

Taxes as a tool to align the financial performance of a business entity

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The article deals with tax regulations as a system of measures on the economy and social processes by changing the list of taxes, tax rates, tax incentives, reduce or increase the overall level of taxation and so on. Theoretical approaches to shifting taxes. It is noted that each type of production enterprise resource tax payments affects the company. Almost all the company's resources affect the amount of taxes paid in terms of the formation of objects of taxation. Also noted that there is a reverse effect, ie the effect of taxes on financial and economic activity. Therefore indicated that important in improving the efficiency of production resources shall study the impact of taxation on domestic enterprises. The approaches to determine the impact of the structure and the amount of resources on the taxes paid by the company. An influence on the economy of the entity's taxes divided into three groups. The first include those that promote the optimization of assets, have a facility resources (land tax, property). The second - such taxes, changing

the price (value added tax, excise tax). The third group must include taxes on financial performance, including earnings. It is shown that the list of taxes applicable in the country to some extent reflects the state of its economy. It was determined that the problem with taxes on consumption and their relationship to taxes on income was and remains one of the most controversial in fiscal science.

The characteristic of direct and indirect taxes. Advantages and disadvantages of direct and indirect taxes. Theoretical approaches to the shifting of direct and indirect taxes. Defined as the process of shifting the tax change in prices for goods and services in which the taxpayer is able to fully or partially shift the tax burden to other people (your customers or suppliers). It is shown that the process of shifting the tax affect relationship between supply and demand and the price elasticity of demand of a product. The report states that essential for the process of shifting the tax rate is monopolizing production and marketing of goods.