

THE INCIDENCE OF THE TAXATION UPON THE FINANCIAL RESULTS OF A COMPANY

INCIDENȚA IMPOZITĂRII FIRMEI ASUPRA REZULTATELOR ECONOMICO FINANCIARE

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Abstract:

The study presents the contrary interests represented by the state through its institutions and economic agents. For the state to accomplish its objectives for the protection of the citizens through activities like: education, health, security and public order it has to tax the economic agents. The study presents an evolution in time of the fiscal policy and the influence upon the financial results of the economic agents from a double point of view: the size of the tax and the bureaucracy generated by the state institutions.

Key words: *taxation, company, bureaucracy, financial results*

JEL classification: *H3 - Fiscal Policies and Behavior of Economic Agents, H32 - Firm*