

Название публикации:

Tax capacity as a financial mechanism for implementation of the strategy for municipal formation

Авторы:

Lukiyanova, M.N.a, Akulich, O.V.b, Shvarova, E.V.c, Kadyrov, M.A.d, Titova, E.V.e, Hasanov, S.L.f

- a. Department of State and Municipal Government, Plekhanov Russian University of Economics, Moscow, Russian Federation
- b. Department of Economics, North-Eastern State University, Magadan, Russian Federation
- c. Department of State and Municipal Government and Finance, Institute of Engineering and Economics, Bryansk State Technological University of Engineering, Russian Federation
- d. Department of Geology of Oil and Gas Fields, Tyumen Industrial University, Russian Federation
- e. Department of Economics and Management in the Agroindustrial Complex, Krasnoyarsk State Agrarian University, Russian Federation
- f. Department of Physico-Chemical Analysis, Ganja Branch of Azerbaijan National Academy of Sciences, Department of Standardization, Azerbaijan Technology University, Ganja, Azerbaijan

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Аннотация:

The relevance of the research problem is explained by the fact that the concept of “tax capacity” is currently studied insufficiently. The purpose of the article is to develop a strategy or program for the development of the municipal formation, as well as to study ways to increase revenues to the local budget through certain activities. In this paper, the term “tax capacity” is used and suggestions are given on the methodology for determining it based on factor analysis, taking into account managerial influences. Thus, the research is conducted from the position of management, rather than financial accounting. The considered model of tax capacity has wide practical application. In the future, the model will allow to perform qualitatively scientific research work commissioned by federal and regional ministries, and especially municipal entities. The universality of the methodology of tax capacity is that it is in fact the mechanism for implementing the strategies for the development of the municipal formation. In addition, this approach can form the basis for the design of development strategies for the MF. This method is convenient for calculating scenarios and forecasts for the development of industries and territories. An important advantage of the model is that it allows you to evaluate the effect of managerial influences in creating conditions for the development of small business. Analytical formulas obtained in the study can be used as a basis for a computer program with subsequent registration of copyright.

Ключевые слова:

Model of tax capacity, Municipal formation, Tax, Tax capacity, Tax potential