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Nota di contenuto

Analysis, evaluation and verification of efficient implementation of the state budget revenue and tax administration system management --Improvement of the efficient management of the tax administration system and state budget revenue implementation -- Evaluation and control over the implementation of the revenue of the republican and emergency state budgets.-Evaluation of tax administration efficiency -- Methodological manual related to state tax control. Independence, fair presentation, professional competence, honesty, professional conduct and implementation of technical standards, fairness, reliability, completeness and transparency, comparability, timeliness, publicity, profitability, efficiency, effectiveness -- Tax system and mechanisms, state tax policy, tax administration and performance of tax authorities, tax liabilities, tax disputes of pre-trial settlement, financial and tax reporting of economic entities. 1) the tax system performance audit; 2) tax policy performance audit; 3) audit performance of taxation mechanism of certain types of taxes; 4) tax administration performance audit. Authorized bodies for the implementation of the budget revenue,

tax administration bodies, economic entities.

Sommario/riassunto

This book examines the theoretical, methodological and practical aspects of the transformation of tax audit in the context of innovative development of the economy of the Republic of Kazakhstan. Throughout the chapters, the authors examine the basics of state tax audit, its institutional aspects, as well as global trends in the transformation of tax audit models in countries in transition to a modern innovative economy. Particular attention is paid to the systematic analysis of the effectiveness of tax audit and the identification of prospects for the development of state audit in the context of integration processes. A conceptual approach to the system of state tax audit based on innovative analysis tools is considered. The book is valuable read for researchers and practitioners in the field of public audit, students and teachers of economic universities.