Summary

Subject matter of the dissertation: Simplified tax system: practical application and ways of development (on materials of LLC "Laboratory of forensic examinations", Pyatigorsk)

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Customer organisation: LLC "Laboratory of forensic examinations"

Topicality of the research is determined by the fact that each small business entity is faced with the obligation to pay taxes. With an inept approach, this results in additional losses and problems with the law. If the organization (individual entrepreneur) seeks to increase revenues, and at the same time pay minimum taxes, the simplified tax system can become convenient for it.

Objective: determination of ways to improve the simplified tax system at the enterprise.

Tasks:
- identify the essence and features of the simplified tax system;
- to study the application of the simplified tax system;
- describe the problems of the simplified tax system;
- to study the organizational and economic characteristics of LLC "Laboratory of forensic examinations»;
- to analyze the practice of application of the simplified tax system in the organization;
- identify ways to improve the application of the simplified tax system in the organization.

Theoretical and practical significance of the research: The scientific value of the final qualifying work is that we have expanded and deepened the theoretical provisions, and the conclusions that we have made are valuable for further research of the financial and legal framework of the simplified tax system. Ways to improve the simplified tax system can be used in practice by the organization to improve its efficiency.

Results of the research: In the course of the work, the essence of the
simplified tax system and features were identified, the application of the simplified
tax system was studied, the problems of this special regime were characterized, the
organizational and economic characteristics of the enterprise were given, the
practice of applying the simplified tax system in this enterprise was analyzed, and
the ways to improve the application of the simplified tax system were determined.

**Recommendations:**

1) To reform the article of permissible expenses;
2) The costs of mandatory pension insurance and benefits for temporary disability,
   small businesses need to be allowed to take into account in full;
3) To divide the criteria of turnover, allowing for the application of the simplified
taxation system in the activities (audit, research);
4) To index the income limits taking into account the indexation of previous years,
   then there will be no question of increasing the maximum income;
5) Introduce two more simplified tax systems: taxation on the basis of a single ticket
   and on the basis of a simplified Declaration;
6) It is necessary to simplify accounting and tax accounting, document flow in the
   organization.