



SYLLABUS
Taxation
Academic year 2025-2026

1. Information regarding the program

1.1. Higher education institution	Universitatea Babeș Bolyai
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme/Qualification	Business Administration /Bachelor in Economic Studies
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		Public Finance				Discipline code	ILE0085	
2.2. Course coordinator		Assoc. Prof. Dr. Dragoș PĂUN						
2.3. Seminar coordinator		Assoc. Prof. Dr. Dragoș PĂUN						
2.4. Year of study	3	2.5. Semester	2	2.6. Type of evaluation	C	2.7. Discipline regime	Elective	

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

3.1. Hours per week	3	of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	36	of which: 3.5 course	24	3.6 seminar/laboratory	12
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					8
Additional documentation (in libraries, on electronic platforms, field documentation)					10
Preparation for seminars/labs, homework, papers, portfolios and essays					10
Tutorship					2
Evaluations					2
Other activities:					7
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	-
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)



6.1. Specific competencies acquired

Professional/essential competencies	C2.1. Identification of economic concepts and theories associated with the enterprise/organization
Transversal competencies	CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes

Knowledge	<p>The student has knowledge of accounting, processing and analysis of economic and financial information necessary for the efficient organization and management of the company.</p> <ul style="list-style-type: none">• Identify the recognition criteria in accounting for taxes specific to an economic entity.• Identify the elements in the tax returns of economic entities.
Skills	<p>The student has the necessary skills to use the methods and techniques of financial and accounting management of a company's activity as a whole, including specialized computer programs.</p> <ul style="list-style-type: none">• prepares reports on taxes and duties required by information users.• estimates the fiscal effects of economic scenarios established by the management of economic entities.
Responsibility and autonomy:	<p>The student is able to make decisions at the level of the position he holds and assume responsibility towards higher hierarchical levels.</p> <ul style="list-style-type: none">• proposes strategies for exploiting tax opportunities.• proposes tax consultancy to economic entities.



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

7.1 General objective of the discipline	<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 discipline	<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;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 methods	Remarks
1. The principles and rules of taxation	Interactive lecture, exposure of documents	2 lectures
2. Tax claims	Interactive lecture, exposure of documents	1 lecture
3. Tax control	Interactive lecture, exposure of documents	1 lecture
4. Tax evasion and methods to combat it	Interactive lecture, exposure of documents	2 lectures
5. Transfer pricing	Interactive lecture, exposure of documents	2 lectures
6. Excise duties and other special taxes	Interactive lecture, exposure of documents	2 lectures
7. Local taxes and fees	Interactive lecture, exposure of documents	1 lecture

Bibliography:

- Duma F., Paun D., Finante publice. Abordari teoretice si practice. EFES, Cluj-Napoca , 2010
- Iulian Vacarel, (ed.) Finante publice, Ed. Didactica si Pedagogica, Bucuresti, 2006
- Tulai, C., Finanțele publice și fiscalitatea, Ed. Casa Cărții de Științe, Cluj-Napoca, 2003
- Stroe R, Armeanu D., Finanțe, Ed. ASE, București, 2004
- Beju, V, Metode și tehnici fiscale, Ed. D. Cantemir, Tg. Mureș, 2002
- Codul fiscal al României, 2020 and 2021
- Hugh Dalton, Principles of public finance
- Khan Aman, Budget theory in the public sector, Quorum Books, 2002
- Rosen H & Gayer T., Public finance, McGraw Hill, 2014
- Shah Anwar Fiscal Management, The World Bank, 2005
- Shah Anwar Local Budgeting, The World Bank, 2007
- Tresch, R. Public Finance, Third Edition: A Normative Theory, Academic Press, 2014
- Ihori, T., Principles of Public Finance, Springer Singapore, 2017

8.2 Seminar / laboratory	Metode de predare	Observații
1. The principles and rules of taxation	Exercises, Case Studies	2 seminars
2. Tax claims	Exercises, Case Studies	1 seminar
3. Tax control	Exercises, Case Studies	1 seminar
4. Tax evasion and methods to combat it	Exercises, Case Studies	2 seminars
5. Transfer pricing	Exercises, Case Studies	2 seminars
6. Excise duties and other special taxes	Exercises, Case Studies	2 seminars
7. Local taxes and fees	Exercises, Case Studies	1 seminar

Bibliography:

- Duma F., Paun D., Finante publice. Abordari teoretice si practice. EFES, Cluj-Napoca , 2010



2. Iulian Vacarel, (ed.) Finante publice, Ed. Didactica si Pedagogica, Bucuresti, 2006
3. Tulai, C., Finanțele publice și fiscalitatea, Ed. Casa Cărții de Științe, Cluj-Napoca, 2003
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5. Beju, V, Metode și tehnici fiscale, Ed. D. Cantemir, Tg. Mureș, 2002
6. Codul fiscal al României, 2017
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8. Khan Aman, Budget theory in the public sector, Quorum Books, 2002
9. Rosen H & Gayer T., Public finance, McGraw Hill, 2014
10. Shah Anwar Fiscal Management, The World Bank, 2005
11. Shah Anwar Local Budgeting, The World Bank, 2007
12. Tresch, R. Public Finance, Third Edition: A Normative Theory, Academic Press, 2014
13. Ihori, T., Principles of Public Finance, Springer Singapore, 2017

9. Corroborating the content of the discipline 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 are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Understanding of key concepts, solving exercise	Final written exam (will be in the last week of the semester)	60%
10.5 Seminar/laboratory	Project related to the involvement of companies in the communities	Individual or group project (will be evaluated throughout the semester)	40%
10.6 Minimum standard of performance			
To obtain a passing grade students must:			
<ul style="list-style-type: none">• Understanding key issues related to taxation• Preparing recommendations for companies			

11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development
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TRADITIO ET EXCELLENTIA

FACULTATEA DE
BUSINESS
IN PARTNERSHIP

		3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCATIE DE CALITATE					
						16 PACE, JUSTITIE ȘI INSTITUTII EFICIENTE		

Date:
03.04.2025

Signature of course coordinator
Conf.dr. Dragoș PĂUN

Signature of seminar coordinator
Conf.dr. Dragoș PĂUN

Date of approval:
10.04.2025

Signature of the head of department
Prof.dr. Ioan Cristian Chifu