SUMMARY


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The Information about the Contracting Authority: The «Trading House Pottery-Volga-Pyatigorsk» Ltd.

The Topicality of the Research. The issue of the tax planning is one of the few problems of the modern financial science, the solution to which has been determined by the practice in the development of the theoretical and methodological framework. The lack of a unified approach to understanding the essence of the tax planning, defining its key features and elements, assessing the opportunities of the tax policy of the enterprise affects the effectiveness of the decisions made from the perspective of the business management as a whole.

The Objective of the Research is to work out possible guidelines to improve the tax planning in the organization based on the study and research of its theoretical propositions.

The Tasks of the Research are to study the nature and principles of the tax planning at the organization; to examine different types of the tax planning; to examine the methods of the tax planning and the assessment of its effectiveness in the organization; to characterize the «Trading House Pottery-Volga-Pyatigorsk» Ltd. and its financial and business operations; to analyze the tax planning of the organization and evaluate its effectiveness; to develop some guidelines to improve the tax planning at the «Trading House Pottery-Volga-Pyatigorsk» Ltd.

The Theoretical Significance of the Research lies in the generalization and
deepening of theoretical knowledge about the nature, principles, the diversity of types and methods of tax planning in the organization.

The Practical Significance of the Research is in the fact that the findings and recommendations worked out in the graduation thesis can be applied in the management of tax activities of both the «Trading House Pottery-Volga-Pyatigorsk» ltd., as well as at other business organizations in order to optimize the taxation by means of improving the efficiency of the tax planning.

The Findings of the Research. The calculated metrics of the tax load and the aggregate tax burden indicate that the need for the tax planning at the «Trading House Pottery-Volga-Pyatigorsk» ltd. is minimal. However, the size of the actual tax burden is 91.2%, that, in our opinion, is a fairly high magnitude. Taking into account the multiple-valued assessment of the financial state of the enterprise, the positive dynamics of the accounts payable on taxes and charges, as well as an overall assessment of the organization of the taxation system at the «Trading House Pottery-Volga-Pyatigorsk» ltd., one can speak about almost the complete absence of the adjusted process of the tax planning at the organization analyzed.

Recommendations:

The improvement of the tax planning at the «Trading House Pottery-Volga-Pyatigorsk» ltd. should be carried out in the framework of reducing the most significant tax payments, namely the income tax and payments to non-budgetary funds. The main optimization techniques can be: the method of changing the deadline for the payment of taxes and charges, the method of using special tax regimes towards the application of the simplified taxation system, as well as the method of changing the accounting policy of the organization for tax purposes.