
税收筹划在财务管理中的应用

摘 要

随着中国税制改革的不断深入，税收制度一直在不断改进，公司也受到了市场竞争环境造成的综合税收法律约束。这对企业来说是不利的，因此企业要依法纳税，积极利用税收杠杆来有效整合企业财务管理活动，合理进行税务规划从而实现企业价值最大化的目标，这已经成为企业财务管理的根本出发点。

本文从纳税人（企业本身及其投资者）的角度出发，从纳税筹划在企业财务管理中缺失造成的影响和纳税筹划在财务管理过程中带来的积极影响两方面论述了纳税筹划对当代中小企业的重要性，然后结合理论分析和案例分析，系统地研究纳税筹划理论及其在企业财务管理过程（企业筹资活动、投资活动，利润分配）中的应用，为纳税企业或个人提供税收筹划参考。案例分析中对于同一个纳税项目，例举出多个纳税方案，然后在不同方案之间进行比较选择出最优纳税方案。最后结合论述中受到的启发提出了几点建议。

关键词：纳税筹划；利润分配；财务管理

The Application of tax Planning in Financial Management

Abstract

With the continuous deepening of China's tax reform, the taxation system has been continuously improved, and the company has to be subject to comprehensive taxation constraints in the context of further market competition. Therefore, it is necessary to pay taxes in accordance with the law, actively use tax leverage to achieve the effective integration of corporate financial management activities and tax planning, to achieve the financial goal of maximizing corporate profits, so that tax planning has become the starting point and foothold of corporate financial management activities.

From the perspective of taxpayers, this paper combines theoretical analysis and case analysis to systematically study tax planning theory and its application in financial management, and provide tax planning reference for taxpaying enterprises or individuals.

Keywords: tax planning; profit distribution; financial management

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