

SUMMARY

Subject matter of the dissertation: Features of the taxation object choice at application of the simplified tax system: current practice and ways of optimization (on the materials of the municipal unitary enterprise «Gorodskaya Banya»)

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Customer organization: Municipal unitary enterprise «Gorodskaya Banya».

Topicality of the research: simplified tax system is a unique fiscal regime for the provision to the taxpayer of one of the two alternative variants of the taxation object, which opens a range of possibilities to reduce fiscal obligations. The tax code establishes various quantitative characteristics of the simplified tax system elements, which allows to use the apparatus of mathematical modeling to define criteria of efficiency of an object of taxation.

Objective: an analytical study of the choice of optimal taxation objects in the framework of the simplified tax system.

Tasks:

- to study the economic and legal framework of the simplified tax system;
- to present methodological approaches to the choice of taxation object at application of the simplified tax system, given the cost structure and profitability of the organization;
- to analyze the indicators of financial results and tax payments of the organization, the specifics of their calculation;
- to investigate the «tax field» of organization, which is formed within the simplified tax system, and its actual effect on the tax burden;
- to carry out modelling the optimal taxation object of the simplified tax system, used by the organization - object of the study;
- calculate the cost-effectiveness of implementation of the proposed measures to change object of the taxation within the simplified tax system.

Theoretical and practical significance of the research consists in the analysis of the current state of the simplified system of taxation, the development and testing of methodological principles for the optimal choice of taxation object within the tax policy of the organization.

Results of the research: change of object of the taxation will allow to save on tax payments 106,22 thousand rubles in 2015 and 111,22 thousand rubles in 2016, accounting for over 60% of their current value. Also, there will be a reduction of the expenses of the organization the same amount that the growth rate will reach 97,9% and 98,1%, respectively. As a result of lower costs in 2015 will increase profit before tax by more than 5 times and will amount to 129 thousand rubles; in 2016 there will be a reduction of loss with 135 thousand rubles up to 23,43 thousand RUB, which in turn will lead to a decline in the demand for subsidies from the city budget. Implementation of the author's proposals will lead to cuts in the tax burden on the revenues (excluding subsidies) and the cost for 3.4 to 3.6 and 1.7-1.8 percentage points, respectively.

Recommendations:

- change object of the taxation at application of the simplified tax system with "income minus expenses", starting from 2018;
- implement a system of cost accounting for tax purposes based on the relevant tax registers;
- use the proposed scheme of the tax budget preparation, which allows you to group income, expenses and determine the tax base for calculation of the single tax levied in connection with application of simplified tax system;
- use the author's algorithm for quarterly review of the applied object of taxation to meet the criteria of optimality;
- carry out quarterly monitoring of the tax burden on the basis of the proposed indicators.