SUMMARY

The Subject Matter of the Graduation Thesis: Professional environment in modern bodies of the Federal tax service (for example, IFNS of Russia in Pyatigorsk).

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Topicality of the Research. The specific activity of tax bodies of Russia is the levying of certain taxes and fees from individuals and legal entities. Completeness and timeliness of collection of taxes depends on the skilled work of employees. Tax officials should be prepared for working conditions that require high effort and a high degree of training.

The professional environment plays a huge role in achieving a high level of professionalism. It is formed in the process of professional activity of employees and can not only contribute to the growth of professionalism, but also lead to professional deformation and negative consequences of the tax service.

Objective of the Research is to study the professional environment in modern bodies of the Federal tax service and to determine the ways of its development.

Research tasks:
- to consider the theoretical basis of the study of the professional environment in the Federal tax service;
- to analyze the professional environment in the inspection of the Federal tax service in the city of Pyatigorsk and determine the direction of its development.

The Theoretical and Practical Significance of the Research. The conceptual provisions of the study develop theoretical ideas about the impact of the professional environment on professional activities and employees of tax authorities. In addition, the conclusions and practical recommendations developed in the course of the study can be used in the work of the tax authorities, in order to
optimize the professional activities and professional development of employees of tax authorities.

**Results.** The practical study of the quality of the professional environment of the employees of the FTS of Russia in Pyatigorsk showed that the specificity of professional installations of the inspection staff is the dominance of the importance of professional activity and a holistic vision of themselves only in the context of professional activity. The main problems present in the professional environment of tax employees are mainly related to external factors of the system.

**The Findings of the Research.** Management of professional and personal development of personnel can serve as one of the ways to overcome the influence of negative factors taking place in the professional environment of tax authorities. Issues of professional development of tax officers can be implemented through the creation of a professional development program. A detailed plan of measures for the implementation of the program should be designed by the IFNS of Russia in Pyatigorsk, taking into account the problems and peculiarities of the inspection.

In order to reduce the level of external negative motivation of employees, IFNS of Russia in Pyatigorsk recommended the introduction of the "Institute of mentoring". Inspection is proposed for implementation, developed by the author of the provision on mentoring in the Federal tax service.