorized capital and at the same time, their increase over the period indicates a good financial position of the organization on this basis.

One of the forms of financial statements for the organization is a report on financial results. The purpose of its compilation is to create an objective view of the results of activities for 2016-2017. and corresponding changes for this period. The data of the report of Tverskoy Food Equipment Plant LLC are presented in the table 6.

Table 6 - Report on financial results for 2017, in thousand rubles

Name of the indicator, thousand rubles	January - December 2017	January - December 2016
Revenue	152 475	86 168
Cost of sales	(109 912)	(68 647)
Gross profit (loss)	42 563	17 521
Selling expenses	-	-
Administrative expenses	(32 991)	(17 110)
Profit (loss) from sales	9 572	411
Interest payable	(7 678)	(1 619)
Other income	31 413	2 116
Other expenses	(32 673)	(202)
Profit (loss) before tax	555	706
Current income tax	(359)	(117)
including fixed tax liabilities (assets)	(262)	(13)
Change in deferred tax liabilities	(49)	-
Change in deferred tax assets	-	(38)
Net income (loss)	245	551

Source: own procession based on the financial statements and materials of the company

Based on the data in Table 6, the financial performance indicators of LLC «Tver Food Equipment Plant» were calculated for the entire period under consideration and the same period last year (see Table 7).

Table 7 - The main results of the activities of LLC «Tver Food Equipment Plant» for 2016-2017, in thousand rubles

Indicator	The value of the indicator, thousand rubles		Indicator change		Annual average, thousand rubles (2017 + 2016)/2
	2016 г.	2017 г.	thousand rubles	±,% ((2017/2016)-1)*100	
1. Revenue	86 168	152 475	+66 307	+77	119 322
2. Expenses for ordinary activities (cost of sales)	(85 757)	(142 903)	+57 146	+66,6	114 330
Profit (loss) from sales (1-2)	411	9 572	+9 161	23,3 x	4 992
4. Other income	2 116	31 413	+29 297	1,4 x	16 765
5. Other expenses	(202)	(32 673)	- 32 471	↓	-16 438
6. Other income and expenses, except interest payable (4+5)	1 914	(1 260)	-3 174	↓	327
7. EBIT (profit before interest and taxes) (3+6)	2 325	8 312	+5 987	3,6 x	5 319
8. Interest payable	(1 619)	(7 678)	+6 059	+4,7	4 649
9. Income tax (due and deferred)	(0-38-117) = -155	(0-14-375) -389	-234	↓	-272
10. Net income	551	245	-306	-55,5	398

Source: own procession based on the financial statements and materials of the company

Analyzing this table, we can draw the following conclusions: for the last year, the organization received a profit from sales of 9,572 thousand rubles, which is 6.3% of revenue. Compared to the same period last year, the profit from sales increased by 9,161 thousand rubles, or 23.3 times.

Compared to the previous period, both revenue and expenses for ordinary activities increased in the current period (by 66,307 and 57,146 thousand rubles, respectively). Moreover, in percentage terms, the change in revenue (+ 77%) is ahead of the change in expenses (+ 66.6%).

4.2. Analysis of profitability indicators of the company LLC "Tver Food Equipment Plant"

One of the main indicators characterizing the efficiency of the enterprise, is profitability. Profitability, in a general sense, characterizes the appropriateness of resources expended in relation to newly created resources (profits).

Profitability is an indicator that comprehensively characterizes the efficiency of the enterprise. With his help, it is possible to evaluate the efficiency of enterprise management, since obtaining high profits and a sufficient level of profitability largely depends on the correctness and rationality of management decisions made. Therefore, profitability is often considered as one of the criteria of management quality.

Profitability indicators characterize the efficiency of the enterprise as a whole, the profitability of various activities (production, business, investment), cost recovery, etc. They are more complete than the profits characterize the final results of management, because their value shows the ratio of effect with cash or used resources.

To determine how profitable the company LLC «Tver food equipment plant», it is necessary to make calculations of such indicators as: return on assets, return on working capital, return on equity, return on sales and pay-back period on equity. Next, we calculate the profitability indicators given by the above methodology.

1) Return on assets:

$$\text{Return on assets for 2017} = \frac{245}{(70184+82431)*0,5} * 100\% = 32\%$$

$$\text{Return on assets for 2016} = \frac{551}{(82431+42823)*0,5} * 100\% = 88\%$$

$$\text{Return on assets for 2015} = \frac{117}{(42823+39847)*0,5} * 100\% = 28\%$$

Conclusion: The profitability of assets in 2016 compared to 2017 increased by 0.56%, this is due to the fact that the company "Tver Food Equipment Plant" in 2016 increased the amount of net profit by 306 thousand rubles and decreased costs associated with production and sales of products, but in 2015, the return on assets decreased again. This is due to a decrease in net profit by 434 thousand rubles and a decrease in asset turnover.

2) Return on working capital:

$$\text{Return on working capital for 2017} = \frac{245}{28975} * 100\% = 85\%$$

$$\text{Return on working capital for 2016} = \frac{551}{46801} * 100\% = 97\%$$

$$\text{Return on working capital for 2015} = \frac{117}{38255} * 100\% = 41\%$$

Conclusion: In the course of the analysis, it was found that for the period from 2017 to 2015 the return on working capital is more than 0, therefore, the use of current assets is effective. Demonstrates the capabilities of «Tver Food Equipment Plant» in providing sufficient profit in relation to the company's working capital.

3) Return on equity:

$$\text{Return on equity for 2017} = \frac{245}{(635+391)*0,5} * 100\% = 48\%$$

$$\text{Return on equity for 2016} = \frac{551}{(391-160)*0,5} * 100\% = 51\%$$

$$\text{Return on equity for 2015} = \frac{117}{-160 + 745} * 100\% = 20\%$$

Conclusion: The return on equity in 2017 compared to 2015 increased by 28 %, the company created profit, and thus increased their retained earnings in the equity.

Return on sales:

$$\text{Return on sales in net profit for 2017} = \frac{9572}{152475} * 100\% = 63\%$$

$$\text{Return on sales in net profit for 2016} = \frac{411}{86168} * 100\% = 48\%$$

$$\text{Return on sales in net profit for 2015} = \frac{1342}{135288} * 100\% = 69\%$$

Conclusion: the profitability ratio of sales in 2017 increased compared with 2015. This is due to the fact that the growth rate of revenue outpaces the growth rate of costs (reasons: growth in sales volumes, change in the range of sales). With an increase in the number of products sold in physical terms, revenue increases faster than costs as a result of the production leverage. The constituent elements of production costs are variable and fixed costs. Changes in the cost structure can greatly affect the amount of profit. Investing in fixed assets is accompanied by an increase in fixed costs and, in theory, a decrease in variable costs. In this case, the dependence is nonlinear, therefore, it is not easy to find the optimal combination of fixed and variable costs. In addition to simply raising prices for their products, the company can increase revenue by changing the product mix. This enterprise development trend is favorable.

Summarized information on profitability indicators for 2015-2017 presented in the table 8.

Table 8 - Profitability ratios for 2015-2017

Indicator	2015 , %	2016 , %	2017 , %	The deviation of 2017 to 2016, %	The deviation of 2017 to 2015, %
Return on assets	28%	88%	32%	-56%	4%
Return on working capital	41%	97%	85%	-32%	54%
Return on equity	20%	51%	48%	-3%	-12%
Return on sales	69%	48%	63%	-48%	7%

Source: own procession based on the financial statements and materials of the company

Analyzing this table, it is clear that the profitability ratios in 2017 compared to 2016 significantly decreased. This is due to the fact that, LLC «Tver food equipment plant» happened: 1) Decrease in net profit by 434 thousand rubles; 2) Decrease in asset turnover; 3) The growth rate of revenue outpaces the growth rate of costs.

4.3. Accounting for profits in the LLC «Tver Food Equipment Plant»

The following accounts 90 "Sales" , 91 "Other incomes and expenses" , 99 " Profits and losses.

During the year, account 90 collects data on the income and expenses of the organization for ordinary activities. To account 90 open subaccounts (see table 9).

Table 9 - Subaccounts of the account 90 "Sales"

Account number	Nomination
90.01	"Revenue"
90.01.1	"Revenue from activities with the main tax system"
90.02	"Cost of sales"
90.02.1	"Cost of sales for activities with the main tax system"
90.03	"Value Added Tax"
90.04	"Excise"
90.05	"Export duties"
90.07	"Sales Costs"
90.07.1	"Costs for sale on activities with the main system of taxation"
90.08	"Administrative expenses"
90.08.1	"Administrative expenses for activities with the main tax system"
90.09	"Profit / loss from sales"

Source: own procession based on the financial statements and materials of the company

During the year, the following records of business transactions were made at LLC «Tver Food Equipment Plant» (see table 10, 11).

Consider an example of the reflection of business transactions for income account 90 "Sales" in LLC "Tver Food Equipment Plant" for 2016-2017:

Table 10 - The reflection of business transactions income account 90 "Sales" in LLC "Tver food equipment Plant " in 2017

Year	Business operation	Debit	Credit	Amount, rubles Total:
2017	Implementation of services (installation and commissioning works on production equipment)	62.01 "Settlements with buyers and customers"	90.01.1 "Revenue from activities with the main tax system"	152474851,58
proceeds from the sale of goods (works, services) of own production (the line 011 in the tax declaration)				149550684
revenue from the sale of purchased goods (the line 012 in the tax declaration)				2924167

Source: own procession based on the financial statements and materials of the company

This corresponds with the turnover balance for 2017, income tax declaration for 2017, Appendix No. 1 to Sheet 02- Revenues from sales and non-operating income - line 011 + 012 and line "Revenue" in the statement of financial results.

Table 11 - The reflection of business transactions income account 90 "Sales" in LLC "Tver food equipment Plant " in 2016

Year	Business operation	Debit	Credit	Amount, rubles Total:
2016	Reflects the revenue from repair work	62.01 "Settlements with buyers and customers"	90.01.1 "Revenue from activities with the main tax system"	86167791
proceeds from the sale of goods (works, services) of own production (the line 011 in the tax declaration)				84497184
revenue from the sale of purchased goods(line 012 in the tax declaration)				1670607

Source: own procession based on the financial statements and materials of the company

This corresponds with the turnover balance for 2016, income tax declaration for 2016, Appendix No. 1 to Sheet 02- Revenues from sales and non-operating income - line 011 + 012 and the line "Revenue" in the statement of financial results.

Next, we consider the reflection of business transactions on the costs of the account 90 "Sales" in LLC "Tver plant food equipment" (see tables 12, 13).

Table 12 - Direct Costs of sales, 2017

Debit	Credit	Amount, rub.	Business operation
90.02.1	10	1466984,31	Cost of Sales of materials
90.02.1	43	108444567,31	Cost of Sales of industrial products
Direct costs, total = 109 911 552 (1466984,31+108444567,31)			

Source: own procession based on the financial statements and materials of the company

These expenses are shown in the income tax declaration on line 010 of Appendix No. 2 to sheet 02, which corresponds to the line "Cost of sales" in the statement of financial results.

Table 13 - Indirect costs recorded as Administrative expenses, in rubles, for 2016-2017

	2017		2016	
	rubles	%	rubles	%
Heat supply services	1 315 512,62	4,0	648 588,50	3,8
Information Services	5 040 454,33	15,2	2 518 728,41	14,7
Communication services	153 028,34	0,5	134 620,77	0,8
Electricity	2 328 389,43	7,0	1 141 130,85	6,7
Depreciation of fixed assets	1 752 678,11	5,3	684 818,22	4,0
Write off materials	2 617 698,89	7,9	2 419 498,89	14,1
Other costs	2 479 752,56	7,5	2 359 257,12	13,8
Salary	4 234 740,36	12,8	3 000 340,31	17,5

Continuation of table 13.

Insurance premiums	2 032 479,27	6,1	339 833,32	2,0
Contributions to the Social Insurance Fund (insurance against accidents and occupational diseases)	3 523 190,72	10,7	629 123,45	3,7
Property taxes	1 774 774,95	5,4	700 392,24	4,1
Household expenses	1 563 992,95	4,7	317 099,28	1,9
Trucks	1 139 893,28	3,4	281 574,52	1,6
Repair of equipment	269 071,30	0,8	509 193,11	3,0
Selling expenses	731 143,75	2,2	101 419,05	0,6
Property insurance	702 952,63	2,1	409 841,55	2,4
Advertising	351803,88	1,1	76 833,32	0,4
Travel expenses	359 197,24	1,1	269 101,17	1,6
Legal services	511 761,79	1,5	409 563,11	2,4
Bus content	102 168,61	0,3	99 159,35	0,6
Product certification	8 728,81	0,026	7 841,55	0,046
Repair of buildings	77 083,71	0,2	52 286,91	0,3
Total	33 070 497,53	100	17 110 245,00	100

Source: own procession based on the financial statements and materials of the company

The sum of all indirect expenses coincides with line 040 in the tax return and the line "Administrative expenses" in the statement of financial results.

After that, on December 31, 2017, account 90 is closed and credits account 99.

The structure and use of the account 91 "Other income and expenses" are similar to the structure and use of the account 90.

Three subaccounts are opened for account 91:

- 91.01 "Other income";
- 91.02 "Other expenses";
- 91.09 "Balance of other income and expenses".

At the end of each month, the debit turnover on subaccount 91-2 is compared with the credit turnover on subaccount 91-1. The result is a profit or loss for the month. During

the year, the following records of business transactions were made in LLC "Tver food equipment Plant" (see table 14,15).

Table 14 - Example of the reflection of business transactions on other incomes of account 91 in LLC «Tver Food Equipment Plant». Data based on account card 91.01 for 2017.

Debit	Credit	Amount, rubles	Business operation
62.01	91.01	Total: 2 600 000, including: 800000 – The implementation of fixed assets shot blasting complex based on the STR camera 200000 – Realization of fixed assets Machine turning and screw-cutting B16D25 300000 – Sale of fixed assets Lathe U13 300000 – Sale of fixed assets Bandsaw machine N-260NV 250000 – Sale of fixed assets Press brake MV 2144 300000 – Sale of fixed assets Stationary screw compressor ET_RED_6008_S1 150000 – The implementation of fixed assets Cutting machine with two cylinders IW-60S	Sale of fixed assets, implementation of other property, the implementation of the OS (machine, press, compressor)
76.02	91.01	3638,09	The difference in the cost of return and the actual value of the goods (the adjustment cost of write-off)
10.10	91.01	2655,36 Total = 6293,45	
76.05	91.1	13262,94	Implementation of the right of claim (cession agreement)
62.01	91.01	58082,21	
76.09	91.01	29048557,94 Total = 29 119 903,09	

Source: own procession based on the financial statements and materials of the company

Table 15 - The reflection of business transactions on other expenses of the account 91 in LLC «Tver Food Equipment Plant»

Other expenses

Debit	Credit	Amount, rubles	Business operation
91.02	66.02	7678442,42	% on credit JSC «NK Bank»
91.02	51	150208,63	Expenses for banking services
91.02	01.09	1839831,09	Sale of fixed assets (net book value)

What corresponds to the turnover balance for 2017 on account 91. After that, on December 31, 2017, account 91 is closed and goes into account debit 99.

After writing off the amount from accounts 90 and 91 to account 99, on December 31, 2017, the organization writes off 99 from account to account 84. LLC «Tver Food Equipment Plant» revealed net profit. Net profit in the organization is formed as follows: Profit (loss) from sales + Profit (loss) from other activities - Profit tax (including PBU 18/02) - Sanctions for violation of tax laws. This amount is reflected in the line "Net profit (loss) of the reporting year" in the "Report on financial results". After this, account 99 is closed and there is no balance in the balance sheet on January 1 of the following year. The chief accountant made a transaction D 91.01 K 84.01 in the amount of 245 976 512.19, which coincides with the financial results report for 2017.

4.4. Taxation of financial results in the LLC «Tver Food Equipment Plant»

In order to generate complete and reliable information about the taxable base, to monitor the correctness, completeness and timeliness of the calculation and payment to the budget of the tax, LLC «Tver Food Equipment Plant» maintains tax records, which is also intended to provide information to internal and external users.

The tax accounting system is organized by the taxpayer independently, based on the principle of consistency in the application of the norms and rules of tax accounting, that is,

is applied consistently from one tax period to another.

In LLC «Tver Food Equipment Plant» the tax accountant and the calculation of income tax are carried out by the chief accountant.

The procedure for tax accounting in an organization is established in the accounting policy for tax purposes approved by the relevant order of the head.

Tax accounting in an organization in parallel with accounting is carried out automatically using the 1C: Accounting 8.3 program based on primary accounting data. All business transactions are reflected in the accounts of tax accounting, which are used to form tax registers and fill out a tax return, are filled in 1C automatically.

For the purpose of determining the tax base for income tax in this organization, tax accounting is maintained by the chief accountant in the 1C program.

In LLC «Tver Food Equipment Plant» income tax benefits do not apply, due to the fact that this tax is fully subject to taxation.

To account for income and expenses for the purposes of calculating income tax, the accrual method is used in accordance with Art. 271 - 272 of the Tax Code of the Russian Federation.

Under the accrual basis method, income is recorded in the reporting (tax) period in which they are made, regardless of the actual receipt of funds. Expenses accepted for tax purposes are recognized as such in the reporting (tax) period to which they relate, regardless of the time of actual payment of cash and (or) other form of payment.

Recognize expenses as justified, documented and economically justified costs associated with the production of works (provision of services) and the sale of goods. Grouping costs is carried out in accordance with Art. 253 of the Tax Code of the Russian Federation.

The accounting policy of the organization reflects that the accounting of income and expenses from the sale is conducted on the accounts of the accounting with the use of analytical indicators grouping the income and expenses of ordinary activities, depending on the degree of recognition for profit tax purposes.

Accounting for non-operating income and expenses is maintained in the accounts with the use of analytical indicators grouping other income and expenses depending on the degree of recognition for profit tax purposes. The value of sold goods purchased is estimated using the FIFO method.

Depreciation on all objects of fixed assets is charged in a linear way. Accrual of depreciation on depreciable property is made by the linear method in the manner established in accordance with Art. 259 of the Tax Code.

The tax period for income tax is a calendar year. In this case, the reporting periods are the first quarter, half year, and nine months of a calendar year. Reporting periods for calculating monthly advance payments: a month, two months, three months, and so on until the end of the calendar year.

In accordance with the established accounting policies, the organization calculates and pays monthly advance payments in equal installments in the amount of 1/3 of the actually paid quarterly advance payment for the quarter preceding the quarter in which monthly advance payments are made.

Profit taxable is determined by cumulative total from the beginning of the year. If in the reporting period a loss was received, in this period the tax base is recognized equal to zero.

At the end of each reporting period, LLC «Tver Food Equipment Plant» chief accountant submits a profit tax declaration (Appendix 8,9), which reflects data on income received and expenses incurred, sources of income and the calculated tax amount and other data related to tax calculation and payment.

For the tax period, the following sections and sheets are filled out in the declaration for 2017 of LLC «Tver Food Equipment Plant» for the tax period:

- title page;

Section 1. The amount of tax payable to the budget, according to the taxpayer:

- subsection 1.1 of section 1, namely: to the federal budget the amount of tax to the surcharge in rubles is 22379, to the budget of the subjects of the Russian Federation the amount is equal to 201398.

Sheet 02 "Calculation of tax on profit of organizations" :

- Appendix № 1 "Income from sales and non-operating income" to Sheet 02, namely: sales revenue — total amounts to 181585894, including revenue from sales of goods (works, services) of own production equal to 149550684, revenue from sales of purchased goods equal to 2924167 and proceeds from the implementation of property rights, with the exception of income from the implementation of the rights of claims of the

debt equal to 29111043; sales revenues are 183 789 284, non-operating income is 96084.

- Appendix № 2 "Costs associated with production and sales, non-operating expenses and losses equivalent to non-operating expenses" to Sheet 02, namely: direct costs related to the goods sold amount to 109911552, indirect costs are 33139470.

In LLC «Tver Food Equipment Plant», upon the expiration of the tax period, the income tax declaration is submitted electronically via the Internet. At the same time, the tax authority transmits a receipt for accepting the tax return in electronic form and puts the note of acceptance and the date of its receipt.

Next, compare the calculation of income tax for 2016-2017. (tab. 16)

Table 16 - Comparative analysis of income tax indicators for 2016-2017 in rubles

	2016	2017	Change
Revenues from sales	86167791	152474851	66307060
Non-operating income	2116225	31413419	29297194
Operating Expenses	85756511	174001896	88245385
Non-operating expenses	1754210	8089530	6335320
TOTAL PROFIT TAX BASE	773295	1796845	1020647
INCOME TAX DUE 20%:	116760	359369	242029
Federal budget (2%)	11676	35936	24203
Regional budget (18%)	105084	323432	217826
ADVANCE PAYMENT TOTAL	46098	135012	88914
Federal budget	4610	13500	8890
Regional budget	41488	121512	80024
INCOME TAX DUE-UNPAID	70662	223777	153115
Federal budget	7066	22379	15313
Regional budget	63596	201398	137802

Source: own processing based on internal data of the company

Analyzing table 15, we can draw the following conclusion, that the indicators of income tax for 2017 are higher than in 2016. It's connected with:

- the increase in revenue from sales in 2017 by 9,161 thousand rubles compared to 2016;
- the growth of non-operating income by 29,297,194 rubles in 2017.

The increase in income tax rates had a positive effect on the activities of the company LLC «Tver Food Equipment Plant» .

4.5. Calculation of lease payments under a financial leasing agreement in LLC «Tver Food Equipment Plant»

Under the lease payments refers to the total amount paid by the lessee to the lessor for the right to use the property granted to him - the subject of the contract.

Leasing payments include:

- depreciation of leased property over the entire term of the lease agreement,
- compensation of the lessor's fee for the borrowed funds used by him,
- Commission remuneration,
- fee for additional services of the lessor,
- stipulated by the lease agreement, as well as the cost of the property to be redeemed, if the agreement provides for the redemption and payment procedure of the specified value in the form of shares in the composition of the lease payments. Lease payments are paid in separate contributions.

When entering into an agreement, the parties establish the total amount of leasing payments, the form, the method of calculation, the frequency of payment of contributions, as well as the methods of their payment.

Payments can be made in cash, compensation form (products or services of the lessee), as well as in a mixed form. At the same time, the price of the products or services of the lessee is established in accordance with the current legislation.

According to the method of charging leasing payments, parties can choose:

- the method "with a fixed total amount" , when the total amount of payments is charged in equal shares throughout the entire contract period in accordance with the

periodicity agreed upon by the parties;

- the method "with an advance", when the lessee at the conclusion of the contract pays the lessor an advance in the amount agreed by the parties, and the rest of the total amount of leasing payments (minus the advance) is charged and paid during the contract validity period, as well as when charging payments with a fixed total amount ;

- the method of "minimum payments", when the total amount of payments includes the amount of depreciation of the leased property for the entire term of the contract, the charge for the borrowed money used by the lessor, the commission and the fee for the additional services of the lessor provided by the contract, as well as the cost of the leased property redeemed, redemption provided by the contract.

Frequency of payments. In the lease agreement, the parties establish the frequency of payments (annually, quarterly, monthly, weekly), as well as the timing of payment of fees on the dates of the month.

Ways of payment. By agreement of the parties, contributions may be made in equal shares, in decreasing or increasing amounts.

The calculation of the lease payment is calculated according to the following algorithm:

- 1) Calculate the average annual value of the property;
- 2) Calculate the total amount of lease payments (by year);
- 3) Calculate the monthly amount of leasing payments;
- 4) Schedule of payment of leasing payments ["Methodical recommendations on the calculation of lease payments" (approved by the Ministry of Economics of the Russian Federation 16.04.1996).

In July 2014, LLC «Tver Food Equipment Plant» entered into a lease agreement for the purchase of Revent 724 equipment under the following conditions:

Equipment cost Rotary oven Revent 724 (double rotary kiln) - 160 000 000 rub.

The term of the contract is 10 years.

The useful life of the leased asset is 10 years.

The interest rate on the loan used by the lessor to purchase property is 12% per annum.

The amount of used credit resources - 160 million rubles. The percentage of commission - 10% per annum.

Additional services of the lessor:

travel expenses - 3.6 million rubles;

consulting services - 2.0 million rubles;

staff training - 4.0 million rubles;

VAT rate - 18%.

Lease payments are made annually in equal shares from the 1st year in accordance with the payment schedule, which is an integral part of the lease agreement. Using the above algorithm, we obtain the following results:

Step 1. Calculate the average annual value of the property (see table 17):

Table 17 - The average annual value of the property in LLC «Tver Food Equipment Plant»

Period, years	Property value at the beginning of the year, million rubles	Amount of depreciation, million rubles	Property value at the end of the year, million rubles	Annual average the cost property, million rubles
1	160,0	16	144,0	$(160-144)/2 = 152$
2	144,0	16	128,0	136
3	128,0	16	112,0	120
4	112,0	16	96,0	104
5	96,0	16	80,0	88
6	80,0	16	64,0	72
7	64,0	16	48,0	56
8	48,0	16	32,0	40
9	32,0	16	16,0	24
10	16,0	16	0,0	8

Step 2. Calculate the total amount of lease payments

1st year:

Amount of depreciation deductions due to the lessor in the current year (AO):

160 million rubles. $\times 10\% : 100\% = 16.0$ million rubles.

Payment for the used credit resources by the lessor for the acquisition of property - the object of the lease agreement (PK):

$$152 \text{ million rubles.} \times 12\% : 100\% = 18.24 \text{ million rubles.}$$

Commission reward to the lessor for the provision of property under a lease agreement (KB):

$$152 \text{ million rubles.} \times 10\% : 100\% = 15.2 \text{ million rubles.}$$

Payment to the lessor for the additional services of the lessee provided for in the lease agreement (DU):

$$(36, + 2.0 + 4.0) \text{ million rubles.} : 10 \text{ years} = 0.96 \text{ million rubles / year.}$$

$$B = (16.0 + 18.24 + 15.2 + 0.96) \text{ million rubles.} = 50.4 \text{ million rubles.}$$

Value Added Tax (VAT):

$$50.4 \text{ million rubles.} \times 18\% : 100\% = 9.072 \text{ million rubles.}$$

Total amount of lease payments- the first year (LP1):

$$(16.0 + 18.24 + 15.2 + 0.96 + 9.072) \text{ million rubles.} = 59.472 \text{ million rubles.}$$

2nd year:

$$AO = 160 \text{ million rubles.} \times 10\% : 100\% = 16.0 \text{ million rubles.}$$

$$PC = 136 \text{ million rubles.} \times 12\% : 100\% = 16.52 \text{ million rubles.}$$

$$KV = 136 \text{ million rubles.} \times 10\% : 100\% = 13.6 \text{ million rubles.}$$

$$DU = (3.6 + 2.0 + 4.0) \text{ million rubles.} : 10 \text{ years} = 0.96 \text{ million rubles / year.}$$

$$B = (16.0 + 16.52 + 13.6 + 0.96) \text{ million rubles.} = 46.88 \text{ million rubles.}$$

$$VAT = 46.88 \text{ million rubles.} \times 18\% : 100\% = 8.4384 \text{ million rubles.}$$

$$LP2 = (16.0 + 16.52 + 13.6 + 0.96 + 8.4384) \text{ million rubles.} = 55.3184 \text{ million rubles.}$$

In the same sequence, calculations were made for the years 3–10. The calculation results are summarized in the table 18:

Table 18 - Final calculation of leasing

Period, years	AO	PK	KV	DU	B	VAT	LP
1	16	18,24	15,2	0,96	50,40	9,0720	59,4720
2	16	16,32	13,6	0,96	46,88	8,4384	55,3184
3	16	14,40	12,0	0,96	43,36	7,8048	51,1648
4	16	12,48	10,4	0,96	39,84	7,1712	47,0112
5	16	10,56	8,8	0,96	36,32	6,5376	42,8576
6	16	8,64	7,2	0,96	32,8	5,9040	38,7040
7	16	6,72	5,6	0,96	29,28	5,2704	34,5504
8	16	4,80	4,0	0,96	25,76	4,6368	30,3968
9	16	2,88	2,4	0,96	22,24	4,0032	26,2432
10	16	0,96	0,8	0,96	18,72	3,3696	22,0896
Total	160	96,00	80,0	9,60	-	62,2080	407,808
%	39,2	23,5	19,6	2,4	-	15,3	100,0

Step 3. Monthly lease payments:

407,808 million rubles. : 10 years = 40.7808 million rubles / year.

Step 4. Schedule of payment of lease payments (40.7808 million rubles each):

01.01.2015, 01.01.2016, 01.01.2017, 01.01.2018, 01.01.2019, 01.01.2020, 01.01.2021, 01.01.2022, 01.01.2023, 01.01.2024.

Thus, in this chapter, the accounting policy of LLC «Tver Food Equipment Plant» was described in detail, an analysis of the structure of assets and liabilities and the financial condition of the organization for 2016-2017 was carried out.

The analysis revealed an increase in the following indicators of asset and liability balance: fixed assets for 36,641 thousand rubles, reserves for 17,299 thousand rubles. At the same time in the liabilities side of the balance, a small increase was observed in the

lines: long-term borrowed funds for 48,524 thousand rubles. and short-term borrowed funds for 4,027 thousand rubles. Among the negatively changed balance sheet items can be distinguished "receivables" in the asset and "payables" in the liability (-25,627 thousand rubles and -26,059) thousand rubles.

From the report on financial results, it follows that compared to 2016, both revenue and expenses for ordinary activities increased by 2017 (by 66,307 and 57,146 thousand rubles. Moreover, the percentage change in revenue (+ 77%) outpaces the change in expenses (+ 66%).

Analysis of profitability ratios in 2017 compared with 2016 significantly decreased. This is due to the fact that LLC «Tver Food Equipment Plant» has experienced: a decrease in net profit by 434 thousand rubles; decrease in asset turnover; revenue growth rate outpaces the cost growth rate. As of December 31, 2017, the company revealed a net profit of 245,968.91.

5. RESULTS AND DISCUSSIONS

In the practical part of this diploma thesis, the development of the company's profit was analysed for the years 2016 and 2017 and the indicators of profitability were calculated for the years 2015 – 2017.

The profit of the company can be divided into several levels: the gross profit, the profit from sales, profit before interest and taxes (EBIT), profit before tax and net profit.

Assessment of the gross profit

The gross profit is calculated as Revenues from sales (see Table 10) less Cost of sales (see Table 12). Revenues from sales include revenues from sold goods (products and merchandise). Cost of sales include the production costs of sold products and the acquisition price of purchased goods.

The gross profit increased by 143 % (by 25 042 thousand rubles) from 2016 to 2017. The revenues from sales increased by 77 % (by 66 307 thousand rubles) and the cost of sales increased by 60,1 % (by 41 265 thousand rubles) for the same period. The increase in production and sales was due to the extension of the production which was financed mainly by borrowed funds (bank loan).

Throughout 2016, the selling price of the baking equipment did not change. Inflation in 2016 exceeded 15%, exchange rates also increased by more than 15%. Under these conditions, the best quality bakery equipment on the Russian market can be maintained only with price changes due to the impossibility of rejecting a number of European components without a drop in the quality of equipment. From February 1, 2017 prices for the main products of the Tver Food Equipment Plant increased by an average of 10%. All contracts concluded were executed at the old prices, but accounts not paid at 11-00 am 1.02.17 were canceled. The new price was published on February 3, 2016.

Assessment of the profit from sales

The profit from sales (from the main activity) is calculated as Revenues from sales less Cost of sales and Administrative expenses (see Table 6 and 7). Examples of the Administrative expenses are shown in Table 13. The total Administrative expenses increased by 92,8 % (by 15 881 thousand rubles) from 2016 to 2017. The most significant Administrative expenses in 2017 are expenses spent on (percentages on total Administrative expenses):

Information services (15 %)
Wages and salaries (13 %)
Contributions to the social insurance fund (10,7 %)
Write off materials (7,9 %)
Other costs (7,5 %)
Electricity (7 %)
Insurance (6 %)

Administrative expenses in areas like information services (which include a purchase of the accounting software 1C and a subscription to newspapers, magazines), wages and salaries, electricity, heat supply, communication services, product certification, repairs, expenses on truck and travel are necessary for successfully managing the company and may positively contribute to the creation of profit in the present and future. The increase is related to the expansion of the company and is similar to the increase in other areas. There are expenses like contributions to the social insurance fund or property taxes (5,4 %) which are mandatory by law and other expenses like legal services (1,6 %), insurance and depreciation (5,3 %) which are necessary. Expenses which may not be necessary and negatively influencing the profit are items which are summarized as other costs (7,5 %), which include auditing services, expenses on special clothing, fuels and gasoline for buses, general expenses ("household expenses" , 4,7 %), written off material (7,9 %) and can be managed better in the future. Administrative expenses also include selling expenses (2,2 %) and advertising (1 %) which should be recorded separately.

Assessment of profit before interest and taxes

The profit before interest and taxes is calculated as Revenues from sale and other income less cost of goods sold, administrative expenses and other expenses (see Table 7).

Other income increased by 29 297 thousand of rubles from 2016 to 2017. The most significant other income is the Implementation of the right of claim (cession agreement between the debtor and cedent) which is 92,7 % of the total other income. Other income also include a revenue from sold fixed assets. Other expenses increased also significantly, by 32 471 thousand of rubles. The most significant expense is the financial expense paid to the bank for credit (23,6 %). Other expenses also include other bank fees and the net book value of sold fixed assets.

Assessment of profit before tax

Profit before tax is calculated as Profit before interest and taxes less interest. Profit before tax decreased by 151 thousand rubles. The reason for this is an increase in the interest paid for the bank loan, which increased by 6 059 thousand rubles. This is consistent with the increased liability of borrowed funds. The bank loan was necessary for the expansion of the company and the interest paid is higher in the first years.

Assessment of the net profit

The net profit is calculated as the profit before tax less income tax due and deferred. The net income (profit) decreased by 306 thousand rubles (by 55,5 %). The decrease is due to the increased amount of interest payable and also due to higher taxes from sales (profit from sales was 411 thousand rubles in 2016 and 9572 thousand rubles in 2017). The current income tax payable increased by 3 % from 2016 to 2017. Income tax rate is the same 20 % in both analyzed years, where 2 % is paid to the federal budget and 18 % of income tax is paid to the regional budget. (see Table 15)

Assessment of the indicators of profitability

The indicators of profitability include the calculation of return on assets (ROA), return on working capital, return on equity (ROE) and return on sales. (see Table 16). The indicators were calculated for the years 2015 – 2017. In 2015 the indicators are negative due to the company reported loss.

Return on assets (ROA) measures how management is using its assets or resources to generate more income. ROA was negative in 2015, due to a loss. In 2016, it was 88% and in 2017 32 %, due to the creation of profit in both years. ROA in this diploma thesis is calculated by using net income, so the decrease of the indicator in 2017 was caused by lower profit in 2017 compared to 2016, due to a high increase of interest expense.

Return on equity (ROE) is a measure of management's ability to generate income from the equity available to it. ROE is 51 % in 2016 and 48 % in 2017, which are generally good results.

Return on sales

The most significant expenses influencing the profit and recommendations to their management

The most significant expenses in the company are electricity and material, information services, wages and salaries. To increase the revenues, advertising is important but it has to be used effectively.

For electric energy and materials, relying on modern scientific management to reduce cost management throughout the entire process of business operations, to reduce costs, it must first pay attention to management.

It is necessary to strengthen supply management and control material costs. Familiar with production parts and required materials, making efficient material management, reducing materialized labor consumption; strengthening marketing management and reducing sales costs.

Encourage invention, innovation, and apply it to the actual operation of the enterprise, and reduce costs through technological transformation, such as new technologies, new processes, and new budget materials to improve the technical content of products, in order to reduce production costs.

Meanwhile, pay attention to technological upgrading, and actively adopt new technologies to save energy and reduce consumption, and fundamentally reduce the consumption of electricity and materials. While achieving the product quality objectives, guaranteed the cost control.

Reduce procurement costs. The enterprise can sign a long-term supply contract with the raw material supplier to reduce price fluctuations and reduce the procurement cost of the enterprise. Also, provide a variety of technologies and help to reduce the cost of raw material suppliers

Reduce time costs. Guarantee production efficiency and prevent time costs increasing. Calculating the time cost in the product cost, the product will lose the price advantage, at the same time it will cost more human, material, and financial resources. occupying or using such funds and materials.

Put a limited budget on the appropriate way of propaganda. Find precisely targeted consumer group to input advertise and get the most benefit in the comparable low cost.

Plan differentiated and personalized brand core values and brand recognition, and use it as the brand strategies to govern all marketing communication activities of the company. Highly differentiated and personalized information naturally has the ability to attract public attention, gain high-profile attention, and increase sales and brand

equity at a very low cost.

Brand recognition that inspire desires of consumers enable to identify brands with less advertising costs, and the core values of planning refinement and brand recognition effectively resonate with consumers.

Improve the quality of accounting information. In the rapidly changing market environment, enterprises should be highly sensitive to new information, and the quality of information should be strictly controlled so that real information can be transmitted to the decision-makers in time through the information system for making High quality judgment decisions. In order to improve the quality of accounting information of enterprises, based on the background of informationization, first, employees must be proficient in the operation mode of the information system, secondly, they must be proficient in various business processes in the information system, and thirdly, through the information system. The content submitted by the business contractor shall be strictly reviewed.

Accelerating the cultivation of enterprise information talents, paying attention to the citation and management of human resource. In order to occupy more market share, it is necessary to enhance the core competitiveness and cohesion of enterprises. Modern enterprise management is inseparable from the subjective initiative of human resources. Every aspect of product development, production and sales requires reliable human resource management, training and developing.

Promoting enterprise system upgrades of information services to achieve more efficient and easily operating information services. Thereby reducing the cost of information services at the first place.

5.1. Problems identified in the accounting profit of the company

«Tver Food Equipment Plant»

After analyzing the current state of accounting of financial results in LLC «Tver Food Equipment Plant», a number of shortcomings were identified.

The main disadvantages of accounting for financial results in the company are the following points:

1) in the design of primary accounting documents for the production of finished products there are some shortcomings in filling out additional details of primary documents, for example, the name of the organization is not filled out and there is no

decription of the signature of the person who delivered the products to the warehouse;

2) for some types of products, the balance of the finished products at the end of the period was not displayed in the inventory cards;

3) on a number of contracts concluded with customers, their validity period has expired, and additional agreements have not been concluded. This fact is a significant omission of accounting and sales staff;

4) the sale of materials is taken into account in the debit of the account 90.02.1;

5) reflected in tax accounting in the composition of exchange rate differences of expenses when recalculating obligations under contracts under which payment must be made in rubles at the rate of conditional monetary units established by agreement of the parties, unreasonably and led to an underestimation of the tax base for income tax by 349 rubles;

6) the inventories for the products located in warehouses were not found. The accountant explained that the inventory was not carried out at the enterprise;

7) lack of an internal control system for recording financial results.

Internal control of the organization of the accounting of financial results should be carried out in the following areas:

- study of accounting policies in the use of accounts 90.91.99, 84;
- the implementation of arithmetic verification of calculations of deviations of the actual production cost, released from production, from the standard (planned) cost;
- verification of the accuracy of the reflection of the amounts of the actual cost of products shipped on the basis of analytical accounting data and primary inventory documents and the correctness (timeliness) of the amount of revenue for products shipped on the account 90 "Sales" on the basis of source documents.

This organization of internal control at the enterprise will provide an objective assessment of the completeness, timeliness and reliability of the reflection in accounting and reporting of sales revenue, cost of goods sold, managerial and business expenses and profit (loss) from the sale.

The disadvantages of an organizational nature include the following:

- accounting services are not sufficiently provided with information on innovations in

financial and management accounting;

- accounting services are insufficiently provided with forms and forms of typical primary accounting registers.

In addition, methodological shortcomings were identified:

- lack of a developed and approved tax policy, which leads to errors in determining the taxable base and financial results in economic activities;

- accounting on the "knurled road", that is, in practice, do not use new methods of accounting, does not analyze the financial activities of the company;

- laboriousness of the accounting process, based on existing forms of accounting and information processing, increased requirements for compliance with the regulatory framework in connection with the adoption of new tax legislation, which contributes to an increase in errors and violation of reporting deadlines.

In order to eliminate the identified shortcomings, it is necessary to introduce modern principles of its organization based on international standards into the practice of enterprise accounting.

The main directions of improvement of accounting in the methodical plan:

1. The use of new rules and progressive methods of accounting based on a systematic analysis of the financial condition of the company and its production and business activities.

2. Formation of an economically advantageous accounting and tax policy by the enterprise on the basis of the latest rules of accounting and tax accounting.

This study allows us to draw several conclusions of theoretical and practical terms, as well as to make a number of suggestions.

5.2. Suggestions for eliminating identified deficiencies in the accounting of the company's profits

In order to improve the accounting of the financial results of the activity of LLC «Tver Food Equipment Plant», we offer:

- 1) apply a depreciation premium. In relation to expensive fixed assets, the use of depreciation premium will allow the company to significantly reduce current income tax payments in the year in which the depreciation premium was expensed. For example,

In August 2016, LLC «Tver Food Equipment Plant» acquired equipment with an initial value of 5 100 000 rubles (without value added tax).

Calculate the maximum amount that the organization has the right to immediately write off expenses in September 2016 when commissioning the equipment:

$$510\,000 \text{ rub. } (5\,100\,000 \text{ rub. } \times 10\%),$$

$$\text{saving on income tax } 102\,000 \text{ rubles } (510\,000 \text{ rub. } \times 20\%).$$

The residual value of the equipment on September 1 will be:

$$5\,100\,000 - 510\,000 = 4\,590\,000 \text{ rubles}$$

In September 2016, we depreciate:

$$4\,590\,000 : 35 = 131\,143 \text{ rubles}$$

In September, depreciation will be 131143, will be written off into expenses, will reduce the taxable base and reduce the income tax on:

$$131\,143 \times 20\% = 26\,229 \text{ rubles.}$$

Further, in October, in November, in December and in all subsequent months, the income tax in LLC «Tver Food Equipment Plant» will decrease by 26,229 rubles. until equipment is depreciated fully.

2) Formation of an economically profitable accounting and tax policy of the enterprise on the basis of the latest accounting and tax accounting rules, incl. the creation and use of allowances for doubtful debts, which will help the organization to cover losses from bad debts (Article 266 of the Tax Code of the Russian Federation (ed. 04.03.2017);

In 2016, LLC «Tver Food Equipment Plant» recorded customer receivables: 2 227 203 rubles (50 days overdue); 1 744 766 rub. (44 days overdue).

The allowance for doubtful debts must be included:

- debt in total 436 192 rub. (1 744 766:4);

- debt in total 1 113 602 rub. (2 227 203 руб. x 50%).

The total amount of the allowance will be: 1 549 794, i.e..

$$(436\,192 \text{ rub. } + 1\,113\,602 \text{ rub.}).$$

The amount of expenses for the formation of the allowance, which is taken into account when calculating the income tax will be:

$$1\,549\,794 \times 20\% = 309\,959 \text{ rubles.}$$

Thus, LLC «Tver Food Equipment Plant» will save on income tax an amount equal to 309,959 rubles.

3) it is necessary to compile information on the movement for the reporting period by type of expenditure (97 account).

For a more detailed disclosure of information on account 97, it is recommended to introduce the following active subaccounts in the organization:

97.01 - Expenses received on future periods;

97.02 - Future expenses for voluntary insurance of employees;

97.21 - Other prepaid expenses;

4) The sale of materials, which are taken into account on the account 90.02.1, add 91 debits to the debit account, since their implementation is recorded on the 91 account.

Then this business transaction will be as follows:

D 91.02 K 10 in the amount of 1466984.31.

To improve profitability ratios, the company needs to pay attention to the following measures:

1) Reduce the cost of production (for example, the search for new suppliers of raw materials with cheaper prices, the use of energy-intensive equipment to reduce energy costs, the introduction of modern technology in the right directions, etc.);

2) Pay attention to pricing (to attract marketers and conduct research in the field of the range of products, whether it is competitive in the market);

3) Reduce working capital or fixed assets (for example, sell old equipment or one that works ineffectively, reduce stocks of raw materials and work in progress, deal with receivables).

The recommendations proposed above will be used to troubleshoot problems at LLC «Tver Food Equipment Plant».

6. Conclusion

The aim of this diploma thesis was to assess the development of the profit and the indicators of profitability in a chosen Russian company by analyzing the elements of the Financial statements with focus on expenses, revenues and taxable income, to identify the most significant factors influencing the profit, to specify the factors which negatively affect the profit and to suggest recommendations to stabilize the profitability.

The financial result of the company is expressed in the change in the value of its own capital for the reporting period. The correctness of accounting for financial results is crucial in the preparation of financial statements, which, in turn, is one of the main sources of information when analyzing the financial condition of an organization.

As a result of writing this thesis, that is, the theoretical foundations of accounting for financial results, the concepts and methods of their analysis, as well as their practical application in LLC «Tver Food Equipment Plant» were considered.

In the first chapter of the thesis, the main provisions for the accounting of financial results were presented, and the basics of their analysis were considered, the main indicators were presented, the place for analyzing financial results in the structure of analyzing the financial condition of an organization was considered.

In the second chapter of the work, the accounting of financial results at the enterprise LLC «Tver Food Equipment Plant» was considered, based on the accounting provisions - PBU 9/99 "Incomes of the organization" , PBU 10/99 "Expenses of the organization" and other regulatory acts. From the "Report on financial results" it follows that over the last year the organization received a profit from sales in the amount of 9,572 thousand rubles, which is 6.3% of revenue. Compared to the same period last year, the profit from sales increased by 9,161 thousand rubles, or 23.3 times.

Compared with the previous period, in the current period, both sales revenue and expenses for ordinary activities increased (by 66,307 and 57,146 thousand rubles, respectively). Moreover, in percentage terms, the change in revenue (+ 77%) is ahead of the change in expenses (+ 66.6%)

To summarize the information on the formation of the final financial result of the activity of LLC «Tver Food Equipment Plant», a synthetic account 99 "Gains and Losses

" is intended. In relation to the balance, the account is active-passive. The study revealed a net profit, which in LLC «Tver Food Equipment Plant» is reflected as follows: D 99.01.1 K 84 in the amount of 245 968 91 rubles.

As for the taxation of financial results in LLC «Tver Food Equipment Plant», it was revealed that the income tax for 2017 is higher than in 2016 due to the growth in sales income and non-operating income.

The profitability ratios in 2017 compared to 2016 decreased significantly. This is due to the fact that, the LLC «Tver Food Equipment Plant»: a) Decrease in net profit by 434 thousand rubles, which was due to an increase of interest expense; b) Decrease in asset turnover; c) The growth rate of revenue outpaces the growth rate of costs.

In order to improve the accounting of the financial results of the activity of LLC «Tver Food Equipment Plant», we offer:

1) apply a depreciation premium. In relation to expensive fixed assets, the use of depreciation premium will allow the company to significantly reduce current income tax payments in the year in which the depreciation premium was expensed. When applying the depreciation premium, LLC «Tver Food Equipment Plant» will reduce the income tax by 26 229 rubles.

2) Formation of an economically profitable accounting and tax policy of an enterprise on the basis of the latest rules of accounting and tax accounting, incl. the creation and use of reserves for doubtful debts, which will help the organization to cover losses from bad debts (Article 266 of the Tax Code of the Russian Federation (ed. on 11/10/2018), the organization will save income tax in the amount of 309,959 rubles.

3) it is necessary to compile information on the movement for the reporting period by type of expenditure (97). The following subaccounts were proposed: 97.01 - Revenues received for future periods; 97.02 - Future expenses for voluntary insurance of employees; 97.21 - Other prepaid expenses;

4) The implementation of materials that are counted on the account 90.02.1 to add 91 accounts to the debit, this business transaction will be as follows: D 91.02 K 10 in the amount of 1466984.31.

To increase profitability ratios it was proposed:

1) better management of significant expenses influencing the profit;

- 2) pay attention to pricing;
- 3) reduce working capital or fixed assets.

The recommendations proposed above will be used to troubleshoot problems at LLC «Tver Food Equipment Plant».

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9. LIST OF ABBREVIATIONS NAMES OF APPENDIX

List of abbreviations

LLL - limited liability company
PBU – General subject/Accounting position
RAS – Russian accounting standards
IFRS - International Financial Reporting Standards
FL – Federal Law
VAT - value added tax

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10. Appendix

Appendix 1.

Proofer Apach A9/8



Appendix 2.

Bread slicer (JAC 380/12)



Appendix 3.

Ato-rounder a2-hpo / 6



Appendix 4.

Pasta sheet machine YM-350 (AR)



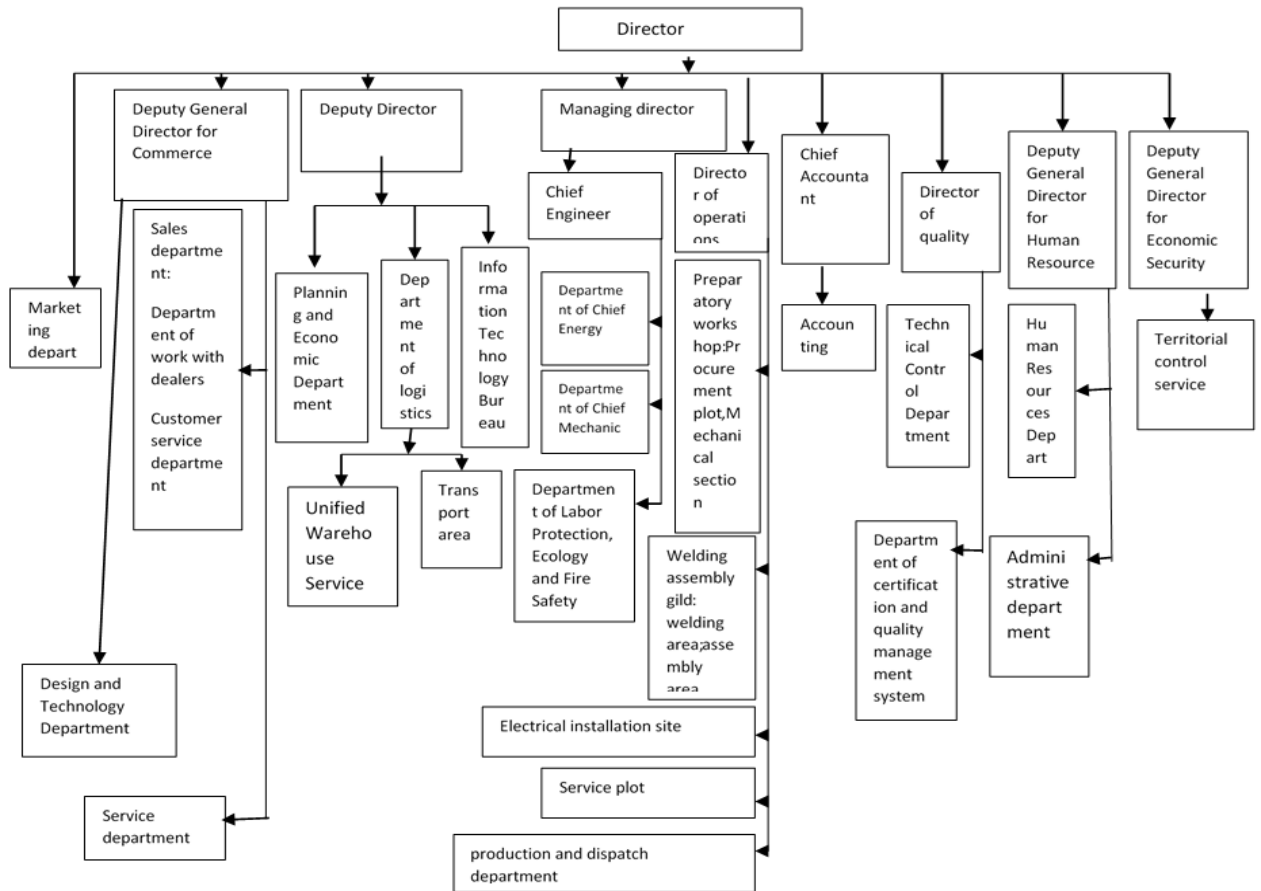
Appendix 5.

Rotor-agro 202g



Appendix 6.

Structural scheme of LLC "Tver Food Equipment Plant"



Appendix 7.

The balance sheet as of December 31, 2017

Наименование показателя	На 31 декабря 2017 г.	На 31 декабря 2016 г.	На 31 декабря 2015 г.
АКТИВ			
I. ВНЕОБОРОТНЫЕ АКТИВЫ			
Нематериальные активы	685	-	-
Основные средства	40 524	35 630	4 530
Отложенные налоговые активы	-	-	38
Общее по разделу I	41209	35 630	4 568
II. ОБОРОТНЫЕ АКТИВЫ			
Запасы, в том числе	22 204	13 024	4 905
Материалы	16 300	10 327	2 882
Готовая продукция	3 040	716	2 023
Основное производство	2 864	1 982	-
Налог на добавленную стоимость по приобретенным ценностям	-	2	581
Дебиторская задолженность, в том числе:	3 845	29 894	29 472
Расчеты с поставщиками и подрядчиками	2 838	1 980	1 245
Расчеты с покупателями и заказчиками	626	1 184	79
Расчеты с разными дебиторами и кредиторами	163	26 566	28 092
Финансовые вложения (за исключением денежных эквивалентов)	35	-	-
Денежные средства и денежные эквиваленты	2817	3 839	3 297
Прочие оборотные активы	74	42	-
Общее по разделу II	28 975	46 801	38 255
Баланс	70 184	82 431	42 823

Наименование показателя	Код	На 31 декабря 2017 г.	На 31 декабря 2016 г.	На 31 декабря 2015 г.
ПАССИВ				
III. КАПИТАЛ И РЕЗЕРВЫ	1310	10	10	10
Уставный капитал (складочный капитал, уставный фонд, вклады товарищей)				
Собственные акции, выкупленные у акционеров	1320		-	-
Переоценка внеоборотных активов	1340	-	-	-
Добавочный капитал (без переоценки)	1350	-	-	-
Резервный капитал	1360	-	-	-
Нераспределенная прибыль (непокрытый убыток)	1370	625	381	-170
Итого по разделу III	1300	635	391	-160
IV. ДОЛГОСРОЧНЫЕ ОБЯЗАТЕЛЬСТВА	1410	50 433	32 559	1 909
Заемные средства				
в том числе: Долгосрочные кредиты	14101	50 433	32 559	1 909
Отложенные налоговые обязательства	1420	14	-	-
Оценочные обязательства	1430	-	-	-
Прочие обязательства	1450	-	-	-
Итого по разделу IV	1400	50 446	32 559	1 909
V. КРАТКОСРОЧНЫЕ ОБЯЗАТЕЛЬСТВА	1510	8 503	3 259	4 476
Заемные средства				
в том числе: Краткосрочные кредиты	15101	5 430	3 259	4 476

Проценты по долгосрочным кредитам	15102	3 073	-	-
Кредиторская задолженность	1520	10 539	46 085	36 598
в том числе:	15201	1 872	400	3 057
Расчеты с поставщиками и подрядчиками				
Расчеты с покупателями и заказчиками	15202	6 106	12 645	3 198
Расчеты по налогам и сборам	15203	1 171	1 675	176
Расчеты по социальному страхованию и обеспечению	15204	282	233	253
Расчеты с персоналом по оплате труда	15205	419	432	335
Расчеты с подотчетными лицами	15206	-	1	4
Расчеты с разными дебиторами и кредиторами	15207	688	30 699	29 575
Доходы будущих периодов	1530	59	136	-
в том числе:	15301	59	136	
Доходы, полученные в счет будущих периодов				
Оценочные обязательства	1540	-	-	-
Прочие обязательства	1550	-	-	-
Итого по разделу V	1500	19 102	49 480	41 074
БАЛАНС	1700	70 184	82 430	42 823

Report on financial results for January - December 2017

Наименование показателя, тыс.рублей	За Январь - Декабрь 2017 г.	За Январь - Декабрь 2016 г.	За Январь - Декабрь 2015 г.
Выручка	152 475	86 168	135 288
Себестоимость продаж	-109 912	-68 647	-51 981
Валовая прибыль (убыток)	42 563	17 521	83 307
Коммерческие расходы	-	-	42019
Управленческие расходы	33 139	17 110	39 946
Прибыль (убыток) от продаж	9 493	411	1 342
Доходы от участия в других организациях	-	-	-
Проценты к получению	-	-	-
Проценты к уплате	-7 678	-1 619	-
Прочие доходы	31 413	2 116	703
в том числе:		-	-
Доходы, связанные с реализацией основных средств		-	-
Прочие расходы	-32 673	-202	264
в том числе:		-	-
Расходы, связанные с реализацией основных средств		-	-
Прибыль (убыток) до налогообложения	555	706	1 781
Текущий налог на прибыль	-359	-117	1664
в т.ч. постоянные налоговые обязательства (активы)	-262	-13	-
Изменение отложенных налоговых обязательств	-49	-	-
Изменение отложенных налоговых активов	-	-38	-
Чистая прибыль (убыток)	245	551	117

Appendix 8.

Income tax return for 2017

Лист 02

Расчет налога

Признак налогоплательщика (код:)

1 - организация, не относящаяся к указанным по кодам 2, 3, 4 и 6
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент (участник) особой (свободной) экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья

Лицензия: серия номер вид /

Показатели	Код строки	Сумма в рублях	
		1	2
Доходы от реализации (стр.040 Приложения N 1 к Листу 02)	010	<input type="text" value="152474851"/>	<input type="text" value="-- -- -- -- --"/>
Внерезидентские доходы (стр.100 Приложения N 1 к Листу 02)	020	<input type="text" value="31413419"/>	<input type="text" value="-- -- -- -- --"/>
Расходы, уменьшающие сумму доходов от реализации (стр.130 Приложения N 2 к Листу 02)	030	<input type="text" value="174001896"/>	<input type="text" value="-- -- -- -- --"/>
Внерезидентские расходы (стр.200 + стр.300 Приложения N 2 к Листу 02)	040	<input type="text" value="8089530"/>	<input type="text" value="-- -- -- -- --"/>
Убытки (стр.360 Приложения N 3 к Листу 02)	050	<input type="text" value="-- -- -- -- --"/>	<input type="text" value="-- -- -- -- --"/>
Итого прибыль (убыток) (стр.010 + стр.020 - стр.030 - стр.040 + стр.050)	060	<input type="text" value="1796845"/>	<input type="text" value="-- -- -- -- --"/>
Доходы, исключаемые из прибыли	070	<input type="text" value="-- -- -- -- --"/>	<input type="text" value="-- -- -- -- --"/>
Прибыль, полученная Банком России от осуществления деятельности, связанной с выполнением его функций, и облагаемая по налоговой ставке 0%	080	<input type="text" value="-- -- -- -- --"/>	<input type="text" value="-- -- -- -- --"/>
Налоговая база (стр.060 - стр.070 - стр.080 - стр.400 Приложения N 2 к Листу 02 + стр.100 Листов 05 + стр.530 Листа 06)	100	<input type="text" value="1796845"/>	<input type="text" value="-- -- -- -- --"/>
Сумма убытка или части убытка, уменьшающего налоговую базу за отчетный (налоговый) период (стр.150 Приложения N 4 к Листу 02)	110	<input type="text" value="-- -- -- -- --"/>	<input type="text" value="-- -- -- -- --"/>
Налоговая база для исчисления налога (стр.100 - стр.110)	120	<input type="text" value="1796845"/>	<input type="text" value="-- -- -- -- --"/>

в том числе в бюджет субъекта Российской Федерации (с учетом положений пункта 1 статьи 284 Налогового кодекса Российской Федерации)	130	<input type="text"/>
Ставка налога - всего, (%)	140	<input type="text" value="20"/> . <input type="text" value="--"/>
в том числе:		
в федеральный бюджет	150	<input type="text" value="2"/> - <input type="text" value="--"/>
в бюджет субъекта Российской Федерации	160	<input type="text" value="18"/> . <input type="text" value="--"/>
в бюджет субъекта Российской Федерации (с учетом положений пункта 1 статьи 284 Налогового кодекса Российской Федерации)	170	<input type="text" value="--"/> . <input type="text" value="--"/>
Сумма исчисленного налога - всего	180	<input type="text" value="359369"/> - - - - -
в том числе:		
в федеральный бюджет (стр.120 x стр.150:100)	190	<input type="text" value="35936"/> - - - - -
в бюджет субъекта Российской Федерации (стр.120 - стр.130) x стр.160:100 + (стр.130 x строка 170:100)	200	<input type="text" value="323432"/> - - - - -



ИНН 6950188312--

КПП 695001001 Стр. 004

Лист 02 (продолжение)

Признак налогоплательщика (код)

1

- 1 - организация, не относящаяся к указанным по кодам 2, 3, 4 и 6
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент (участник) особой (свободной) экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья
 6 - резидент территории опережающего социально-экономического развития

Лицензия: серия --- номер --- вид --- / ---

Показатели 1	Код строки 2	Сумма в рублях 3
Сумма начисленных авансовых платежей за отчетный (налоговый) период - всего	210	135012-----
в том числе:		
в федеральный бюджет	220	13500-----
в бюджет субъекта Российской Федерации	230	121512-----
Сумма налога, выплаченная за пределами Российской Федерации и засчитываемая в уплату налога согласно порядку, установленному статьей 311 Налогового кодекса Российской Федерации	240	-----
в том числе:		
в федеральный бюджет	250	-----
в бюджет субъекта Российской Федерации	260	-----
Сумма торгового сбора, фактически уплаченная в бюджет субъекта Российской Федерации с начала налогового периода	265	-----
Сумма торгового сбора, на которую уменьшены авансовые платежи в бюджет субъекта Российской Федерации за предыдущий отчетный период	266	-----
Сумма торгового сбора, на которую уменьшены исчисленные авансовые платежи (налог) в бюджет субъекта Российской Федерации за отчетный (налоговый) период	267	-----
Сумма налога к доплате		
в федеральный бюджет (стр.190-стр.220-стр.250)	270	22379-----
в бюджет субъекта Российской Федерации (стр.200-стр.230-стр.260-стр.267)	271	201398-----
Сумма налога к уменьшению		
в федеральный бюджет (стр.220+стр.250-стр.190)	280	-----
в бюджет субъекта Российской Федерации (стр.230+стр.260+стр.267-стр.200)	281	-----
Сумма ежемесячных авансовых платежей, подлежащих уплате в квартале, следующем за текущим отчетным периодом	290	-----
в том числе:		
в федеральный бюджет	300	-----
в бюджет субъекта Российской Федерации	310	-----
Сумма ежемесячных авансовых платежей, подлежащих уплате в первом квартале следующего налогового периода	320	-----
в том числе:		
в федеральный бюджет	330	-----
в бюджет субъекта Российской Федерации	340	-----
Объем капитальных вложений, осуществленных в целях реализации инвестиционного проекта	350	-----
Разница между суммой налога, рассчитанной по налоговой ставке 20%, и суммой налога, исчисленной с применением пониженных налоговых ставок	351	-----



ИНН 6:9:5:0:1:8:8:3:1:2:--

КПП 6:9:5:0:0:1:0:0:1 Стр. 0:0:5

Приложение N 1 к Листу 02

Доходы от реализации и внереализационные доходы

Признак налогоплательщика (код) 1

1 - организация, не относящаяся к указанным по кодам 2, 3, 4 и 6
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент (участник особой (свободной) экономической зоны)
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья
 6 - резидент территории опережающего социально-экономического развития

Лицензия: серия -- -- -- номер -- -- -- -- -- вид -- -- / -- --

Показатели 1	Код строки 2	Сумма в рублях 3
Выручка от реализации - всего	010	1 5 2 4 7 4 8 5 1 -- -- -- -- --
в том числе:		
выручка от реализации товаров (работ, услуг) собственного производств	011	1 4 9 5 5 0 6 8 4 -- -- -- -- --
выручка от реализации покупных товаров	012	2 9 2 4 1 6 7 -- -- -- -- --
выручка от реализации имущественных прав, за исключением доходов от реализации прав требований долга, указанных в Приложении N 3 к	013	-- -- -- -- --
выручка от реализации прочего имущества	014	-- -- -- -- --
Выручка от реализации (выбытия, в т.ч. доход от погашения) ценных бумаг профессиональных участников рынка ценных бумаг - всего	020	-- -- -- -- --
в том числе		
сумма отклонения фактической выручки от реализации (выбытия) ценных бумаг, обращающихся и не обращающихся на организованном рынке ценных бумаг, ниже:		
минимальной (расчетной) цены по обращающимся ценным бумагам	021	-- -- -- -- --
минимальной (расчетной) цены по необрачающимся ценным бумагам	022	-- -- -- -- --
Выручка от реализации (выбытия, в том числе доход от погашения) ценных	023	-- -- -- -- --

в том числе сумма отклонения от минимальной (расчетной) цены	024	---
Выручка от реализации предприятия как имущественного комплекса	027	---
Выручка от реализации по операциям, отраженным в Приложении N 3 к Листу 02 (стр.340 Приложения N 3 к Листу 02)	030	2203390---
Итого сумма доходов от реализации (стр.010 + стр.020 + стр.023 + стр.027 + стр.030)	040	152474851---
Внерезидентские доходы - всего	100	31413419---
в том числе:		
в виде дохода прошлых лет, выявленного в отчетном (налоговом) период	101	---
в виде стоимости полученных материалов или иного имущества при демонтаже или разборке при ликвидации выводимых из эксплуатации основных средств, при ремонте, модернизации, реконструкции, техническом перевооружении, частичной ликвидации основных средств	102	13000---
в виде безвозмездно полученного имущества (работ, услуг) или имущественных прав (кроме указанных в статье 251 Налогового кодекса	103	76791---
в виде стоимости излишков материально-производственных запасов и прочего имущества, которые выявлены в результате инвентаризации	104	2655---
сумма восстановленных расходов на капитальные вложения в соответствии с абзацем четвертым пункта 9 статьи 258 Налогового кодекса Российской Федерации	105	---
доходы, полученные профессиональными участниками рынка ценных бумаг, осуществляющими дилерскую деятельность, включая банки, по операциям с производными финансовыми инструментами, не обращающимися на организованном рынке	106	---



ИНН 6950188312--
 КПП 695001001 Стр. 006

Приложение № 2 к Листу 02

Расходы, связанные с производством и реализацией, внереализационные расходы и убытки, приравняемые к внереализационным расходам

Показатели 1	Лицензия: сериал -- -- --	номер -- -- -- -- --	вид -- -- / -- --
Показатели 1	Код строки 2	Сумма в рублях 3	
Признак налогоплательщика (код) 1		1 - организация, не относящаяся к указанным по кодам 2, 3, 4 и 6 2 - сельскохозяйственный товаропроизводитель 3 - резидент (участник) особой (свободной) экономической зоны 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья 5 - резидент территории опережающего социально-экономического развития	
Прямые расходы, относящиеся к реализованным товарам (работам, услугам)	010	1 0 9 9 1 1 5 5 2 - - - - -	
Прямые расходы налогоплательщиков, осуществляющих оптовую, мелкооптовую и розничную торговлю в текущем отчетном (налоговом) периоде, относящиеся к реализованным товарам	020	- - - - -	
в том числе стоимость реализованных покупных товаров	030	- - - - -	
Косвенные расходы - всего	040	3 3 1 3 9 4 7 0 - - - - -	
в том числе:	041	7 6 2 4 0 2 - - - - -	
суммы налогов и сборов, страховых взносов, начисленные в порядке, установленном законодательством Российской Федерации о налогах и сборах, за исключением налогов, перечисленных в статье 270 Налогового кодекса Российской Федерации			
расходы на капитальные вложения в соответствии с абзацем вторым пункта 9 статьи 268 Налогового кодекса Российской Федерации в размере:	042	- - - - -	
не более 10%			
не более 30%	043	- - - - -	
расходы, осуществленные налогоплательщиком-организацией, использующим труд инвалидов, согласно подпункту 38 пункта 1 статьи 264 Налогового кодекса Российской Федерации	045	- - - - -	
расходы налогоплательщиков - общественных организаций инвалидов, а также налогоплательщиков-учреждений, единственными собственниками имущества которых являются общественные организации инвалидов, согласно подпункту 39 пункта 1 статьи 264 Налогового кодекса Российской Федерации	046	- - - - -	
расходы на приобретение права на земельные участки, указанные в пунктах 1 и 2 статьи 264.1 Налогового кодекса Российской Федерации, приравняемые расходами отчетного (налогового) периода - всего	047	- - - - -	
из них при признании расходов:			
в течение срока, определенного налогоплательщиком (не менее 5 лет)	048	- - - - -	
в размере, не превышающем 30% налоговой базы предыдущего налогового периода	049	- - - - -	
в течение срока, установленного договором при приобретении земельного участка на условиях рассрочки	050	- - - - -	
в течение срока действия договора аренды земельного участка, не подлежащего государственной регистрации	051	- - - - -	
расходы на НИОКР	052	- - - - -	
в том числе не давшие положительного результата	053	- - - - -	
из суммы по стр.052 расходы на НИОКР по перечню, установленному Правительством Российской Федерации	054	- - - - -	
в том числе не давшие положительного результата	055	- - - - -	
Стоимость реализованных имущественных прав (кроме прав требований долга, указанных в Приложении №3 к Листу 02)	059	2 9 1 1 1 0 4 3 - - - - -	
Цена приобретения реализованного прочего имущества и расходы, связанные с его реализацией	060	- - - - -	
Стоимость чистых активов предприятия, реализованного как имущественный комплекс	061	- - - - -	



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КПП 695001001 Стр. 007

Приложение № 2 к Листу 02 (продолжение)

Признак налогоплательщика (код)

1

- 1 - организация, не относящаяся к указанным по кодам 2, 3, 4 и 6
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент (участник) особой (свободной) экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья
 6 - резидент территории опережающего социально-экономического развития

Лицензия: серия -- -- -- номер -- -- -- -- -- вид -- -- / -- --

Показатели 1	Код строки 2	Сумма в рублях 3
Расходы, связанные с приобретением и реализацией (выбытием, в том числе погашением) ценных бумаг профессиональными участниками рынка ценных бумаг	070	-----
сумма отклонения от максимальной (расчетной) цены	071	-----
Расходы, связанные с приобретением и реализацией (выбытием, в том числе погашением) ценных бумаг, обращающихся на организованном рынке ценных бумаг	072	-----
сумма отклонения от максимальной (расчетной) цены	073	-----
Расходы по операциям, отраженным в Приложении № 3 к Листу 02 (стр.350 Приложения № 3 к Листу 02)	080	1839831-----
Суммы убытков прошлых лет по объектам обслуживающих производств и хозяйств, включая объекты жилищно - коммунальной и социально - культурной сферы, учитываемые в уменьшение прибыли текущего отчетного (налогового) периода, полученной по указанным видам деятельности	090	-----
Сумма убытка от реализации амортизируемого имущества, относящаяся к расходам текущего отчетного (налогового) периода	100	-----
Сумма убытка от реализации права на земельный участок, относящаяся к расходам текущего отчетного (налогового) периода	110	-----
Сумма надбавки, уплачиваемая покупателем предприятия как имущественного комплекса, относящаяся к расходам текущего отчетного (налогового) периода	120	-----
Итого признанных расходов (сумма строк 010, 020, 040, 059 - 070, 072, 080 - 120)	130	174001896-----
Сумма амортизации за отчетный (налоговый) период, начисленная:		
линейным методом	131	1974278-----
том числе по нематериальным активам	132	137006-----
нелинейным методом	133	-----
в том числе по нематериальным активам	134	-----
Метод начисления амортизации, отраженный в учетной политике (код)	135	1 1 - линейный 2 - нелинейный
Внерезидентские расходы - всего	200	8089530-----
в том числе:		
расходы в виде процентов по долговым обязательствам любого вида, в том числе процентов, начисленных по ценным бумагам и иным обязательствам, выпущенным (эмитированным) налогоплательщиком	201	7678442-----
расходы по созданию резерва предстоящих расходов, направляемых на цели, обеспечивающие социальную защиту инвалидов	202	-----
расходы на ликвидацию выводимых из эксплуатации основных средств, на списание нематериальных активов, на ликвидацию объектов незавершенного строительства и иного имущества, охрану недр и другие аналогичные работы	204	-----
штрафы, пени и (или) иные санкции за нарушение договорных или долговых обязательств, возмещение причиненного ущерба	205	-----
расходы профессиональных участников рынка ценных бумаг, осуществляющих дилерскую деятельность, включая банки, по операциям с производными финансовыми инструментами, не обращающимися на организованном рынке	206	-----

Appendix 9.

Income tax return for 2016



ИНН 6950188312--
 КПП 695001001 Стр. 003

Лист 02

Расчет налога

Признак налогоплательщика (код) 1 - организация, не относящаяся к указанным по кодам 2, 3 и 4
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент особой экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья

Лицензия: серия номер вид /

Показатели 1	Код строки 2	Сумма в рублях 3
Доходы от реализации (стр.040 Приложения №1 к Листу 02)	010	86167791--
Внереализационные доходы (стр.100 Приложения №1 к Листу 02)	020	2116225--
Расходы, уменьшающие сумму доходов от реализации (стр.130 Приложения №2 к Листу 02)	030	85756511--
Внереализационные расходы (стр.200+стр.300 Приложения №2 к Листу 02)	040	1754210--
Убытки (стр.360 Приложения №3 к Листу 02)	050	--
Итого прибыль (убыток) (стр.010+стр.020-стр.030-стр.040+стр.050)	060	773295--
Доходы, исключаемые из прибыли	070	--
Прибыль, полученная Банком России от осуществления деятельности, связанной с выполнением его функций, и облагаемая по налоговой ставке 0%	080	--
Сумма льгот, предусмотренных законодательством Российской Федерации	090	--
Налоговая база (стр.060 - стр.070 - стр.080 - стр.090 - стр.400 Приложения №2 к Листу 02 + стр.100 Листов 05 + стр.530 Листа 06)	100	773295--
Сумма убытка или части убытка, уменьшающего налоговую базу за отчетный (налоговый) период (стр.150 Приложения №4 к Листу 02)	110	189494--
Налоговая база для исчисления налога (стр.100-стр.110)	120	583801--
в том числе в бюджет субъекта Российской Федерации (с учетом положений абзацев 4, 5 и 6 пункта 1 статьи 284 Налогового кодекса Российской Федерации)	130	--
Ставка налога - всего, (%)	140	20.--
в том числе:		
в федеральный бюджет	150	2.--
в бюджет субъекта Российской Федерации	160	18.--
в бюджет субъекта Российской Федерации (с учетом положений абзацев 4, 5 и 6 пункта 1 статьи 284 Налогового кодекса Российской Федерации)	170	--.--
Сумма исчисленного налога - всего	180	116760--
в том числе:		
в федеральный бюджет (стр.120 x стр.150 : 100)	190	11676--
в бюджет субъекта Российской Федерации (стр.120-стр.130) x стр.160 : 100 + (стр.130 x стр.170 : 100)	200	105084--



ИНН 6 9 5 0 1 8 8 3 1 2 - -

КПП 6 9 5 0 0 1 0 0 1 Стр. 0 0 4

Лист 02 (продолжение)

Показатели 1	Код строки 2	Сумма в рублях 3
Сумма начисленных авансовых платежей за отчетный (налоговый) период - всего в том числе:	210	4 6 0 9 8 - - - - -
в федеральный бюджет	220	4 6 1 0 - - - - -
в бюджет субъекта Российской Федерации	230	4 1 4 8 8 - - - - -
Сумма налога, выплаченного за пределами Российской Федерации и засчитываемая в уплату налога согласно порядку, установленному статьей 311 Налогового кодекса Российской Федерации в том числе:	240	- - - - -
в федеральный бюджет	250	- - - - -
в бюджет субъекта Российской Федерации	260	- - - - -
Сумма налога к доплате		
в федеральный бюджет (стр.190-стр.220-стр.250)	270	7 0 6 6 - - - - -
в бюджет субъекта Российской Федерации (стр.200-стр.230-стр.260)	271	6 3 5 9 6 - - - - -
Сумма налога к уменьшению		
в федеральный бюджет (стр.220+стр.250-стр.190)	280	- - - - -
в бюджет субъекта Российской Федерации (стр.230+стр.260-стр.200)	281	- - - - -
Сумма ежемесячных авансовых платежей, подлежащих уплате в квартале, следующем за текущим отчетным периодом в том числе:	290	- - - - -
в федеральный бюджет	300	- - - - -
в бюджет субъекта Российской Федерации	310	- - - - -
Сумма ежемесячных авансовых платежей, подлежащих уплате в первом квартале следующего налогового периода в том числе:	320	- - - - -
в федеральный бюджет	330	- - - - -
в бюджет субъекта Российской Федерации	340	- - - - -



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Приложение №1 к Листу 02

Доходы от реализации и внереализационные доходы

Признак налогоплательщика (код) 1 - организация, не относящаяся к указанным по кодам 2, 3 и 4
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент особой экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья

Лицензия: серия номер вид /
 Показатели 1 Код строки 2 Сумма в рублях 3

Выручка от реализации - всего в том числе:	010	86167791--
выручка от реализации товаров (работ, услуг) собственного производства	011	84497184--
выручка от реализации покупных товаров	012	1670607--
выручка от реализации имущественных прав, за исключением доходов от реализации прав требований долга, указанных в Приложении №3 к Листу 02	013	--
выручка от реализации прочего имущества	014	--
Выручка от реализации (выбытия, в т.ч. доход от погашения) ценных бумаг профессиональных участников рынка ценных бумаг - всего в том числе сумма отклонения фактической выручки от реализации (выбытия) ценных бумаг, обращающихся и не обращающихся на организованном рынке ценных бумаг, ниже:	020	--
минимальной (расчетной) цены по обращающимся ценным бумагам	021	--
минимальной (расчетной) цены по необрачающимся ценным бумагам	022	--
Выручка от реализации (выбытия, в том числе доход от погашения) ценных бумаг, обращающихся на организованном рынке ценных бумаг - всего	023	--
в том числе сумма отклонения от минимальной (расчетной) цены	024	--
Выручка от реализации предприятия как имущественного комплекса	027	--
Выручка от реализации по операциям, отраженным в Приложении №3 к Листу 02 (стр.340 Приложения №3 к Листу 02)	030	--
Итого сумма доходов от реализации (стр.010+стр.020 + стр. 023 +стр.027 +стр.030)	040	86167791--
Внереализационные доходы - всего	100	2116225--
в том числе:		
в виде дохода прошлых лет, выявленного в отчетном (налоговом) периоде	101	--
в виде стоимости полученных материалов или иного имущества при демонтаже или разборке при ликвидации выводимых из эксплуатации основных средств, при ремонте, модернизации, реконструкции, техническом перевооружении, частичной ликвидации основных средств	102	--
в виде безвозмездно полученного имущества (работ, услуг) или имущественных прав (кроме указанных в статье 251 Налогового кодекса Российской Федерации)	103	2114831--
в виде стоимости излишков материально-производственных запасов и прочего имущества, которые выявлены в результате инвентаризации	104	--
сумма восстановленных расходов на капитальные вложения в соответствии с абзацем четвертым пункта 9 статьи 258 Налогового кодекса Российской Федерации	105	--
доходы, полученные профессиональными участниками рынка ценных бумаг, осуществляющими дилерскую деятельность, включая банки, по операциям с финансовыми инструментами срочных сделок, не обращающимися на организованном рынке	106	--
в виде сумм самостоятельной корректировки, осуществленной на основании пункта 6 статьи 105.3 Налогового кодекса Российской Федерации	107	--



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Приложение №2 к Листу 02

Расходы, связанные с производством и реализацией, внереализационные расходы и убытки, приравняемые к внереализационным расходам

Признак налогоплательщика (код) 1 - организация, не относящаяся к указанным по кодам 2, 3 и 4
 2 - сельскохозяйственный товаропроизводитель
 3 - резидент особой экономической зоны
 4 - организация, осуществляющая деятельность на новом морском месторождении углеводородного сырья

Лицензия: серия номер вид /

Показатели 1	Код строки 2	Сумма в рублях 3
Прямые расходы, относящиеся к реализованным товарам (работам, услугам)	010	68646776-----
Прямые расходы налогоплательщиков, осуществляющих оптовую, мелкооптовую и розничную торговлю в текущем отчетном (налоговом) периоде, относящиеся к реализованным товарам	020	-----
в том числе стоимость реализованных покупных товаров	030	-----
Косвенные расходы - всего	040	17109735-----
в том числе:	041	66570-----
суммы налогов и сборов, начисленные в порядке, установленном законодательством Российской Федерации о налогах и сборах, за исключением налогов, перечисленных в статье 270 Налогового кодекса Российской Федерации		
расходы на капитальные вложения в соответствии с абзацем вторым пункта 9 статьи 258 Налогового кодекса Российской Федерации в размере:		
не более 10%	042	-----
не более 30%	043	-----
расходы, осуществленные налогоплательщиком-организацией, использующим труд инвалидов, согласно подпункту 38 пункта 1 статьи 264 Налогового кодекса Российской Федерации	045	-----
расходы налогоплательщиков - общественных организаций инвалидов, а также налогоплательщиков-учреждений, единственными собственниками имущества которых являются общественные организации инвалидов, согласно подпункту 39 пункта 1 статьи 264 Налогового кодекса Российской Федерации	046	-----
расходы на приобретение права на земельные участки, указанные в пунктах 1 и 2 статьи 264.1 Налогового кодекса Российской Федерации, признаваемые расходами отчетного (налогового) периода - всего	047	-----
из них при признании расходов:		
в течение срока, определенного налогоплательщиком (не менее 5 лет)	048	-----
в размере, не превышающем 30% налоговой базы предыдущего налогового периода	049	-----
в течение срока, установленного договором при приобретении земельного участка на условиях рассрочки	050	-----
в течение срока действия договора аренды земельного участка, не подлежащего государственной регистрации	051	-----
расходы на НИОКР	052	-----
в том числе не давшие положительного результата	053	-----
из суммы по стр.052 расходы на НИОКР по перечню, установленному Правительством Российской Федерации	054	-----
в том числе не давшие положительного результата	055	-----
Стоимость реализованных имущественных прав (кроме прав требований долга, указанных в Приложении №3 к Листу 02)	059	-----
Цена приобретения реализованного прочего имущества и расходы, связанные с его реализацией	060	-----
Стоимость чистых активов предприятия, реализованного как имущественный комплекс	061	-----



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Приложение №2 к Листу 02 (продолжение)

Показатели 1	Код строки 2	Сумма в рублях 3
Расходы, связанные с приобретением и реализацией (выбытием, в том числе погашением) ценных бумаг профессиональными участниками рынка ценных бумаг	070	-----
сумма отклонения от максимальной (расчетной) цены	071	-----
Расходы, связанные с приобретением и реализацией (выбытием, в том числе погашением) ценных бумаг, обращающихся на организованном рынке ценных бумаг	072	-----
сумма отклонения от максимальной (расчетной) цены	073	-----
Расходы по операциям, отраженным в Приложении №3 к Листу 02 (стр.350 Приложения №3 к Листу 02)	080	-----
Суммы убытков прошлых лет по объектам обслуживающих производств и хозяйства, включая объекты жилищно - коммунальной и социально - культурной сферы, учитываемые в уменьшение прибыли текущего отчетного (налогового) периода, полученной по указанным видам деятельности	090	-----
Сумма убытка от реализации амортизируемого имущества, относящаяся к расходам текущего отчетного (налогового) периода	100	-----
Сумма убытка от реализации права на земельный участок, относящаяся к расходам текущего отчетного (налогового) периода	110	-----
Сумма надбавки, уплачиваемая покупателем предприятия как имущественного комплекса, относящаяся к расходам текущего отчетного (налогового) периода	120	-----
Итого признанных расходов (сумма строк 010, 020, 040, 059 - 070, 072, 080 - 120)	130	85756511-----
Сумма амортизации за отчетный (налоговый) период, начисленная: линейным методом	131	680946-----
в том числе по нематериальным активам	132	-----
нелинейным методом	133	-----
в том числе по нематериальным активам	134	-----
Метод начисления амортизации, отраженный в учетной политике (код)	135	1 1 - линейный 2 - нелинейный
Внерезидидентские расходы - всего	200	1738110-----
в том числе:		
расходы в виде процентов по долговым обязательствам любого вида, в том числе процентов, начисленных по ценным бумагам и иным обязательствам, выпущенным (эмитированным) налогоплательщиком	201	1618774-----
расходы по созданию резерва предстоящих расходов, направляемых на цели, обеспечивающие социальную защиту инвалидов	202	-----
убыток от реализации права требования долга, относящийся к внереализационным расходам текущего отчетного (налогового) периода (с 1 января 2015 г. не применяется)	203	-----
расходы на ликвидацию выводимых из эксплуатации основных средств, на списание нематериальных активов, на ликвидацию объектов незавершенного строительства и иного имущества, охрану недр и другие аналогичные работы	204	-----
штрафы, пени и (или) иные санкции за нарушение договорных или налоговых обязательств, возмещение причиненного ущерба	205	1043-----
расходы, профессиональных участников рынка ценных бумаг, осуществляющих дилерскую деятельность, включая банки, по операциям с финансовыми инструментами срочных сделок, не обращающимися на организованном рынке	206	-----



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Приложение №2 к Листу 02 (продолжение)

Показатели 1	Код строки 2	Сумма в рублях 3
Убытки, приравниваемые к внереализационным расходам - всего	300	1 6 1 0 0 -- -- -- -- -- -- -- --
в том числе:		
убытки прошлых налоговых периодов, выявленные в текущем отчетном (налоговом) периоде	301	1 6 1 0 0 -- -- -- -- -- -- -- --
суммы безнадежных долгов, а в случае, если налогоплательщик принял решение о создании резерва по сомнительным долгам, суммы безнадежных долгов, не покрытые за счет средств резерва	302	-- -- -- -- -- -- -- -- -- -- -- -- -- --
Корректировка налоговой базы на выявленные ошибки (искажения), относящиеся к прошлым налоговым периодам, приведшие к излишней уплате налога, всего	400	-- -- -- -- -- -- -- -- -- -- -- -- -- --
в том числе за:		
-- -- -- -- год	401	-- -- -- -- -- -- -- -- -- -- -- -- -- --
-- -- -- -- год	402	-- -- -- -- -- -- -- -- -- -- -- -- -- --
-- -- -- -- год	403	-- -- -- -- -- -- -- -- -- -- -- -- -- --

Appendix 10.

Tumble statement for 2017

Счет	Показа- тели	Сальдо на начало периода		Обороты за период		Сальдо на конец периода	
		Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
01	БУ	36 361 745,21		11 249 790,28	4 928 813,68		
	НУ	36 361 745,21		11 205 790,28	4 928 813,68	42 682 721,81	
01.01	БУ	36 361 745,21		8 785 383,44	2 464 406,84	42 682 721,81	
	НУ	36 361 745,21		8 741 383,44	2 464 406,84	42 638 721,81	
01.09	БУ			2 464 406,84	2 464 406,84		
	НУ			2 464 406,84	2 464 406,84		
02	БУ		731 916,26	410 623,06	1 837 271,84		2 158 565,04
	НУ		731 916,26	410 623,06	1 837 271,84		2 158 565,04
02.01	БУ		731 916,26	410 623,06	1 837 271,84		2 158 565,04
	НУ		731 916,26	410 623,06	1 837 271,84		2 158 565,04
04	БУ			822 033,90		822 033,90	
	НУ			822 033,90		822 033,90	
04.01	БУ			822 033,90		822 033,90	
	НУ			822 033,90		822 033,90	
05	БУ				137 005,70		137 005,70
	НУ				137 005,70		137 005,70
08	БУ			9 607 417,34	9 607 417,34		
	НУ			9 563 417,34	9 563 417,34		
08.01	БУ			4 015 424,17	4 015 424,17		
	НУ			3 971 424,17	3 971 424,17		
08.04	БУ			4 769 959,27	4 769 959,27		
	НУ			4 769 959,27	4 769 959,27		
08.04.1	БУ			4 769 959,27	4 769 959,27		
	НУ			4 769 959,27	4 769 959,27		
08.05	БУ			822 033,90	822 033,90		
	НУ			822 033,90	822 033,90		
09	БУ			411 907,03	411 907,03		
10	БУ	10 326 742,74		119 962 614,39	113 990 830,21	16 298 526,92	
	НУ	10 326 742,74		119 962 614,39	114 059 803,02	16 229 554,11	
10.01	БУ	1 581 766,39		42 154 911,99	41 723 989,05	2 012 689,33	
	НУ	1 581 766,39		42 154 911,99	41 723 989,05	2 012 689,33	
10.02	БУ	1 469 144,58		17 803 402,96	17 183 190,73	2 089 356,81	
	НУ	1 469 144,58		17 803 402,96	17 183 190,73	2 089 356,81	
10.03	БУ	6 084,95		751 025,16	754 335,76	2 774,35	
	НУ	6 084,95		751 025,16	754 335,76	2 774,35	
10.04	БУ	55 270,00		1 931 482,00	1 815 625,23	171 126,77	
	НУ	55 270,00		1 931 482,00	1 815 625,23	171 126,77	
10.05	БУ			358 417,74	358 417,74		
	НУ			358 417,74	358 417,74		
10.06	БУ	2 888 259,26		49 737 432,31	45 767 724,00	6 857 967,57	
	НУ	2 888 259,26		49 737 432,31	45 767 724,00	6 857 967,57	
10.08	БУ	871 054,64		2 489 259,01	2 338 348,91	1 021 964,74	
	НУ	871 054,64		2 489 259,01	2 338 348,91	1 021 964,74	
10.09	БУ	5 582,00		369 347,29	360 222,98	14 706,31	
	НУ	5 582,00		369 347,29	360 222,98	14 706,31	
10.10	БУ	2 967 690,40		1 075 230,99	509 490,74	3 533 430,65	
	НУ	2 967 690,40		1 075 230,99	509 490,74	3 533 430,65	
10.11	БУ	104 279,94		663 367,76	698 674,89	68 972,81	
	НУ	104 279,94		663 367,76	767 647,70		
10.11.1	БУ	104 279,94		370 072,15	405 379,28	68 972,81	
	НУ	104 279,94		370 072,15	474 352,09		
10.11.2	БУ			293 295,61	293 295,61		
	НУ			293 295,61	293 295,61		
10.12	БУ			1 576 273,71	1 576 273,71		
	НУ			1 576 273,71	1 576 273,71		
10.14	БУ	8 000,00		514 953,08	465 953,08	57 000,00	
	НУ	8 000,00		514 953,08	465 953,08	57 000,00	
10.15	БУ	369 610,58		369 610,58	369 610,58	369 610,58	
	НУ	369 610,58		369 610,58	369 610,58	369 610,58	
10.16	БУ			167 899,81	68 972,81	98 927,00	
	НУ			167 899,81	68 972,81	98 927,00	
19	БУ	1 544,58		23 459 644,16	23 438 960,57	22 228,17	
19.01	БУ			335 527,63	335 527,63		
19.02	БУ			147 966,10	147 966,10		
19.03	БУ	1 235,60		20 685 594,39	20 686 829,99		
19.04	БУ	308,98		2 290 556,04	2 268 636,85	22 228,17	
20	БУ	1 981 695,00		111 727 867,71	110 805 462,71	2 904 100,00	
	НУ	1 981 695,00		111 727 867,71	110 805 462,71	2 904 100,00	
20.01	БУ	1 981 695,00		111 704 692,44	110 782 287,44	2 904 100,00	
	НУ	1 981 695,00		111 704 692,44	110 782 287,44	2 904 100,00	
20.02	БУ			23 175,27	23 175,27		
	НУ			23 175,27	23 175,27		
28	БУ			33 070 497,53	33 070 497,53		
	НУ			33 139 470,34	33 139 470,34		

43	BY	715 859,10		110 759 112,17	108 444 567,53	3 030 403,74	
	HY	715 859,10		110 759 112,17	108 444 567,53	3 030 403,74	
51	BY	3 839 921,92		209 183 703,71	210 205 879,17	2 816 746,46	
60	BY	2 142 333,13	400 107,90	279 724 048,93	280 646 166,36	2 693 419,26	1 873 311,46
	HY	2 142 333,13	400 107,90	279 724 041,85	280 646 159,28	2 693 419,26	1 873 311,46
60.01	BY		400 107,90	159 744 011,83	161 217 215,39		1 873 311,46
	HY		400 107,90	159 744 004,75	161 217 208,31		1 873 311,46
60.02	BY	2 142 333,13		119 980 037,10	119 428 950,97	2 693 419,26	
	HY	2 142 333,13		119 980 037,10	119 428 950,97	2 693 419,26	
62	BY	1 184 083,26	14 920 596,98	351 065 427,78	343 908 613,83	625 887,71	7 205 587,48
	HY	1 184 083,26	14 920 596,98	351 065 427,78	343 908 613,83	625 887,71	7 205 587,48
62.01	BY	1 184 083,26		185 177 647,99	185 735 843,54	625 887,71	
	HY	1 184 083,26		185 177 647,99	185 735 843,54	625 887,71	
62.02	BY		14 920 596,98	165 887 779,79	158 172 770,29		7 205 587,48
	HY		14 920 596,98	165 887 779,79	158 172 770,29		7 205 587,48
66	BY	3 258 700,00		4 047 742,40	6 219 342,40		5 430 300,00
	HY	3 258 700,00		4 047 742,40	6 219 342,40		5 430 300,00
66.01	BY	3 258 700,00		3 258 700,00	5 430 300,00		5 430 300,00
	HY	3 258 700,00		3 258 700,00	5 430 300,00		5 430 300,00
66.02	BY			789 042,40	789 042,40		
	HY			789 042,40	789 042,40		
67	BY		32 559 145,80	3 816 659,64	24 762 850,43		53 505 366,59
	HY		32 559 145,80	3 816 659,64	24 762 850,43		53 505 366,59
67.01	BY		32 559 145,80		17 873 480,41		50 432 626,21
	HY		32 559 145,80		17 873 480,41		50 432 626,21
67.02	BY			3 816 659,64	6 889 400,02		3 072 740,38
	HY			3 816 659,64	6 889 400,02		3 072 740,38
68	BY	1 675 176,91		58 047 629,83	57 531 045,77		1 158 592,85
68.01	BY	101 869,68		1 480 056,35	1 495 199,67		117 013,00
68.02	BY	1 457 457,23		53 370 488,63	52 599 868,63		676 837,23
68.04	BY	70 662,00		2 486 462,85	2 639 575,85		223 775,00
68.04.1	BY	70 662,00		205 842,82	358 955,82		223 775,00
68.04.2	BY			2 280 620,03	2 280 620,03		
68.07	BY	293,00		14 399,00	24 293,00		10 187,00
68.08	BY	39 139,00		422 116,00	510 072,00		127 095,00
68.10	BY	5 756,00		274 107,00	272 036,62		3 685,62
69	BY	148 900,46	233 085,25	4 073 211,95	4 053 211,28	217 399,09	281 583,21
69.01	BY	134 327,51		923 828,45	840 756,87	217 399,09	
69.02	BY		165 986,09	2 446 362,60	2 499 129,55		218 753,04
69.02.6	BY	14 572,95		29 728,28	47 075,50		2 774,27
69.02.7	BY		180 559,04	2 416 634,32	2 452 054,05		215 978,77
69.03	BY	41 856,81		560 219,77	568 430,75		50 067,79
69.03.1	BY	41 856,81		560 219,77	568 430,75		50 067,79
69.11	BY	10 669,40		142 801,13	144 894,11		12 762,38
70	BY		432 033,36	11 772 374,86	11 759 409,62		419 068,12
	HY		432 033,36	11 772 374,86	11 759 409,62		419 068,12
71	BY	14 790,50	769,18	626 536,14	640 557,46		
	HY	14 790,50	769,18	626 536,14	640 557,46		
71.01	BY	14 021,32		626 536,14	640 557,46		
	HY	14 021,32		626 536,14	640 557,46		
73	BY			1 451 855,93	1 451 855,93		
	HY			1 451 855,93	1 451 855,93		
73.03	BY			1 451 855,93	1 451 855,93		
	HY			1 451 855,93	1 451 855,93		
76	BY	28 841 921,45	30 861 257,90	107 892 776,36	105 264 748,38	1 839 536,42	1 230 844,89
	HY	26 565 898,11	30 699 218,17	82 715 954,09	79 073 099,92	198 004,00	688 469,89
76.02	BY			81 952,40	39 048,40	42 904,00	
	HY			81 952,40	39 048,40	42 904,00	
76.03	BY			3 415 310,52	3 415 310,52		
	HY			3 415 310,52	3 415 310,52		
76.05	BY		9 744,00	12 055 960,72	12 063 181,72		16 965,00
	HY		9 744,00	12 055 960,72	12 063 181,72		16 965,00
76.07	BY			542 375,00	542 375,00		
76.07.1	BY			542 375,00	542 375,00		
76.09	BY	26 565 898,11	30 671 436,61	67 004 921,40	63 404 791,00	155 100,00	660 508,10
	HY	26 565 898,11	30 671 436,61	67 004 921,40	63 404 791,00	155 100,00	660 508,10
76.41	BY		18 037,56	157 809,05	150 768,28		10 996,79
	HY		18 037,56	157 809,05	150 768,28		10 996,79
76.AB	BY	2 276 023,34		24 143 556,70	25 320 422,62	1 099 157,42	
76.BA	BY		162 039,73	490 890,57	328 850,84		
77	BY				13 794,56		13 794,56
80	BY		10 000,00				10 000,00
80.01	BY		10 000,00				10 000,00
84	BY		381 346,79		161 968,91		543 315,70
84.01	BY		551 599,80		161 968,91		713 568,71
84.02	BY	170 253,01				170 253,01	
90	BY			532 569 478,53	532 569 478,53		
	HY			450 304 308,74	450 304 308,74		

90.01	БУ			179 919 565,78	179 919 565,78		
	НУ			152 474 851,58	152 474 851,58		
90.01.1	БУ			179 919 565,78	179 919 565,78		
	НУ			152 474 851,58	152 474 851,58		
90.02	БУ			109 911 551,84	109 911 551,84		
	НУ			109 911 551,84	109 911 551,84		
90.02.1	БУ			109 911 551,84	109 911 551,84		
	НУ			109 911 551,84	109 911 551,84		
90.03	БУ			27 444 714,20	27 444 714,20		
90.06	БУ			33 070 497,53	33 070 497,53		
	НУ			33 139 470,34	33 139 470,34		
90.06.1	БУ			33 070 497,53	33 070 497,53		
	НУ			33 139 470,34	33 139 470,34		
90.09	БУ			182 223 149,18	182 223 149,18		
	НУ			154 778 434,98	154 778 434,98		
91	БУ			113 683 620,96	113 683 620,96		
	НУ			109 510 485,06	109 510 485,06		
91.01	БУ			31 515 987,11	31 515 987,11		
	НУ			31 410 516,95	31 410 516,95		
<...>	БУ			31 515 987,11			
	НУ			31 410 516,95			
ликвидация ОС	БУ				13 000,00		
	НУ				13 000,00		
Прочие внереализационные доходы (расходы)	БУ				0,06		
	НУ				0,06		
Разницы стоимости возврата и фактической стоимости товаров	БУ				6 293,45		
	НУ				6 293,45		
Реализация основных средств	БУ				2 600 000,00		
	НУ				2 203 389,84		
Реализация права требования	БУ				29 119 903,09		
	НУ				29 111 043,09		
Субсидия на организацию рабочих мест	БУ				76 790,52		
	НУ				76 790,52		
91.02	БУ			40 774 236,59	40 774 236,59		
	НУ			39 040 403,72	39 040 403,72		
<...>	БУ				40 774 236,59		
	НУ				39 040 403,72		
Исправительные записи по операциям прошлых лет	БУ			40 590,51			
	НУ						
Курсовые разницы	БУ			1 743,96			
	НУ			1 743,96			
не принимаемые для целей налогообложения	БУ			1 324 803,35			
	НУ						
проценты по кредиту	БУ			7 678 442,42			
	НУ			7 678 442,42			
Прочие внереализационные доходы (расходы)	БУ			213 102,69			
	НУ			257 102,69			
Прочие внереализационные доходы и расходы	БУ			850,00			
	НУ			850,00			
Разницы стоимости возврата и фактической стоимости товаров	БУ			1 181,84			
	НУ			1 181,84			
Расходы на услуги банков	БУ			150 208,63			
	НУ			150 208,63			
Реализация основных средств	БУ			2 236 441,25			
	НУ			1 839 831,09			
Реализация права требования	БУ			29 119 903,09			
	НУ			29 111 043,09			
Списание выделенного НДС на прочие расходы	БУ			6 968,85			
	НУ						
91.09	БУ			41 093 397,26	41 093 397,26		
	НУ			39 359 564,39	39 359 564,39		
94	БУ	37 689,72				37 689,72	
	НУ	37 689,72				37 689,72	
97	БУ	3 933,32		43 704,00	11 761,38	35 875,94	
	НУ	3 933,32		43 704,00	11 761,38	35 875,94	
97.21	БУ	3 933,32		43 704,00	11 761,38	35 875,94	
	НУ	3 933,32		43 704,00	11 761,38	35 875,94	
98	БУ		136 024,06	76 790,52			59 233,54
	НУ		136 024,06	76 790,52			59 233,54
98.01	БУ		136 024,06	76 790,52			59 233,54
	НУ		136 024,06	76 790,52			59 233,54
99	БУ			16 976 512,19	16 976 512,19		
	НУ			12 046 573,47	12 046 573,47		
99.01	БУ			13 611 672,62	13 611 672,62		
	НУ			12 046 573,47	12 046 573,47		
99.01.1	БУ			13 611 672,62	13 611 672,62		
	НУ			12 046 573,47	12 046 573,47		
99.02	БУ			3 356 037,19	3 356 037,19		
99.02.1	БУ			1 594 237,59	1 594 237,59		
99.02.2	БУ			1 487 327,06	1 487 327,06		

Appendix 11.

Card account 90 for 2017

Период	Документ	Аналитика Дт	Аналитика Кт	Дебет		Кредит		Текущее сальдо
				Счет	Счет	Счет	Счет	
Сальдо на начало								0,00
11.01.2017	Реализация (акт, накладная) 0000-000001 от 11.01.2016 8:51:38 Реализация услуг	КОРПОРАЦИЯ "СЭМЗ" ООО Счет 567 от Реализация (акт, накладная) 0000-000001 от 8:51:38	Основная номенклатурная группа 18% Монтажные и пусконаладочные работы печи Ротор-Агро 302Г	62.01		90.01.1	55 900,00	К 55 900,00
11.01.2017	Реализация (акт, накладная) 0000-000001 от 11.01.2016 8:51:38 Реализация услуг	Основная номенклатурная группа 18%	Налог (взносы): начислено / уплачено	90.03	8 527,12	68.02		К 47 372,88
12.01.2017	Реализация (акт, накладная) 0000-000002 от 12.01.2016 11:56:39 Реализация материалов	Прочие	Микропроцессор ROC-A	90.02.1	36 229,15	10.02		К 11 143,73
12.01.2017	Реализация (акт, накладная) 0000-000002 от 12.01.2016 11:56:39 Реализация товаров	Еврооборудование ООО Счет 7 от 12.01.2016 Реализация (акт, накладная) 0000-000002 от 12.01.2016 11:56:39	Прочие 18% Микропроцессор ROC-A	62.01		90.01.1	68 800,00	К 79 943,73

31.12.2017	Регламентная операция 0000-000131 от 31.12.2016 23:59:59 Закрытие счетов косвенных расходов		Основное подразделение стахование имущества	90.08.1	9 270,00	26		К 2 746 685,86
31.12.2017	Регламентная операция 0000-000131 от 31.12.2016 23:59:59 Корректировка стоимости списания	Прочие	ТЗМ 11-02.09.002 (скребок большой)	90.02.1	-24,78	10.08		К 2 746 710,64
31.12.2017	Регламентная операция 0000-000131 от 31.12.2016 23:59:59 Корректировка стоимости списания	Прочие	ТЗМ 11-02.09.003 (скребок малый)	90.02.1	-18,23	10.08		К 2 746 728,87
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Закрытие года	<...>	<...> <... >	90.09	27 444 714,20	90.03	27 444 714,20	
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Закрытие года	<...>		90.09	33 070 497,53	90.08.1	33 070 497,53	
Обороты за период и сальдо на конец					532 569 478,53	532 569 478,53	0,00	

Appendix 12.

Card account 91 for 2017

Период	Документ	Аналитика Дт	Аналитика Кт	Дебет		Кредит		Текущее сальдо
				Счет	Счет	Счет	Счет	
Сальдо на начало								0,00
11.01.2017	Списание с расчетного счета 0000-000001 от 11.01.2016 13:33:17 лицензионный платеж за январь 2016г. по вх.д. 2053 от 11.01.2016	Расходы на услуги банков <...>	4070281060000016 905, АО "НК БАНК" комиссия за комплект комит-курьер	91.02	20,00	51		Д 20,00
11.01.2017	Списание с расчетного счета 0000-000002 от 11.01.2016 13:33:18 комиссия за перечисление средств по п/п по вх.д. 175 от 11.01.2016	Расходы на услуги банков <... >	4070281060000016 905, АО "НК БАНК" комиссия за перечисление средств	91.02	360,00	51		Д 380,00
11.01.2017	Списание с расчетного счета 0000-000003 от 11.01.2016 13:33:19 комиссия по системе банк-клиент по вх.д. 2052 от 11.01.2016	Расходы на услуги банков <... >	4070281060000016 905, АО "НК БАНК" комиссия банка по системе банк-клиент	91.02	1 000,00	51		Д 1 380,00

31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Закрытие года	<...> <...>	<...>	91.01	31 815 987,11	91.09	31 815 987,11	
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Закрытие года	<...>	<...> <...>	91.09	40 774 236,59	91.02	40 774 236,59	
Обороты за период и сальдо на конец					113 683 620,96		113 683 620,96	0,00

Appendix 13.

Card account 99 for 2017

31.12.2017	Регламентная операция 0000-000134 от 31.12.2016 23:59:59 Перенос сальдо счета 68.04.2	68.04.2		99.09	8 799,19	К 245 968,91
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Реформация баланса	99.09	8 799,28	99.01.1	8 799,28	К 245 968,91
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Реформация баланса	99.02.2	1 487 327,06	99.01.1	1 487 327,06	К 245 968,91
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Реформация баланса	99.01.1	1 594 237,59	99.02.1	1 594 237,59	К 245 968,91
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Реформация баланса	99.01.1	274 472,54	99.02.3	274 472,54	К 245 968,91
31.12.2017	Регламентная операция 0000-000135 от 31.12.2016 23:59:59 Реформация баланса	99.01.1	245 968,91	84.01		

Appendix 14.

Deciphering account 90 "Sales"

90.01	БУ			179 919 565,78	179 919 565,78
	НУ			152 474 851,58	152 474 851,58
90.01.1	БУ			179 919 565,78	179 919 565,78
	НУ			152 474 851,58	152 474 851,58
90.02	БУ			109 911 551,84	109 911 551,84
	НУ			109 911 551,84	109 911 551,84
90.02.1	БУ			109 911 551,84	109 911 551,84
	НУ			109 911 551,84	109 911 551,84
90.03	БУ			27 444 714,20	27 444 714,20
90.08	БУ			33 070 497,53	33 070 497,53
	НУ			33 139 470,34	33 139 470,34
90.08.1	БУ			33 070 497,53	33 070 497,53
	НУ			33 139 470,34	33 139 470,34
90.09	БУ			182 223 149,18	182 223 149,18
	НУ			154 778 434,98	154 778 434,98

Appendix 15.

Deciphering account 91 "Other income and expenses"

91	БУ			113 683 620,96	113 683 620,96
	НУ			109 810 485,06	109 810 485,06
91.01	БУ			31 815 987,11	31 815 987,11
	НУ			31 410 516,95	31 410 516,95
<...>	БУ			31 815 987,11	
	НУ			31 410 516,95	
ликвидация ОС	БУ				13 000,00
	НУ				13 000,00
Прочие внереализационные доходы (расходы)	БУ				0,05
	НУ				0,05
Разницы стоимости возврата и фактической стоимости товаров	БУ				6 293,45
	НУ				6 293,45
Реализация основных средств	БУ				2 600 000,00
	НУ				2 203 389,84
Реализация права требования	БУ				29 119 903,09
	НУ				29 111 043,09
Субсидия на организацию рабочих мест	БУ				76 790,52
	НУ				76 790,52
91.02	БУ			40 774 236,59	40 774 236,59
	НУ			39 040 403,72	39 040 403,72
<...>	БУ				40 774 236,59
	НУ				39 040 403,72
Исправительные записи по операциям прошлых лет	БУ			40 590,51	
	НУ				
Курсовые разницы	БУ			1 743,96	
	НУ			1 743,96	
не принимаемые для целей налогообложения	БУ			1 324 803,35	
	НУ				
проценты по кредиту	БУ			7 678 442,42	
	НУ			7 678 442,42	
Прочие внереализационные доходы (расходы)	БУ			213 102,69	
	НУ			257 102,69	
Прочие внереализационные доходы и расходы	БУ			850,00	
	НУ			850,00	
Разницы стоимости возврата и фактической стоимости товаров	БУ			1 181,84	
	НУ			1 181,84	
Расходы на услуги банков	БУ			150 208,63	
	НУ			150 208,63	
Реализация основных средств	БУ			2 236 441,25	
	НУ			1 839 831,09	
Реализация права требования	БУ			29 119 903,09	
	НУ			29 111 043,09	
Списание выделенного НДС на прочие расходы	БУ			6 968,85	
	НУ				
91.09	БУ			41 093 397,26	41 093 397,26
	НУ			39 359 564,39	39 359 564,39

Appendix 16.

Table 1 - Typical accounting entries for accounting 90 of profits and losses from ordinary activities:

The following entries are made on the debit of the account 90:		
Debit	Credit	The content of the business transaction
90-2	20	Charged the cost of the work (services)
90-2	26	Charged to general expenses (if, according to the accounting policy of the organization provides for the write-off of such expenses as semi-permanent)
90-2	41	Written off the cost of goods sold
90	42	The trade margin on sold goods has been reversed (in retail organizations)
90-2	43	Written off the cost of sold finished products
90-2	44	Charged to the sale of products (goods, works, services)
90-2	45	Charged to the cost previously shipped to customers of products (goods)
90-2	58	Charged to the cost of shares sold and debt securities (if their sale is a common activity of the organization)
90-3	68	Accrued value added tax on products sold (goods, works, services)
90-4	68	Accrued excise taxes on products sold (goods)
90-9	99	Reflects the profit from the usual activities of the organization (the final turnover of the reporting month)

The following entries are made to the credit of the account 90:		
50	90-1	Received cash for products sold (goods, works, services)
51	90-1	We received money for the products sold (goods, works, services) to the account of the organization
52	90-1	Funds received in foreign currency for products sold (goods, works, services)
62	90-1	Reflects the revenue from sales of products (goods, works, services)
76-3	90-1	The amount of dividends and income from securities (financial investments) is reflected in the proceeds from the sale (if the receipt of such income is a common activity of the organization)
99	90-9	Reflects the loss from the ordinary activities of the organization (the final turnover of the reporting month)

Appendix 17.

Table 2 - Typical accounting entries for the accounting 91 of other income and expenses:

The content of the business transaction	Debit	Credit
Charging the rent for the leased property	62,7 6	91.1
VAT accrual on the amount of rented rent receivable	91.2	66
Accrual of costs associated with the maintenance (maintenance) of the leased property	91.2	02, 10,23,69, 70
Accrual of profit (dividends) to be received by the organization	76	91.1
Accrual of interest payable on loans and borrowings (except for % of investment assets accrued before putting these assets into operation)	91.2	66,67
Accrual of % received from a credit institution on deposit accounts	58	91.1
The accrual of fines, penalties, and penalties under business contracts recognized by the payer or awarded by the court in favor of the organization	76	91.1
Accrual of fines, penalties and penalties for economic agreements recognized by the organization or awarded by the court	91.1	76
The accrual of income in the recovery of shortage, damage to property in the part exceeding the carrying value of this property	98	91.1
Accrual of profit of previous years, revealed in the reporting year	60,6 2,76	91.1
Accrual of loss of previous years, revealed in the reporting year	91.2	60,62,76

Write-off of overdue payables	60,7 6	91.1
Write-off of overdue receivables	91.2	62,76
Creation of estimated reserves	91.2	14,59,63
Write-off of unused reserve reserves	14,5 9,63	91.1
Accrual of the costs of doing business in the courts	91.2	71,76
Reflecting the cost of banking services	91.2	76
Accrual of taxes paid by financial results	91.2	68

Appendix 18.

Chart of accounts

01	Fixed Assets
02	Depreciation
09	Deferred tax assets
10	Materials
19	VAT unrealized, accumulated
20	Production, WIP
25	Production Overhead
26	Administration Expenses
40	Ready products
41	Trade items (BS)
44	Sales expense Overhead
50	Cash and cash equivalents (BS)
51	Bank
57	Bank in transit
58	Loan investments
60	Accounts payable
62	Accounts receivable
66	Loans
68	Taxes (VAT, Profit, Property, etc.)
69	Salary related taxes (social security tax, pension fund payments, etc.)
70	Salary and Wages payables
71	Other Personnel payables/receivables
73	Personnel charges and penalties
75	Shareholders payables/receivables
76	Calculations with different debtors and creditors
80	Share Capital
84	Unallocated profit
90	Sales
90.01	Revenue
90.01.1	Proceeds from activities with the main tax system
90.02	Cost of sales
90.02.1	Cost of sales for activities with the main tax system
90.03	Value Added Tax
90.04	Excise taxes
90.05	Export duties
90.07	Sales Costs

90.07.1	Expenses for sale on activities with the main system of taxation
90.07.2	Selling expenses for certain types of activities with special taxation
90.08	Administrative expenses
90.08.1	Administrative expenses on activities with the main tax system
90.08.2	Administrative expenses for certain types of activities with a special procedure for taxation
90.09	Profit / loss from sales
91	Other income and expenses
91.01	Other income
91.02	other expenses
91.09	Balance of other income and expenses
94	Shortages and losses from damage of values
96	Reserves reserves
96.01	Estimated employee benefits liabilities
96.01.1	Estimated remuneration liabilities
96.01.2	Estimated liability for insurance premiums
96.09	Other reserves for forthcoming expenses
97	Future spending
97.01	Future labor costs
97.02	Future costs for voluntary insurance of employees
97.21	Other prepaid expenses
98	revenue of the future periods
98.01	Revenues received for future periods
98.02	Gratuitous receipts
98.03	Upcoming receipts for shortages identified in previous years
98.04	The difference between the amount to be recovered from the perpetrators and the book value for the lack of valuables
99	Profit and loss
99.01	Gains and losses from economic activities (excluding income tax)
99.01.1	Gains and losses on activities with the main tax system
99.01.2	Gains and losses on certain types of activities with a special order of taxation
99.02	Income tax
99.02.1	Notional income tax expense
99.02.2	Conditional income tax income
99.02.3	Permanent tax liability (asset)
99.02.4	Recalculation of deferred tax assets and liabilities
99.09	Other gains and losses