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TAX CODE ON FİNANCİAL İNDİCATORS AND REPORTİNG İN MANİFACTURİNG ENTERPRİSES

Abstract

The financial indicator is the service of the manifacturing organization. Income is the result of good work or external objective or subjective factors, and loss is the result of bad work or external negative factors. In addition, the efficiency of manifacturing, investment and financial activities is reflected in financial resources.

When summing up the above, it should be noted that different authors have different opinions on describing the concept of "financial resources".

The implementation of the Tax Code is one of the most important issues in improving accountability in manifacturing enterprises. Common principles for determining compliance risks across tax jurisdictions are defined. All revenue authorities are required as a rule to achieve the best possible compliance result. For this purpose, they are allocated a limited level of resources, which means that careful decisions are required about how and in what ways those resources are applied to achieve the best possible result in terms of better compliance with the tax laws. Tax audits play an important role in the administration of tax laws by detecting non-compliance and serving as a deterrent to the wider population of taxpayers who might otherwise engage in inappropriate behavior.

Key words: *Azerbaijan, manifacturing enterprises, tax, income, expenditure, taxation.*

INTRODUCTİON

The key to the effectiveness of an overall audit program is that each audit achieves a reasonably accurate assessment of each taxpayer's correct tax liability. There is a risk that some income may not be reported on their returns to minimize their taxable income. This is especially true for taxpayers for whom it is easy to conceal income because systematic third-party reporting of income to the revenue authority is not required, and it is difficult for auditors to directly verify this income with third-party sources. There is also a risk that expenses related to business income may be overstated to reduce the taxable income reported by taxpayers. A further complication may arise when conducting an audit as a result of poor or non-existent books and records of the taxpayer. For these reasons, auditors need a set of tools to indirectly measure taxpayers' taxable income.

Taking into account the above, it can be said that the topic of the master's dissertation dedicated to the study of the role of changes to the Tax Code in improving accountability in manifacturing enterprises is relevant and that it is necessary to prepare proposals and recommendations in this direction.

Financial indicators in manifacturing enterprises

In the modern sense, income is a generalizing indicator for the activity of the enterprise, which reflects manifacturing growth, product quality improvement and cost reduction.

Income performs certain functions as a financial resource. First of all, income reflects the economic effect received as a result of the organization's activities. It is the basis of economic development. Income growth lays the foundation for self-financing and solving social and material problems of the labor force. The revenue fulfills its obligations to the budget, banks and other organizations.

At the same time, it should be noted that income is not only the result of the circulation of financial resources, but at the same time, it is the main element of financial resources. This means that income performs reproductive, stimulating and distributive functions. It characterizes work activity and the financial well-being of the organization. They determine the return on investment of income-financed funds - assets.

To evaluate the effectiveness of the organization's work, only the indicator of income is not enough. For example, two enterprises earn the same income, but their productive assets, that is, the sum of fixed capital and current assets, have different values. The work of an enterprise with a lower cost of manifacturing funds is more efficient. Thus, to assess the effectiveness of the enterprise's work, it is necessary to compare the income and the manifacturing funds used in its creation. This is profitability.

The term profitability is derived from the word renta, which means income. Thus, the term profitability means income in the broadest sense of the word.

There are several definitions of profitability in the economic literature. Thus, in a broad sense, profitability reflects any income received from the resources of human economic activity (Ковалев, 2015).

According to A.D. Sherement and Y.V. Negashayeva, the following are the main types of profitability in the table.

Table 1

The main types of financing in manifacturing enterprises

	Indicator	Calculation formula	Indicator value
	Assets on accounting income (advance capital) total profitability	Average pre-tax income/balance currency * 100%	It shows the amount of funds used in earning income by each company.
	Return on assets on net income	Net income/average price of break-even currency * 100%	It shows the amount of net income or loss that the enterprise uses to earn its total assets.
	Profitability of productive assets (property) on total accounting (or net) income	Pre-tax income/average cost of productive assets including personal funds and intangible assets and inventories *100%	It shows the income brought by the funds invested in the manifacturing assets of the enterprise.

	Return on equity on accounting income (or net income).	Pre-tax income/average cost of private equity*100%	It characterizes the effective use of own capital and shows the net income of each fund advanced by the enterprise in capital.

Source: *Шеремет, Негашев, 2015: s. 145*

According to other authors, profitability is one of the main qualitative indicators of the effectiveness of the enterprise's activity, and it characterizes the level of return of costs and the level of use of funds in the process of manifacturing and sale of products (works, services).

In both cases, profitability is the ratio of income to the capital invested in generating that income.

Profitability indicators are used for comparative evaluation of the efficiency of work of different enterprises and areas producing products of different volumes and types. These indicators characterize the received income according to the spent means of manifacturing.

Profitability indicators are one of the most basic elements that reflect the factor environment in the formation of the company's income. Therefore, they are integral parts when conducting a comparative analysis and evaluation of the company's financial position.

Since the concept of "financial results" is understood as different types of income and loss, it is necessary to systematize the terms used. Let's look at the most common classification signs of financial resources of organizations (Колачева, Быкова, 2019).

1. According to the sources of generation used in accounting:
- sales revenue (loss);
- income (loss) received from other operations, including the sale of real estate;
- equilibrium income (loss).

2. According to the sources of formation for the main activities of the organization:
- income from operational activity (loss);
- income from investment activity (loss);
- income (loss) from financial activities.

3. According to the composition of the elements:
- marginal revenue;
- total profitability;
- net (undivided) income.

4. According to the nature of taxation:
- taxable income;
- non-taxable income.

5. According to the period of creation:
- income (loss) of the previous period;
- income (loss) of the reporting period;
- estimated income (loss).

6. According to the degree of generalization:
- income (loss) of the organization;
- consolidated income (loss).

There are several definitions of income. For example, in "Capital" K. Marx changed the income and defined his mind as hiding the surplus value. The author of "Capital" thought that the source of surplus value was exploitation, non-payment of workers' labor. According to Marx, this is the external appearance of bourgeois manifacturing relations, bourgeois economic structure. Thus, exploitation is the basis of the Marxist explanation of income.

ANALYSİS

SWOT Analysis ın Manifacturing Enterprises

Strengths

1. The prices are suitable for all types of customers and the offer of products aimed at all types of customers 2. Quickly acquiring new distributors 3. Having financial resources 4. Long-term work experience in the market 5. High attention to service 6. Customer orientation 7. Loyal card system is more to be perfect 8. High-level design of our stores 9. Open sales system

Weakness

1. Not fully forming the image 2. In the minds of customers, there is an association about selling non-original goods in Azerbaijan 3. Consultants are not fully informed about the goods 4. We do not fully use our existing opportunities 5. Disruptions in the planned organization of work

opportunities

1. The possibility of spreading to regions and surrounding regions 2. Organizing on-line trade 3. More effective use of our CRM base 4. Opportunities to participate in training, courses, seminars 5. Opportunities to expand sales channels 6. Opportunities to increase assortment 7. To increase image and sales the opportunity to participate in large-scale projects aimed at

Threats

1. Strengthening of current and potential competitors 2. Possibility of unfair competition by competitors 3. Emergence of a new competitor 4. Increase in customs and other costs.

Tax Policy ın Manifacturing Enterprises

Market economy relations do not mean that the state leaves the management and regulatory processes. The main point was that these processes should not directly interfere with the manifacturing and financial activity of economic entities. The state must provide the necessary conditions for the normal activity of market mechanisms and regulate economic processes with the help of these mechanisms. One of the main issues of great importance for the Republic of Azerbaijan is the formation of an efficient tax system. It is impossible to carry out reforms in the field of transition to market relations in the economy without creating an efficient tax system. Tax policy is one of the integral parts of the financial policy implemented by the state. When the country's tax system is created, the state tries to use it for certain financial policy purposes. Taxes are also considered one of the main elements of state regulation of the economy. When we say tax policy of the state, we understand first of all the system of measures developed by the state, aimed at implementing the numerous tasks facing the society in the field of taxation. In all countries where socially-oriented market economy relations are applied, the tax system participates in the regulation of the economy, the formation of financial resources, the formation of budget revenues and expenses, the price increase, as well as the regulation of inflation as the main defender of state interests. Since 1991-1992, fundamental economic changes have taken place in the field of tax system in our country and positive progress in tax relations has shown itself. It should be mentioned that the tax system in the former USSR was viewed as an element not specific to the socialist state in the ideological sense, so it was considered that since the income created in the public sector belongs to the state as a whole, the existence of tax relations between state enterprises and the state under the conditions of unified socialist ownership it is not possible in any way. And these reasons, which we mentioned, have created an obstacle to the development of tax relations (Abanis, Sunday, Burani, Aluonzi,,Byamukama, 2013).

However, from the second half of the 90s of the 20th century, global changes took place in the tax system as a result of radical reforms implemented in our republic under the leadership of the national leader of our people, Heydar Aliyev. The Tax Code, which entered into force in the Republic of Azerbaijan at the beginning of 2001, made important changes in the country's tax policy, created conditions for conducting reforms in the field of improving tax relations, and created favorable conditions for the implementation of a flexible financial policy. In all countries of the world, tax revenues are the main source forming the revenue part of the budget. In all countries where the tax system is applied, the state tax service authorities perform the function of tax collection. During the period of transition to the market economy, the role of tax service bodies is increasing day by day, both in the implementation of purposeful and consistent economic policy and in the formation of financial resources and state budget revenues, which form the basis of the economic and social development of the country. In connection with the increase in the role of taxes in the regulation of this service market relations and the formation of the income part of the state budget in the Republic of Azerbaijan, in connection with the implementation of state control over the full and timely collection of taxes, compliance with tax legislation and price discipline by legal and natural persons. was established within the Ministry of Finance in July.

On October 14, 1991, to improve the control system for compliance with tax legislation and state price discipline, to strengthen the role of state tax service bodies in this field, and to ensure its independent activity and the objectivity of control work, this service was separated from the Ministry of Finance and became an independent The General State Tax Inspectorate of the Republic of Azerbaijan was established as a body. In modern times, the tax system of the Republic of Azerbaijan provides the economic mechanism of the country, participates in the formation of financial resources, allows the financing of the possible needs of the state, prevents the increase in the budget deficit, and also meets all the requirements of the market economy. In the current period, the following are the main tasks of the tax system based on the requirements of the market economy in our republic:

- ensuring that the revenues enter the budget in full and on time, otherwise it is impossible to implement the economic and social policy of the state;
- creating favorable conditions for the regulation of manifacturing and consumption both in the national economy and in its various sectors, taking into account the characteristics of income redistribution and formation among different layers of the population.

The development of the national economy largely depends on the tax policy implemented in the country. Currently, the tax policy conducted in the Republic of Azerbaijan is a flexible tax policy conducted in the direction of the formation of the market economy and its integration into the world economy. It should be noted that the tax policy, being a part of the budget policy, participates in the formation of the revenue part of the budget and cannot be implemented without taking into account the expenditure part of the budget (Smith, 2018).

The state of Azerbaijan implements today's budget policy in the following directions: - social protection policy; -manifacturing sphere development policy; - maximum tax policy. The first direction of the implemented tax policy is to direct budget expenditures to increase the volume of manifacturing, the second direction is to direct budget expenditures to increase the volume of collection, and the third direction is to direct budget expenditures to the health of the financial situation (Ефимова, 2018). The effectiveness of the tax policy depends significantly on the principles in which the state implements it. The tax policy conducted in the Republic of Azerbaijan is implemented taking into account the following principles (Грязнова, 2019): -creating a normative-legal base in the tax system and forming a tax culture; - creation of favorable conditions for tax payers to carry out their activities and maximum protection of their rights; - keeping the tax burden at an optimal level; -creating a single accounting-information base in the tax system; - implementation of an efficient control mechanism for taxpayers' incomes; - improving the control system over compliance with tax discipline, as well as further tightening the system of responsibility for cases of tax violations.

In recent years, the tax policy conducted in the Republic of Azerbaijan is implemented in order to achieve the following: - reducing the types of taxes;- lowering of applicable tax rates; - minimization of tax benefits; -creating a favorable investment environment; - further expansion of taxpayers' rights; -organization of effective tax control in order to prevent tax evasion cases; - improving tax administration; -tax publicity, informing taxpayers, etc. Thus, the tax policy implemented by the state in Azerbaijan and the tax reforms implemented to achieve the goals of this policy serve to create favorable conditions for the dynamic and comprehensive development of the country's economy (Большаков, 2017).

Tax Policy ın Improving Accountability in Manifacturing Enterprises

Large manufacturing enterprises, by paying a certain agreed amount or presenting a profit to unregistered persons as taxpayers, clear non-ferrous and ferrous metal scraps on their behalf, and simply pay the state a tax at the rate of 2 percent determined by Article 101.6 of the Tax Code, both from taxes and from taxes they free themselves from being registered, and from the risk of being subject to financial sanctions for the goods they bought in illegal ways.

Article 101.6 of the Tax Code provides that natural persons who are not registered with the tax authority as taxpayers receive income from the presentation of the goods specified in Article 3.5 of the Law "On Non-Cash Settlements" - in our example, it is non-ferrous and ferrous metal scraps (exempted from tax by the Tax Code (excluding income) indicates that expenses are taxed at the source at the rate of 2 percent.

When tax authorities rightly discover such tax evasion schemes, they take measures to recover taxes based on the actual economic indicator of transactions and the principle of reasonableness (Ефимова, 2018).

In a number of cases, we see objections from accountants, entrepreneurs and related persons regarding this issue. In their opinion, they bring as an argument the lack of determination of the limit to be considered entrepreneurial activity in the presentation of non-ferrous and ferrous metal scraps. However, we must not forget that the tax legislation was formed in harmony with the principles of substance and reasonableness. The fact that some limit is not determined by law does not give taxpayers, especially those who use this part of the law as a tax evasion scheme, the right to formalize some transactions within the law and to commit actual illegal actions. If you see the sums in the act of purchase of goods drawn up in the name of those citizens or the amount of total sums for the acts of purchase of several such goods, you can easily determine that they can never reflect the reality. Thus, every person has a part of his daily time required to sleep, eat, be with his family and meet other needs. Unreasonable amounts of non-ferrous and metal scraps cannot be collected and submitted with the rest of the work. This kind of activity is possible only in an organized form. To the extent that it can be considered an organized and reasonable entrepreneurial activity, the persons who provide non-ferrous and ferrous metal scraps must be registered for tax and pay their taxes in a general manner.

However, when restoring the tax to the state budget, the tax authorities should be guided by the principle established by Article 3.5 of the Tax Code and based on the Constitution that no person can be forced to pay the same type of tax more than once due to the income obtained.

The strategy of increasing the quality of management of the enterprise's financial activity involves the effective application of new scientific achievements in this sphere of activity, first of all, the allocation of suitable financial resources for conducting operations in the financial market. The main composition of new financial resources is divided into special capital instruments, financial liabilities, assets, and derivative financial instruments following the accounting principle. During the formulation of the strategy of increasing the quality of the financial management of the enterprise, great attention should be paid to the effective use of new types of deals and operations in the financial market (Kızılgöl, ve İşgüden, 2019).

The successful performance of the enterprise's financial activity is mainly determined by the efficiency of its organizational security system. The organizational security system of financial activity represents the set of interactions of the internal functional services and departments of the enterprise that prepare, make and implement strategic financial decisions and are responsible for the final result of these decisions. The basis of the organizational security system of financial activity consists of the structure that manages the financial activity formed in the enterprise.

In the process of forming the organizational structure of financial management, the scale and main forms of financial activity of the enterprise, functions of financial management, regional diversification, and other factors must be taken into account. Effective management of money masses in the environment of market relations has become the main tool for organizing financial management because the main ways of obtaining the final results of enterprise activity are concentrated in the consumer market.

In 2010-2018, as a result of serious errors in the context of cash flow management, the number of loss-making enterprises in various sectors of the AR economy, overdue debts on bank loans, and mutual settlements of enterprises and organizations increased significantly. The following measures are planned to develop the mechanism of managing money masses at the enterprise level:

- to shorten the period of payment of receivables;
- increase the liquidity ratio to the optimal level;
- directing the free cash resources to financial activities;
- to try to increase the profit more than the main activity.

Inflation, which is considered a complex socio-economic process, causes many difficulties in the process of organizing financial management. During inflation, the amount of capital required for the proper functioning of the enterprise increases from time to time due to the increase in labor costs and the cost of raw materials used. Inflation usually affects the financing conditions, the efficiency of the investment project and the participation of the enterprise's own capital in the project. Inflation management involves the implementation of complex measures, which are aimed at a slight increase in prices, income stabilization and adjustment. Inflation management mechanisms depend on its level and nature, it is differentiated depending on the current state of the economy, the characteristics of the future development of economic systems.

In the conditions of the market economy, accounting should not be limited to recording the transactions occurring in the financial and economic activity, but should provide active control over the organization of foreign economic activity and the execution of currency transactions. One of the main directions of improving the accounting system is the formation of a model of interaction between accounting and financial accounting. In many countries of the world, tax accounting is developing dynamically, the concept of "tax accounting" is used in the accounting practice of Azerbaijan, but this concept has not been formalized by the country's legislation. As a result, only the term "revenue and expense accounting" has been adopted in certain legislation.

Professional accountants of the world have adopted two models of the accounting and tax accounting system: "Continental" (continental) and "Anglo-Saxon". In the "Continental" model, accounting and tax accounting actually coincide, while the "Anglo-Saxon" model envisages simultaneous operation of accounting and tax accounting as 2 independent systems that seek to achieve separate goals. Tax accounting information plays the role of the main source of information for forming the tax base for income tax. In our opinion, a lot of additional information should be collected from accounting to obtain transparency of the taxation base (Abdullah, 2017).

In the conditions of the modern market economy, it is extremely important to collect honest and complete information about changes in the external and internal environment and to make effective management decisions based on it, in order to adapt the accounting and financial statements of firms and companies to international standards.

Controlling, a new concept of management, can play a major role in solving this issue. The task of controlling in the field of accounting is to create a system of collecting and processing all necessary information for making management decisions at different management levels.

From the work experience of companies operating in the IEE, it is known that a properly organized financing system in business activity especially guarantees their effective operation. According to ownership relations, there are generally 3 types of sources of funding for business activity (Abdullah, 2017):

a) involved funds;

b) financial resources of the owner;

c) debt funds.

Funds raised - funds earned during the sale of shares, payments and shares of labor collective participants are included.

The owner's financial resources include depreciation deductions, deposits of individuals and legal entities, authorized capital, as well as payments from insurance organizations.

Debt funds include foreign investments, funds from interstate financial and investment institutions, bank loans, etc. is attributed.

When disclosing these sources, it is necessary to mention the work experience of the IEP with the same name. For example, in trade, transport and industry in Germany, the main weight of the owner's financial means in liabilities is 17%; the actual bank rate is 3.5%, the yield of the funds involved is 5.2%. In addition, the European Development Bank implements 64% of its projects to help the development of small and medium enterprises.

Currently, the directions of progress of the rules of using methods in financial management. Speaking of financial management, let's look at the methods used here, first of all, the mechanism of operation of those methods, which originates from the content of financial management in this direction:

Financial management acts as a system of managing financial resources, and it includes a systematic set of methods used to achieve business goals. Accordingly, it should be emphasized that in this regard, financial management is a controlled system contains a management object feature that requires some important tuning. Here, financial management, which presents itself as a system, includes wages, value, tax and some important issues and plays a special role in the implementation of control and regulation of the system of the general regime. In performing these functions, financial management is based on separate principles, and similar principles, such as alignment of different components and purposefulness, are in the focus of people's attention. At this time, determining the principles of financial management is considered an important methodological feature. The mentioned methodological feature of financial management has special importance from the point of view of discovering the directions of its activity and designing accordingly. Financial management, which includes the characteristic advantages of the financial system, reflects the methods of management of enterprises located in the context of the financial system and within the country, taking into account management in the market economy as the main component (İbicioğlu, Taş, ve Özmen, 2016).

Currently, the progress trends of the methods used for financial resources are changing based on the following issues:

1. Taking measures on financial issues;
2. Determination of financial policy trends within the enterprise;
3. Correct preparation of the financial report and showing operative activity in this direction;
4. Organization of information provision on functional units in manifacturing based on individual divisions of enterprises;

Financial resources of enterprises consist of the sum of money included in a certain economic entity. In special enterprises, the financial resources formed from the processes of income generation, distribution and use for certain purposes are fully responsible for the emergence of special purpose money funds at the enterprise level, as well as other structures. These responsibilities arise on the basis of payments to the state budget of individual structural bodies. Financial resources are created at the expense of special funds involved. However, it should be emphasized that profit is the financial resources of the enterprise and an important source of formation.

The multiplication of the value of profit at the expense of enterprises, which indicates the characteristic features of the financial economic activity of enterprises, also leads to an increase in financial resources, and as a result, the financial system becomes stronger. In addition, the results of manifacturing and economic activity of enterprises are shown in the form of money, and the income to be gained from financial economic activity is also reflected in their further activities.

In the market economy, the income they earn from the products they process is considered as a method of developing enterprise finance. A part of this income is spent on manifacturing, and the remaining part is spent on costs related to the activity of this manifacturing in general. The remaining part, in turn, is distributed to the payments related to wages or the enterprise's responsibilities to many other structures, and finally, the remaining amount represents the financial resources the enterprise has earned through the collectors. The financial resources created thanks to two sources have a special share in determining the financial situation, covering the circulation of capital. When talking about the necessary mechanism for the development of financing methods, it should first be emphasized that the topic of using different methods while benefiting from financing methods in the financial management of entrepreneurial activity in all countries varies according to the policy introduced by the state.

In AR, in this direction, state financing, including the development of activities related to self-financing in enterprises, investment activities on investment policy, including the increase in the use of funds from outside, are of particular importance (Çetin, Genç, Erhan. 2015).

In the process of self-financing, enterprises are financed by their own earned income. In the case of self-financing, enterprises are always trying to maximize their resources and earn the highest profits with the lowest costs. Separate funding from both the state and enterprises

while taking advantage of the methods, measures should be taken in order to eliminate some defects in this direction and to solve the existing problems, as well as to develop the activity.

Labor force, manifacturing, products ready for sale and so on are manifested in the processes that take place during the activity of the enterprise. From the redistribution of the results achieved during the financial period, the additional financing process and the system of indicators in relation to it indicate the financial status of the enterprise. The profit represented as a result of the enterprise's economic activity in general, including the value of the realized part of the net income, encourages enterprises to earn more profit.

Each of the enterprises tries to get the highest profit by using the funds in an economical way and, as a result, regulate their activities.

Now let's look at the general principles of organizing financial resources in enterprises. These principles are as follows:

1) Financial resources in enterprises are formed only at the expense of additional funds and special funds. Special financial resources appear from the moment of the establishment of enterprises and are determined when the charter fund is established. The reason for this is that in order to carry out a certain business activity, it is an important condition for the enterprise to have its own financial security.

2) The preparation of the financial plan, which will be applied to forecast the past and present period of the enterprise's financial and economic activity, its future, is determined. Preparing a financial plan plays the role of the basis for the normal functioning of enterprises. At the same time, the forecasting of financial resources, income, capital, and expenses is also considered here for showing some issues and financial activities.

3) Takes advantage of the inviolability of circulation funds. If the value of special working capital decreases, then there is a risk of losing the company's healthy operation and financial stability in the future. For this reason, this principle is of great importance in the regulation of financial economic activity for the inviolability of working capital.

The financial sources needed for financing the company's activities are divided into three parts from the point of view of duration: short, medium and long-term.

Speaking about the previous short-term financial sources, it should be noted that these are the most used financial sources and at the same time they are the funds intended for repayment. Short-term sources of finance are returned after being used within a year, or they lose their value after this period. Such sources of finance are mainly focused on the purchase of current assets, and adopt the methods of attracting funds and their management. These funding sources are:

1. short-term bank loans;
2. proceeds from the sale of loans;
3. factoring;
4. short-term securities sold in the securities market;
5. other short-term sources.

CONCLUSİON

During the operation of these enterprises, financial management is mainly possible through the identification of the source of finance and the implementation of financing accordingly. Today, from the point of view of proper implementation of the activities of enterprises, there is a great need for their financing. For this reason, they always classify the funds involved in the form of investments and financing investments, regardless of their use and acquisition. Current financing is the type of financing used to organize the current activities of the enterprise, and this type is mainly needed for simple remanifacturing. Investment is not a source of financing, but one of the financing stages of enterprises. According to the fact that financing by manifacturing enterprises is carried out through the mentioned two main sources, the role of financing of enterprises at the expense of their own funds includes the funds that they have attracted since the period of their first creation. Enterprises, mostly raise funds by attracting new shareholders and issuing additional shares. However, today enterprises operate only on the basis of the funds raised and cannot earn a normal amount of profit. For this reason, that is, for normal activity, they need to be financed with their own funds. In addition, if the enterprise does the financing with its own funds, then it is not responsible to the second parties. At this time, the profit earned is spent for refinancing by making a decision among the representatives of the management board of the enterprise.

Manufacturing Companies raise additional funds when they use the equity issue method of financing. In separate economic books, it was evaluated in a separate form by issuing additional shares and attracting cash. The company's benefit from the financing sources of the enterprise by issuing additional shares is considered effective for obtaining short-term funds. Because, when additional shares are issued, those funds become the company's own.

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Налоговый кодекс о финансовых показателях и отчетности на производственных предприятиях

Резюме

Финансовым показателем является услуга организации-производителя. Доход – результат хорошей работы или внешних объективных или субъективных факторов, а убыток – результат плохой работы или внешних негативных факторов. Кроме того, эффективность производственной, инвестиционной и финансовой деятельности отражается на финансовых ресурсах.

Подводя итог вышеизложенному, следует отметить, что разные авторы по-разному подходят к описанию понятия «финансовые ресурсы».

Реализация Налогового кодекса является одним из важнейших вопросов повышения ответственности на производственных предприятиях. Определены общие принципы определения комплаенс-рисков в разных налоговых юрисдикциях. Все налоговые органы, как

правило, обязаны добиваться наилучшего результата соблюдения требований. Для этой цели им выделяется ограниченный уровень ресурсов, а это означает, что требуются тщательные решения о том, как и каким образом эти ресурсы используются для достижения наилучшего возможного результата с точки зрения лучшего соблюдения налогового законодательства. Налоговые проверки играют важную роль в применении налогового законодательства, выявляя несоблюдение и выступая в качестве сдерживающего фактора для более широкого круга налогоплательщиков, которые в противном случае могли бы вести себя ненадлежащим образом.

Ключевые слова: *Азербайджан, производственные предприятия, налог, доход, расход, налогообложение.*

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İstehsal müəssisələrində maliyyə nəticələri və hesabatlar üzrə vergi məcəlləsi

Xülasə

Maliyyə göstəricisi istehsal müəssisələrinin xidmətidir. Gəlir yaxşı işin və ya xarici obyektiv və ya subyektiv amillərin, itki isə pis işin və ya xarici mənfi amillərin nəticəsidir. Bundan əlavə, istehsal, investisiya və maliyyə fəaliyyətinin səmərəliliyi maliyyə resurslarında əks olunur.

Yuxarıdakıları yekunlaşdırarkən qeyd etmək lazımdır ki, müxtəlif müəlliflər "maliyyə resursları" anlayışının təsviri ilə bağlı müxtəlif fikirlərə malikdirlər.

İstehsal müəssisələrində hesabatlılığın təkmilləşdirilməsində Vergi Məcəlləsinin tətbiqi ən mühüm məsələlərdən biridir. Vergi yurisdiksiyaları üzrə uyğunluq risklərinin müəyyən edilməsi üçün ümumi prinsiplər müəyyən edilmişdir. Bütün gəlir orqanlarından, bir qayda olaraq, mümkün olan ən yaxşı uyğunluq nəticəsini əldə etmək tələb olunur. Bu məqsədlə onlara məhdud səviyyədə resurslar ayrılır ki, bu da o deməkdir ki, vergi qanunlarına daha yaxşı riayət olunması baxımından mümkün olan ən yaxşı nəticəyə nail olmaq üçün həmin resursların necə və hansı üsullarla tətbiq edilməsi ilə bağlı diqqətli qərarlar tələb olunur. Vergi yoxlamaları uyğunsuzluqları aşkar edərək vergi qanunlarının idarə edilməsində mühüm rol oynayır və əks halda qeyri-münasib davranışa yol verə biləcək vergi ödəyicilərinin daha geniş kütləsi üçün çəkindirici rol oynayır.

Açar sözlər:*Azərbaycan, istehsal müəssisələri,vergi,gəlir,xərc,vergitutma.*