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SECTION 1. ACCOUNTING AND AUDIT

1.1 Intangible digital asset in accounting: problems of recognition and accounting

In Ukraine, the real popularity of cryptocurrencies began in 2014, when enthusiasts created a public organization for the distribution, development and study of bitcoins and other virtual currencies in our country - Bitcoin Foundation Ukraine (BFU). Around this time, the first companies and agencies appeared that offered the physical exchange of cryptocurrencies for cash, as well as money transactions on the Internet. Recently, BFU together with several foreign clearing companies conducted an interesting study on the popularity and use of bitcoins in Ukraine. The data turned out to be very interesting - Ukraine was among the top ten countries in the world that used nodes or bitcoin nodes. About 40% of all transactions with this cryptocurrency were concluded on exchanges with Ukrainian roots. Experts explain this fact by the fact that Ukraine is also one of the first in terms of quantity and quality of training of IT specialists.

Despite this, the general public still knows little about cryptocurrency, including bitcoins. The reason for this is the fact that in Ukraine there are no actual and de jure payment systems that work with cryptocurrencies. The National Bank of Ukraine even commented on the use of this type of currency: "... virtual currency bitcoin is considered a monetary surrogate that has no real value and cannot be used by individuals and legal entities in Ukraine as a means of payment, as it contradicts Ukrainian law." [1] According to one of the founders of the BFU, this is not correct, because then there will be no foreign exchange market in our country, but it does not prevent Ukrainians from buying or selling foreign exchange.

For this reason, one of the strategic directions of the BFU's work can be considered the development and implementation of regulations and other normative documents of a legislative nature that would bring bitcoin market participants out of the shadows.

On December 19, 2016, the Ukrainian Stock Exchange began trading in futures contracts on the bitcoin index. The contract specification is registered with the NSSMC. This is actually the first regulated market in the world to offer bitcoin futures. [2]

In 2016, the law firm Axon Partners became the first Ukrainian company to add bitcoins to its authorized capital. The National Bank of Ukraine (NBU) did not recognize bitcoin as a currency or a means of payment.

While the hryvnia exchange rate is unstable, the most popular cryptocurrency is steadily gaining momentum. Due to the rapid growth of the exchange rate, "bitcoin fever" is spreading around the world - the high demand for virtual money stimulates the growth of the exchange rate almost at the speed of light and has already reached a record level of more than 7 thousand dollars.

Bitcoin is the first virtual currency that is protected from hacking by a number of cryptographic methods. The concept of the currency was voiced in 2008 by a person or group of people nicknamed Satoshi Nakamoto. [3] This electronic currency is actually a mathematical code that, according to the authors, cannot be counterfeited or stolen. With it you can make purchases and other transactions, exchange other currency and much more.

Bitcoin itself is not essentially a currency, as it does not have an issuance center in which it is issued, ie structures such as the National Bank. In fact, it is a mathematical code that has certain properties. Instead, it is useful that bitcoin cannot be stolen and all related transactions can be easily tracked. Bitcoin is programmed for a limited amount, which makes it invulnerable to inflation. One of the main advantages is decentralized support. However, there is no structure in which bitcoins can be "printed", and there is no single server on which the entire currency would "lie". Instead, it is a database that is supported and synchronized by thousands of computers at the same time. For example, to block a transaction, you need to do it simultaneously on thousands of devices around the world.

The peculiarity of transactions is that the transmissions take place in a network without intermediaries - this eliminates the possibility of blocking. Transactions always

have a low fixed fee regardless of the number of bitcoins transferred. When a transaction takes place online, information about it remains open to all and forever. However, the network does not collect names, only bitcoin code.

Bitcoins are stored in an open database - a blockchain, which is a decentralized public registry. It's basically a type of e-book that is stored on thousands of computers at once. The blockchain contains only the address of bitcoins in the form of a code. To delete them or make a transaction, you need special access - a private key that belongs only to the owner of the asset. So you can keep track of absolutely every transaction that has ever taken place in the system.

How exactly can cryptocurrencies be reflected in accounting if the company works with them and wants these transactions to be legal from the point of view of Ukrainian legislation?

The main problem of legalization of cryptocurrency in Ukraine is that many entrepreneurs and companies in Ukraine create, exchange intangible digital assets (hereinafter "cryptocurrencies") without creating a business unit, proper accounting and tax accounting. Entrepreneurs, companies engaged in such activities, often do not comply with current legislation of Ukraine, although they make a profit from the sale or creation of "cryptocurrencies", due to lack of financial accounting and understanding of the activity as a whole.

Now the crypto business is an established industry with its own producers, sellers and users of information. Therefore, legalization is already acute for our entrepreneurs. [4]

In this regard, all legal entities have a question how to conduct business on the production and exchange of "cryptocurrency" in Ukraine in accordance with current legislation. The joint declaration of financial supervisors on the state of cryptocurrencies in Ukraine dated November 30, 2017 states: "The complex legal nature of cryptocurrencies does not allow recognizing them as cash, currency and means of payment of another country, currency value, electronic money or securities, nor a monetary surrogate. "The letter further concludes that the nature of cryptocurrencies is perfectly legal, although there is no practice of regulating them. [5]

We note that for the conduct of business activities of a legal entity, the registration of a business unit is not enough, as in any other case, to be able to keep proper records.

We propose to consider aspects of accounting and tax accounting for the creation and exchange of "cryptocurrencies" - intangible digital assets for legal entities

Criteria for recognizing an intangible digital asset:

- can be identified and sold separately;
- is a non-monetary asset;
- do not have a physical shape;
- they are likely to bring future economic benefits.

The cost of an intangible digital asset created by an entity in accordance with paragraph 11 of IAS 8, intangible assets, includes direct labor costs, direct material costs and other costs directly attributable to the creation of the intangible asset and benefits from it. [6]

Due to the fact that the price of "cryptocurrency" is unstable, which means that it changes rapidly, the only method of accounting after recognition is accounting for revalued value.

Paragraph 19 of IAS 8 Intangible Assets allows an entity to revalue an intangible digital asset at fair value at the balance sheet date of the intangible assets for which there is an active market. In this case, we recommend revaluing such an asset at each balance sheet date and creating a bank statement that should include a reference to the price of such an asset from the official cryptocurrency exchange.

Accounting and tax accounting for the creation of an intangible digital asset "Bitcoin" includes the accumulation of costs associated with the acquisition of the account "Acquisition (creation) of intangible assets" and subsequent commissioning on the account "Intangible assets"

It should be noted that all costs included in the initial costs must be documented in order to determine (calculate) tax liabilities. The income taxpayer uses accounting data on income and expenses in accordance with the section of the Tax Code. [4]

To document the above processes of creating a "cryptocurrency" of an intangible digital asset, and then putting it into operation, you need to develop an internal local document: "Act of putting an intangible digital asset into operation", which is approved by the commission. [7] To justify the cost of creating such an intangible digital asset, process cards must be issued and approved in the company's accounting policies for items and calculation methods. The above documents are approved by the director of the enterprise and submitted for signature for review by material persons.

Accounting for the revaluation of the intangible digital asset "Bitcoin" is reflected in the revaluation as income (account "Other income"), the discount is reflected as an expense on the account "Other expenses"

In order to sell (exchange) "cryptocurrency" to the company, you must first transfer the NCA to non-current assets held for sale. Depreciation ends on the month following such transfer. NCAs are then transferred to the agent in accordance with the document "Act of transfer of intangible digital assets". Under the agreement, the agent undertakes to convert the digital asset into a foreign currency and transfer it to the account of the company that transferred the intangible digital asset.

Accounting and tax accounting for the exchange of intangible digital asset "Bitcoin" is carried out as a regular sale or exchange of intangible assets

As we see above, the intangible digital asset Bitcoin is completely legal, ie it can be created legally, accounted for as an intangible asset in the company, revalued at the balance sheet date and exchanged for cash.