

ANNOTATION

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“The Efficiency of Entities’ Taxation System in Small and Middle Business (Ust-Kamenogorsk as an example)”

The theme of my master’s work is “The Efficiency of Entities’ Taxation System in Small and Middle Business (Ust-Kamenogorsk as an example)”.

The key-words of the diploma work are:

- tax system of the Republic of Kazakhstan,
- entities of small and middle business,
- an assessment of taxation.

The primary intent of the research is the elaboration of methodological bases and approaches to the analysis of taxation’s efficiency”.

In accordance with the aim of the master’s work the following tasks are set up and solved:

- the underlying principles and approaches of the tax system of the Republic of Kazakhstan are given consideration to;
- the tax structure;
- the taxation classical system in small and middle business is examined;
- an assessment of taxation in the Republic of Kazakhstan is done.

The subject of the research – is the tax system in the Republic of Kazakhstan (Ust-Kamenogorsk is taken as an example).

Domestic and foreign scientists’ works in tax system have become the derivations of the research; the documents of the international and republican scientific conferences are taken into account.

Legislative and normative acts of the Republic of Kazakhstan have served as the basis of legal provision and information security. These documents regulate the Kazakhstan Statistics’ Board tax system activity and statistical data.

There are 104 pages, 17 tables, 14 figures, 27 formulae, 3 applications, and 43 sources of literature in the research thesis

The work composition consists of the Introduction, 3 chapters, the Concluding part, the List of bibliography and the Enclosure.

The theme urgency and its aim are substantiated in the introduction. The object and the subject of the scientific research are also appointed.

There are 3 parts in the first chapter - “The Tax System”.

General approaches and principles of taxation in the Republic of Kazakhstan are described in the first part.

Taxes and its functions are defined in the second part.

The third one is devoted to entities’ taxation of small and middle business.

The second chapter – “The Development of Small and Middle Business” contains the development dynamics analysis of entities in small and middle business. The tax income analysis into state budget is also examined.

The third chapter “The Entities’ Taxation Efficiency in Small and Middle Business” embraces the section which is called “ The Efficiency of Impact Alteration into Internal Revenue Code in 2009 to the Taxation System in Comparison with 2008”. It also embraces the section “The Description of Entities’ Taxation Efficiency in Small and Middle Business”.

The concluding part contains the main implications and proposals in performance evaluation of the tax system for entities in small and middle business.

The methods of systems and factor analysis were applied for the generalization. These methods are statistical analysis method, comparative approach, total project and clustering approach, analytical table method.

The scientific feature of novelty is defined by the fact that it is one of the first attempts of investigation of the conception of effective tax system in the Republic of Kazakhstan. The most fundamental results are the following:

- generalization and analysis of the main dispositions of tax system composition factors;
- evaluation of tax system perspective development in the Republic of Kazakhstan;
- the detection of tax system peculiarities;
- formalization and criteria justification of taxation efficiency in the Republic of Kazakhstan;
- determination of the main ways of increasing tax system efficiency for entities in small and middle business.