



SYLLABUS

Academic year 2022-2023

1. Information regarding the programme

1.1. Higher education institution	BABEȘ-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	BUSINESS ADMINISTRATION IN HOSPITALITY AND INTERNATIONAL TOURISM

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	C	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	28	Of which: 3.5. lecture	14	3.6. seminar/laboratory	14
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:					7
3.7. Total individual study hours					47
3.8. Total hours per semester					75
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 <ul style="list-style-type: none"> Basic principles of taxation 	Interactive lecture, exposure of documents	1 lecture
2. Method of demonstrating costs in order to achieve income	Interactive lecture, exposure of documents	1 lecture
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer <ul style="list-style-type: none"> Taxation for activities abroad 	Interactive lecture, exposure of documents	1 lecture
4. Special Tax provisions in the field of tourism <ul style="list-style-type: none"> Taxation of companies operating in catering and tourism Determining the net income of these companies 	Interactive lecture, exposure of documents	1 lecture
5. Value Added Tax Act. Special treatment of travel services. <ul style="list-style-type: none"> EU VAT Directive 	Interactive lecture, exposure of documents	1 lecture



6. Exempt fulfillments. Taxation of transportation <ul style="list-style-type: none"> • Place of operation in the case of rent-a-car companies • Place of operation in the case of cruises 	Interactive lecture, exposure of documents	1 lecture
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Interactive lecture, exposure of documents	1 lecture
Bibliography	<ol style="list-style-type: none"> 1. Corthay, L, Loeprick J, <i>Taxing tourism in developing countries</i>, 2010 2. Dwyer L, Forsyth P, <i>International Handbook on the Economics of Tourism</i>, Elgar, 2006 3. OECD Tourism Trends and Policies, OECD, 2014 4. Radhakishan Rawal, "Taxation of Permanent Establishments: an international perspective" Spiramus, 2006 5. Susan Senior Nello, "The European Union: Economics, Policy and History, McGraw Hill, 2011 6. OECD, OECD Tourism Trends and Policies 2014, 7. Romanian Fiscal Code 2017 8. Arvid S. Skaar, "Permanent establishment: erosion of a tax treaty principle". Wolters Kluwer, 1995 9. Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005. 10. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016 	

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	1 lecture
2. Method of demonstrating costs in order to achieve income	Case study, processing documents	1 lecture
3. Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Case study, processing documents	1 lecture
4. Tax laws in the field of tourism	Case study, processing documents	1 lecture
5. Value Added Tax Act. Special treatment of travel services.	Case study, processing documents	1 lecture
6. Exempt fulfillments. Taxation of transportation	Case study, processing documents	1 lecture
7. Entities operating in tourism and the application of tax costs -- lump-sum costs, tax records	Case study, processing documents	1 lecture



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

<ul style="list-style-type: none"> • 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

- **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 of final grade
10.4. Course	<ul style="list-style-type: none"> • Understanding of key concepts and usage of methodology 	Final exam	60%
10.5. Seminar/lab activities	<ul style="list-style-type: none"> • Individual interest, seriousness in addressing key questions, research for students 	Project	40%
10.6. Minimum performance standards			
<ul style="list-style-type: none"> ➤ Understanding key issues related to taxation ➤ Preparing recommendations for companies in the industry 			



Date

Signature of course coordinator

Signature of seminar coordinator

12.05.2022

Assoc. Prof.. dr. Dragoș PĂUN

Assoc. Prof.. dr. Dragoș PĂUN

Date of approval

Signature of the Head of department

20.05.2022

Prof. dr Ioan Cristian CHIFU