



## SYLLABUS Academic year 2022-2023

### 1. Information regarding the programme

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

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)

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)

4.1. curriculum	
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> <p>C2. providing assistance for running a company/ an organisation as a whole</p> <p>C.2.2 explaining and interpreting the relationships among various entities in 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> <p>CT2. identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient teamwork</p>

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

7.1. General objective of the course	<ul style="list-style-type: none"> <li>✓ Determining taxes that are due to pay and drafting the budget of a company or a person.</li> </ul>
7.2. Specific objective of the course	<ul style="list-style-type: none"> <li>✓ Identify key political, technical and economic factors that influence taxes;</li> <li>✓ Evaluate the impact of taxes on the income of a company/ person;</li> <li>✓ Analyze the salaries and how taxes affect them;</li> <li>✓ Understanding how a budget is drafted and approved;</li> <li>✓ Understanding the role of key financial institutions</li> </ul>

## 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"> <li>• 1 lecture</li> </ul>
2. The role of the state in the economy	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 1 lecture</li> </ul>
3. Public Expenses	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 1 lecture</li> </ul>
4. Public Revenues	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 1 lecture</li> </ul>



5. Direct Taxes	Interactive lecture, exposure of documents	• 1 lecture
6. Tax on Private People	Interactive lecture, exposure of documents	• 1 lecture
7. Tax on Salaries	Interactive lecture, exposure of documents	• 1 lecture
8. Tax on other income	Interactive lecture, exposure of documents	• 1 lecture
9. Corporate Income Tax	Interactive lecture, exposure of documents	• 1 lecture
10. Revenue Tax and other special taxes	Interactive lecture, exposure of documents	• 1 lecture
11. Indirect Taxes	Interactive lecture, exposure of documents	• 1 lecture
12. Value Added Tax	Interactive lecture, exposure of documents	• 1 lecture
13. Budget procedure in Romania	Interactive lecture, exposure of documents	• 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, 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, 2020 and 2021 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	

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"><li>1. Duma F., Paun D., <i>Finante publice. Abordari teoretice si practice</i>. EFES, Cluj-Napoca, 2010</li><li>2. Iulian Vacarel, (ed.) <i>Finante publice</i>, Ed. Didactica si Pedagogica, Bucuresti, 2006</li><li>3. Tulai, C., <i>Finanțele publice și fiscalitatea</i>, Ed. Casa Cărții de Științe, Cluj-Napoca, 2003</li><li>4. Stroe R, Armeanu D., <i>Finanțe</i>, Ed. ASE, București, 2004</li><li>5. Beju, V, <i>Metode și tehnici fiscale</i>, Ed. D. Cantemir, Tg. Mureș, 2002</li><li>6. <i>Codul fiscal al României</i>, 2017</li><li>7. Hugh Dalton, <i>Principles of public finance</i></li><li>8. Khan Aman, <i>Budget theory in the public sector</i>, Quorum Books, 2002</li><li>9. Rosen H &amp; Gayer T., <i>Public finance</i>, McGraw Hill, 2014</li><li>10. Shah Anwar <i>Fiscal Management</i>, The World Bank, 2005</li><li>11. Shah Anwar <i>Local Budgeting</i>, The World Bank, 2007</li><li>12. Tresch, R. <i>Public Finance, Third Edition: A Normative Theory</i>, Academic Press, 2014</li><li>13. Ihori, T., <i>Principles of Public Finance</i>, Springer Singapore, 2017</li></ol>	



**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**  
 04.05.2022

**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