

ASPECTE PARTICULARE PRIVIND MANAGEMENTUL IMPOZITELOR ȘI TAXELOR

PARTICULAR ASPECTS REGARDING THE MANAGEMENT OF TAXES AND DUTIES

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Abstract: The expansion of research in the field of management made possible the identification of new specific areas. Thus, we can talk about public management, the public financial management, and particularly about the management of taxes and duties. This article is focusing on giving a shape to the particular aspects of the management of taxes and duties as a new field of managerial research.

Keywords: management, taxes, duties, taxation policy, elements of direct taxation, elements of indirect taxation, fiscal equity.