



**SYLLABUS**  
Academic year 2016-2017

**1. Information regarding the programme**

1.1. Higher education institution	BABES-BOLYAI UNIVERSITY
1.2. Faculty	BUSINESS
1.3. Department	BUSINESS
1.4. Field of study	BUSINESS ADMINISTRATION
1.5. Study cycle	MASTER
1.6. Study programme / Qualification	ADMINISTRAREA AFACERILOR ÎN OSPITALITATE ȘI TURISM INTERNATIONAL (cu predare în limba engleză)

**2. Information regarding the course**

2.1. Name of the course	Fiscalitate în ospitalitate și turism / Taxation in Hospitality and Tourism					
2.2. Code	IME0029					
2.3. Course coordinator	Assoc. Prof.. dr. Dragoș PĂUN					
2.4. Seminar coordinator	Assoc. Prof.. dr. Dragoș PĂUN					
2.5. Year of study	1	2.6. Semester	1	2.7. Type of evaluation	2.8. Type of course	compulsory

**3. Total estimated time (hours/semester of didactic activities)**

3.1. Hours per week	2	Of which: 3.2. lecture	1	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	24	Of which: 3.5. lecture	12	3.6. seminar/laboratory	12
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					14
Additional documentation (in libraries, on electronic platforms, field documentation)					14
Preparation for seminars/labs, homework, papers, portfolios and essays					6
Tutorship					4
Evaluations					2
Other activities:					8
3.7. Total individual study hours				48	
3.8. Total hours per semester				72	
3.9. Number of ECTS credits				3	

#### 4. Prerequisites (if necessary)

4.1. curriculum	
4.2. competencies	

#### 5. Conditions (if necessary)

5.1. for the course	
5.2. for the seminar /lab activities	

#### 6. Specific competencies acquired

Professional competencies	<p>C1. gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment</p> <p>C1.1 describing economic paradigms, concepts, and theories about the influence of the external environment on a company/ an organisation</p> <p>C.1.2 explaining and interpreting the economic influence of the external environment on a company/ an organisation</p>
Transversal competencies	<p>CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work</p> <p>CT2. identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork</p>

#### 7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	<ul style="list-style-type: none"> <li>Overview of the specificities of taxation in tourism services</li> </ul>
7.2. Specific objective of the course	<p>Practical ability to apply special rules for the taxation in tourism</p> <p>Create an optimal tax strategy for businesses in hospitality and tourism</p> <p>Identify specific taxes for international operations in tourism.</p>

#### 8. Content

8.1. Course	Teaching method	Remarks
1. Definition of basic concepts in tourism which are important in the field of taxation <ul style="list-style-type: none"> <li>• Basic principles of taxation</li> </ul>	Interactive lecture, exposure of documents	- 2 lectures
2. Method of demonstrating costs in order to achieve income	Interactive lecture, exposure of documents	2 lectures
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer <ul style="list-style-type: none"> <li>• Taxation for activities abroad</li> </ul>	Interactive lecture, exposure of documents	- 2 lectures
4. Special Tax provisions in the field of tourism <ul style="list-style-type: none"> <li>• Taxation of companies operating in catering and tourism</li> <li>• Determining the net income of these companies</li> </ul>	Interactive lecture, exposure of documents	- 2 lectures
5. Value Added Tax Act. Special treatment of travel services. <ul style="list-style-type: none"> <li>• EU VAT Directive</li> </ul>	Interactive lecture, exposure of documents	- 2 lectures
6. Exempt fulfillments. Taxation of transportation <ul style="list-style-type: none"> <li>• Place of operation in the case of rent-a-car companies</li> <li>• Place of operation in the case of cruises</li> </ul>	Interactive lecture, exposure of documents	- 2 lectures
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Interactive lecture, exposure of documents	2 lectures
<b>Bibliography</b>	1. Corthay, L, Loepnick J, <i>Taxing tourism in developing countries</i> , 2010 2. Dwyer L, Forsyth P, <i>International Handbook on the Economics of Tourism</i> ,	

	<p>Elgar, 2006</p> <ol style="list-style-type: none"> <li>3. OECD Tourism Trends and Policies, OECD, 2014</li> <li>4. Radhakishan Rawal, "Taxation of Permanent Establishments: an international perspective" Spiramus, 2006</li> <li>5. Susan Senior Nello, "The European Union: Economics, Policy and History, McGraw Hill, 2011</li> <li>6. OECD, OECD Tourism Trends and Policies 2014,</li> <li>7. Romanian Fiscal Code 2017</li> <li>8. Arvid S. Skaar, "Permanent establishment: erosion of a tax treaty principle". Wolters Kluwer, 1995</li> <li>9. Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005.</li> <li>10. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016</li> </ol>
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8.2. Seminar / laboratory	Teaching method	Remarks
1. Definition of basic concepts in tourism which are important in the field of taxation	Case study, processing documents	2 seminars
2. Method of demonstrating costs in order to achieve income	Case study, processing documents	2 seminars
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Case study, processing documents	2 seminars
4. Tax laws in the field of tourism	Case study, processing documents	2 seminars
5. Value Added Tax Act. Special treatment of travel services.	Case study, processing documents	2 seminars
6. Exempt fulfillments. Taxation of transportation	Case study, processing documents	2 seminars
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Case study, processing documents	2 seminars

Bibliography	<ol style="list-style-type: none"> <li>1. Corthay, L, Loepnick J, <i>Taxing tourism in developing countries</i>, 2010</li> <li>2. Dwyer L, Forsyth P, <i>International Handbook on the Economics of Tourism</i>, Elgar, 2006</li> <li>3. OECD Tourism Trends and Policies, OECD, 2014</li> <li>4. Radhakishan Rawal, "Taxation of Permanent Establishments: an international perspective" Spiramus, 2006</li> <li>5. Susan Senior Nello, "The European Union: Economics, Policy and History", McGraw Hill, 2011</li> <li>6. OECD, OECD Tourism Trends and Policies 2014,</li> <li>7. Romanian Fiscal Code 2017</li> <li>8. Arvid S. Skaar, "Permanent establishment: erosion of a tax treaty principle". Wolters Kluwer, 1995</li> <li>9. Ben Kiekenbeld, "Harmful Tax Competition in the European Union", Kluwer Law International, 2005.</li> <li>10. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016</li> </ol>
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9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program

- The course was set up after discussions with taxation managers from Big 4 companies, with accountants in the tourism and hospitality industry and is similar to courses from universities abroad.

#### 10. Evaluation

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Share of final grade
10.4. Course	<ul style="list-style-type: none"> <li>• Understanding of key concepts and usage of methodology</li> </ul>	Final exam	60%
10.5. Seminar/lab activities	<ul style="list-style-type: none"> <li>• Individual interest, seriousness in addressing key questions, research for students</li> </ul>	Project	40%

#### 10.6. Minimum performance standards

- Understanding key issues related to taxation
- Preparing recommendations for companies in the industry



**Date**

**14.04.2017**

**Signature of course  
coordinator**

Assoc. Prof.. dr. Dragoș  
PĂUN

**Signature of seminar  
coordinator**

Assoc. Prof.. dr. Dragoș PĂUN

**Date of approval**

**22.05.2017**

**Signature of the Head of department**  
Prof. dr. Cornelia POP

