



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	Taxation						
2.2. Code	ILE0085						
2.3. Course coordinator	Assoc. Prof. Dr. Dragoș Păun						
2.4. Seminar coordinator	Assoc. Prof. Dr. Dragoș Păun						
2.5. Year of study	III	2.6. Semester	2	2.7. Type of evaluation	C	2.8. Type of course	compulsory

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

3.1. Hours per week	3	Of which: 3.2. lecture	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	36	Of which: 3.5. lecture	24	3.6. seminar/laboratory	12
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					12
Additional documentation (in libraries, on electronic platforms, field documentation)					8
Preparation for seminars/labs, homework, papers, portfolios and essays					12
Tutorship					2
Evaluations					2
Other activities:					3
3.7. Total individual study hours					39
3.8. Total hours per semester					75
3.9. Number of ECTS credits					3

4. Prerequisites (if necessary)

4.1. curriculum	ILE0069 Public Finance
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 C.1.2 explaining and interpreting the economic influence of the external environment on a company/ an organisation
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	✓ Determining the impact of taxes on a company
7.2. Specific objective of the course	<ul style="list-style-type: none"> ✓ In depth analysis of the tax environment ✓ Evaluate the impact of taxes on the income of a company/ person; ✓ Understanding of the international tax environment

8. Content

8.1. Course	Teaching method	Remarks
1. General presentation of the course <ul style="list-style-type: none"> • Recap session and linking other courses with this one • Introduction remarks about taxation 	Interactive lecture, exposure of documents	1 lecture
2. Taxation system in Romania <ul style="list-style-type: none"> • In depth approach of the tax system • Tax regulatory framework • The systems for self-assessment and the making of returns 	Interactive lecture, exposure of documents	1 lecture
3. Tax evasion and Tax Fraud	Interactive lecture, exposure of documents	1 lecture
4. Tax Havens <ul style="list-style-type: none"> • Basic information • Types of tax havens 	Interactive lecture, exposure of documents	2 lectures



5. Double Tax Treaties	Interactive lecture, exposure of documents	1 lecture
<ul style="list-style-type: none"> • Introductory information on DTT • Importance of DTT 		
6. test	Interactive lecture, exposure of documents	1 lecture
7. EU VAT Directive and its impact	Interactive lecture, exposure of documents	3 lectures
8. Excise Duties in the EU	Interactive lecture, exposure of documents	1 lecture
9. Other EU Directives with impact on taxes	Interactive lecture, exposure of documents	1 lecture
<ul style="list-style-type: none"> • 		
Bibliography	Bibliography: 1. Hasseldine, <i>Advances in Taxation</i> , Emerald Group Publishing, 2015 2. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016 3. Read Colin, Gregoroiu Greg (eds), "International Taxation Handbook", Elsevier, 2007 4. Bischel Jon, Feinschreiber, Practising Law Institute, "Fundamentals of International Taxation, Practising Law Institut, 1985 5. Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005. 6. Carlo Pinto, "Tax Competition and EU Law" Kluwer Law International, 2003 7. Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) "Tax Policy and Impending Monetary Union", Leuven University Press, 1999 8. Gulielmo Maisto ed. "Tax treaties and domestic law", 2006, IBFD. 9. Jonathan Burkin, "Tax Havens: International Avoidance and Evasion" Nova Science, 2011. 10.	

8.2. Seminar	Teaching method	Remarks
1. General presentation of the course	Exercises, Case Studies	1 seminar
<ul style="list-style-type: none"> • Recap session and linking other courses with this one • Introduction remarks about taxation 		
2. Taxation system in Romania	Exercises, Case Studies	1 seminar
<ul style="list-style-type: none"> • In depth approach of the tax system • Tax regulatory framework • The systems for self-assessment and the making of returns 		



3. Tax evasion and Tax Fraud	Exercises, Case Studies	1 seminar
4. Tax Havens <ul style="list-style-type: none">• Basic information• Types of tax havens	Exercises, Case Studies	2 seminars
5. Double Tax Treaties <ul style="list-style-type: none">• Introductory information on DTT• Importance of DTT	Exercises, Case Studies	1 seminar
6. test	Exercises, Case Studies	1 seminar
7. EU VAT Directive and its impact	Exercises, Case Studies	3 seminars
8. Excise Duties in the EU	Exercises, Case Studies	1 seminar
9. Other EU Directives with impact on taxes	Exercises, Case Studies	1 seminar

Bibliography	<p>Bibliography:</p> <ol style="list-style-type: none">11. Hasseldine, <i>Advances in Taxation</i>, Emerald Group Publishing, 201512. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 201613. Read Colin, Gregoroiu Greg (eds), "International Taxation Handbook", Elsevier, 200714. Bischel Jon, Feinschreiber, Practising Law Institute, "Fundamentals of International Taxation, Practising Law Institut, 198515. Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005.16. Carlo Pinto, "Tax Competition and EU Law" Kluwer Law International, 200317. Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) "Tax Policy and Impending Monetary Union", Leuven University Press, 199918. Gulielmo Maisto ed. "Tax treaties and domestic law", 2006, IBFD.19. Jonathan Burkin, "Tax Havens: International Avoidance and Evasion" Nova Science, 2011.
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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 is set up after discussions with Taxation managers from companies such as: PricewaterhouseCoopers, Ernst & Young and KPMG. The course content is similar to courses from Romanian and international universities.



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 (%)
10.1. Course	Understanding of key concepts, solving exercise	Final exam	60 %
10.2	Test	Written test	40%

10.6. Minimum performance standards

- Efficiently determining tax losses and preparing a tax strategy for a company

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