

by 0.02 rubles. and 2.39 p.p. accordingly, which speaks of a more rational use of fixed assets [3].

The results of the analysis were presented to the decision maker of the enterprise in order to develop an appropriate action plan for the formation of the production and economic activity of the enterprise.

Conclusion. The developed software application is a ready-made software product with a friendly user interface, work in it does not require special programming skills, and therefore material and time costs for training. The application is universal, since it allows, on the basis of accounting, statistical and operational accounting materials, to form the necessary initial data, and then to analyze the availability, movement, condition and use of fixed assets of enterprises and organizations of any form of ownership.

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INFORMATION SUPPORT FOR LIMITED COSTS ANALYSIS AND CONTROL

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The costs of an organization are under constant attention, not only by the economic entity itself, but also by the authorities controlling its activities. The organization's costs, which are counted for tax purposes, occupy a special place in their structure.

The Law of the Republic of Belarus of 30 December 2018 No. 159-3 [1] amended the Tax Code of the Republic of Belarus. A new concept of "limited costs" was introduced. These include limited costs of an organization and other limited costs. When calculating profits tax, the aggregate amount of other limited costs cannot exceed 1% of revenue from sales of goods (works, services) including VAT.

In this regard the issues of organizing control of limited costs are of particular relevance. The aim of the study is to highlight the current problems of limited costs control.

Material and methods. The study analyzed limited and other limited costs, their composition and structure. Features and problematic issues are highlighted.

The authors have developed analytical tables offering a solution to the stated research goal. The characteristics of the results of their application are given.

Findings and discussions. The most important step in limited costs control is monitoring of their aggregate standard. Procedure invited to perform with the help of a table 1 which is filled on the basis of the tax return and income statement.

Table 1 – Other limited costs aggregate standard control

Period	Revenue (according to the income statement)	Other limited costs standard	Other limited costs (according to the tax return)	Deviation
	<i>(line 1)</i>	<i>(line 1 x 1%)</i>	<i>(line 2.4.1)</i>	<i>(cl.3 – cl.4)</i>
2 quarter	2 974 715,24 rubles	29 747,15 rubles	29 747,15 rubles	-

Compiled by the author.

This table allows determining the existence and size of the deviation of the actual amount of other limited costs over the value accepted as normative. Its excess will indicate the existence of tampering made in order to increase the amount of tax deduction.

For the purposes of managerial control analysis of the composition and structure of normalized costs is of greater interest. For its implementation it is proposed to use table 2 which is filled on the basis of the accounting data.

Table 2 – Analysis of other limited costs dynamics

Line item	Periods			
	1 quarter	2 quarter	3 quarter	4 quarter
Other limited costs accrued, rubles:	5 613,49	4 983,01	6 732,21	5 189,37
- as part of primary production costs	876,44	701,91	1 003,07	836,32
- as part of administrative expenses	4 737,05	4 281,1	5 729,14	4 353,05
Other limited costs allocated, rubles:	439,23	399,07	504,22	415,17
- to the costs of sales	83,86	61,23	95,02	80,95
- to administrative expenses	355,37	337,84	409,20	334,22
Other limited costs not included in taxation, rubles:	5 174,26	4 583,94	6 227,99	4 774,20
- as part of finished products	792,58	612,44	850,24	771,47
- as part of administrative expenses	4 381,68	3 971,50	5 377,75	4 002,73

Compiled by the author.

This table allows observing the dynamics of limited costs items in the context of tax periods. The nature of its change is essential for the management, as it allows to evaluate the effectiveness of the regulatory process of regulated expenses of the organization. So, for example, an increase in other limited costs not taken into account in taxation may indicate the ineffectiveness of the chosen method of writing off costs.

In addition, a special control check-list is proposed for internal control of limited costs, as shown in table 3. The list of control questions may be supplemented according to the needs and aims of the organization.

The questions in this list will not only provide detailed information on the organization's limited costs, but will also allow to assess the level of its control processes.

Table 3 – Limited costs control check-list

Question	Answer	Notes
Types of limited (other limited) costs of the organization	All types according to the law	
How is the analytical accounting of limited (other limited) costs organized	By opening sub-accounts	
Whether the organization's accounting procedures comply with law requirements	Yes	
Have local regulations been developed and approved by the head of the company	Yes	
Is compliance monitoring organized	Yes	
Is control over compliance with the aggregate standard of other limited costs organized	Yes	
Whether the composition and structure of the limited costs is analyzed	No	
Whether control is organized over the amount of taxed and non-taxed other limited costs	Yes	
Is there an allocation of limited (other limited) costs to periods	No	
Whether limited (other limited) costs are being written off correctly	Yes	

Compiled by the author.

Also, particular attention is paid to the correct allocation of costs by periods. There is one of the most important problem associated with the reflection of limited costs in accounting.

The sum of accounted for taxation limited costs determined at the time they are written off on financial results (to the debit of account 90.4 "Cost of products, goods, works and services"), rather than at the time of their actual implementation and reflection on the cost accounts (to the debit of accounts 20 "Primary production", 25 "General expenses of production", 26 "General business expenses", etc.). Considering that a part of the limited costs "settles" in the finished but not sold products, the question arises about the correct distribution of these costs between the finished and sold products leftovers.

The methodology for determining the amount of limited costs written off for sold goods, works, and services is not legally established. Therefore, organizations need to develop and consolidate it in their accounting policies on

their own. For that purpose, it is possible to use a technique previously developed by the authors [2].

Conclusion. The proposed recommendations will help to optimize the financial and managerial control of limited costs and competently organize their management process. The information obtained using worksheets will create a sufficient information field for the analysis of limited costs, development of a methodological basis for their accounting and future improvement of the control process.

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**ANALYSIS OF THE STRUCTURE AND DYNAMICS
OF EMPLOYMENT, AND ASSESSMENT OF THE IMPACT
OF EMPLOYMENT ON GDP IN THE REPUBLIC OF BELARUS**

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This study analyzes the structure and dynamics of employment in the Republic of Belarus, calculates the employment forecast for 2020, and compares the forecast values with actual data. This paper also assesses the impact of employment on GDP in the Republic of Belarus.

Material and methods. Official statistical data, statistical collections and yearbooks of the National Statistical Committee of the Republic of Belarus were used as the source materials for this study. To analyze the structure of employment in this study, the methods of structuring and classification were used to graphically represent the data. Based on the retrospective data for 2012-2019, the forecast values for 2020 were constructed using 2 methods: the TRAMO/SEATS model and the VAR model in the EViews environment. The results were later compared with the actual employment data for 2020. In order to assess the impact of employment on GDP, the study used a regression analysis.

Findings and their discussion. To characterize the structure of employment in Belarus, it is necessary to analyze the distribution of employment by type of economic activity, education, gender and age.