



SYLLABUS Academic year 2024-2025

1. Information regarding the programme

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|--------------------------------------|-----------------------------------|
| 1.1. Higher education institution | Universitatea Babeș-Bolyai |
| 1.2. Faculty | Faculty of Business |
| 1.3. Department | Business |
| 1.4. Field of study | Business Administration |
| 1.5. Study cycle | Bachelor |
| 1.6. Study programme / Qualification | Business Administration (English) |

2. Information regarding the course

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|--------------------------|--------------------------------|---------------|---|-------------------------|---|---------------------|------------|
| 2.1. Name of the course | Finanțe publice/Public Finance | | | | | | |
| 2.2. Code | ILE0069 | | | | | | |
| 2.3. Course coordinator | Assoc. Prof. Dr. Dragoș PĂUN | | | | | | |
| 2.4. Seminar coordinator | Assoc. Prof. Dr. Dragoș PĂUN | | | | | | |
| 2.5. Year of study | I | 2.6. Semester | 2 | 2.7. Type of evaluation | E | 2.8. Type of course | compulsory |

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

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|---|----|------------------------|----|-------------------------|-----|
| 3.1. Hours per week | 4 | Of which: 3.2. lecture | 2 | 3.3 seminar/laboratory | 2 |
| 3.4. Total hours in the curriculum | 56 | Of which: 3.5. lecture | 28 | 3.6. seminar/laboratory | 28 |
| Time allotment: | | | | | ore |
| Learning using manual, course support, bibliography, course notes | | | | | 28 |
| 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: | | | | | 6 |
| 3.7. Total individual study hours | | | | | 94 |
| 3.8. Total hours per semester | | | | | 150 |
| 3.9. Number of ECTS credits | | | | | 6 |

4. Prerequisites (if necessary)

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|-------------------|--|
| 4.1. curriculum | |
| 4.2. competencies | |



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5. Conditions (if necessary)

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| 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. Specific competencies acquired

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|---------------------------|--|
| Professional competencies | <p>C1. Gathering, processing and analysing data regarding the interaction between a company/an organisation and the external environment</p> <ul style="list-style-type: none"> C1.2. Explanation and interpretation of the relationship of economic influence exerted by the external environment on the enterprise/organization |
| Transversal competencies | <p>CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work</p> |

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

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|---------------------------------------|---|
| 7.1. General objective of the course | <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 course | <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; ✓ Understanding how a budget is drafted and approved; ✓ Understanding the role of key financial institutions |

8. Content

| 8.1. Course | Teaching method | Remarks |
|---|--|---|
| 1. The overall function and purpose of taxation in a modern economy | Interactive lecture, exposure of documents | <ul style="list-style-type: none"> • 1 lecture |
| 2. The role of the state in the economy | Interactive lecture, exposure of documents | <ul style="list-style-type: none"> • 1 lecture |
| 3. Public Expenses | Interactive lecture, exposure of documents | <ul style="list-style-type: none"> • 1 lecture |



| | | |
|---|---|--|
| 4. Public Revenues | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 5. Direct Taxes | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 6. Tax on Private People | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 7. Tax on Salaries | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 8. Tax on other income | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 9. Corporate Income Tax | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 10. Revenue Tax and other special taxes | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 11. Indirect Taxes | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 12. Value Added Tax | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 1 lecture |
| 13. Budget procedure in Romania | Interactive lecture, exposure of documents | <ul style="list-style-type: none">• 2 lectures |
| Bibliography | Bibliography: 1. Duma F., Paun D., <i>Finante publice. Abordari teoretice si practice</i> . EFES, Cluj-Napoca , 2010 2. Iulian Vacarel, (ed.) <i>Finante publice</i> , Ed. Didactica si Pedagogica, Bucuresti, 2006 3. Tulai, C., <i>Finanțele publice și fiscalitatea</i> , Ed. Casa Cărții de Științe, | |



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| | <p>Cluj-Napoca, 2003</p> <p>4. Stroe R, Armeanu D., <i>Finanțe</i>, Ed. ASE, București, 2004</p> <p>5. Beju, V, <i>Metode și tehnici fiscale</i>, Ed. D. Cantemir, Tg. Mureș, 2002</p> <p>6. Codul fiscal al României, 2020 and 2021</p> <p>7. Hugh Dalton, <i>Principles of public finance</i></p> <p>8. Khan Aman, <i>Budget theory in the public sector</i>, Quorum Books, 2002</p> <p>9. Rosen H & Gayer T., <i>Public finance</i>, McGraw Hill, 2014</p> <p>10. Shah Anwar <i>Fiscal Management</i>, The World Bank, 2005</p> <p>11. Shah Anwar <i>Local Budgeting</i>, The World Bank, 2007</p> <p>12. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i>, Academic Press, 2014</p> <p>13. Ihori, T., <i>Principles of Public Finance</i>, Springer Singapore, 2017</p> |
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| 8.2. Seminar | Teaching method | Remarks |
|---|-------------------------|-------------|
| 1. The overall function and purpose of taxation in a modern economy | Exercises, Case Studies | • 1 seminar |
| 2. The role of the state in the economy | Exercises, Case Studies | • 1 seminar |
| 3. Public Expenses | Exercises, Case Studies | • 1 seminar |
| 4. Public Revenues | Exercises, Case Studies | • 1 seminar |
| 5. Direct Taxes | Exercises, Case Studies | • 1 seminar |
| 6. Tax on Private People | Exercises, Case Studies | • 1 seminar |
| 7. Tax on Salaries | Exercises, Case Studies | • 1 seminar |
| 8. Tax on other income | Exercises, Case Studies | • 1 seminar |
| 9. Corporate Income Tax | Exercises, Case Studies | • 1 seminar |
| 10. Revenue Tax and other special taxes | Exercises, Case Studies | • 1 seminar |
| 11. Indirect Taxes | Exercises, Case Studies | • 1 seminar |



| | | |
|---------------------------------|---|--------------|
| 12. Value Added Tax | Exercises, Case Studies | • 1 seminar |
| 13. Budget procedure in Romania | Exercises, Case Studies | • 2 seminars |
| Bibliography | <p>Bibliography:</p> <ol style="list-style-type: none"> 1. Duma F., Paun D., <i>Finante publice. Abordari teoretice si practice</i>. EFES, Cluj-Napoca, 2010 2. Iulian Vacarel, (ed.) <i>Finante publice</i>, Ed. Didactica si Pedagogica, Bucuresti, 2006 3. Tulai, C., <i>Finanțele publice și fiscalitatea</i>, Ed. Casa Cărții de Științe, Cluj-Napoca, 2003 4. Stroe R, Armeanu D., <i>Finanțe</i>, Ed. ASE, București, 2004 5. Beju, V, <i>Metode și tehnici fiscale</i>, Ed. D. Cantemir, Tg. Mureș, 2002 6. Codul fiscal al României, 2017 7. Hugh Dalton, <i>Principles of public finance</i> 8. Khan Aman, <i>Budget theory in the public sector</i>, Quorum Books, 2002 9. Rosen H & Gayer T., <i>Public finance</i>, McGraw Hill, 2014 10. Shah Anwar <i>Fiscal Management</i>, The World Bank, 2005 11. Shah Anwar <i>Local Budgeting</i>, The World Bank, 2007 12. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i>, Academic Press, 2014 13. Ihori, T., <i>Principles of Public Finance</i>, Springer Singapore, 2017 | |

9. Corroborating the content of the course 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 hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

| Type of activity | 10.1 Evaluation criteria | 10.2 Evaluation method | 10.3 Share in the grade (%) |
|------------------|--|-------------------------------|-----------------------------|
| 10.4. Course | Understanding of key concepts, solving exercise | Final exam | 60 % |
| | Project related to the involvement of companies in the communities | Project (individual or group) | 40% |



10.6. Minimum performance standards

- Understanding key issues related to taxation
- Preparing recommendations for companies

Date
12.04.2024

Course coordinator
Conf.dr. Dragoș PĂUN

Seminar coordinator
Conf.dr. Dragoș PĂUN

Date of approval
17.04.2024

Head of department
Prof.dr. Ioan Cristian CHIFU