

SUMMARY

Subject matter of the dissertation:

Improvement of accounting and documentary confirmation of various types of corporate income tax expenses (for example, ZAO APK "Stavholding").

Author of the master's dissertation:

Albekkhadzhieva Rayza Zaurbekovna.

Scientific supervisor of the master's dissertation: Cand. Of Econ. Sci., Associate Professor of the Department of Economics, management and Finance Chistova Marina Valeryevna.

Customer organization: ZAO APK "Stavholding".

Topicality of the research: The relevance of the chosen topic is that the profit tax is part of the relationship of the economic entity with state and supervisory bodies, and violations in this area may have significant consequences for the economic entity. Profit occupies an important place in the system of public value relations of a market economy and is an important element of the mechanism of economic management of social production.

Profit assesses the activities of all economic entities. In the economic activity of organizations, profit can be considered as the largest source of financing for extended reproduction, the criterion of efficiency and one of the main sources of revenue of the state budget, being a source of payment of corporate income tax. An inalienable condition for improving the mechanism of practical application of profit is a correct understanding of the economic nature and the essence of this category.

The income tax is an effective fiscal leverage for the development of the economy as a whole. To date, the tax on profits is the largest proportion of direct taxes of each state.

The issue of increasing the revenue side of the budget from the receipt of taxes on the profits of enterprises while maintaining the principle of stimulating entrepreneurship is very relevant.

Objective: Improvement of accounting and documentary confirmation of expenses for taxation of profits of organizations.

Tasks: 1) study the history and reveal the essence of the profit tax; 2) examine the existing classification of costs for profit tax purposes and their accounting; 3) characterize the economic activities of the NPAO "APC" Stavholding "in the aspect of taxation; 4) to analyze the system of recording expenses and their documentary confirmation when taxing profits at the NPAO "APC" Stavholding "; 6) to develop measures aimed at improving the accounting and documenting the taxation of profits for the NPAO "APC" Stavholding ".

Theoretical and practical significance of the research.

The theoretical significance of the research is to deepen theoretical knowledge about the taxation of organizations' profits, its regulatory and legal regulation in the Russian Federation and the study of existing methods for improving the accounting for income tax in the Russian Federation.

The practical significance of the research is the possibility of using formulated conclusions and proposals by scientific organizations. The recommendations received from the analysis of the practice of taxation of profits of the organization of the NPAO "APC" Stavholding "can also be applied by similar organizations to identify problems and ways to improve the recording of expenses and their documentary confirmation.

Results of the research: 1) the history is studied and the essence of the profit tax is disclosed; 2) the existing classification of expenditures for the purposes of taxation of profits and their accounting; 3) the economic activities of the NPAO "APC" Stavholding "are characterized in terms of taxation; 4) the system of accounting for expenses and their documentary confirmation for taxation of profits in the NPAO "APC" Stavholding "was analyzed; 5) an analysis of the effectiveness of tax audits within the framework of the implementation of tax control; 6) measures designed to improve the accounting and documentary confirmation of profits taxation for the NPAO "APC" Stavholding "have been developed.

Recommendations:

- more productive use of production facilities of the enterprise;
- reduce downtime of machinery and equipment;
- it is advisable to choose in both accounting systems a method of recognizing costs and revenues - a cash method or an accrual basis.
- the need for a clear allocation of costs to indirect and direct, in accordance with paragraph 1 of Art. 318 of the Tax Code of the Russian Federation.

Recommendations on the convergence of accounting and tax accounting are also reflected in the training tool "Optimization of profit taxation", which is described in Appendix 5.