UNIVERSITATEA BABEŞ-BOLYAI
BABEŞ-BOLYAI TUDOMÁNYEGYETEM
BABEŞ-BOLYAI UNIVERSITÄT
BABEŞ-BOLYAI UNIVERSITY
TRADITIO ET EXCELLENTIA

FACULTATEA DE BUSINESS IN PARTNERSHIP

COURSE DESCRIPTION
Taxation
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Bachelor
1.6. Degree 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	Taxation			Codul disciplinei	ILE0085
2.2. Course coordinator	Assoc. Prof. Dr. Dragoş PĂUN				
2.3. Seminar coordinator	Assoc. Prof. Dr. Dragoş PĂUN				
2.4. Year of study	3	2.5. Semester	2	2.6. Type of assessment	Viva voce
2.7. Course status	Optional			2.8. Course type	Specialisation subject

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	3	of which: 3.2. course	2	3.3. seminar/ laboratory/ project	1
3.4. Total of hours in the curriculum	36	of which: 3.5. course	24	3.6. seminar/ laboratory	12
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					8
Additional research in the library, on subject-specific electronic platforms, and on-site					10
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					10
Tutoring (professional guidance)					2
Examinations					2
Other activities					7
3.7. Total hours of individual study (IS) and self-taught activities (ST)			**39**		
3.8. Total hours per semester			**75**		
3.9. Number of credits			**3**		

4. Prerequisites (where applicable)

4.1. curriculum-related	-
4.2 skills-related	-

5. Specific conditions (where applicable)

5.1. course-related	Lecture hall equipped with video-projector and computer
5.2. seminar/laboratory-related	Room equipped with video-projector and computer; partnerships with consultancy companies (KPMG, PwC and Ernst & Young)

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	**Competency**
PC1	Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment
Transversal competencies	
Competency code	**Competency**
TC1	Implementing ethical principles, norms and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC1 TC1	1. The graduate has knowledge of accounting, processing, and analysing of economic and financial information required for an effective organisation and management of businesses.	1. The graduate has the necessary skills to use methods and techniques specific to the financial and accounting management of an enterprise as a whole, specialised software included.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate knows the principles and rules of taxation and the fiscal regulatory framework applicable in Romania.
2. The student/graduate identifies the recognition criteria for tax claims and the elements of the tax returns of economic entities.
3. The student/graduate describes the mechanisms of tax control, the forms of tax evasion and the methods to combat it.
4. The student/graduate understands the regime of transfer pricing, excise duties and local taxes and fees.
Specific academic skills
1. The student/graduate prepares reports on taxes and duties required by information users.
2. The student/graduate estimates the fiscal effects of economic scenarios established by the management of economic entities.
3. The student/graduate proposes strategies for exploiting tax opportunities in compliance with the legislation in force.
4. The student/graduate provides tax consultancy to economic entities.

8. Contents

8.1. Course	Teaching and learning methods	Remarks
The principles and rules of taxation	Interactive lecture, problem-solving	2 lectures
Tax claims	Interactive lecture, problem-solving	1 lecture
Tax control	Interactive lecture, problem-solving	1 lecture
Tax evasion and methods to combat it	Interactive lecture, problem-solving	2 lectures
Transfer pricing	Interactive lecture, problem-solving	2 lectures
Excise duties and other special taxes	Interactive lecture, problem-solving	2 lectures
Local taxes and fees	Interactive lecture, problem-solving	1 lecture

Bibliography

1. Duma, F., Păun, D., Finanțe publice. Abordări teoretice și practice, EFES, Cluj-Napoca, 2010
2. Văcărel, I. (ed.), Finanțe publice, Ed. Didactică și Pedagogică, București, 2006
3. Tulai, C., Finanțele publice și fiscalitatea, Ed. Casa Cărţii de Știință, Cluj-Napoca, 2003
4. Stroe, R., Armeanu, D., Finanțe, Ed. ASE, București, 2004
5. Beju, V., Metode și tehnici fiscale, Ed. D. Cantemir, Tg. Mureș, 2002
6. Romanian Fiscal Code, 2026
7. Dalton, H., Principles of Public Finance
8. Khan, A., Budget Theory in the Public Sector, Quorum Books, 2002
9. Rosen, H. & Gayer, T., Public Finance, McGraw Hill, 2014
10. Shah, A., Fiscal Management, The World Bank, 2005
11. Shah, A., Local Budgeting, The World Bank, 2007
12. Tresch, R., Public Finance: A Normative Theory, Academic Press, 2014
13. Ihori, T., Principles of Public Finance, Springer Singapore, 2017

8.2. Seminar/ laboratory	Teaching and learning methods	Remarks
The principles and rules of taxation	Exercises, case studies	2 seminars
Tax claims	Exercises, case studies	1 seminar
Tax control	Exercises, case studies	1 seminar
Tax evasion and methods to combat it	Exercises, case studies	2 seminars
Transfer pricing	Exercises, case studies	2 seminars
Excise duties and other special taxes	Exercises, case studies	2 seminars
Local taxes and fees	Exercises, case studies	1 seminar

Bibliography

1. Duma, F., Păun, D., Finanțe publice. Abordări teoretice și practice, EFES, Cluj-Napoca, 2010
2. Văcărel, I. (ed.), Finanțe publice, Ed. Didactică și Pedagogică, București, 2006
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13. Ihori, T., Principles of Public Finance, Springer Singapore, 2017

9. 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/oral).**

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage in the final grade
9.4. Course	1. Knowledge of the principles and rules of taxation and of the Romanian fiscal regulatory framework; 2. Identification and explanation of tax claims and of the tax control procedure; 3. Understanding of the forms of tax evasion and of the methods to combat it; 4. Knowledge of the regime of transfer pricing, excise duties and local taxes and fees; 5. Logical, correct and coherent application of the acquired concepts	Final written exam (during the exam session)	60%
9.5. Seminar/ laboratory	1. Correct application of fiscal legislation in solving case studies; 2. Estimation of the fiscal effects of economic scenarios at company level; 3. Preparation of reports on the taxes and duties owed by an economic entity; 4. Formulation of recommendations and tax optimisation strategies within the limits of the law	Individual or group project (evaluated throughout the semester)	40%
9.6 Minimum standard for passing			
Minimum grade of 5 in the final exam (written); understanding of the key issues related to taxation; ability to apply fiscal legislation to practical cases and to prepare fiscal recommendations for companies.			

10. SDG labels (Sustainable Development Goals)

	○	Sustainable Development Generic Label						
1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO"	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
○	○	X	X	○	○	○	○	○
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	Nu se aplică nici o etichetă
○	○	○	○	○	○	X	○	○

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Assoc. Prof. Dr. Dragoș PĂUN	Assoc. Prof. Dr. Dragoș PĂUN

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD