

**Название публикации:**

The tax mechanism of managing the process of formation of information economy in modern russia

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**Аннотация:**

The purpose of the work is to determine the features of application of tax measures for stimulation of formation of information economy in modern Russia, to substantiate the perspectives of their expanded application, and to develop practical recommendations and to compile a tax mechanism of managing the process of formation of information economy in modern Russia. The authors use the systemic approach, methods of statistical analysis (analysis of statistical data), analysis of causal connections (logical analysis), and formalization (graphic presentation of author's conclusions and recommendations). The authors conduct a complex evaluation of the level of development of information economy of modern Russia (as of 2018) based on the data of the National Research University "Higher School of Economics", IMD World Competitiveness Center, and the World Economic Forum and determine that for building competitive, highly-effective, and sustainable information economy in modern Russia, it is necessary to pay attention to the issues of development of E-government and the spheres of new information and communication technologies. The authors also perform a complex empirical analysis of the practice of taxation in modern Russia, which showed that tax measures that are used for managing the process of formation of information economy in modern Russia are contradictory and insufficient for achieving substantial progress in formation of information economy. As a result, it is determined that the current Russian tax mechanism of managing the process of formation of information economy in modern Russia could be characterized as restraining. Its drawbacks, related to insufficient attention to underdeveloped characteristics of information economy and contradiction, could be solved with the developed tax mechanism of managing the process of formation of information economy in modern Russia, which could be characterized as stimulating.

**Ключевые слова:**

tax mechanism; management; information economy; modern Russia