



SYLLABUS

Academic year 2023-2024

1. Information regarding the programme

1.1. Higher education institution	Universitatea Babeș-Bolyai
1.2. Faculty	Faculty of Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme / Qualification	Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Finanțe publice/Public Finance						
2.2. Code	ILE0069						
2.3. Course coordinator	Assoc. Prof. Dr. Dragoș PĂUN						
2.4. Seminar coordinator	Assoc. Prof. Dr. Dragoș PĂUN						
2.5. Year of study	I	2.6. Semester	2	2.7. Type of evaluation	E	2.8. Type of course	compulsory

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

3.1. Hours per week	4	Of which: 3.2. lecture	2	3.3 seminar/laboratory	2
3.4. Total hours in the curriculum	56	Of which: 3.5. lecture	28	3.6. seminar/laboratory	28
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					28
Additional documentation (in libraries, on electronic platforms, field documentation)					28
Preparation for seminars/labs, homework, papers, portfolios and essays					28
Tutorship					2
Evaluations					2
Other activities:					6
3.7. Total individual study hours					94
3.8. Total hours per semester					150
3.9. Number of ECTS credits					6

4. Prerequisites (if necessary)

4.1. curriculum	
4.2. competencies	

5. Conditions (if necessary)

5.1. for the course	Lecture Hall equipped with video-projector, computer
5.2. for the seminar /lab activities	Room equipped with video-projector, computer, partnerships with consultancy companies (KPMG, PwC and Ernst & Young)



6. Specific competencies acquired

Professional competencies	C1. Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment
Transversal competencies	CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

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

7.1. General objective of the course	<ul style="list-style-type: none"> ✓ Determining taxes that are due to pay and drafting the budget of a company or a person.
7.2. Specific objective of the course	<ul style="list-style-type: none"> ✓ Identify key political, technical and economic factors that influence taxes; ✓ Evaluate the impact of taxes on the income of a company/person; ✓ Understanding how a budget is drafted and approved; ✓ Understanding the role of key financial institutions

8. Content

8.1. Course	Teaching method	Remarks
1. The overall function and purpose of taxation in a modern economy	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> • 1 lecture
2. The role of the state in the economy	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> • 1 lecture
3. Public Expenses	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> • 1 lecture
4. Public Revenues	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> • 1 lecture
5. Direct Taxes	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> • 1 lecture



6. Tax on Private People	Interactive lecture, exposure of documents	• 1 lecture
7. Tax on Salaries	Interactive lecture, exposure of documents	• 1 lecture
8. Tax on other income	Interactive lecture, exposure of documents	• 1 lecture
9. Corporate Income Tax	Interactive lecture, exposure of documents	• 1 lecture
10. Revenue Tax and other special taxes	Interactive lecture, exposure of documents	• 1 lecture
11. Indirect Taxes	Interactive lecture, exposure of documents	• 1 lecture
12. Value Added Tax	Interactive lecture, exposure of documents	• 1 lecture
13. Budget procedure in Romania	Interactive lecture, exposure of documents	• 2 lectures
Bibliography	<p>Bibliography:</p> <ol style="list-style-type: none"> 1. Duma F., Paun D., <i>Finante publice. Abordari teoretice si practice</i>. EFES, Cluj-Napoca, 2010 2. Iulian Vacarel, (ed.) <i>Finante publice</i>, Ed. Didactica si Pedagogica, Bucuresti, 2006 3. Tulai, C., <i>Finanțele publice și fiscalitatea</i>, Ed. Casa Cărții de Științe, Cluj-Napoca, 2003 4. Stroe R, Armeanu D., <i>Finanțe</i>, Ed. ASE, București, 2004 5. Beju, V, <i>Metode și tehnici fiscale</i>, Ed. D. Cantemir, Tg. Mureș, 2002 6. Codul fiscal al României, 2020 and 2021 7. Hugh Dalton, <i>Principles of public finance</i> 8. Khan Aman, <i>Budget theory in the public sector</i>, Quorum Books, 2002 9. Rosen H & Gayer T., <i>Public finance</i>, McGraw Hill, 2014 10. Shah Anwar <i>Fiscal Management</i>, The World Bank, 2005 11. Shah Anwar <i>Local Budgeting</i>, The World Bank, 2007 12. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i>, Academic Press, 2014 13. Ihori, T., <i>Principles of Public Finance</i>, Springer Singapore, 2017 	

8.2. Seminar	Teaching method	Remarks
1. The overall function and purpose of taxation in a modern economy	Exercises, Case Studies	• 1 seminar



2. The role of the state in the economy	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
3. Public Expenses	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
4. Public Revenues	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
5. Direct Taxes	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
6. Tax on Private People	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
7. Tax on Salaries	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
8. Tax on other income	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
9. Corporate Income Tax	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
10. Revenue Tax and other special taxes	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
11. Indirect Taxes	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
12. Value Added Tax	Exercises, Case Studies	<ul style="list-style-type: none">• 1 seminar
13. Budget procedure in Romania	Exercises, Case Studies	<ul style="list-style-type: none">• 2 seminars
Bibliography	Bibliography: 1. Duma F., Paun D., <i>Finante publice. Abordari teoretice si practice</i> . EFES, Cluj-Napoca , 2010 2. Iulian Vacarel, (ed.) <i>Finante publice</i> , Ed. Didactica si Pedagogica, Bucuresti, 2006 3. Tulai, C., <i>Finanțele publice și fiscalitatea</i> , Ed. Casa Cărții de Științe, Cluj-Napoca, 2003 4. Stroe R, Armeanu D., <i>Finanțe</i> , Ed. ASE, București, 2004 5. Beju, V, <i>Metode și tehnici fiscale</i> , Ed. D. Cantemir, Tg. Mureș, 2002 6. Codul fiscal al României, 2017 7. Hugh Dalton, <i>Principles of public finance</i> 8. Khan Aman, <i>Budget theory in the public sector</i> , Quorum Books, 2002 9. Rosen H & Gayer T., <i>Public finance</i> , McGraw Hill, 2014 10. Shah Anwar <i>Fiscal Management</i> , The World Bank, 2005 11. Shah Anwar <i>Local Budgeting</i> , The World Bank, 2007 12. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i> , Academic Press, 2014 13. Ithori, T., <i>Principles of Public Finance</i> , Springer Singapore, 2017	



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 companies such as: PricewaterhouseCoopers, Ernst & Young and KPMG. The course content is similar to courses from universities abroad.

10. Evaluation

- The same evaluation criteria hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Share in the grade (%)
10.4. Course	Understanding of key concepts, solving exercise	Final exam	60 %
	Project related to the involvement of companies in the communities	Project (individual or group)	40%

10.6. Minimum performance standards

- Understanding key issues related to taxation
- Preparing recommendations for companies

Date
29.09.2023

Course coordinator
Conf.dr. Dragoș PĂUN

Seminar coordinator
Conf.dr. Dragoș PĂUN

Date of approval
11.10.2023

Head of department
Prof.dr. Ioan Cristian CHIFU