

интеллектуального капитала, например, такими как инновационный капитал, либо использовать комбинацию с другими методами оценки интеллектуального капитала.

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OVERVIEW OF KEY CHANGES IN THE TAX CODE OF THE REPUBLIC OF BELARUS IN 2021

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Abstract. This article provides an overview of the key changes in the Tax Code of the Republic of Belarus in terms of income tax and limited costs. Particular attention is paid to problematic issues that made it difficult to limit costs in previous periods, which were eliminated in 2021.

Keywords: costs, limited costs, other limited costs, tax base, profits tax.

The Tax Code of the Republic of Belarus [1] has undergone several changes in recent years. The most significant among them are innovations related to income tax. This issue is especially relevant for commercial organizations.

For tax planning and tax optimization, they must constantly consider the changes occurring in determining the approach to accounting for costs when taxing profits.

In the previous version of the Tax Code of the Republic of Belarus, for tax purposes, only travel costs, costs for fuel and energy resources, the amount of shortages, losses and (or) damage to property for which there were norms of natural loss, as well as the costs of controlled debt (p. clauses 1.6, 1.7, 1.9 of article 131 of the Tax Code of the Republic of Belarus 2018).

Since 2019, 171 item "Limited costs" have been introduced into the Tax Code of the Republic of Belarus. It is a strictly limited list of costs considered in taxation.

In addition, it was established that when calculating the profit tax, the total amount of other limited costs cannot exceed 1% of the proceeds from the sale of goods (works, services), property rights and amounts of income from leasing operations, other compensated or gratuitous use of property including VAT (clause 3, article 171 of the Tax Code of the Republic of Belarus 2019).

The legislator presented this innovation as a measure to reduce the tax burden of commercial organizations, but not by providing additional benefits or adjusting taxable bases and objects, but by applying a different mechanism for calculating the tax amount itself.

However, in practice, this innovation has caused many questions and disagreements among accounting professionals. Rationing of costs in relation to accounting was significantly complicated due to the lack of methods and legislative standards valid for 2019, regulating rationing for some items.

In addition, earlier the authors analyzed the impact of this innovation on the amount of income tax, the results of which allow us to conclude that for some commercial organizations the "one percent rule" has led to an increase in the amount of income tax [2].

Thus, to eliminate the inconsistencies that arose, the 2019 edition of the Tax Code of the Republic of Belarus required some adjustments.

So, in January 2021, the legislator presented a new version of the Tax Code of the Republic of Belarus. Table 1 provides an overview of the key changes over the past two years.

Table 1 – Overview of key changes in the Tax Code of the Republic of Belarus in 2021

№	Article 171 of the Tax Code of the Republic of Belarus	
	as amended by Law of the Republic of Belarus №159-3 dated 29.12.2018	as amended by Law of the Republic of Belarus №72-3 dated 29.12.2020
	1	2
1	Limited costs	
1.1	expenses and compensation for business trips	
1.2	costs of paying for the cost of fuel and energy resources within the norms established in accordance with the legislation	
1.2.1 (2021)		the cost of paying for the cost of fuel and electrical energy for motor vehicles, ships, machines, mechanisms and equipment consumed within the limits established by the head of the organization independently or based on the results of tests carried out by an accredited testing laboratory - added
1.3	losses from shortage and (or) damage during storage, transportation and (or) sale of goods, stocks	
1.4	expenses for management services provided by individual entrepreneurs, as well as by organizations applying special taxation regimes	
1.5	controlled debt costs	
1.6	for organizations operating the housing stock and (or) providing housing and communal services, except for organizations of the Ministry of Energy system - the costs of paying overhead costs and technological losses	
1.7	прочие нормируемые затраты	
2	Other limited costs	
	payments to individuals working in organizations under labor contracts, in cash and in kind in the form of: - remuneration based on the results of work for the year, payments in the nature of remuneration based on the results of work for the year - excluded - one-time benefits to retirees	payments to individuals working in organizations under labor contracts, in cash and in kind in the form of: lump-sum benefits to retirees; lump sum payment (allowance, material assistance) for health improvement
	- additional payments, compensations, benefits, the procedure for payment of which and their minimum amount are established by law and according to which the law provides the right to increase them, in the amount established by the collective agreement, agreement, the employer, exceeding the minimum amount - is excluded	

End of table 1

	1	2
	- additional payments, compensations, benefits, for which the legislation provides the right to determine the amount and procedure for payment, in the amount established by the collective agreement, agreement, employer, within the limits established by law, if any, is excluded - a lump sum payment (material assistance, allowance) for health improvement - payment of additional vacations and payment of monetary compensation for unused days of specified additional vacations - excluded	
2.2	expenses for the improvement and maintenance (operation) of settlements and adjacent territories, memorable places	expenses for the improvement and maintenance (operation) of settlements and adjacent territories, memorial sites, expenses for maintaining the sanitary state of common lands - added
2.3	the costs of holding, in accordance with the legislation on public holidays, holidays and memorable dates of official celebrations, military parades, artillery salutes and fireworks	
2.4	remuneration and (or) reimbursable expenses to members of the board of directors (supervisory board), government representatives in the management bodies of organizations	
2.5	hospitality expenses	
2.6	costs of transportation (delivery) of buyers (customers) to a commercial facility (place of work, provision of services) and back in directions served by public passenger transport	
2.7	compensation for the use of personal vehicles paid to employees whose work is not traveling in nature, as well as the amount of rent paid to such employees who are lessors of a personal vehicle - compensation for the use of personal vehicles paid to employees whose work is not traveling in nature is excluded	compensation for the use of personal vehicles paid to employees whose work is not traveling in nature
2.8	membership fees (admission and others) to associations of entrepreneurs and employers, unions, associations	
2.9	interest on overdue payments on the principal debt on loans and credits	

Compiled by the author.

Thus, from 2021, the following costs are no longer recognized as limited:

- labor costs, including any accruals to individuals working in organizations under labor contracts, in cash or in kind;
- annual performance bonuses or payments in the nature of annual performance bonuses (for example, annual bonuses);
- bonuses, additional payments, allowances related to the mode of work or working conditions stipulated by legislation and (or) an employment contract, agreement, collective agreement.

Such costs, except for costs that are not taken into account when taxing profits (for example, payments to employees that are not provided for by law or in excess of the amount established by law), reduce the tax base for income tax without restrictions on their amount.

The costs of paying for additional incentive leave (not provided for by law) are not included in taxation.

In addition, clause 1.2.1 and clause 1.2 of article 171 of the Tax Code of the Republic of Belarus were added, which strictly defined the procedure for tax accounting of the cost of paying for fuel for motor vehicles in cases where there are no norms established in accordance with the legislation.

Thus, the legislator has significantly optimized Article 171 of the Tax Code of the Republic of Belarus, defining uniform approaches to the regulation of costs, which greatly simplifies their tax accounting and reduces the tax burden of commercial organizations.

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ФИНАНСОВАЯ ЭФФЕКТИВНОСТЬ БИЗНЕСА: ПОДХОДЫ К ОЦЕНКЕ И ПОКАЗАТЕЛИ

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Реферат. В оценке финансовой эффективности бизнеса, как самостоятельной экономической категории, применяется множество подходов и показателей. В статье представлены результаты оценки деятельности реального экономического субъекта с применением разных критериев финансового эффекта и разных показателей финансовой эффективности.

Ключевые слова: финансовая эффективность, рентабельность, денежный поток, финансовое состояние.

Управление современным бизнесом не представляется без оценки эффективности его функционирования, которая, в свою очередь, оказывает влияние на формирование экономической, инвестиционной и производственной политики организации. Проблемы оценки эффективности бизнеса – постоянный объект внимания экономической теории и практики. Исследуются различные виды эффективности, модели ее оценки, подходы к оценке, показатели и т. д. Особая роль в условиях рыночной экономики отводится категории «финансовая эффективность».

Единого толкования этой категории не существует на данный момент, но проанализировав множество определений, можно сделать вывод, что большинство авторов рассматривают финансовую эффективность как экономическую категорию, отражающую эффективность использования финансовых ресурсов в процессе деятельности субъекта хозяйствования, представляющую отношение полученного финансового эффекта к генератору этого эффекта.

Традиционно финансовую эффективность деятельности организации оценивают по показателям прибыли и рентабельности, полученной организацией. Существует множество показателей рентабельности (доходности) в зависимости от того, с какой целью и с чьей позиции пытаются оценить эффективность деятельности организации. К данным показателям относятся: рентабельность активов, капитала, продукции, продаж и другие. Множество показателей рентабельности большинство авторов объединяют в три группы, выделяя при этом рентабельность затрат, рентабельность доходов и рентабельность ресурсов. Изучение истории преобладания той или иной группы показателей в национальной практике позволяет сделать вывод о смещении акцентов от рентабельности продукции к рентабельности продаж и далее к рентабельности активов. В [2] отмечаются основные проблемные вопросы применения показателей рентабельности в условиях гармонизации учетно-аналитических систем разных стран.

Многими авторами оценка финансовой эффективности деятельности организации отождествляется с оценкой ее финансового состояния. Финансовое состояние является