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

FACULTATEA DE BUSINESS IN PARTNERSHIP

COURSE DESCRIPTION

European and International 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	Master
1.6. Degree programme / Qualification	International Business Administration (English) / Master
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. Dragoș PĂUN, PhD				
2.3. Seminar coordinator	Assoc. Prof. Dragoș PĂUN, PhD				
2.4. Year of study	I	2.5. Semester	1	2.6. Type of assessment	Exam
2.7. Course status	Compulsory			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	42	of which: 3.5. course	28	3.6. seminar/ laboratory	14
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					14
Additional research in the library, on subject-specific electronic platforms, and on-site					28
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					28
Tutoring (professional guidance)					2
Examinations					2
Other activities					9
3.7. Total hours of individual study (IS) and self-taught activities (ST)	**83**				
3.8. Total hours per semester	**125**				
3.9. Number of credits	**5**				

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**
CP3	Ability to adapt dynamically to changes emerging in both national and international business settings by an appropriate and flexible use of the information available
CP4	Systemic interpretation of economic and social regulations and standards in order to cope with new issues and situations arising in an international business environment
Transversal competencies	
Competency code	**Competency**
CT1	Accomplishment of professional tasks in an autonomous and responsible manner, in compliance with business ethics

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
CP3 CP4 CT1	The graduate has complex knowledge of accounting, processing, and analysis of economic and financial information required for an effective organisation and management of units.	The graduate has the necessary skills to ethically use methods and techniques specific to the financial and accounting management of an enterprise as a whole.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate knows the main principles of international taxation, including the concepts of tax residency, source of income, and double taxation.
2. The student/graduate identifies the structure of the Romanian tax system and the main taxes applicable to economic entities.
3. The student/graduate describes the mechanisms of EU VAT, excise duties, and other EU directives with fiscal impact.
4. The student/graduate understands tax evasion, tax fraud, tax havens, and double tax treaties (DTT) and their implications for international business.
Specific academic skills
1. The student/graduate estimates the tax effects of economic scenarios and evaluates the fiscal impact of managerial decisions on company profitability.
2. The student/graduate analyses specific tax situations from the perspective of EU regulations and international tax law, proposing strategies for tax compliance and optimisation.
3. The student/graduate prepares tax reports and advice documents for economic entities operating in cross-border contexts.

8. Content

8.1. Course	Teaching and learning methods	Remarks
1. General presentation of the course • Recap session and linking other courses with this one • Introduction remarks about taxation	Interactive lecture, exposure of documents	1 lecture
2. Taxation system in Romania • In depth approach of the tax system • Tax regulatory framework • The systems for self-assessment and the making of returns	Interactive lecture, exposure of documents	2 lecture
3. Tax evasion and Tax Fraud	Interactive lecture, exposure of documents	1 lecture

4. Tax Havens • Basic information • Types of tax havens	Interactive lecture, exposure of documents	2 lectures
5. Double Tax Treaties • Introductory information on DTT • Importance of DTT	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

Bibliography

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

8.2. Seminar/ laboratory	**Teaching and learning methods**	**Remarks**
1. General presentation of the course • Recap session and linking other courses with this one • Introduction remarks about taxation	Exercises, Case Studies	1 seminar
2. Taxation system in Romania • In depth approach of the tax system • Tax regulatory framework • The systems for self-assessment and the making of returns	Exercises, Case Studies	2 seminars
3. Tax evasion and Tax Fraud	Exercises, Case Studies	1 seminar
4. Tax Havens • Basic information • Types of tax havens	Exercises, Case Studies	2 seminars
5. Double Tax Treaties • Introductory information on DTT • Importance of DTT	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

1. Hasseldine, *Advances in Taxation*, Emerald Group Publishing, 2015
2. Michael Lang (ed.), "*Trends and Players in Tax Policy*" IBFD, 2016
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7. Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) “*Tax Policy and Impending Monetary Union*”, Leuven University Press, 1999
8. Gulielmo Maisto ed. “*Tax treaties and domestic law*”, 2006, IBFD.
9. Jonathan Burkin, “*Tax Havens: International Avoidance and Evasion*”Nova Science, 2011.

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	Understanding of key concepts, solving exercise	Final written exam (will be evaluated in session)	60 %
9.5 Seminar/laboratory	Individual interest, seriousness in addressing key questions, research for students	Individual or group project (will be evaluated throughout the semester)	40%
9.6 Minimum standard of performance			
• Understanding key issues related to taxation • Preparing recommendations for companies in the industry			

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
○	○	○	○	○	○	○	○	○

Date of entry:	**Signature of course coordinator**	**Signature of seminar coordinator**
22.05.2026	Assoc. Prof. Dragos PAUN, PhD	Assoc. Prof. Dragos PAUN, PhD

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