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TAXES AND FEES

1. Discipline/module data

Faculty	Economic Engineering and Business				
Department	Economics and Management				
Academic degree	Cycle I Studies, License				
Study-programme	0413.1 Business and Administration				
Year of study	**Semester**	**Type of evaluation**	**Formative category**	**Category of optionality**	**Credits ECTS**
III (full-time)	5	E	D – domain-specific subject, included in the category of specialty disciplines	O – mandatory course	4
IV (part-time)	7	E			

2. Total estimated time

Total hours in the curriculum	Including:				
	Contact hours		Individual work		
	Course	Practical lessons	Year project	Study of theoretical material	Preparing applications
Full-time					
120	30	30	-	30	30
Part-time					
120	12	12	-	48	48

3. Prerequisites to access the discipline/module

According to the curriculum	Micro & Macro Economics, Fundamentals of Accouting, General Management, Economic Mathematics, Statistics, Enterprise economy, Financial and Economic analysis, Financial Management
According to competences	Use of fundamental knowledge to explain and interpret economic-financial situations and processes. Application of mathematical procedures for calculations.

4. Conditions for carrying out the educational process

Course	The teaching process will prioritize active-participatory methods such as intensified lectures and anticipatory reading. Activities will be structured into two-hour units, combining individual and group work for a dynamic, logical, and coherent approach. The use of a projector is required for theoretical material presentations, and student tardiness and phone calls during class will not be tolerated.
Practical lessons	Focus will be on developing practical competencies using methods like pyramid discussions, reciprocal teaching, debates, case studies, and problem-solving exercises. Student work will be evaluated through oral presentations, essays, tests, and practical exercises.

5. Specific competences acquired

Professional competences	**PC1.** Performing calculations to solve tasks in the economic field using knowledge from fundamental sciences

	✓ Identifying appropriate of concepts, principles, theories and methods from the fundamental disciplines; ✓ Applying basic knowledge from the disciplines/modules to explain and interpret economic processes and phenomena. **PC2.** Combining knowledge, principles, and methods specific to economics to analyze economic phenomena ✓ Definition of principles and theories in the economic field to identify economic phenomena. **PC3.** Using economic-mathematical methods and models to solve specific tasks in analysis and decision-making ✓ Appropriate use of concepts, fundamental economic methods, software applications and digital technologies. **PC6.** Developing alternative solutions for problems at the enterprise level ✓ Applying fundamental principles in evaluating alternative solutions to business problems.
Transversal competences	**TC1.** Applying professional ethics and responsibly fulfilling professional tasks in conditions of limited autonomy and qualified assistance **TC3.** Objectively self-assessing the need for continuous professional training for labor market integration and adapting to its dynamics, as well as for personal and professional development

6. Subject/module objectives

General objective	Formation of a system of theoretical, practical and applied knowledge in the tax sphere
Specific objectives	✓ Study of general principles of taxation in the Republic of Moldova; ✓ Determination of the legal status of taxpayers, tax authorities and other participants in relations regulated by tax legislation; ✓ Application of principles for determining the object of taxation, as well as methods for calculating and paying taxes and fees to the budget; ✓ Study of tax legislation; ✓ Determination of the amount of taxpayers' obligations; ✓ Formation of skills and competencies in the field of taxation.

7. Content of the subject/module

Topics of teaching activities	**Number of hours**	
	full-time study	**full-time study**
Lecture topics		
T1. Social and economic content of taxes and fees	2	2
T2. Principles and methods of taxation	2	
T3. Fiscal system of the Republic of Moldova	2	2
T4. Classification of taxes and fees	2	
T5. Features of direct and indirect taxes	2	2
T6. Individual Income Tax	4	
T7. Corporate income taxes and entrepreneurship	4	2
T8. Value Added Tax	4	
T9. Excise duties	2	2
T10. Real estate tax. Property taxes	2	
T11. Local fees	2	2
T12. Road taxes	2	
Total course	**30**	**12**

Topics of practical lessons		
T1. Social and economic content of taxes and fees	2	2
T2. Principles and methods of taxation	2	
T3. Fiscal system of the Republic of Moldova	2	2
T4. Classification of taxes and fees	2	
T5. Features of direct and indirect taxes	2	2
T6. Individual Income Tax	4	
T7. Corporate income taxes and entrepreneurship	4	2
T8. Value Added Tax	4	
T9. Excise duties	2	2
T10. Real estate tax. Property taxes	2	
T11. Local fees	2	2
T12. Road taxes	2	
Total practical lessons	**30**	**12**

8. References:

Mains (mandatory)	1. MOODLE UTM. http://moodle.utm.md/course/view.php?id=513 2. Polcanova, A. Metode și tehnici fiscale. Note de curs. Chişinău: Tehnica-UTM, 2022 3. Polcanova, A., Surdu, L. Metode și tehnici fiscale. Îndrumar metodic privind îndeplinirea lucrului individual. Chişinău: Tehnica-UTM, 2021
Additional (optional)	1. Code No. 1163 of 24.04.1997: Tax Code of the Republic of Moldova. Published: 18.09.1997 in the Official Gazette No. 62, article No. 522, with subsequent amendments and additions. 2. Code No. 95 din 08/24/2021 Codul Vamal. Publicat: 17.09.2021 în Monitorul Oficial Nr. 219-225 art. 238, cu modificările și completările ulterioare 3. Garrett Monroe. The Only Book You'll Ever Need On Small Business Taxes. Independently published, 2024. – 159 p. 4. Stephen Fishman. Tax Savvy for Small Business: A Complete Tax Strategy Guide.: NOLO, 2023. – 384 p. 5. Pasquale Pistone et al. Fundamentals of Taxation. IBFD, Your Portal to Cross-Border Tax Expertise, 2019. – 196 p. 6. Moşteanu, N. Priciples of international finance, banking and taxation. – Bucureşti: Editura universitară, 2019. – 185 p. 7. Official Website of the State Fiscal Service, www.fisc.md 8. Official Website of the Ministry of Finance, www.mf.gov.md 9. Official Website of the National Bureau of Statistics www.statistica.md

9. Evaluation

Education form	**Periodic evaluations**		**Current evaluation**	**Individual study**	Exam
	PE 1	PE 2			
full-time study	15%	15%	15%	15%	40%
part time study	25%			25%	50%
Minimum performance standard					
Attendance and involvement (activity) at lectures and practical lessons. Obtaining the minimum grade '5' for each type of evaluation.					