54) Opcion

Volume 35, Issue Special Issue 19, 2019, Pages 272-306

Importance of tax regulation of SME innovations in the economic management(Article)

[Importancia de la regulación fiscal de las innovaciones de las pymes en la gestión económica]

Sholpanbaeva, K.Z.a, Apysheva, A.A.b, Shaihanova, N.K.b, Alimbetov, U.S.a, Jempeissova, G.I.c, Saktayeva, A.A.b, Dusembaeva, S.K.b

aEast Kazakhstan State University named after Amanzholov, Ust-Kamenogorsk, 30 Gvardeiskoi divisii str., 34, Ust-Kamenogorsk, 070002, Kazakhstan

bDepartment of Finance and Accounting, East Kazakhstan State University named after S. Amanzholov, Ust-Kamenogorsk, 30 Gvardeiskoi divisii str., 34, Ust-Kamenogorsk, 070002, Kazakhstan

cSchool of Business and Entrepreneurship, D. Serikbayev East Kazakhstan state technical university, Ust-Kamenogorsk, Serikbayev str., 19, Ust-Kamenogorsk, 070004, Kazakhstan

Краткое описание Просмотр пристатейных ссылок (23)

The purpose of this study is to identify an important role of tax regulation in relation to innovation activity. The methodological basis of the research is the fundamental provisions of modern financial science, empirical and logical constructions, methods of comparative analysis and synthesis. As a result, the reduction of interest rates by itself will not lead to the improvement of the tax system. In conclusion, small and medium-sized enterprises form a competitive environment, contribute to the filling of the market with domestic goods and services, and is a breeding ground for medium and large businesses. © 2019, Universidad del Zulia. All rights reserved.