

Approved by the Methodical
Commission
of the Faculty "Finance",
Minutes no. ___ of the _____

Chairman of the Methodological
Commission
Cobzari Ludmila, Univ. Prof., Dr. Hab.

Approved at the meeting of the
Department of
Finance and Insurance,
minutes no. 1 of 30.08.18

Chief of the Department,
Botnari Nadejda, Univ. Prof.,
Ph.D.

Analytical program (course curriculum)

Course title	Taxation
Program authors	Chicu Nadejda, Assoc. Prof., Ph.D., D., Assoc. Prof., Ph.D., Bulgac Corina, sup. Lector.

Cycle (<i>L-license, M-master</i>)	L	Course code	M.05.A.045.31	Year	IV	Semester	V
Nr. credits	4	Language of instruction	Romanian, Russian, English	Final Assessment (<i>E-Exam, V-Verification</i>)			E
Hours from the Educational Plan	60	Hours Individual Study	60	Total Hours per Semester		120	

Faculty	Foreign Economic Relations
Specialty	EMREI
Department	Finance and Insurance

Total number of hours (per semester) according to the curriculum (<i>C-theoretical course, S- seminar, L laboratory activities, P-project or practical works</i>)				
Total	C	S	L	P
60	30	30	-	-

The formative category of the course (<i>F-fundamental, G-general, S-specialty, U-socio-humanistic, M-orientation to another field</i>)	M
Optional category of the course (<i>O- obligatory, A- optional, L- free choice</i>)	A
Maximum number of students enrolled in the course	

Access conditions	Mandatory	Finances
	Recommended	Fiscal Administration Fiscal management and planning International Taxation

Fundamentation	<p>The university course of "Taxation" aims at forming a system of theoretical, practical and applicative knowledge in the field of taxation, as an object of study of the course, serving the necessity to know and observe the tax regulations both by the tax authorities and by the taxpayers, so that by means of the taxes, the financial, economic and social objectives pursued by the state can be achieved.</p> <p>Thus, students will acquire knowledge, understanding of the structure of the Moldovan tax system in general, and of every tax in particular - as a main element of the tax system, methods of calculation and budgeting, etc.</p>																																																										
Objectives / learning outcomes	<p>Upon the completion of the course, the student must be able:</p> <ul style="list-style-type: none"> ● To acquire a set of theoretical knowledge about the general notions of taxation; ● to know the components of the tax system; to know the principles and methods of taxation; ● to apply the legislation and to analyze the statistical information flows in order to determine the level of taxation; ● to use regulations and normative acts in the field of taxation; ● to calculate tax liabilities and to reflect them in tax reports; to analyze dynamically the amount of tax receipts according to types of taxes; ● to apply taxation methods according to the types of taxes, ● to determine the impact of tax obligations on the payer's financial situation, etc. ● to propose ways to improve fiscal relations between taxpayers and the state; to propose the most appropriate ways to apply taxing methods; ● to develop recommendations for efficient tax policy in the Republic of Moldova ● to develop professional communication skills with colleagues / working team / regarding the analysis of certain fiscal aspects of the financial activity of the enterprise, the correctness of the action measures formulated; ● to develop the capacity for collecting, selecting, generalizing and structuring the information needed for research in the field; ● to elaborate an applicative work with highlighting the problem and formulating recommendations for solving some problems in the field of enterprise finances 																																																										
Course contents	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" rowspan="2">Title of the</th> <th colspan="2">Hours</th> </tr> <tr> <th>Lecture</th> <th>Seminar</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The socio-economic content of tax</td> <td style="text-align: center;">4</td> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The fiscal system of the RM</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Income tax</td> <td style="text-align: center;">6</td> <td style="text-align: center;">6</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Customs Duties</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Excises</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Value Added Tax</td> <td style="text-align: center;">4</td> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Tax on real estate</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Local taxes</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Fees for natural resources</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Private tax</td> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Road taxes</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Tax pressure and evasion</td> <td style="text-align: center;">2</td> <td style="text-align: center;">2</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total hours</td> <td style="text-align: center;">30</td> <td style="text-align: center;">30</td> </tr> </tbody> </table>	Title of the		Hours		Lecture	Seminar	1	The socio-economic content of tax	4	4	2	The fiscal system of the RM	2	2	3	Income tax	6	6	4	Customs Duties	2	2	5	Excises	2	2	6	Value Added Tax	4	4	7	Tax on real estate	2	2	8	Local taxes	2	2	9	Fees for natural resources	1	1	10	Private tax	1	1	11	Road taxes	2	2	12	Tax pressure and evasion	2	2	Total hours		30	30
Title of the				Hours																																																							
		Lecture	Seminar																																																								
1	The socio-economic content of tax	4	4																																																								
2	The fiscal system of the RM	2	2																																																								
3	Income tax	6	6																																																								
4	Customs Duties	2	2																																																								
5	Excises	2	2																																																								
6	Value Added Tax	4	4																																																								
7	Tax on real estate	2	2																																																								
8	Local taxes	2	2																																																								
9	Fees for natural resources	1	1																																																								
10	Private tax	1	1																																																								
11	Road taxes	2	2																																																								
12	Tax pressure and evasion	2	2																																																								
Total hours		30	30																																																								
Minimum bibliography	<ol style="list-style-type: none"> 1. Fiscal Code of the Republic of Moldova. Law of the Republic of Moldova No.1163-XII of 24.04.97 (with subsequent amendments); 2. Customs Code. Law RM no.1149-XIV of 20.07.2000 / MO of RM of 26.12.2000, no.160-162; 3. RM Law "On Customs Rate" No. 1380 - XIII of 20.11.1997; 4. Balaban, E. Taxation of economic agents / E. Balaban. - Chisinau, 2008; 5. Balaban E., Uşurelu A. Taxes and Taxes / Chisinau, 2012. 																																																										
Teaching Technologies	<p>For the successful lecturing of this course different forms of organization of the teaching-learning process are used, such as: group work, individual, frontal teaching, case studies, using projector, notebook, computer, board, etc.</p>																																																										
Mode of Final	<p>Assessment The final evaluation is done through oral / written examination using examination cards.</p>																																																										

Final grade (share in%)	Two tests during the semester	30%
	Current activity (formative evaluation)	20%
	Individual study	10%
	The result of the examination (final assessment)	40%

Total Time (hour half) of the study activities individual alleged student			
1. Studying lecture notes	5	8. Working on oral presentations	5
2. Studying the books, course supports	5	9. Getting ready for the final examination	6
3. Studying the minimal recommended bibliography	5	10. Consultations/Tutoring	5
4. Consulting additional literature in the library	5	11. Off-site documentation	-
5. Getting ready for seminars	10	12. Internet data-search	4
6. Hometasks, reports, essays, translations, thesys, etc.	5	13. Other activities	-
7. Testing, control papers	5	14. Other activities	-
TOTAL individual study hours (per semester) = 60			

Date completion: _____

Signature of the authors: _____