



SYLLABUS

Academic year 2022-2023

1. Information regarding the programme

1.1. Higher education institution	Universitatea Babeş-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

2.1. Name of the course	Taxation						
2.2. Code	ILE0085						
2.3. Course coordinator	Assoc. Prof. Dr. Dragoş Păun						
2.4. Seminar coordinator	Assoc. Prof. Dr. Dragoş Păun						
2.5. Year of study	III	2.6. Semester	2	2.7. Type of evaluation	C	2.8. Type of course	compulsory

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

3.1. Hours per week	3	Of which: 3.2. lecture	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	36	Of which: 3.5. lecture	24	3.6. seminar/laboratory	12
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					12
Additional documentation (in libraries, on electronic platforms, field documentation)					8
Preparation for seminars/labs, homework, papers, portfolios and essays					12
Tutorship					2
Evaluations					2
Other activities:					3
3.7. Total individual study hours					39
3.8. Total hours per semester					75
3.9. Number of ECTS credits					3

4. Prerequisites (if necessary)

4.1. curriculum	ILE0069 Public Finance
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. Specific competencies acquired

Professional competencies	<p>C1. gathering, processing, and analysing data regarding the interaction between a company/ an organisation and the external environment</p> <p>C1.1 describing economic paradigms, concepts, and theories about the influence of the external environment on a company/ an organisation</p> <p>C.1.2 explaining and interpreting the economic influence of the external environment on a company/ an organisation</p>
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)

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

8. Content

8.1. Course	Teaching method	Remarks
1. General presentation of the course <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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	1 lecture
3. Tax evasion and Tax Fraud	Interactive lecture, exposure of documents	1 lecture
4. Tax Havens <ul style="list-style-type: none"> • Basic information • Types of tax havens 	Interactive lecture, exposure of documents	2 lectures
5. Double Tax Treaties <ul style="list-style-type: none"> • Introductory information on DTT 	Interactive lecture, exposure of documents	1 lecture



• Importance of DTT		
6. test	Interactive lecture, exposure of documents	1 lecture
7. EU VAT Directive and its impact	Interactive lecture, exposure of documents	3 lectures
8. Excise Duties in the EU	Interactive lecture, exposure of documents	1 lecture
9. Other EU Directives with impact on taxes	Interactive lecture, exposure of documents	1 lecture
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Bibliography	<p>Bibliography:</p> <ol style="list-style-type: none"> Hasseldine, <i>Advances in Taxation</i>, 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. 	

8.2. Seminar	Teaching method	Remarks
1. General presentation of the course <ul style="list-style-type: none"> Recap session and linking other courses with this one Introduction remarks about taxation 	Exercises, Case Studies	1 seminar
2. Taxation system in Romania <ul style="list-style-type: none"> In depth approach of the tax system Tax regulatory framework The systems for self-assessment and the making of returns 	Exercises, Case Studies	1 seminar
3. Tax evasion and Tax Fraud	Exercises, Case Studies	1 seminar
4. Tax Havens <ul style="list-style-type: none"> Basic information Types of tax havens 	Exercises, Case Studies	2 seminars



5. Double Tax Treaties	Exercises, Case Studies	1 seminar
<ul style="list-style-type: none"> • Introductory information on DTT • Importance of DTT 		
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
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Bibliography	<p>Bibliography:</p> <ol style="list-style-type: none"> 11. Hasseldine, <i>Advances in Taxation</i>, Emerald Group Publishing, 2015 12. Michael Lang (ed.), “Trends and Players in Tax Policy” IBFD, 2016 13. Read Colin, Gregoroiu Greg (eds), “International Taxation Handbook”, Elsevier, 2007 14. Bischel Jon, Feinschreiber, Practising Law Institute, “Fundamentals of International Taxation, Practising Law Institut, 1985 15. Ben Kiekenbeld, “Harmfull Tax Competition in the European Union”, Kluwer Law International, 2005. 16. Carlo Pinto, “Tax Competition and EU Law” Kluwer Law International, 2003 17. Filip Abraham, Jules Stuyck, Frans Vanistendael (eds.) “Tax Policy and Impending Monetary Union”, Leuven University Press, 1999 18. Gulielmo Maisto ed. “Tax treaties and domestic law”, 2006, IBFD. 19. Jonathan Burkin, “Tax Havens: International Avoidance and Evasion” Nova Science, 2011. 	

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 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 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 (%)
10.1. Course	Understanding of key concepts, solving exercise	Final exam	60 %
10.2	Test	Written test	40%



10.6. Minimum performance standards

- Efficiently determining tax losses and preparing a tax strategy for a company

Date
02.05.2022

Course coordinator
Conf.dr. Dragoș PĂUN

Seminar coordinator
Conf.dr. Dragoș PĂUN

Date of approval
20.05.2022

Head of department
Prof.dr. Ioan Cristian CHIFU