



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



8. Content

8.1. Course	Teaching method	Remarks
1. Definition of basic concepts in tourism which are important in the field of taxation	Interactive lecture, exposure of documents	
2. Method of demonstrating costs in order to achieve income	Interactive lecture, exposure of documents	
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Interactive lecture, exposure of documents	
4. Tax laws in the field of tourism	Interactive lecture, exposure of documents	
5. Value Added Tax Act. Special treatment of travel services.	Interactive lecture, exposure of documents	
6. Exempt fulfillments. Taxation of transportation	Interactive lecture, exposure of documents	
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Interactive lecture, exposure of documents	
Bibliography	1. Radhakishan Rawal, "Taxation of Permanent Establishments: an international	



	<p>perspective” Spiramus, 2006</p> <ol style="list-style-type: none"> 2. Susan Senior Nello, “The European Union: Economics, Policy and History, McGraw Hill, 2011 3. OECD, OECD Tourism Trends and Policies 2014, 4. Romanian Fiscal Code 2016 5. Arvid S. Skaar, “Permanent establishment: erosion of a tax treaty principle”. Wolters Kluwer, 1995 6. Ben Kiekenbeld, “Harmfull Tax Competition in the European Union”, Kluwer Law International, 2005. 7. Michael Lang (ed.), “Trends and Players in Tax Policy” IBFD, 2016
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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. Method of demonstrating costs in order to achieve income	Case study, processing documents	
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Case study, processing documents	
4. Tax laws in the field of tourism	Case study, processing documents	
5. Value Added Tax Act. Special treatment of travel services.	Case study, processing documents	
6. Exempt fulfillments. Taxation of transportation	Case study, processing	



	documents	
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Case study, processing documents	
Bibliography	<ol style="list-style-type: none"> 1. Radhakishan Rawal, "Taxation of Permanent Establishments: an international perspective" Spiramus, 2006 2. Susan Senior Nello, "The European Union: Economics, Policy and History, McGraw Hill, 2011 3. OECD, OECD Tourism Trends and Policies 2014, 4. Romanian Fiscal Code 2016 5. Arvid S. Skaar, "Permanent establishment: erosion of a tax treaty principle". Wolters Kluwer, 1995 6. Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005. 7. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016 	

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"> • Understanding of key concepts and usage of methodology 	Final exam	50%
10.5. Seminar/lab activities	<ul style="list-style-type: none"> • Individual interest, seriousness in addressing key 	Project	50%



	questions, research for students		
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10.6. Minimum performance standards

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

Date
21.06.2016

Signature of course
coordinator

Assoc. Prof.. dr. Dragoș
PĂUN

Signature of seminar coordinator

Assoc. Prof.. dr. Dragoș PĂUN

Date of approval

Signature of the Head of department

