



## SYLLABUS

### European and International 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	International Business Administration (English)/Master degree
1.7. Form of education	Full time

#### 2. Information regarding the discipline

2.1. Name of the discipline		European and International Taxation				Discipline code		IME0021			
2.2. Course coordinator			Assoc. Prof. Dr. Dragoș Păun								
2.3. Seminar coordinator			Assoc. Prof. Dr. Dragoș Păun								
2.4. Year of study		III	2.5. Semester		2	2.6. Type of evaluation		C	2.7. Discipline regime		compulsory

#### 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	42	of which: 3.5 course	28	3.6 seminar/laboratory	14
<b>Time allotment for individual study (ID) and self-study activities (SA)</b>					<b>hours</b>
Learning using manual, course support, bibliography, course notes (SA)					14
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:					9
<b>3.7. Total individual study hours</b>					<b>83</b>
<b>3.8. Total hours per semester</b>					<b>125</b>
<b>3.9. Number of ECTS credits</b>					<b>5</b>

#### 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	<ul style="list-style-type: none"><li>C3. Ability to adapt dynamically to changes emerging in both national and international business settings by an appropriate and flexible use of the information available</li></ul>
Transversal competencies	<ul style="list-style-type: none"><li>CT2. Identification of roles and responsibilities in a team and their application within companies</li></ul>

### 6.2. Learning outcomes

Knowledge	<p>The student has complex knowledge of accounting, processing, and analysis of economic and financial information required for effective organisation and management of units.</p> <ul style="list-style-type: none"><li>identifies the criteria for recognizing in accounting the taxes and duties specific to an economic entity.</li><li>identifies the taxes and duties specific to an economic entity.</li></ul>
Skills	<p>The student has the necessary skills to ethically use methods and techniques specific to the financial-accounting management of an enterprise as a whole.</p> <ul style="list-style-type: none"><li>estimates the tax effects of economic scenarios established by the management of economic entities.</li><li>evaluates the tax effects of economic operations in a given context.</li><li>evaluates the impact of fiscal policies on the profitability of entities in the context of legislative changes (of a fiscal nature)</li></ul>
Responsibility and autonomy:	<p>The student is able to perform complex professional tasks, under conditions of autonomy and professional independence.</p> <ul style="list-style-type: none"><li>offers tax advice to economic entities.</li><li>proposes strategies for exploiting tax opportunities.</li><li>prepares tax optimization reports and analyses.</li></ul>



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

<b>7.1 General objective of the discipline</b>	<ul style="list-style-type: none"> <li>Determining the impact of taxes on a company</li> </ul>
<b>7.2 Specific objective of the discipline</b>	<ul style="list-style-type: none"> <li>In depth analysis of the tax environment</li> <li>Evaluate the impact of taxes on the income of a company/ person;</li> <li>Understanding of the international tax environment</li> </ul>

## 8. Content

8.1 Course	Teaching methods	Remarks
1. General presentation of the course <ul style="list-style-type: none"> <li>Recap session and linking other courses with this one</li> <li>Introduction remarks about taxation</li> </ul>	Interactive lecture, exposure of documents	1 lecture
2. Taxation system in Romania <ul style="list-style-type: none"> <li>In depth approach of the tax system</li> <li>Tax regulatory framework</li> <li>The systems for self-assessment and the making of returns</li> </ul>	Interactive lecture, exposure of documents	2 lecture
3. Tax evasion and Tax Fraud	Interactive lecture, exposure of documents	1 lecture
4. Tax Havens <ul style="list-style-type: none"> <li>Basic information</li> <li>Types of tax havens</li> </ul>	Interactive lecture, exposure of documents	2 lectures
5. Double Tax Treaties <ul style="list-style-type: none"> <li>Introductory information on DTT</li> <li>Importance of DTT</li> </ul>	Interactive lecture, exposure of documents	2 lecture
6. Test	Interactive lecture, exposure of documents	1 lectures
7. EU VAT Directive and its impact	Interactive lecture, exposure of documents	3 lecture
8. Excise Duties in the EU	Interactive lecture, exposure of documents	1 lectures
9. Other EU Directives with impact on taxes	Interactive lecture, exposure of documents	1 lecture
<b>Bibliography:</b> <ol style="list-style-type: none"> <li>Hasseldine, <i>Advances in Taxation</i>, Emerald Group Publishing, 2015</li> <li>Michael Lang (ed.), <i>"Trends and Players in Tax Policy"</i> IBFD, 2016</li> <li>Read Colin, Gregoroiu Greg (eds), <i>"International Taxation Handbook"</i>, Elsevier, 2007</li> <li>Bischel Jon, Feinschreiber, Practising Law Institute, <i>"Fundamentals of International Taxation"</i>, Practising Law Institut, 1985</li> <li>Ben Kiekenbeld, <i>"Harmfull Tax Competition in the European Union"</i>, Kluwer Law International, 2005.</li> <li>Carlo Pinto, <i>"Tax Competition and EU Law"</i> Kluwer Law International, 2003</li> <li>Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) <i>"Tax Policy and Impending Monetary Union"</i>, Leuven University Press, 1999</li> <li>Gulielmo Maisto ed. <i>"Tax treaties and domestic law"</i>, 2006, IBFD.</li> <li>Jonathan Burkin, <i>"Tax Havens: International Avoidance and Evasion"</i> Nova Science, 2011.</li> </ol>		
8.2 Seminar / laboratory	Metode de predare	Observații
1. General presentation of the course	Exercises, Case Studies	1 seminar



<ul style="list-style-type: none"> <li>Recap session and linking other courses with this one</li> <li>Introduction remarks about taxation</li> </ul>		
2. Taxation system in Romania <ul style="list-style-type: none"> <li>In depth approach of the tax system</li> <li>Tax regulatory framework</li> <li>The systems for self-assessment and the making of returns</li> </ul>	Exercises, Case Studies	2 seminars
3. Tax evasion and Tax Fraud	Exercises, Case Studies	1 seminar
4. Tax Havens <ul style="list-style-type: none"> <li>Basic information</li> <li>Types of tax havens</li> </ul>	Exercises, Case Studies	2 seminars
5. Double Tax Treaties <ul style="list-style-type: none"> <li>Introductory information on DTT</li> <li>Importance of DTT</li> </ul>	Exercises, Case Studies	2 seminars
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

- Hasseldine, *Advances in Taxation*, Emerald Group Publishing, 2015
- Michael Lang (ed.), *"Trends and Players in Tax Policy"* IBFD, 2016
- Read Colin, Gregoroiu Greg (eds), *"International Taxation Handbook"*, Elsevier, 2007
- Bischel Jon, Feinschreiber, Practising Law Institute, *"Fundamentals of International Taxation"*, Practising Law Institut, 1985
- Ben Kiekenbeld, *"Harmfull Tax Competition in the European Union"*, Kluwer Law International, 2005.
- Carlo Pinto, *"Tax Competition and EU Law"* Kluwer Law International, 2003
- Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) *"Tax Policy and Impending Monetary Union"*, Leuven University Press, 1999
- Gulielmo Maisto ed. *"Tax treaties and domestic law"*, 2006, IBFD.
- Jonathan Burkin, *"Tax Havens: International Avoidance and Evasion"* Nova Science, 2011.

#### 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 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 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 evaluated in session)	60 %
10.5 Seminar/laboratory	Individual interest, seriousness in addressing key questions, research for students	Individual or group project (will be evaluated throughout the semester)	40%
10.6 Minimum standard of performance			
<ul style="list-style-type: none"> <li>Understanding key issues related to taxation</li> <li>Preparing recommendations for companies in the industry</li> </ul>			

## 11. Labels ODD (Sustainable Development Goals)<sup>1</sup>

	General label for Sustainable Development						
							

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

<sup>1</sup> Keep only the labels that, according to the [Procedure for applying ODD labels in the academic process](#), suit the discipline and delete the others, including the general one for Sustainable Development – if not applicable. If no label describes the discipline, delete them all and write „Not applicable.”.