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QUANTITATIVE ANALYSIS OF SCIENTIFIC PUBLICATIONS ON INCOME TAX IN THE REPUBLIC OF MOLDOVA: TAXATION AND ACCOUNTING

Abstract: In this article, a study is carried out regarding the scientific publications on the subject of income tax in the Republic of Moldova, both from the perspective of taxation and accounting. The aim of the study is to identify the existence of research but also the existing research directions regarding the income tax in order to carry out an advanced research.

Keywords: income tax, taxation, accounting, scientific journals.

Introduction. Taxation is known to be national in nature and national governments are generally free to develop their tax legislation according to national priorities. Therefore, the present study has a national limitation, only for the Republic of Moldova. The pandemic, economic and energy crises of recent years impose a series of requirements and expectations for the fiscal legislation necessary to be applied as soon as possible to support individuals and legal entities. The question is: *What is the current state of national income tax knowledge at the intersection of accounting research and tax research?*

Material and Methods. The research begins with the rigorous documentation of scientific journals recognized in the Republic of Moldova and scientific manifestations in the economic field. The study includes an examination of the content from the last three years (2020-2022), since the field of research is a dynamic one (some scientific journals were suspended or canceled, the inclusion of new journals with a shorter

history to date), the fiscal legislation is in change from year to year, and in the accounting field, the latest changes to the national regulation entered into force on 01.01.2020. In the study, scientific research methods were used, such as analysis of the content of scientific journals and scientific manifestations in the economic field, synthesis of information, and comparison to identify publications on the topic of income tax from the fiscal and accounting perspective.

Results and Discussion. First of all, the economic scientific journals were identified from the national register of scientific journals of the Republic of Moldova (multidisciplinary journals were not subjected to the study) [3]. The content of each issue was subject to thorough analysis in order to identify the carried research on income tax in the last three years. According to the study for scientific journals [3] in category B+ there are two journals and in category B eight journals. Among the analysed journals only two of them published research articles related to the taxation field. The research results are presented in table 1:

Table 1. Identification of scientific publications on income tax in scientific journals from the Republic of Moldova

Science magazine	Scientific publications	
	Fiscality	Accountancy
Economy and Sociology, B+ https://www.economics-sociology.eu /	1. Role of financial literacy and awareness of tax impacts in an emerging economy facing tax reform, Vol. 15, No 1, 2022 Novoa-Hoyos, A., Depoo, L., & Jiménez-Rodríguez, E. 2. Relationship between fiscal sustainability and efficiency: Evidence from large cities in Poland, Vol. 14, No 3, 2021 Wojtowicz, K. & Hodzic, S. 3. Taxes and the incentive to work under flat and progressive tax systems in Slovakia, Vol. 14, No 2, 2021 Nadirov, O., Dehning, B., & Pavelkova, D.	
Economica, scientific-didactic magazine B https://ase.md/revista-economica/	1. Strategies for Improving the Tax Environment through Institutional Modernization, No. 2, 2022 PhD candidate Igor Turcanu 2. Taxes, Duties and Contributions as a Means of Forming Public Finances, No. 1, 2022 PhD candidate Igor Turcanu 3. Econometric Applications Regarding the Impact of Tax Evasion through Illegal Schemes in Order to Reduce the Fiscal Pressure No. 2, 2020 Liliana Isac Petrila , External public auditor at the Court of Accounts of Romania PhD candidate Mariana Grosu , ASEM	
International Relations Plus, B https://www.aap.gov.md/ro/article/revista-relatii-internationale-plus	1. International instruments and issues procedural in the the process of avoiding the double taxation fisc through light ENFORCEMENT treaties international in the Republic of Moldova , No. 1, 2022 Vitalie CAZACU, doctor, lecturer university , Academy of Administration public Alexandru MARIŢ, PhD student , Academy of Administration public	
European vector, B https://usem.md/md/vector-european/	1. Taxation of agrarian enterprises: Ukrainian practice and foreign trends ПАРМАКЛИ Дмитрий, БАХЧИВАНЖИ Людмила, БАРБИНЯГРА Александр. No. 2, 2021	

Source: developed by the authors based on the content of accredited scientific journals in the field from the Republic of Moldova

According to the results obtained, the following findings can be made:

– Of the ten active economic scientific journals, only four journals contain publications related to taxation, with a total of eight articles.

– The identified articles do not address income tax, but mostly general taxation.

– Furthermore, these articles overlook the accounting aspect of taxation.

Next, the findings from the scientific conferences in the economic field will be presented.

Table 2. Identification of scientific publications on income tax in international scientific conferences held in the Republic of Moldova

International scientific conference	Scientific publications	
	Fiscality	Accountancy
INTERNATIONAL SCIENTIFIC CONFERENCE ON ACCOUNTING, ISCA 2022 XI Edition https://caae.ase.md/conferinte/	1. Modernization of taxation systems in the current economic context: factors and trends Anatol GRAUR, Ruslan HAREA 2. Do Romanian taxpayers tolerate the phenomenon of tax evasion? Maria GROSU	
INTERNATIONAL SCIENTIFIC CONFERENCE ON ACCOUNTING, ISCA 2020 IX Edition https://caae.ase.md/conferinte/	1. Aspects of accounting and taxation in the e-commerce Veronica BULGARU 2. Accounting and fiscal aspects regarding the subsidization of technical or stationary unemployment as a result of the epidemiological situation ȚUGULSCHI Iuliana 3. Tax accounting and taxation in agricultural holdings. ЗАБАЗНОВА Darya 4. Taxation of income received by a non-resident from provision of international transport services TODOROVA Людмила, ПРОКОПЕНКО Alena, ЦАПУ Татьяна	
	5. Tax aspects regarding the income tax of the individual who does not carry out an entrepreneurial activity. VIERU Roman, LAZARI Liliana	
International Scientific Conference "30 YEARS OF ECONOMIC REFORMS IN THE REPUBLIC OF MOLDOVA: ECONOMIC PROGRESS VIA INNOVATION AND COMPETITIVENESS", 2021 https://ase.md/files/publicatii/epub/conf_09.21_Vol-3.pdf	1. Aspects of accounting and taxation of donated goods sent fee of charge Veronica BULGARU, PhD	
	1. The actuality and retrospective of the system of local taxes in the Republic of Moldova Nadejda BERGHE, PhD	

Source: developed by the authors based on the content of international scientific conferences in the field held in the Republic of Moldova

According to the study, the following findings can be made regarding scientific publications at International Scientific Conferences:

– in the International Scientific Accounting Conference: Most publications were identified at the International Scientific Accounting Conference; In 2022 all conducted studies were related to taxation, and in 2020 – four publications have interdisciplinary accounting-taxation research and one scientific article on taxation (there were no published articles in 2021).

– At the conference: "Competitiveness and innovation in the knowledge economy", for 2022 the research articles are not yet available, and for 2021 there are two, of which one interdisciplinary and one on taxation (there were no published articles in 2020).

Conclusion. This research addresses taxation in an accounting context. Nonetheless, only a few studies are directly on income tax. More notably, during

periods of crisis, multiple changes in legislation might occur with the intention to adjust to the current necessities.

Consecutively these changes and adjustments must be applied by accountants and require good knowledge and understanding of the regulations. This study, being based only on publications from the Republic of Moldova has a limit, and the following research will also be carried out for scientific publications at the international level.

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4. Register of events scientifically thankful in the the year 2020. https://anacec.md/ro/technical-staff/editions

5. Register of events scientifically thankful in the the year 2021. https://anacec.md/ro/technical-staff/editions

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THE GOING CONCERN PRINICPLE IMPLICATIONS RESULTING FROM THE CONFLICT IN UKRAINE

The start of Russia's armed aggression against Ukraine in February 2022 has changed the existing socio-political order in Europe. Many Western countries have become involved in ad hoc military, humanitarian and economic assistance. According to the data published by the Statista, which uses data from the Kiel Institute for the World Economy, the Baltic states are among the countries that are most involved in helping Ukraine, relative to their own GDP. The first four places are occupied by Latvia (1.01%), Estonia (0.95%), Poland (0.65%) and Lithuania (0.52%). In absolute terms, the largest aid was offered by the United States (0.25% of its own GDP), which by the beginning of October 2022 had provided a total of approx. 52.3 billion €.

Ukraine is one of the world's largest grain importers, mainly corn, wheat and barley. According to data published by APK-Inform, in 2021, 86 million tonnes of cereals were exported from Ukraine. Forecasts for 2022 indicate a drastic decrease oscillating around 54.1 million to 55.7 million tonnes due to harvest reduction. It matters to the global economy. Ukraine is called the "breadbasket of Europe" supplying food to many countries, mainly in Africa and the Middle East. The importance of ensuring a clear communication channel is well illustrated by the need to conclude a grain agreement with Russia, which enables the transport of grain from Ukrainian ports on the Black Sea.