

**METHODICAL APPROACHES TO THE ORGANIZATION
OF PERMANENT AND TEMPORARY DIFFERENCES
ACCOUNTING IN ACCOUNTING SYSTEM**

I.P. Zabrodin

In the article proposed we subject to criticism some instances of Russian accounting standard N18 (Accounting of calculation Profit Tax). We propose the policy of accounting incoming, expenses and finance results in the unified bookkeeping and tax accounting system. We conducted comparative analyze of the balance's matters in different approaches to calculation profit tax base.