SUMMARY


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The Information about the Contracting Authority: The «International Airport «Mineralnye Vody» PLC.

The Topicality of the Research is determined by an integrated approach to the assessment and optimization of the tax load at the level of the economic entity in view of the further development and reformation of the tax system in Russia.

The Objective of the Research: is to work out possible guidelines to improve the tax load of the organization based on the study and research of the theoretical propositions of the tax load and the methodologies for its assessment.

The Tasks of the Research: are to study the evolution of the views of national and foreign scholars on the nature of the tax load; to describe the content of the tax load of the organization; to analyze the indicators and techniques of the assessment of the tax load of the organization; to identify the problems of the assessment of the tax load of the organization; to analyze the financial and business operations at the «International Airport «Mineralnye Vody» plc.; to carry out the assessment of the tax load of the «International Airport «Mineralnye Vody» plc. and identify the possible areas to improve it.

The Theoretical Significance of the Research lies in the generalization of the theoretical knowledge about the nature and procedures of the assessment of the tax load of the economic entity.

The Practical Significance of the Research is in the fact that the findings
and recommendations worked out in the graduation thesis can be applied by the management bodies of the «International Airport «Mineralnye Vody» plc. in order to optimize its tax load and improve the efficiency of the financial and business operations.

**The Findings of the Research:** The tax load is a relative indicator which characterizes qualitatively and quantitatively the impact of compulsory payments of the tax nature that are charged to be contributed to the budgetary system of the Russian Federation, on the financial position of the economic or business entity. The most famous and widely applied techniques to calculate the tax load of the organization include: the technique developed by the Ministry of Finance of the Russian Federation; the technique developed by E.A. Kirova; the technique developed by M.I. Litvin; the technique developed by A. Kadushin and N. Mikhailova, as well as the technique developed by M.N. Kreinina. The techniques are different from each other by the list of taxes in the total amount of tax payments, as well as by the base of comparison.

The main objectives of the «International Airport «Mineralnye Vody» plc. are to meet the needs of individuals and legal entities in the air carriage and other services related to the air carriage, as well as to receive a profit.

In 2009-2014, the company demonstrates confidently the increase in the passenger traffic on domestic and international flights.

In 2013-2015, the «International Airport «Mineralnye Vody» plc. is cost effective, financially stable and has an unstable liquidity.

In 2014-2015, one can observe an ambiguous situation at the analyzed enterprise according to the level of the tax load. The reduction of the tax load which is calculated in accordance with the techniques of the Ministry of Finance of the Russian Federation may result in a possible tax audit on site at the enterprise.

**Recommendations:**

The main guidelines in the optimization of the tax load are to create the system of taxation optimization at the «International Airport «Mineralnye Vody»
plc., that is the system of various techniques and methodologies allowing to choose the best solution for a particular application in the economic and business operations of the organization. Among the basic principles of the creation of this system are: the principle of the costs adequacy, the principle of legitimacy, the principle of accountability, the principle of neutrality, the principle of diversification and the principle of autonomy.