



SYLLABUS Academic year 2024-2025

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	Hospitality 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	



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TRADITIO ET EXCELLENTIA

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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	C.1 Gathering, processing, and analysing economic data for business management
Transversal competencies	CT1. Identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork

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

7.1. General objective of the course	✓ Determining taxes that are due to pay and drafting the budget of a company or a person.
7.2. Specific objective of the course	✓ Identify key political, technical and economic factors that influence taxes; ✓ Evaluate the impact of taxes on the income of a company/ person; ✓ Analyze the salaries and how taxes affect them; ✓ 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	• 1 lecture
2. The role of the state in the economy	Interactive lecture, exposure of documents	• 1 lecture
3. Public Expenses	Interactive lecture, exposure of documents	• 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	<ul style="list-style-type: none">• 1 lecture
7. Tax on Salaries	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
8. Tax on other income	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
9. Corporate Income Tax	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
10. Revenue Tax and other special taxes	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
11. Indirect Taxes	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
12. Value Added Tax	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 1 lecture
13. Budget procedure in Romania	Interactive lecture, exposure of documents	<ul style="list-style-type: none">• 2 lectures
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,	



	<p>Cluj-Napoca, 2003</p> <ol style="list-style-type: none">4. Stroe R, Armeanu D., <i>Finanțe</i>, Ed. ASE, București, 20045. Beju, V, <i>Metode și tehnici fiscale</i>, Ed. D. Cantemir, Tg. Mureș, 20026. Codul fiscal al României, 2020 and 20217. Hugh Dalton, <i>Principles of public finance</i>8. Khan Aman, <i>Budget theory in the public sector</i>, Quorum Books, 20029. Rosen H & Gayer T., <i>Public finance</i>, McGraw Hill, 201410. Shah Anwar <i>Fiscal Management</i>, The World Bank, 200511. Shah Anwar <i>Local Budgeting</i>, The World Bank, 200712. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i>, Academic Press, 201413. Ihori, T., <i>Principles of Public Finance</i>, Springer Singapore, 2017
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8.2. Seminar	Teaching method	Remarks
1. The overall function and purpose of taxation in a modern economy	Exercises, Case Studies	<ul style="list-style-type: none">• 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	• 1 seminar
13. Budget procedure in Romania	Exercises, Case Studies	• 2 seminars
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, 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. Ihori, 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%



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10.6. Minimum performance standards

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

Date 12.04.2024	Course coordinator Conf.dr. Dragoș PĂUN	Seminar coordinator Conf.dr. Dragoș PĂUN
Date of approval 17.04.2024		Head of department Prof.dr. Ioan Cristian CHIFU