SUMMARY

Subject matter of the dissertation: Taxation optimization in system of tax planning of the modern organization (on the example of the company CompasPlus)

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Customer organisation: Limited liability company CompasPlus

Topicality of the research: The taxation reduces efficiency of activity of economic agents. The state support of small business is carried out in the form of a tax policy. Important research task is definition of a role of tax planning in company activity.

Objective: research of methodology of tax planning of the commercial organization.

Tasks:
to give the characteristic of tax regulation of activity of the commercial organizations
to investigate the factors defining quality of information base of tax planning of the organization
to present tools of tax planning of small business
to give the characteristic of system of tax planning company CompasPlus
to prove suggestions for improvement of system of tax planning

Theoretical and practical significance of the research: consists in an increment of scientific knowledge of influence of tax planning on efficiency of small business.

Results of the research: tax planning of CompasPlus possesses both positive, and negative characteristics. The positive characteristic is the choice of system of the simplified taxation. There is no control of influence of various factors at a size of tax base.

Recommendations:
To increase control of payment discipline
To create system of management tax accounting
To change qualification of contracts with suppliers