

APPLICATION OF TAX OPTIMIZATION IN SMALL AND MEDIUM-SIZED INDUSTRIAL ENTERPRISES

INTRODUCTION

1 DEFINITION OF TAX POLICY

- 1.1 Taxes from a historical perspective
- 1.2 Definition of the term tax
- 1.3 Functions of taxes and their classification
- 1.4 Tax system
- 1.5 Tax principles
- 1.6 Characteristics of basic and secondary tax requirements
- 1.7 The tax burden and its impact on investment
- 1.8 Euroharmonization of taxes and tax reforms
- 1.9 Tax harmonization in the European Union

2 TAX MANAGEMENT AS PART OF THE COMPANY'S FINANCIAL MANAGEMENT

- 2.1 Definition of tax management in relation to financial management
- 2.2 The process of tax optimization

3 ANALYSIS OF THE CURRENT STATE OF APPLICATION OF TAX OPTIMIZATION IN SMALL AND MEDIUM-SIZED INDUSTRIAL ENTERPRISES

- 3.1 Analysis methodology
- 3.2 Definition of small and medium - sized industrial enterprises
- 3.3 Importance and structure of small and medium industrial enterprises in the economy
- 3.4 Evaluation of the application of tax optimization in the practice of small and medium-sized industrial enterprises
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4 DESIGN OF A TAX MANAGEMENT SYSTEM IN SMALL AND MEDIUM-SIZED INDUSTRIAL ENTERPRISES

- 4.1 Functions and roles of tax management in small and medium-sized industrial enterprises
- 4.2 Proposal of the methodology of tax records for the support of tax management

CONCLUSION