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$$= 1/1,5 = 66,67 \%$$

$$1 \quad 200\,000 \cdot 66,67\% = 133\,333,33$$

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$$: 133\,333,33/12 = 11\,111,11$$

2.

$$1 : = (14,3\% \cdot 200\,000) / 100 = 28\,600$$

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$$S_1 = 200\,000 (1 - 0,01 \cdot 14,3)^1 = 171\,400$$

$$S_2 = 200\,000 (1 - 0,01 \cdot 14,3)^2 = 146\,890$$

$$S_3 = 200\,000 (1 - 0,01 \cdot 14,3)^3 = 125\,885$$

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$$(74\,115 - 33\,333$$

$$) \cdot 20\% = 8\,156$$

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FEATURES OF SIGNIFICANT ACCOUNTING POLICIES OF TRADE ORGANIZATIONS FOR TAXATION

Evdokimova Elena Konstantinova

graduate student of chair «Economics, Management and Investment»

South Ural State University

Abstract.

The article provides an overview of the specific tax accounting in trade organizations, the formation of accounting policy for tax purposes and its integration with the accounting policy for accounting purposes.

Keywords: accounting policy, trade organization, tax accounting.