

Summary

The topic of the graduate work: TAX ASPECTS of ECONOMIC SECURITY (based on the materials of the Inspection of the Federal tax service of Russia No. 1 in Nalchik)

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Information about the organization-customer: the Inspection of the Federal tax service of Russia No. 1 in Nalchik

Topicality: for any state, taxes are of paramount importance, but the existence of a market economy without a tax system is impossible. This is primarily due to the fact that the state can only perform its functions if they have financial support. Therefore, taxes play a resource role in ensuring economic security. Taxes are the basis of the state's budget and financial systems. At the same time, the state interacts with its regions and citizens through taxes. It is impossible to ensure the economic security of an enterprise if it has problems with tax security. Organizations of all forms of ownership in practice are faced with a variety of tax risk and other tax categories of security, which in this case is not even defined by law. In other words, despite the increased demand in practice, the problems of tax security have not yet been resolved from a legal point of view. In addition, there are methodological problems. In this regard, the choice of research topic for this final qualifying work is very relevant.

The purpose: comprehensive analysis of tax aspects of economic security of the enterprise, identification of emerging theoretical and practical problems, as well as development of proposals for their solution.

Aims:

- consider the role and significance of taxes in ensuring economic security;
- research the concept of tax burden of enterprises and classification of methods for reducing it;

- study the external and internal market conditions for ensuring tax security;
- evaluate ways to ensure tax security as an important aspect of economic security;
- to consider the main directions of improving the tax aspect and its impact on economic security;
- develop a tax optimization model to ensure the security of the enterprise's economic system.

The theoretical significance it consists in the fact that the conclusions and proposals formulated in it concerning the essence of the tax aspect of economic security of the enterprise can be used for further scientific development of the designated problem.

The practical significance the possibility of further use of the research results in the daily activities of economic entities, which will undoubtedly lead to an increase in the effectiveness of their economic security.

The results of the research and recommendations:

At the level of an individual enterprise, tax security consists of:

- optimization of the tax burden;
- assessment of tax risks;
- tax analysis;
- tax accounting;
- accounting of economic activity.

Taxation as a link between the economy and the budget system of the country ensures the redistribution of funds between economic entities, individuals and the state. At the same time, the tax mechanism regulates all actions of the taxpayer to fulfill the tax obligation established by law.

Suggestions: a "model of a client-oriented approach to managing the tax aspect of economic security: a unified software package for interaction between enterprises and fiscal authorities" was developed.

It is proposed to develop and implement a specialized software package, which, if implemented, will show its effectiveness and will be recognized by taxpayers. it can become the next major step in improving the tax service's client orientation

Such a software package could include a system of electronic interaction with the fiscal Department (uploading income and expenditure records, submitting reports, obtaining certificates, etc.), and a system of interaction with banks (such as an Internet Bank), and data on the functioning of cash register equipment.

In this case, we can talk about the emergence of a universal tool that can significantly reduce administrative pressure on small businesses, reduce business risks and management expenses of taxpayers, reduce labor and time costs of tax authorities associated with tax control measures, request statements about the flow of funds on accounts, etc. The combination of income and expense accounting, working with the settlement account and cash register equipment in one software package would allow controlling the completeness of income reflection in the tax base, as well as compliance of the amount of income with legally established restrictions. In addition, the implementation of the proposed model would help to implement tax planning at enterprises, reduce the level of tax burden, tax risks, and, ultimately, would have a beneficial effect on strengthening the tax aspect to ensure economic security.