



SYLLABUS

Taxation in Hospitality and Tourism

Academic year 2024-2025

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	Master
1.6. Study programme/Qualification	Business administration in hospitality and international tourism /master
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		Taxation in Hospitality and Tourism				Discipline code	IME0029
2.2. Course coordinator		Assoc. Prof. dr. Dragoș PĂUN					
2.3. Seminar coordinator		Assoc. Prof. dr. Dragoș PĂUN					
2.4. Year of study	1	2.5. Semester	1	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	2	of which: 3.2 course	1	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	28	of which: 3.5 course	14	3.6 seminar/laborator	14
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					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	-



6.1. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">• C1. running a business division/ subdivision in the hospitality and tourism sector
Transversal competencies	<ul style="list-style-type: none">• CT2. identification of roles and responsibilities in a team and their implementation within various hospitality and tourism-based businesses

6.2. Learning outcomes

Knowledge	<p>The student has complex knowledge regarding accounting, processing and analysis of economic and financial information necessary for the efficient organization and management of businesses in the hospitality and international tourism industry.</p> <ul style="list-style-type: none">• identifies the criteria for recognizing in accounting the taxes and duties specific to an economic entity.• identifies the taxes and duties specific to an economic entity.
Skills	<p>The student has the ability to use methods and techniques for financial and accounting management of the activity of companies in the hospitality and international tourism industry.</p> <ul style="list-style-type: none">• estimates the tax effects of economic scenarios established by the management of economic entities.• evaluates the tax effects of economic operations in a given context.
Responsibility and autonomy:	<p>The student is able to perform complex professional tasks, in conditions of autonomy and professional independence.</p> <ul style="list-style-type: none">• offers tax advice to economic entities.• proposes strategies for exploiting tax opportunities.



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

7.1 General objective of the discipline	<ul style="list-style-type: none"> Overview of the specificities of taxation in tourism services
7.2 Specific objective of the discipline	<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 methods	Remarks
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
Method of demonstrating costs in order to achieve income	Interactive lecture, exposure of documents	1 lecture
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
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
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
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
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"> Corthay, L, Loeprick J, <i>Taxing tourism in developing countries</i>, 2010 Dwyer L, Forsyth P, <i>International Handbook on the Economics of Tourism</i>, Elgar, 2006 OECD Tourism Trends and Policies, OECD, 2014 Radhakishan Rawal, "Taxation of Permanent Establishments: an international perspective" Spiramus, 2006 Susan Senior Nello, "The European Union: Economics, Policy and History", McGraw Hill, 2011 OECD, OECD Tourism Trends and Policies 2014, Romanian Fiscal Code 2017 Arvid S. Skaar, "Permanent establishment: erosion of a tax treaty principle". Wolters Kluwer, 1995 Ben Kiekenbeld, "Harmfull Tax Competition in the European Union", Kluwer Law International, 2005. Michael Lang (ed.), "Trends and Players in Tax Policy" IBFD, 2016 		
8.2 Seminar / laboratory	Metode de predare	Observații
Definition of basic concepts in tourism which are important in the field of taxation	Case study, processing documents	1 lecture
Method of demonstrating costs in order to achieve income	Case study, processing documents	1 lecture



Journey-money -- journey-money of employee during national and foreign business trips, journey-money of employer	Case study, processing documents	1 lecture
Tax laws in the field of tourism	Case study, processing documents	1 lecture
Value Added Tax Act. Special treatment of travel services.	Case study, processing documents	1 lecture
Exempt fulfillments. Taxation of transportation	Case study, processing documents	1 lecture
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 		

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 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 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 and usage of methodology	Final written exam (will be evaluated in the last week of the semester)	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"> • Understanding key issues related to taxation • Preparing recommendations for companies in the industry 			



11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development							

Date:
03.04.2025

Signature of course coordinator
Assoc. Prof. dr. Dragoș PĂUN

Signature of seminar coordinator
Assoc. Prof. dr. Dragoș PĂUN

Date of approval:
10.04.2025

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

¹ 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.”.