

SUMMARY

The theme of the final qualifying work: The features of the organization of the examination of tax authorities and the ways to improve its effectiveness (on the materials of Inter-district Federal Tax Service Inspectorate № 2 in Zolsky district of Kabardino-Balkar Republic).

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The information about the contracting authority: Inter-district Federal Tax Service Inspectorate № 2 in Kabardino-Balkar Republic.

The urgency of the research. In Russia the urgent task is the continuation of tax reforms. The important role belongs to development of tax control as many aspects of his carrying out aren't rather accurately fulfilled in practice. The increase in efficiency of control of timely and correct calculation of taxes, their payment in the budget and also the monitoring of tax discipline by taxpayers is a necessary condition of functioning and development of the taxation system of the Russian Federation.

The purpose of the work: to study the features of the organization of the examination of tax authorities and to define ways of increase its efficiency.

The task 1) to consider the entity, the principles, the forms and methods of tax control; 2) to reveal problems of the organization of the examination of tax authorities in Russia; 3) to analyse the tax revenues administered by Inter-district Federal Tax Service Inspectorate № 2 in Kabardino-Balkar Republic; 4) to estimate efficiency of tax control of Inter-district Federal Tax Service Inspectorate № 2 in Kabardino-Balkar Republic for the period 2014-2016; 5) to reveal the relevant directions of improvement of the examination of tax authorities of Kabardino-Balkar Republic; 6) to offer the directions of the solution of legal and organizational-technological problems of tax control to increase its efficiency.

The theoretical and practical importance of the research. The theoretical importance of work consists in the elaboration of the integrated approach to increase

efficiency of the examination of tax authorities at the current stage. The practical importance of work consists in the development of the directions of development of the examination of Inter-district Federal Tax Service Inspectorate № 2 in Kabardino-Balkar Republic and the similar tax inspections.

The research results: 1) the entity, the principles, the forms and methods of tax control are considered; 2) the problems of the organization of the examination of tax authorities in the Russian Federation are revealed; 3) the tax revenues administered by Inter-district Federal Tax Service Inspectorate № 2 in Kabardino-Balkar Republic are analysed; 4) the efficiency of tax control of the indicated tax inspection is estimated for the period 2014-2016; 5) the relevant directions of improvement of the examination of tax authorities of Kabardino-Balkar Republic are revealed; 6) the solutions of legal and organizational-technological problems of tax control are offered for increase its efficiency.

The recommendation. 1. *The solution of the internal psychological problems of tax control, in particular:* the increase of the level of culture of taxpayers; the improvement of staffing of tax authorities, the professional development of employees; more accurate criteria of efficiency of tax control; the improvement of quality of service of taxpayers.

2. *The solution of objective problems of legal character, including:* the improvement of quality and accessibility of the tax law; the specification of standard and regulatory framework of conducting of cameral tax audits.

3. *The solution of objective problems of technical and organizational-technological character:* the improvement of methods and techniques of tax control; the improvement of logistical support, the automation of tax control; the optimization of organizational structure of the controlling departments of the tax inspections; the creation of the database of tax violations; the fight against «short-lived company»; the improvement of interaction with other state bodies.

4. *The solution of problems of subjectivity in tax control:* the consolidating of notions «conscientious / not conscientious behavior of the taxpayer».