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**ISSUES REGARDING ACCOUNTING AND REPORTING OF
INCOME TAX**

522.02 ACCOUNTING; AUDIT; ECONOMIC ANALYSIS

Summary of the doctoral thesis in economic sciences

CHIȘINĂU, 2025

The thesis was developed within the Department "Accounting, Auditing and Economic Analysis" of the the Academy of Economic Studies of Moldova.

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CONCEPTUAL FRAMEWORK OF THE RESEARCH

The relevance of the research topic and the importance of the problem addressed. A country in the process of European integration, such as the Republic of Moldova, has to deal with internal and external factors, which require all entities to be properly informed about the current operating conditions, especially the regulatory framework, including the tax system, as well as the level of development and application of modern technologies.

As the business models of entities become increasingly complex, the accounting and tax regulatory framework must capture the plethora of possible situations and regulate them clearly. Using the power of technology, the accounting profession provides information that guides entities and individuals through complex matters and integrates tax considerations into the sustainability agenda. Looking at tax strategy through a sustainability lens is becoming the norm for companies. The management of an entity requires the operation of accounting departments, either as a separate structure or through an employed accountant or a service provider. Oftentimes, accounting is also approached in terms of tax obligations, so the accountant also manages the tax aspects. The relationship between accounting and taxation, especially regarding income tax, is extensively addressed in the literature, generating divergent opinions and difficult matters in applying regulations.

The relevance of the topic is justified by the continuous dynamics of legislative changes in the accounting and tax field, with an accelerated pace of tax changes, making it difficult for taxpayers to assimilate. The interest of the research is supported by the universal nature of income tax, applicable to all entities and individuals with economic activities, regardless of size, field, or tax regime, and with particularities related to the use of the NAS or IFRS. The research topic remains relevant because capital holders will always be interested in obtaining the highest possible profits and paying as few taxes as possible.

The importance and relevance of scientific research results from the fact that accounting serves as the main tool for reflecting and applying tax obligations, by establishing the tax base, calculating, declaring, and reporting income tax.

The motivation for this research stems from the need to identify the challenges associated with accounting and reporting of income tax in the context of diversified income sources and to contribute to the improvement of the theoretical and applied framework regarding taxation and its accounting.

The accounting profession includes, but is not limited to: preparing, analyzing, and reporting relevant and accurately represented financial and non-financial information; the role of a partner in the decision-making process and in the formulation and implementation of organizational strategies; auditing of financial and non-financial information and the provision of other insurance and advisory services; and the preparation and analysis of relevant tax information.

In the context of settlements with the state budget, the primary issue is the method used to determine the values associated with these settlements. In this regard, priority is given to the regulations of the Fiscal Code and those specific to income tax, with their application based on accounting regulations, which present a high degree of complexity in this context. The representatives of the accounting profession must manage the application of taxation within the entity, in the conditions of constantly changing legislation. The field of income tax, due to its complex nature, is closely related to accounting, whilst being the first element of the state tax system in the Republic of Moldova.

One of the most sensitive issues regarding income tax is the relationship between accounting and taxation, as well as the accounting treatment related to it, according to the national framework

(NAS) and the international framework (IAS 12). These aspects become more complex in the context of the application of both references by various categories of entities, but also in relation to the changing trends generated by the European integration process and the adjustment of tax legislation.

Scientific research on the application and methods of managing taxation processes in the conditions of economic development, modernization, globalization, and digitalization is becoming more and more relevant. The specificity of this process, with an impact at both the micro and macro levels, justifies the need to deepen the topic of accounting and income tax reporting. The problems identified and the solutions proposed in the thesis contribute to a better understanding of income tax by accountants, taxpayers, and other users of financial information.

The main motivation for choosing this research topic derives from the interest shown at the national and international level, from the dynamics of specialized research, and from the persistent controversies that have not led, so far, to a generally accepted consensus.

Description of the situation in the field and identification of research problems. The issue of accounting and income tax reporting is of major interest, both in the accounting and tax fields, at the national and international levels. This represents a constantly evolving research direction, influenced by the economic context, emerging trends, the specific requirements of the process of implementing the regulatory framework in the context of European integration, as well as digital innovations and the integration of artificial intelligence. In the Republic of Moldova, this issue was approached in two directions:

- ✓ scientific research present in scientific journals and international scientific conferences addressed in the research papers of the authors Bajan M., Bucur V., Graur A., Ghedrovici O., Guțan V., Harea R., Lazari L., Nedeșița A.;

- ✓ the applied research present in the practical-applicative journals Accounting and Audit, the Fiscal Monitor FISC.md, the contabilșef.md platform, approached through the interpretations of legislation and the practical application by the entities approached by the authors.

At the international level, the research on accounting and income tax reporting has been approached by researchers in Romania: Apostol C., Ciumag A. și Ciumag M., Gurău M., Istrate C., Robu B-I., from other countries: Cláudio Pais A, Cláudia Afecto Dias, Graham, John, Raedy, Jana, Shackelford, Douglas, Kiral, Ersin, Mavruk, Can, Kryeziu, Refik.

Emerging from the increased interest in accounting research and financial and tax reporting of income tax, in the context of overlapping crises with significant economic impact and an international environment marked by constant adjustments to systemic challenges, studies on these issues, including fair income taxation, remain relatively limited and are under exploration.

From a thematic point of view, the present research falls within the field of accounting, but due to the nature of the analyzed issues, the thesis acquires an interdisciplinary character, establishing direct connections with taxation and other economic disciplines (management, finance, etc.).

The purpose of the research consists of researching the issues of accounting and reporting of income tax in the Republic of Moldova, by examining the relationship between accounting and tax regulations and practices, identifying dysfunctions, and formulating directions of harmonization, convergence, and solutions in order to increase financial transparency regarding income tax.

Research objectives: through the scientific research undertaken, the aim was to highlight the accounting issues and reporting of the income tax applied in the Republic of Moldova both to entities (depending on the way of keeping accounts: based on the SNC or IFRS, but also according to the tax regime applied: general, or other specific tax regimes, depending on the size of the entity: entities as VAT taxpayers or entities in the small and medium-sized enterprises sector), as well as individuals

who carry out entrepreneurial activity, independent and professional activities and last but not least of the income tax withholdings of individuals' incomes.

At the same time, the following specific objectives were achieved during the research, namely:

- ✓ establishing the place and role of income tax in the economic activity of entities and individuals – micro level, and within budget revenues and GDP – macroeconomic level;
- ✓ a detailed analysis of the specific concepts of income tax in order to delimit the correct application by entities and individuals, but through the interconnection of the accounting and taxation fields;
- ✓ analysis of the current fiscal regulatory framework regarding income tax in the Republic of Moldova and that of fiscal policies regarding income tax in the EU in the context of European integration;
- ✓ identification of the requirements for establishing the necessary tax regime to be applied and the accounting treatments related to income tax;
- ✓ examining the effects on the organization of accounting and the preparation of financial reporting and the tax return of income tax in particular, and on the entity in general, depending on the way accounting is organized, the tax regime applied, and the size of the entity;
- ✓ in-depth exploration of the particularities of accounting and income tax reporting within the different tax regimes of the entity and the individual;
- ✓ establishing the influence of income tax on the financial performance of the entity. Analysis models specific to financial performance were applied by quantifying the influence of income tax on the financial stability of the entity;
- ✓ examining the relationships between income tax and relevant budgetary indicators by quantifying the impact of income taxes on total budget revenues and their structural components.

Research hypothesis is presented by the issue of accounting and income tax reporting generated by the need to apply both the accounting and related fiscal regulatory framework, its financial reporting and tax declaration, and the multitude of tax regimes related to income tax.

The research methodology applied is mixed, based on qualitative methods and quantitative methods to elucidate income tax accounting, financial reporting, and tax declaration. The interdisciplinary approach to income tax from the perspective of accounting and taxation takes into account the content, process, context of application, and reporting, and covers the complexity of the topic.

The qualitative research was carried out by carrying out a fundamental research based on a methodological and theoretical-scientific support of the specialized literature, articles and scientific studies, at the same time the normative research was carried out, by consulting and carrying out the comparative analyses of the national and international normative acts in the field of accounting and income tax taxation, published statistical data, websites. The applied research was carried out through practical documentation at the entity level using the investigation technique.

The quantitative research was carried out by analyzing the indicators of the financial statements of 484 entities included in the category of large taxpayers in order to determine the influence of income tax on financial performance. With the help of the SPSS statistical program, research was carried out on the relationships between income tax and structural components of budget revenues, based on the integration of descriptive, correlational, and multiple linear regression (OLS) analysis, complemented by the analysis of the stability of the parameters through the Alpha model and the segmentation of the time series through the quartile analysis. The data were collected from public sources presented by the National Bureau of Statistics and the State Tax Service.

In order to complete the research and contribute to the state of knowledge, various specific research tools were used, such as observation, collection and processing of data and information, generalization, analysis, synthesis, induction, deductive reasoning, systematization, comparison, and case study.

Important scientific problem solved consists of identifying persistent uncertainties, proposing methodologies and analyzing the complexity of application for solving income tax accounting issues from a scientific, methodological and applicative perspective, which leads to addressing specific accounting challenges and differences according to national (when applying the NAS) and international (when applying IFRS) treatment for income tax registration and reporting for entities and individuals entrepreneurial activities, professional activities, self-employed activities in the context of the trends and diversity of current economic activities, in order to facilitate the application of tax regulations and accounting standards, ensuring the interconnection between financial reporting and tax reporting.

The scientific novelty and originality of the research lie in the innovative way of approaching the issue of accounting and income tax reporting, going beyond the traditional framework of a purely normative and descriptive analysis and moving towards a complex integration between the accounting and tax dimensions. The research presents the influence of income tax on financial performance under the conditions of applying the tax on profit (loss) until taxation and on taxable profit (tax loss), and elucidating the adjustments for tax purposes. The paper brings to the foreground an advanced analytical framework, in which the OLS and Alfa models are used as complementary tools to investigate the relationships between income tax and other relevant budgetary indicators. Through this approach, the research offers the possibility of accurately quantifying the impact of income taxes on total budget revenues, on their structural components, and on macroeconomic balances, overcoming the limitations of strictly quantitative or strictly qualitative interpretations.

Theoretical significance consists of developing an integrated conceptual framework of the accounting-tax relationship regarding income tax, consolidating the methodological basis related to income tax, and substantiating the disclosure of information related to income tax in the Explanatory Note to the financial statements. The theoretical contribution made by critically examining the concepts used in the existing accounting and tax regulatory framework and proposing the harmonization and substantiation of the applied concepts; presentation of the methodology for accounting for income tax under the conditions of application of the tax holiday by the entities; The research delves into how accounting and taxation interact and influence the performance of entities; arguing and presenting the financial information related to income tax necessary for disclosure in the Explanatory Note; presentation of the relationships between income tax and other relevant budgetary indicators; description of the application of income tax for various tax regimes.

Applicative Value is reflected in the proposals to harmonise the concepts used in the accounting and tax regulation of the Republic of Moldova concerning income tax; of the application by entities of the accounting methodology under the conditions of the tax holiday; disclosure of income tax information by entities in the Explanatory Note to the Financial Statements; establishing the impact of tax adjustments when determining income tax; selection of the tax regime for application. The OLS and Alfa models used as tools to investigate the relationships between income tax and other relevant budgetary indicators quantified the impact of income taxes on total budget revenues and their structural components.

Main scientific results submitted for support resides in: the scientific substantiation of the basic concepts related to income tax for unification in the fiscal and accounting regulatory

frameworks, contributing to the harmonization of accounting and tax regulations, which will simplify the understanding and practical application; clarifying from a methodological point of view the way of accounting for income tax under the conditions of the tax holiday in order to solve the lack of provisions in the accounting regulatory framework, contributing to the observance of accounting principles; arguing the need to disclose information on income tax in the Explanatory Note, contributing to increasing information transparency and substantiating decisions by users; The presentation of the impact of the adjustments of revenues and expenses for tax purposes on the financial performance of the entity and budgetary revenues, argues their tax treatment different from the accounting one, in order to increase budget revenues.

The implementation of the scientific results within this thesis is attested by 3 certificates of implementation by the entities Ltd "Confezioni Andrea MDV", Ltd "Sum Agro Service", and Ltd "Prest Energy". The scientific approach is also based on the experience of professional activity within the State Tax Service of the Republic of Moldova (CV) and the consultancy provided for the practical-applicative journals Accounting and Audit and the Fiscal Monitor FISC.md.

Approval of the results of the work. The main results of the research carried out were presented, validated, and approved at 11 international scientific conferences in the country and abroad (Romania, Ukraine, Azerbaijan). The approval of the research results was also achieved by obtaining the Gold Medal at the International Exhibition of Innovation and Technology Transfer Excellent Idea – 2024 between September 20-22, 2024. Likewise, the results of the research are also substantiated by the consultancy offered in the journal Accounting and Audit and the Fiscal Monitor FISC.md carried out in accordance with the theme of the thesis by the author.

Publications on the theme of the thesis. The results of the scientific research are presented in 18 scientific publications, of which: 5 articles in scientific journals from databases accepted by ANACEC indexed BDI (1 category B+), 2 in journals from the National Register of Profile Journals (category B), 2 articles in the papers of international scientific conferences abroad (Alba Iulia, Romania 2019 and 2020), 7 articles in the papers of international scientific conferences in the country included in the Register of materials published on the basis of scientific events organized in the Republic of Moldova (2018, 2019, 2020 - 2, 2023, 2024, 2025) and 2 theses at international scientific conferences abroad (Kiev, Ukraine 2022, Ganja, Azerbaijan 2024).

The total volume of papers published on the subject of the thesis is 10.97 author's sheets.

Volume and structure of the thesistag. The thesis includes: annotation, introduction, 3 chapters, conclusions and recommendations, bibliography (327 titles), 30 appendices, 151 pages of basic text, 24 tables, and 24 figures.

Keywords associated with this thesis are: income tax, corporate income tax, accounting regulatory framework, tax regulatory framework, accounting, financial reporting, National Accounting Standards, International Financial Reporting Standards, tax returns, entity, general tax regime, accounting policies, accounting principles, tax policies, social responsibility, accounting profession, current tax, deferred tax, profit until taxation, taxable profit.

CONTENT OF THE THESIS

The **Introduction** argues the relevance and importance of the research on income tax accounting and reporting, the significance of the scientific problem addressed in the research, the research objectives and methodology, as well as the theoretical and practical value of the research carried out and the scientific results presented to support it.

Chapter 1 "Theoretical Foundations and Contemporary Aspects of Income Tax", addresses the historical and conceptual evolution of income tax at the international and national level, with a focus on the successive transformations that the Republic of Moldova has undergone. It analyzes how the relationship between accounting and taxation oscillated between connection and disconnection, generating both moments of harmonization and areas of regulatory inconsistencies. This evolution of income tax provides the prerequisites for understanding the current challenges and the need for reform.

This chapter provides a detailed analysis of the evolution of the concept of income tax, capturing the transition from initial approaches focused on corporate income tax and personal income to the current regulatory framework and the trends generated by economic crises, digitalization, and the globalization process. In the context of the Republic of Moldova, but also at the European and international level, income tax has a special importance in the formation of budget revenues and within the tax system.

The analysis of the concepts of income tax in the accounting and fiscal regulatory framework highlights a difference between their respective definition in these regulations. The accounting rules define income tax as an expense that includes the current tax according to the SNC, the current and deferred tax according to IAS 12 "Corporate income tax", and the national tax framework regulated by the Fiscal Code, which limits the treatment only to the determination of the current payment obligation. The concepts of income tax in the accounting and fiscal framework are presented in Table 1.

Table 1. Concepts of income tax in the accounting and tax regulatory framework

Accounting normative framework		Fiscal regulatory framework
NAS "Expenses"	IAS 12 "Corporate Income Tax"	Fiscal Code
<i>Income tax expenses</i> – the total amount of income tax expenses taken into account when determining the net profit (loss) of (a) the management period.	<i>Tax expense (tax income)</i> is the aggregate current and deferred tax value included in determining profit or loss for a period	Income tax, Title II
Finding: both regulations (accounting and tax) use the concept of income tax		

Source: developed by the author based on the accounting and tax regulatory framework

The chapter highlights the interconnection of the accounting – taxation fields, where income tax appears simultaneously as an accounting item (expense, recognized according to the SNC and IAS 12) and as a tax liability (determined by the Fiscal Code).

In the comparative analysis, the author highlights the fact that at national level there is a different and often unclear use for different purposes of the concepts of "income tax" and "corporate tax", which generates difficulties in application and reporting, as shown in Figure 1, which illustrates the concepts of corporate income tax and income tax.

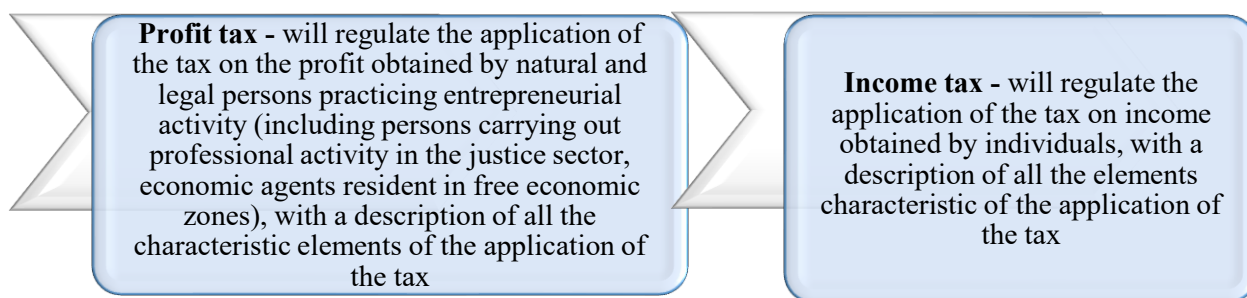


Fig. 1. Concepts of corporate income tax and income tax

Source: elaborated by the author based on the Concept of modernization of the Fiscal Code

Therefore, a harmonization at the terminology and conceptual level is necessary, so that the situations in which income tax and corporate tax are applied are clearly delimited. Such a process is already outlined in the Concept of modernization of the Fiscal Code of the Republic of Moldova, which provides for an alignment with the European Union Directives.

The chapter also looks at the social implications of income tax, highlighting the social responsibility of the accounting profession in ensuring a fair, transparent, and equitable taxation process. The idea that tax optimization, within the limits of the law, is not only a legal practice but also a manifestation of fiscal morality, which must be balanced with the general interests of society, as highlighted in Figure 2, which illustrates the integration of this concept into the sphere of social responsibility, is discussed.



Fig. 2. Income tax accounting in terms of social responsibility

Source: author's elaboration

It highlights that income tax should not only be seen as a tax obligation, but as an element of tax culture and responsible corporate governance. At the same time, attention is drawn to the risks posed by arbitrary interpretations or aggressive tax planning, which can erode public trust in the tax system.

Another key aspect is the transformations brought about by digitalisation and globalisation. The emergence of the digital economy has generated new business models and, implicitly, new challenges in income taxation, which has determined both nationally and internationally, the need for reforms. Digital tax reporting, but also the use of artificial intelligence in the tax compliance process, are major trends that are reshaping contemporary tax systems.

Thus, Chapter 1 confirms that income tax is at the center of the current tax and accounting debates, being a dynamic field, at the intersection of national, European, and international regulations, with direct implications on the business environment, public finances, and social equity. The reform and harmonization of legislation, the digitization of tax reporting, and the adaptation of the accounting profession to the new economic and technological realities are the essential directions of development in this field.

Chapter 2 "Methodological-applicative approaches to accounting and reporting of income tax from entrepreneurial activity under the conditions of application of the general tax regime" discusses the complex and often different interaction between accounting and taxation, focusing on the treatment of income tax of entities within the general tax regime of the Republic of Moldova. Both the theoretical foundations and the practical implications of tax reporting are analyzed in depth, with a focus

on the alignment or misalignment between the real image promoted by accounting and the objective of maximizing budget revenues promoted by taxation.

The chapter starts from the premise that income tax is not only an instrument for the fair redistribution of resources, but also a relevant indicator for the performance and responsibility of entities. From this perspective, accounting is approached as an integrated information system, which provides decision-making support to the tax authorities, and taxation is oriented towards the collection of budget revenues, which must be managed with rigor and transparency.

This analysis deals with the differences between the carrying amount and the tax base, presenting relevant examples reflecting different treatments between the two dimensions, in particular as regards the recognition of income and deductibility of expenses. These inconsistencies generate adjustments between the accounting result and the tax result, with direct implications on the calculation of tax obligations.

The chapter also discusses the concept of the principle of prudence, which in accounting leads to the recognition of income and the valuation of expenses, but which in taxation can be interpreted differently, depending on the nature of the deduction. The need for methodological harmonization between the SNC and IFRS accounting standards, with the regulations of the Fiscal Code of the Republic of Moldova, is argued.

A clear distinction is made between accounting policies, established by the entity in accordance with accounting regulations, and tax policies, imposed by law by the tax authorities. In this context, the impact of accounting decisions on the tax base is analyzed, as well as the constraints imposed by tax legislation on the freedom to choose accounting treatments.

By presenting Figure 3, the dynamics of corporate income tax revenues in the period 2019–2024 are analyzed, highlighting a progressive increase – from 3.73 billion MDL in 2019 to 6.56 billion MDL in 2023 – followed by a decrease in 2024.

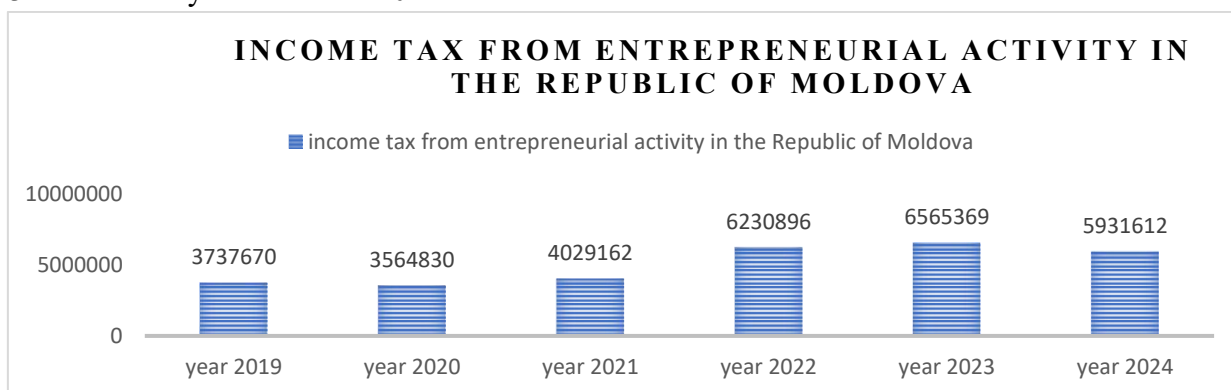


Fig. 3. Evolution of income tax from entrepreneurial activity in the Republic of Moldova

Source: elaborated by the author according to the database

This development is correlated with economic and fiscal changes, as well as with the level of voluntary compliance and efficiency of tax administration. It is emphasized that this tax is one of the essential sources of the national public budget, having a significant impact on macroeconomic policies. At the same time, it stands out on the deficiencies in the national scientific literature in the field of accounting and income tax, through a quantitative analysis of the number of available publications.

The research highlights the need for a revision of the income tax reporting methodology within the general tax regime, advocating for a unified approach in which accounting is used to consolidate a fair, comparable, and transparent image of the financial performance of entities.

In the analysis of the regulations applicable to income tax, a clear distinction between the accounting and tax regulatory frameworks is required, as they operate on distinct conceptual foundations. On one hand, the accounting framework is based on the Law on Accounting and Financial Reporting no.

287/2017, the National Accounting Standards (NAS), as well as the International Financial Reporting Standards (IFRS), which aim at the faithful presentation of financial statements. On the other hand, the fiscal framework is governed by the provisions of the Fiscal Code and subsequent normative acts, regarding the determination of income tax.

The most obvious divergences are manifested in terms of the recognition criteria and the accounting versus tax treatment of deductible income and expenses, situations in which tax treatments take precedence over accounting treatments. These discrepancies have direct implications for the taxable profit (tax loss), while influencing the financial management policy of the entities.

At the same time, the issue of temporary and permanent differences is also analyzed, with reference to IAS 12 "Income taxes", which presents the concepts of deferred tax receivable and liability.

The analysis is based on the comparative examination of the provisions of the national and international regulatory framework, with a focus on the convergences and discrepancies between the provisions of the SNC on income tax and IAS 12 "Corporate tax". Thus, the differences in terms of the recognition and assessment of current and deferred tax, the presentation in the financial statements, and the impact on the financial result are delimited. The Republic of Moldova does not have a national standard similar to the international one presented by IAS 12 that regulates the accounting of income tax from entrepreneurial activity.

As a result of the normative frameworks applied to the accounting treatment of income tax, several patrimonial elements are generated, and their knowledge also determines the correctness of the accounting records, as presented in Table 2.

Table 2. Patrimonial elements generated by income tax

Accounting normative framework			
Normative act	national	international	
	Patrimonial element	Normative act	Patrimonial element
related to the current tax			
NAS "Expenses"	"Income tax expenses – the total amount of income tax expenses taken into account when determining the net profit (loss) of (a) the management period".	IAS 12 "Income Taxes"	"The tax expense (tax revenue) is the aggregate value of the current and deferred tax included in determining the profit or loss for a period."
NAS "Equity and debts"	"The debts to the budget regarding income tax include the entity's commitments to the state budget regarding income tax, including debts regarding sanctions applied for violation of the provisions of the tax legislation."		"The current tax of the current period and of the previous periods must be recognized as a debt, within the limit of the unpaid amount. If the amount already paid for the current period and previous periods exceeds the amount due for those periods, the surplus shall be recognised as a claim'.
NAS "Receivables and financial investments"	"The budget claim regarding income tax are the amounts paid in advance/installments, paid in excess to the budget".		'The benefit of a tax loss which may be transferred to a previous period in order to recover the current tax of a previous period shall be recognised as a claim.'
related to the deferred tax			
Not present in national legislation		IAS 12 "Income Taxes"	'Deferred tax liabilities shall be represented by the amounts of corporation tax payable in future periods in respect of taxable temporary differences.'
			"The deferred tax claims are represented by the amounts of corporate income tax recoverable in future periods regarding: deductible temporary differences; reporting of unused tax losses; and the carry-over of unused tax credits".

Sursa: elaborat de autor în baza studiului cadrului normativ contabil

The criteria regarding the deductibility of expenses and the recognition of income for tax purposes, regulated in the Fiscal Code, are discussed, which implies a continuous divergence between accounting and taxation. The empirical component of the research focuses on a detailed analysis of tax adjustments on income tax expenditures for the period 2020–2023, sampling 484 large taxpayers. The differences between the 12% tax applied on the accounting profit and the actual tax declared after the adjustment are calculated. Figure 4 shows that, on average, the adjustments generated an increase in income tax by over 545 million lei, which led to an effective tax rate between 104% and 114% compared to the legal rate.

An important conclusion is that even the entities with a tax loss contribute to the budget as a result of tax adjustments on income and expenses, which shows that the tax legislation corrects the discrepancies between the accounting and tax treatment of income and expenses, an aspect demonstrated by cumulative contributions between 2.8 and 96 million lei per year for this group of entities. This result confirms that tax regulations can generate tax liabilities even in the absence of accounting profit, which affects the predictability of the tax burden and reflects a difference between accounting and tax rules.

Figure 4 visually summarises the evolution of discrepancies between accounting profit and taxable profit, demonstrating that the influence of tax adjustments tends to amplify the actual tax paid by taxpayers.

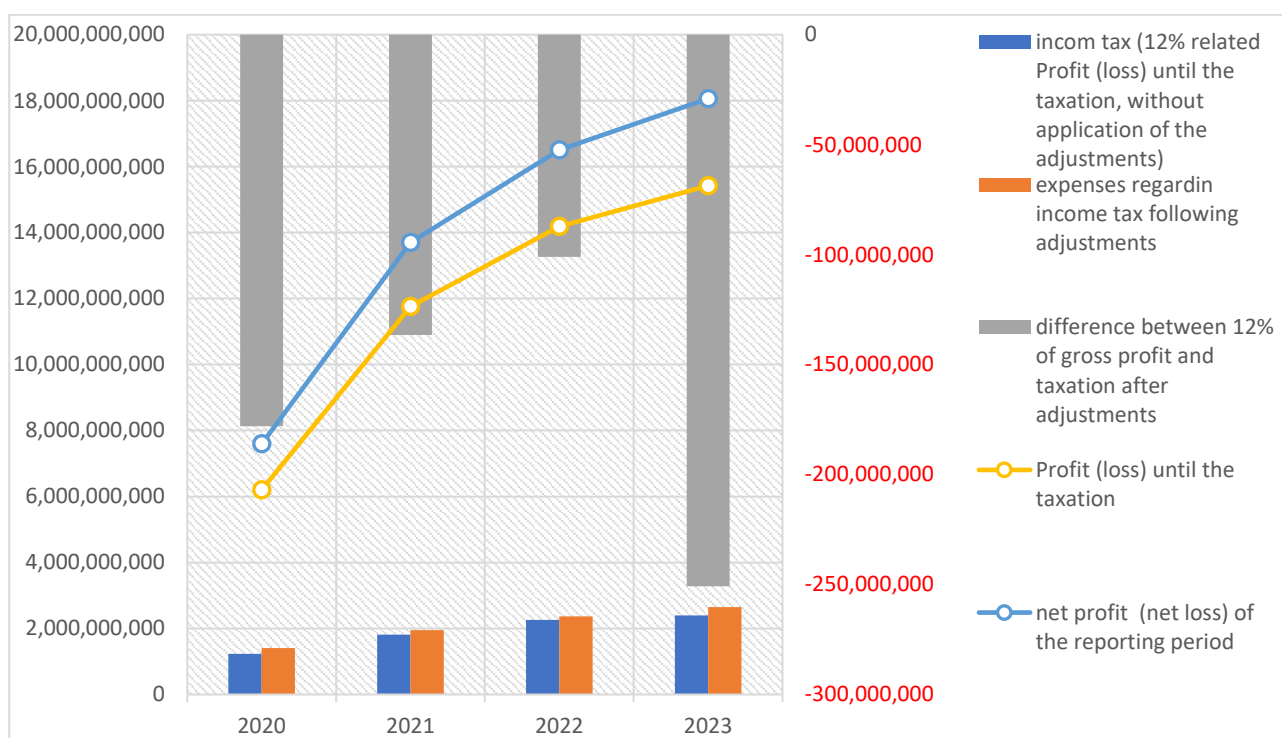


Fig.4. Evolution of tax adjustments on the discrepancy between profit (loss) to taxation versus net profit (net loss)

Source: elaborated by the author based on the generalized information from the Profit and Loss Statement of large taxpayer entities

The research thus reveals a paradox: despite accounting compliance, tax adjustments lead to additional obligations, including in cases of loss before taxation. In addition, there is a clear trend towards an increase in unfavorable adjustments, which requires a review of deductibility policies and a harmonization of the recognition of revenue and expenditure.

Based on the research carried out, it was found that for the current income tax in the national accounting framework, the focus is presented on the current income tax expense according to the NAS

"Expenses" – corresponding to the elements of financial performance, and the international accounting regulatory framework presented by IAS 12 "Income taxes" the focus is placed on the items of liabilities and the claim on the current income tax – corresponding to the elements of the financial position.

A novel aspect addressed in this chapter concerns the accounting treatment of the tax holiday granted in the Republic of Moldova for the period 2023 - 2025, intended for micro, small, and medium-sized enterprises. This facility allows the delay of the payment of the tax until the time of distribution of dividends, provided that the profit is kept in the entity. The analysis highlights both the tax and accounting implications of this measure, underlining the need to recognise income tax even in the absence of the current payment obligation, respecting the principle of prudence and presenting a true and fair view of the financial position. In this context, two accounting solutions are proposed: the recognition of income tax expenses in correspondence with the accounting account of preliminary long-term liabilities or within the provisions, depending on the nature of the obligation and the estimation of the probability of outflow of resources. The proposed treatment is supported by a detailed accounting algorithm, presented for the accounting records, which integrates all the stages, from the initial calculation of the tax, to the moment of distribution of dividends and the effective recognition of the current debt to the budget. At the same time, the author stresses the importance of including these regulations in the CNS "Equity and Debts", in order to ensure methodological coherence and compliance under the conditions of the tax holiday.

The issue of financial and tax reporting and the relationship between these two reporting areas has always existed and has developed continuously over time. In this context, of particular importance is the relationship between the rules for calculating the accounting profit and the taxable profit for tax purposes, shown in Figure 5:

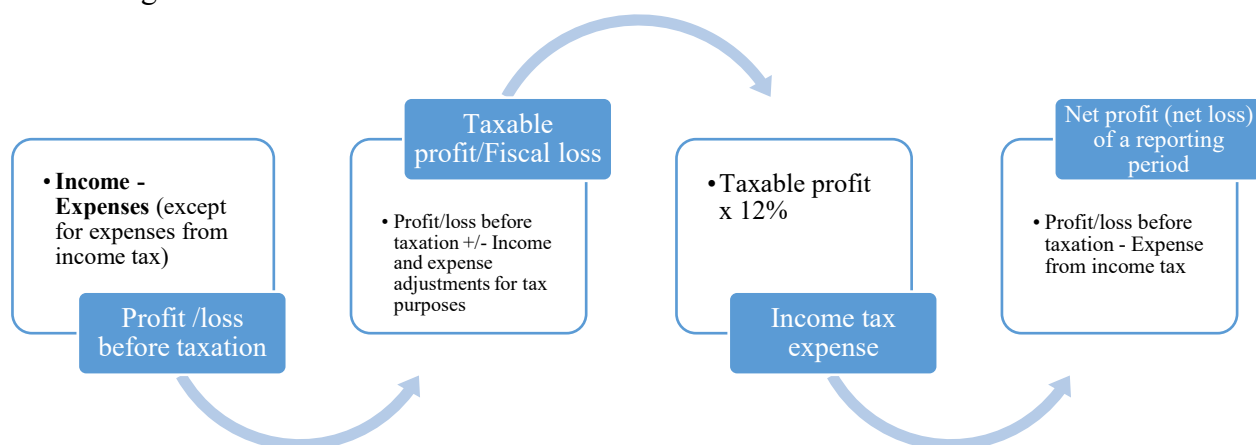


Fig. 5. Link between the accounting financial result and the taxable result

Source: developed by the author based on the study

The research provides a systematic presentation of the categories of entities, the types of financial statements that must be prepared according to their size and legal form, as well as the types of tax returns established for different tax regimes. It is highlighted that financial reporting is based on the classification of entities according to assets, turnover, and average number of employees, which determines the application of the SNC, IFRS, or methodical indications, while the tax regime is determined by the nature of the subject to taxation and the source of income.

The results of the analysis of the correlation between the relevant indicators in the financial statements (especially in the Profit and Loss Statement) and the tax returns, highlight that the starting point in determining the tax liability is the profit (or loss) before taxation, determined in the accounting, which is subsequently adjusted according to the tax legislation in order to establish the taxable income. This link between the Profit and Loss Statement and the Income Tax Return is visible in Figure 6.

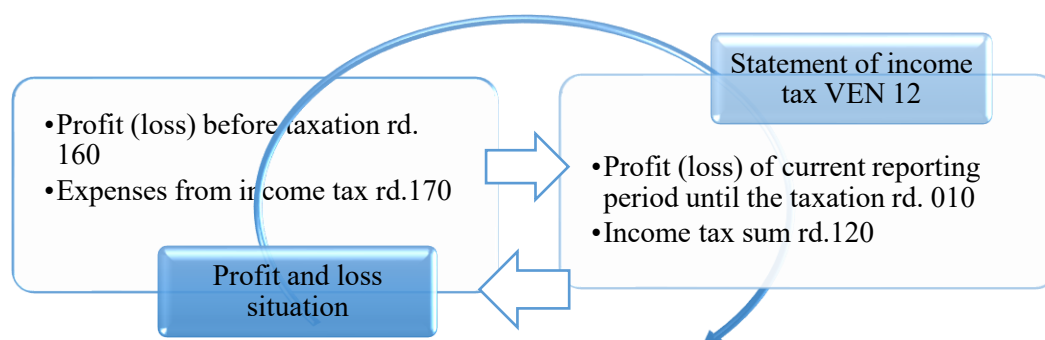


Fig. 6. The link between the Profit and Loss Statement and the Income Tax Statement

Source: elaborated by the author based on the SNC Presentation of Financial Statements and Income Tax Statement VEN 12

An important element of the research is the examination of the income tax withheld at the source of payment, which is an efficient collection mechanism, but with a high degree of complexity at the procedural level. The differences between prior and final withholding are highlighted, based on clearly structured criteria, as well as the related accounting and tax implications. It is underlined that the tax withheld from salaries is the main tax burden borne by the entities.

Furthermore, the new tax regime introduced starting with 2020 for individuals who carry out activities of purchasing phytotechnic and horticultural products is examined, which is a mechanism that allows individuals to legalize their activities of purchase/marketing of agricultural production, which favors bringing into the legal framework an activity that has expanded rapidly in recent years. By its simplified nature, this tax regime, which excludes reporting, accounting, and financial reporting obligations, aims to stimulate voluntary compliance and reduce the administrative burden.

In the context of European integration, the research analyzes the relationships between accounting, taxation, and public policies in the Republic of Moldova, highlighting the need for a coherent and convergent regulatory framework, supported by interdisciplinary approaches and econometric tools, to optimize income tax reporting and strengthen financial sustainability.

Based on an analysis of the data series for the period 2016–2023 and the use of multiple regression (OLS) and structural stability (Alpha model) models, the research quantifies the influence of income taxes in the form of the four main components (2IVAI, 2IVRS, 2IVDIV, 2IVAO), on the main budgetary indicators, revealing both the marginal impact of each variable and the persistence of relationships over time. The results obtained confirm the assumptions regarding the structural interdependence and differentiated behavior of these taxes depending on economic cycles, legislative changes, and the level of tax compliance.

The application of the OLS model revealed a strong and statistically significant correlation between tax indicators and income tax budget revenues, in particular in the case of 2IVAO and 2IVRS, where the adjusted coefficients of determination exceed the threshold of 0,95, as shown in Figure 7.

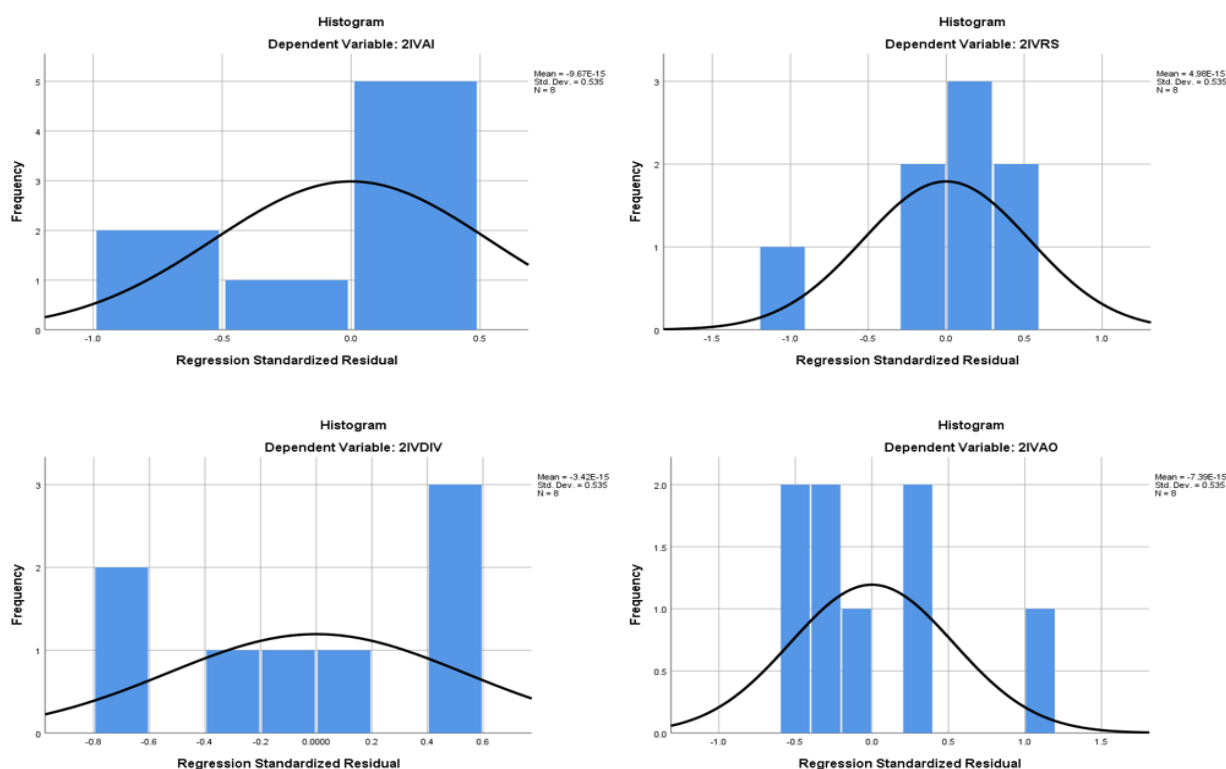


Fig. 7. OLS model residue normality tests

Source: made by the author with the help of SPSS version 26

The Alpha model, supported by Cronbach's Alpha coefficient of 0.986, confirms the stability and internal consistency of these relationships, indicating a high structural coherence of the tax system. At the same time, the quartile analysis allows the temporal segmentation of developments and the capture of fiscal behavior according to economic phases, highlighting periods of instability such as pandemic, recessions, but also of structural stability.

This integrated econometric approach, complemented by normality, significance tests (ANOVA) and interaction analysis tests (Tukey test for nonadditivity), provides a robust empirical framework for substantiating tax and accounting decisions. The results indicate the need to standardize accounting and tax treatments, optimize reporting through predictive models and align collection and reporting procedures with European standards. The analysis of the structure of income taxes highlights the need for a differentiated approach to accounting-tax harmonization policies, depending on the specifics of the sources of income and the applicable tax regime.

The research thus contributes to the development of a unified framework for income tax analysis, in which the interaction between accounting, taxation, and econometric analysis acquires a special value in the process of modernization of the national tax system, significantly improving the accuracy, coherence, and predictability of tax data, thus supporting the rationalization and improvement of accounting. Beyond the theoretical value, the research offers clear application directions for the digitization of tax-accounting reporting processes, strengthening the interconnection between accounting and tax records, improving regulations, predictability, and voluntary compliance.

Chapter 3 "Methodological challenges of accounting and income tax reporting under the application of other tax regimes" analyzes in a complex manner the issues of accounting and income tax reporting at the level of small and medium-sized enterprises (SMEs), a strategic segment of the economy of the Republic of Moldova. The research starts from the idea that the tax system is not only a mechanism for collecting budgetary resources, but also an economic policy instrument meant to stimulate the development of entrepreneurship, ensure social equity, and create conditions

for long-term competitiveness. In this context, the particularities of accounting and taxation for SMEs acquire a particular relevance, as they determine both the level of tax compliance and the financial sustainability of these entities. The research focuses on the fact that income tax is simultaneously an accounting construct based on principles such as commitments, prudence and non-compensation and a prescriptive tax instrument oriented towards collection, fairness and compliance, which shapes the reporting behavior of SMEs. In this logic, the chapter aims to highlight the specificities of the regime applicable to SMEs and to analyze the findings in relation to international best practices.

At the regulatory level, the national tax regime for SMEs has been shaped around a simplified taxation option introduced in 2012, designed to reduce the administrative burden and encourage voluntary compliance, with the reduction of the tax rate, which over time has been significantly increased to 4% from the income recognised in the financial accounting.

While the Law on Accounting and Financial Reporting defines the classes of entities (micro, small, medium-sized) through economic indicators (average number of employees, sales revenues, total assets) and establishes differentiated reporting requirements, the Fiscal Code operates, for the SME regime, with a different classification logic, linking eligibility to VAT status and the nature of income. This classification asymmetry, where accounting orders entities for transparency and comparability, and taxation delimits them for the application of a simplified tax treatment, is clearly presented in the statement. Hence, one of the current sources of practical uncertainty: partially different criteria for the same taxpayers, with effects on eligibility, reporting, and control. The chapter reflects the evolution of the tax regulations applicable to SMEs, with a focus on the successive changes to the tax regime and the reporting form. The stages of transition from the IVAO form to the SMIM20 and SMIM24 forms are presented, which aimed to simplify the reporting process, reduce the risk of erroneous completion, and adapt it to the requirements of fiscal digitalization.

The importance of this segment in the economy of the Republic of Moldova is confirmed with concrete data, including the considerable share of SMEs, which constitute over 98% of the total active enterprises in this category, and their role in employment and in generating sales revenues is increasing. Thus, from a share of 61.2% of employees employed by SMEs in 2016, it reached 65.3% in 2023, while the contribution to sales revenues rose from 41.5% to 45% in the same period. These data are not just descriptive statistics, but a confirmation of the structural role that SMEs play in the national economy, strengthening its diversity and resilience.

In the same context, Figure 9 shows the evolution of the income tax collected from SMEs in the period 2019–2024, with an increase from 211,550 MDL to 412,662 MDL. This relatively rapid doubling can be argued as an effect of the simplification of the tax regime and the expansion of the taxpayer base, which have stimulated voluntary compliance and reduced administrative costs for the sector in question. At the same time, the increase in tax revenues in this segment indicates that the preferential regime has not undermined budget collections, but, on the contrary, has strengthened them. However, this positive development requires a cautious approach, as the continuity of the trend is conditional on the stability of the regulatory framework and the maintenance of a favourable economic climate. The analyzed data confirm that the tax regime for SMEs has contributed both to increasing the level of voluntary compliance and to increasing the contribution of this sector in the formation of budget revenues, strengthening its role in the sustainable economic development of the Republic of Moldova.

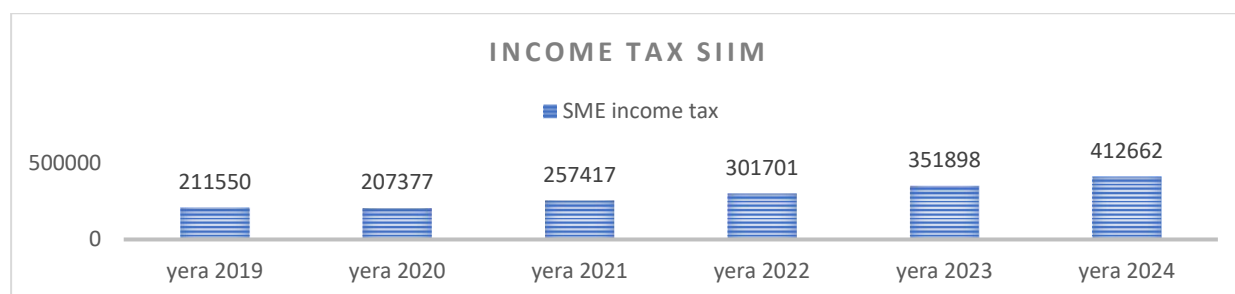


Fig. 8. Evolution of SME income tax in the Republic of Moldova (lei)

Source: author's elaboration

From a comparative perspective, the research analyzes the tax regime applicable to SMEs in the Republic of Moldova in relation to good practices in the European and international space. Thus, it is highlighted that some Member States of the European Union, including Romania, apply simplified tax regimes for micro-enterprises, with differentiated rates, while other jurisdictions promote innovative approaches aimed at encouraging voluntary compliance, digitizing reporting, and reducing the administrative burden. In this context, the study identifies common elements in modern tax policies, such as simplifying reporting obligations, adapting tax treatment to the specifics of entities, and using digital solutions. On this basis, directions for improving the regime applicable to SMEs in the Republic of Moldova are proposed, including: expanding tax facilities, strengthening advisory mechanisms and developing a unified fiscal-accounting reporting framework, in order to increase the sustainability and competitiveness of this economic segment.

In addition to the SME regime, the chapter provides a broad and comparative analysis of the various regimes applicable in the Republic of Moldova, with a focus on the preferential regime of IT park residents and on the regimes for individuals carrying out entrepreneurial activities. The evolution of the regulatory framework and the advantages of regime of IT park residents, where the single tax of 7% of sales replaces a wide range of taxes and contributions, substantially simplifies tax burdens and reduces the administrative burden. The comparative analysis with the SME regime shows that, while the IT regime is more restrictive in terms of eligibility, it offers IT companies tax predictability and transparency, while the SME regime remains more flexible in terms of scope of activity, but with certain obligations to declare and higher administrative burdens, as presented in Table 3.

Table 3. Comparison between the tax regime of IT park residents and SMM residents

Criterion	Residents of the IT park	SIMM
<i>Tax rate</i>	7% of sales revenue, includes all taxes	4% of financial accounting revenues
<i>Taxes, contributions and insurance premiums</i>	Included in the 7% single tax (art. 372 para. (1) of the Fiscal Code)	Calculate, report and pay
<i>Eligibility</i>	At least 70% of income from IT activities, registration in the register of IT residents	Limited number of employees, revenue cap
<i>Calculation baza</i>	Revenue from IT activities	Financial accounting revenues
<i>Administrative simplicity</i>	Very simplified: a single tax that includes all tax obligations	More complex: income tax and other taxes, contributions and insurance premiums managed separately
<i>Flexibility of activities</i>	Strictly IT activities	Flexible, not limited to IT activities

Source: elaborated by the author based on the provisions of the Fiscal Code of the Republic of Moldova

The chapter also examines the tax regime of individuals who carry out entrepreneurial activity (sole proprietorships, peasant households, self-employed activities). This is where tensions between accounting and taxation emerge, namely: single-entry accounting vs. double-entry accounting, cash accounting vs. accrual accounting, limited deductibility of some expenses, as well as miscellaneous tax returns (form

UNIF21, AI17), and the application of the Methodical Indications on Accounting for Individuals Engaged in Entrepreneurial Activity.

The chapter highlights both the European comparative dimension and the internal modernization process: the experiences of Romania and Germany show that the simplified regimes for authorized individuals and the so-called "freelancer" increase tax compliance and reduce bureaucracy, and for the Republic of Moldova this model highlights opportunities for convergence by clarifying the treatment of deductible expenses, harmonizing accounting rules with tax and accelerating digitalization, a direction already outlined by the introduction of the Automated Information System "Electronic Sales Monitoring" (SIA MEV), which, although effective in reducing evasion and administrative errors, raises challenges related to costs and technological access in rural areas.

At the same time, the complete digitization of reporting is an essential condition for reducing compliance costs and increasing transparency, and harmonizing the national framework with European standards becomes a necessary strategic step to strengthen competitiveness and align with international best practices. The chapter demonstrates that the future of income tax in the Republic of Moldova depends on the balance between flexibility and compliance, between simplification and transparency, in order to stimulate economic development, increase budget collections, and strengthen taxpayers' confidence in the tax system.

On the taxation dimension, the tax legislation introduces specific regimes for individuals who carry out professional activities in the justice sector and in the health sector. The object of taxation is the taxable income obtained from these activities, and the accounting method applied is cash accounting. A distinctive element of that regime is the possibility of deducting the professional expenses actually incurred, which brings the tax treatment closer to the principles of the correlation between income and expenses. In addition, taxpayers benefit from additional exemptions and deductions, thus strengthening the fairness and neutrality of the system.

The data in Figure 9 illustrate the evolution of income tax on professional activities, highlighting an upward trend in both the justice and health sectors.

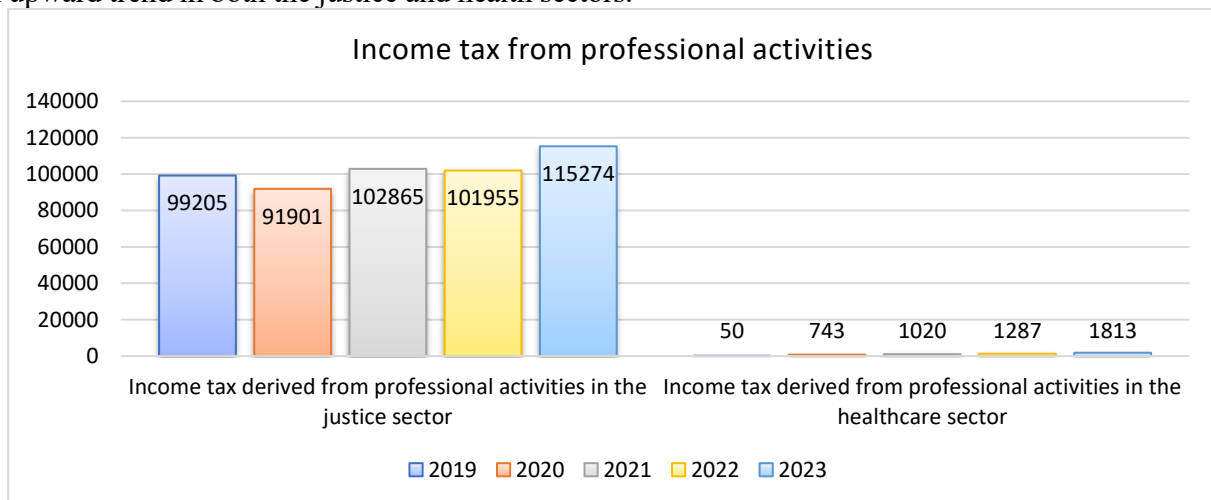


Fig. 9. Evolution of income tax on professional activities

Source: author's elaboration

The data confirm that, although the legal professions generate considerable tax volumes, the health sector, relatively new in the regulation of taxation of persons carrying out professional activity, shows an accelerated growth dynamic. This evolution is in line with the opportunity to introduce a preferential tax regime, which would respond both to the specifics of the regulated professions and to the budgetary objectives. And, in terms of the organization of accounting for individuals who carry out professional

activities, the accounting normative framework comes with the specific regulation through Methodical Indications on Accounting for Individuals Who Carry Out Professional Activity in the Justice Sector and Methodical Indications on Accounting in Individual Family Doctors' Offices.

The current structure of taxation of professional activities in the Republic of Moldova provides clarity and predictability through uniform rates and distinct regimes, separation of tax forms (DAJ for justice and DASS for health) but amplifies the administrative burden for taxpayers.

Overall, the regulation of these activities reflects a balance between accounting requirements, the specifics of the professions and tax objectives. The positive evolution of income tax revenues confirms the relevance of the current framework, but its efficiency could be strengthened through the full digitalisation of reporting and the partial unification of procedures, in line with European trends of simplification and standardisation.

GENERAL CONCLUSIONS AND RECOMMENDATIONS

Summarizing the main results of the research, we conclude the following findings:

1. The use of accounting information in the management of the entity, as well as of tax instruments, is a condition for the achievement of economic objectives and at the same time constitutes an objective in the decision-making process.

2. While accounting aims to collect data and process them in order to obtain and provide information to internal and external users, the fundamental objective of taxation is to ensure the mobilization of financial resources at the level of the state budget, in order to finance budgetary expenditures.

3. The problem of income tax is topical for the Republic of Moldova in the context of the modernization of the Fiscal Code and the adjustment of the regulatory framework to the *acquis communautaire*, for the EU in the establishment of a tax framework based on the principles of fairness, efficiency and simplicity in order to ensure a fair distribution of the tax burden between companies and jurisdictions, at international level for the identification of an international framework on corporate taxation (Pillar 1 - partial reallocation of tax rights Pillar 2 – minimum effective taxation of multinationals' profits).

4. The complexity of the normative framework for tax regulation of income tax in the Republic of Moldova, present through various contents in the chapters of the Fiscal Code, the continuous modification of the tax regulation, but also the inclusion of new types of taxation that can generate various dilemmas in selecting the optimal framework for the entity but also the correctness of application.

5. It has been established that income tax (by category) has a significant influence on budgetary indicators and a direct impact on total budget revenues.

6. Another finding emerged from the research is the fact that we are faced with the intention of reducing the influence of the national business cultural environment and laying the foundation for an internationalization of accounting that has its origins in the intentions of convergence and international harmonization of accounting principles, rules and accounting practices, all being done in favor of a globalization in the field of accounting and financial reporting. The development of the NCS based on Directive 2013/34/EU, the General Conceptual Framework for Financial Reporting, IAS and IFRS confirms this. This cannot be said for the tax system in the Republic of Moldova in general, and with regard to income tax in particular, where only in 2023 the Concept of modernization of the Fiscal Code was developed, which represents a strategic document aimed at harmonizing the national fiscal legislative framework with the provisions of the European Union directives and improving the existing fiscal legislative framework in the period 2023-2026, So the first steps are taken, but somehow they are maintaining the national interest.

7. The involvement of the accounting profession in improving the tax regulatory framework regarding income tax and the correct treatment of its application at the entity level is a key factor in

tax consultation, determination, income tax accounting, and its tax reporting, having a positive impact on public finances and society as a whole.

8. The multitude of tax regimes applied to income tax for entities (general tax regime, for SMIM, for MTIP, etc.), for individuals who carry out entrepreneurial activities (GT, II), who carry out professional activities in the field of justice and medicine, who carry out independent activities according to the CAEM, and last but not least regarding the income tax withheld at the source of payment, being determined both by the multitude of sources but also by different sizes of the quotas Applied.

9. With regard to the accounting regulatory framework for income tax, both the national one is applied through the CNS and the international one through IFRS (for public-interest entities). The existence and application in the Republic of Moldova of two accounting regulatory frameworks established that for the entities that keep the accounts and prepare statements according to the SNC, the accounting regulatory framework does not contain a separate standard that treats the income tax as it exists for the entities that keep the accounts and prepare financial statements according to IFRS: IAS 12 "Corporate income tax", which can cause various accounting treatments and difficulties for domestic entities.

10. The use of a single concept of income tax for all categories of taxes applied both to the profit of entities and to the income of entities and individuals generates difficulties for the understanding and correct application of the tax regimes.

11. The diversity of concepts applied in the tax and accounting regulatory framework requires standardization at the national level.

12. Lack of provisions within the national accounting regulations (Law on Accounting and Financial Reporting and NCS) regarding the disclosure of information in the Explanatory Note on the accounting elements regarding income tax: income tax liability, income tax claim; mention of the tax regime applied concerning income tax; the application of the tax holiday.

13. The differences between the recognition of income and expenses in financial accounting and their adjustment according to tax regulations for the purpose of determining income tax according to the general tax regime determine an increase in income tax expenses at the entity level and an increase in budget revenues.

14. Based on the research, it was found that integrating modern econometric analysis tools into the reporting process can significantly improve the accuracy, consistency, and predictability of tax data, thus supporting the rationalization and improvement of accounting.

15. The income tax for the SMM is regulated by the Fiscal Code and is based on the classification of entities in the Law on Small and Medium-sized Enterprises, which differ in sizes of indicators for the classification of entities according to the Law on Accounting and Financial Reporting. From the point of view of the organization of the taxation of the SMIM, the fiscal regulatory framework provides for a simplification both in terms of treatment and tax declaration (versus the general regime), and the accounting regulatory framework establishes the application of the CNS and a simplification only for financial reporting. The tax regulation takes over the income recognized in the financial accounting for the purpose of determining the income tax for the SMIM.

16. The research highlighted that the alternative forms of economic activity carried out by individuals: individual entrepreneurs, self-employment regime, professional activities have separate accounting regulations through methodical indications and separately outlined tax regimes, which require knowledge of the specifics for each activity, but also of the correct way of application.

17. Accounting is the source of data for establishing and reporting income tax for all categories of entities and individuals, providing informational support within the entity for management, information users through financial statement indicators for decision-making, and tax administrations through tax returns for income tax reporting and establishing budget revenues at the national level. Thus, the tax information system is based on the information provided by the accounting. Likewise, it is certain that accounting information significantly influences the quality of tax reporting on income tax.

The important scientific problems, solved in the thesis, are materialized in own contributions to identify uncertainties and the proposal of methodologies related to the application for solving the problems of income tax accounting from a scientific, methodological and applicative perspective, which leads to addressing the specific challenges and accounting differences according to the SNC and IFRS for the recording and reporting of income tax for entities and individuals who carry out entrepreneurial activity, professional activities, self-employed activities, in order to facilitate the application of tax regulations and accounting standards, ensuring the interconnection between financial reporting and tax reporting.

The synthesis of the research contributes to the formulation of the following recommendations:

1. Based on the findings of the research, the proposal to use the definition concepts in the application of income tax according to the application is argued:

- a) Corporate income tax – for entities applying the general tax regime and for individuals carrying out entrepreneurial and professional activities, for which the tax calculation basis starts from the accounting profit (loss) adjusted for tax purposes;
- a) Income tax – for entities in the SME sector and individuals.
- b) Taxable profit (tax loss) – by replacing the current concepts of taxable income (tax loss) with the general tax regime.
- c) Application of accounting definitions with reference to accounting principles, without an additional definition for tax purposes only generates confusion in application (accrual accounting).

2. In the context of adjusting the tax regulatory framework related to income tax, applying the principles of fairness, efficiency, and simplicity established at the EU level, and maintaining a simple system to reduce compliance costs and encourage investment in economic growth.

3. Presentation of the social responsibility of the accounting profession in the field of taxation and the integration of taxation into social responsibility regarding the consultation and application of income tax.

4. Development of the entity's accounting policies by including the tax regime applied for income tax (existence of several tax regimes), and under the conditions when the tax legislation provides, and the entity decides to apply, the application of the tax holiday will be mentioned.

5. Presentation of the income tax accounting algorithm under the conditions of the application of the tax holiday by the entities.

6. Completion of the national accounting normative framework: Law on Accounting and Financial Reporting, SNC "Receivables and Financial Investments" and SNC "Equity and Liabilities" regarding the need to disclose in the Explanatory Note of the Financial Statements the information on income tax, for non-financial information: mention of the tax regime applied, of the tax holiday applied in the reporting year (taken from the Accounting Policies). For financial information, the presentation of the value of the current income tax claim, the current income tax liability, and under the conditions of the application of the tax holiday of the long-term and current preliminary debt, which will contribute to increasing the social responsibility for the accounting and fiscal field regarding the importance and capitalization of income tax information.

7. Adjustment of the classification compliance of small and medium-sized enterprises both as indicators and as sizes in the regulatory frameworks: the Law on Small and Medium-sized Enterprises (used in the Fiscal Code for the taxation of the SMIM) and the Law on Accounting and Financial Reporting. The highlighting of the application of the special tax regime for adapted SMEs, and the lack of an accounting regulatory framework for the organization of accounting in these entities, substantiates the need to develop a simplified accounting framework, with requirements adjusted to the specifics of SMEs, such as the international IFRS for SMEs, which would allow the organization of accessible accounting, as well as an efficient connection between accounting and tax indicators regarding income tax.

8. The need for accounting education on the documentation of economic facts, the record of income and expenses under the conditions of applying cash accounting for individuals carrying out

entrepreneurial activities, self-employed activities, professional activities, and tax education in the context of digitized determination and reporting of income tax.

The limits of research. This research is limited by the interdisciplinary complexity of the researched field and by the accounting and tax treatment of income tax data. The author encountered certain limits regarding access to the content of generalized income tax returns, being consulted only at the entity level on an insignificant sample, which may affect the granularity of the analysis for the purpose of establishing tax strategies. Research based on a regulatory framework existing at a given time may become partially irrelevant in the medium and long term. Therefore, the conclusions are valid for a period of time, and regular updates are required. Despite harmonization efforts, accounting (focused on true and real profit) and taxation (oriented towards the collection of budget revenues) operate on distinct conceptual bases, and research is limited to describing and analyzing these differences, without being able to provide a total unification of the two systems.

Future directions of research. According to the identified limits, the following future research directions are established regarding accounting and income tax reporting: income tax research after the adjustment of the fiscal regulatory framework of the Republic of Moldova to that of the European Union; research of accounting and income tax reporting for resident economic agents of free economic zones, public and private educational institutions, non-commercial organizations, enterprises created by societies of the blind, deaf and disabled, savings and loan associations, trade union and employers' organizations, international organizations and their staff.

Due to the fact that the field of research is very vast and dynamic, capturing an interpenetration within interdisciplinary research, the present paper is a continuation point for further income tax research.

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ADNOTARE

VIERU Roman, „PROBLEMATICI ALE CONTABILITĂȚII ȘI RAPORTĂRII IMPOZITULUI PE VENIT”, Teză de doctor în științe economice, Chișinău, 2025

Structura tezei: adnotare, introducere, trei capitole, concluzii și recomandări, bibliografie din 327 de titluri, 30 anexe, 151 pagini text de bază, 24 tabele, 24 figuri. Rezultatele obținute sunt publicate în 18 lucrări științifice.

Cuvinte-cheie: impozit pe venit, cadrul normativ contabil, cadrul normativ fiscal, contabilitate, raportare financiară, SNC, IFRS, declarații fiscale, entitate, regim fiscal, politici contabile, impozit curent, impozit amânat, profit (pierdere) până la impozitare, profit impozabil (pierdere fiscală).

Domeniul de studiu: contabilitate.

Scopul cercetării constă în cercetarea problematicilor contabilității și raportării impozitului pe venit în Republica Moldova, prin examinarea relației dintre reglementările și practicile contabile și cele fiscale, cu identificarea disfuncționalităților și formularea unor direcții de armonizare, convergență și soluții în scopul creșterii transparenței financiare cu privire la impozitul pe venit.

Obiectivele cercetării: s-a urmărit stabilirea rolului impozitului pe venit în activitatea economică a entităților, în cadrul veniturilor bugetare și PIB; analiza detaliată a conceptelor specifice impozitului pe venit prin interconexiunea domeniilor contabilitate - fiscalitate; analiza cadrului normativ fiscal actual cu privire la impozitul pe venit din RM și cel al politicilor fiscale cu privire la impozitul pe venit în UE; identificarea cerințelor pentru stabilirea regimului fiscal necesar de aplicat și a tratamentelor contabile aferente impozitului pe venit; examinarea efectelor asupra organizării contabilității și întocmirii raportării financiare și declarației fiscale a impozitului pe venit în particular, și asupra entității în general în funcție de modul de organizare al contabilității, de regimul fiscal aplicat; stabilirea influenței impozitului pe venit asupra performanței financiare.

Noutatea și originalitatea științifică a rezultatelor obținute constă în argumentarea soluțiilor aferente problematicii contabilității și raportării impozitului pe venit atât pentru entitățile care aplică regimul fiscal general de impozitare cât și pentru entitățile SÎMM, dar și pentru persoanele ce desfășoară activități independente și activități profesionale, care sunt în creștere pentru Republica Moldova.

Rezultatele științifice obținute rezidă în fundamentarea științifică a conceptelor de bază aferente impozitului pe venit pentru unificare în cadrul normativ fiscal cu cel contabil, prezentarea sub aspect metodologic a algoritmului de contabilizare și raportare financiară a impozitului pe venit în condițiile aplicării vacanței fiscale, argumentarea necesității completării cadrului normativ contabil național cu privire la necesitatea dezvoltării în Nota explicativă la situațiile financiare a informației nonfinanciare și financiare cu privire la impozitul pe venit, argumentarea impactului ajustărilor de venituri și cheltuieli în scop fiscal asupra performanței financiare a entității.

Semnificația teoretică și valoarea aplicativă constă în elaborarea unui cadru conceptual integrat al relației contabilitate-fiscalitate cu privire la impozitul pe venit. Cercetarea aprofundează modul în care contabilitatea și fiscalitatea interacționează și influențează performanța entităților, cu accent pe specificul diferitelor regimuri fiscale aferente impozitului pe venit. Valoarea aplicativă se reflectă în propunerile de armonizare a cadrului contabil și fiscal aferent impozitului pe venit, dar și de aplicare de către entități a metodologiei contabile în condițiile vacanței fiscale, de dezvoltare a informațiilor aferente impozitului pe venit. Modelele OLS și Alfa utilizate ca instrumente de investigare a relațiilor dintre impozitul pe venit și ceilalți indicatori bugetari relevanți au cuantificat impactul impozitelor pe venit asupra veniturilor bugetare totale și asupra componentelor structurale ale acestora.

Implementarea rezultatelor științifice elaborate în teză, s-au validat prin aplicarea în practica unor entități din Republica Moldova, confirmând relevanța și valoarea aplicativă a cercetării. La fel, rezultatele cercetării științifice pot fi utilizate de către autoritățile de reglementare în domeniul fiscal și contabil pentru modernizarea și armonizarea cadrului normativ fiscal și contabil, la fel și pentru integrarea în procesul didactic și de formare profesională din instituțiile cu profil economic.

ANNOTATION

VIERU Roman, „ISSUES REGARDING ACCOUNTING AND REPORTING OF INCOME TAX”, PhD thesis in economics, Chisinau, 2025

Structure of the thesis: annotation (Romanian, English, Russian), introduction, three chapters, conclusions and recommendations, bibliography of 327 titles, 30 appendices, 151 basic text pages, 24 tables and 24 figures.

The obtained research results are published in 18 scientific papers.

Keywords: income tax, accounting regulatory framework, tax regulatory framework, accounting, financial reporting, SNC, IFRS, tax returns, entity, tax regime, accounting policies, current tax, deferred tax, profit (loss) before taxation, taxable profit (tax loss).

Field of study: Accounting

The aim of the thesis consists in researching the issues of accounting and income tax reporting in the Republic of Moldova, by examining the relationship between accounting and tax regulations and practices, identifying dysfunctions problems and formulating directions of harmonization, convergence and solutions in order to increase financial transparency regarding income tax.

Research objectives: the aim was to establish the role of income tax in the economic activity of entities, within budget revenues and GDP; detailed analysis of the specific concepts of income tax through the interconnection of the accounting - taxation fields; analysis of the current fiscal regulatory framework on income tax in the Republic of Moldova and fiscal policies on income tax in the EU; identification of the requirements for establishing the necessary tax regime to be applied and the accounting treatments related to income tax; examining the effects on the organization of accounting and the preparation of financial reporting and income tax return in particular, and on the entity in general depending on the way accounting is organized, the tax regime applied; determining the influence of income tax on financial performance.

Scientific novelty and originality consist in substantiation solutions related to the accounting and income tax reporting issues for both entities applying the general tax regime and entities applying the Small and Medium-sized Enterprises (SMEs), as well as for individuals conducting independent activities and professional activities, which are growing in the Republic of Moldova.

The scientific results obtained that contribute to the solution of an important scientific problem lies in the scientific substantiation of the basic concepts related to income tax for unification in the fiscal regulatory framework with the accounting one, the methodological presentation of the algorithm for accounting and financial reporting of income tax under the conditions of the application of the tax holiday, the argumentation of the need to complete the national accounting regulatory framework regarding the need to disclose in the Explanatory Note to the financial statements the non-financial information and on income tax, arguing the impact of income and expense adjustments for tax purposes on the entity's financial performance.

The theoretical significance and the applied of the research consists in the elaboration of an integrated conceptual framework of the accounting-tax relationship regarding income tax. The research delves into how accounting and taxation interact and influence the performance of entities, with a focus on the specifics of the different income tax regimes. The applicative value is reflected in the proposals for the harmonization of the accounting and fiscal framework related to income tax, but also for the application by entities of the accounting methodology under the conditions of the tax holiday, for the disclosure of information related to income tax. The OLS and Alfa models used as tools to investigate the relationships between income tax and other relevant budgetary indicators quantified the impact of income taxes on total budget revenues and their structural components.

Implementation of scientific results elaborated in the thesis, were validated by applying in practice to entities in the Republic of Moldova, confirming the relevance and applicative value of the research. Likewise, the results of scientific research can be used by regulatory authorities in the tax and accounting field for the modernization and harmonization of the fiscal and accounting regulatory framework, as well as for integration into the teaching and professional training process of institutions with an economic profile.

АННОТАЦИЯ

ВИЕРУ Роман, «ПРОБЛЕМЫ БУХГАЛТЕРСКОГО УЧЕТА И ОТЧЕТНОСТИ ПОДОХОДНОГО НАЛОГА », кандидатская диссертация по экономике, Кишинев, 2025 г.

Структура диссертации: аннотация (румынский, английский, русский), введение, три главы, выводы и рекомендации, библиография из 327 наименований, 30 приложений, 151 страниц основного текста, 24 таблиц и 24 рисунков.

Полученные результаты исследований опубликованы в 18 научных работах.

Ключевые слова: налог на прибыль, нормативная база бухгалтерского учета, налоговая нормативная база, бухгалтерский учет, финансовая отчетность, НСБУ, МСФО, налоговые декларации, организация, налоговый режим, учетная политика, текущий налог, отложенный налог, прибыль (убыток) до налогообложения, налогооблагаемая прибыль (налоговый убыток).

Направление обучения: Бухгалтерский учет

Цель диссертации заключается в исследовании вопросов бухгалтерского учета и отчетности по налогу на прибыль в Республике Молдова путем изучения взаимосвязи между бухгалтерским учетом и налоговыми правилами и практикой, выявления дисфункций и формулирования направлений гармонизации, сближения и решений с целью повышения финансовой прозрачности в отношении налога на прибыль.

Научно-исследовательские цели: установление роли налога на прибыль в хозяйственной деятельности субъектов, в доходах бюджета и ВВП; детальный анализ специфических понятий налога на прибыль через взаимосвязь сфер бухгалтерского учета и налогообложения; анализ текущей нормативно-налоговой базы по налогу на прибыль в Республике Молдова и фискальной политики по налогу на прибыль в ЕС; определение требований для установления необходимого налогового режима, который должен применяться, и порядка ведения бухгалтерского учета, связанного с налогом на прибыль; изучение влияния на организацию бухгалтерского учета и составление финансовой отчетности и декларации по налогу на прибыль в частности, а также на организацию в целом в зависимости от способа организации бухгалтерского учета, применяемого налогового режима; определение влияния налога на прибыль на финансовые результаты.

Новизна и научная оригинальность заключается в обосновании решений, связанных с вопросом бухгалтерской отчетности и отчетности по налогу на прибыль как для субъектов, применяющих общий налоговый режим, так и для субъектов малого и среднего бизнеса, а также для самозанятых и профессиональной деятельности, которые растут в Республике Молдова.

Полученные научные результаты, способствующие решению важной научной проблемы заключаются в научном обосновании основных понятий, связанных с налогом на прибыль, для унификации в налогово-бюджетной нормативно-правовой базе с бухгалтерской, в методологическом изложении алгоритма ведения бухгалтерского учета и финансовой отчетности по налогу на прибыль в условиях применения налоговых каникул, в аргументации необходимости доработки нормативно-правовой базы национального бухгалтерского учета в части необходимости раскрытия в пояснительной записке к финансовой отчетности нефинансовой информации и по налогу на прибыль, аргументируя влияние корректировок доходов и расходов для целей налогообложения на финансовые результаты организации.

Теоретическая и практическая значимость работы заключается в разработке комплексной концептуальной основы бухгалтерско-налоговых отношений по налогу на прибыль. В исследовании подробно рассматривается вопрос о том, как бухгалтерский учет и налогообложение взаимодействуют и влияют на результаты деятельности организаций, с акцентом на специфику различных режимов подоходного налога. Прикладное значение отражено в предложениях по гармонизации учетной и налоговой основы, связанной с налогом на прибыль, а также по применению субъектами методологии бухгалтерского учета в условиях налоговых каникул, для раскрытия информации, связанной с налогом на прибыль. Модели МНК и «Альфа», используемые в качестве инструментов для исследования взаимосвязи налога на прибыль и других актуальных бюджетных показателей, позволили количественно оценить влияние налогов на прибыль на совокупные доходы бюджета и их структурные составляющие.

Внедрение научных результатов разработанных в диссертации, были обоснованы путем применения на практике к субъектам в Республике Молдова. Аналогичным образом, результаты научных исследований могут быть использованы регулирующими органами в налоговой и бухгалтерской сферах для модернизации и гармонизации налоговой и бухгалтерской нормативно-правовой базы, а также для интеграции в учебный и профессиональный процесс подготовки учебных заведений экономического профиля.

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522.02 – ACCOUNTING; AUDIT; ECONOMIC ANALYSIS

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