



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE
GIPOSDRUUNIVERSITATEA DE VEST
DIN TIMIȘOARA

Investește în oamenii!

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

COURSE SYLLABUS

1. Information about the programme

| | |
|-------------------------------------|------------------------------------------|
| 1.1 Institution of higher education | West University of Timisoara |
| 1.2 Faculty / Department | of Economics and Business Administration |
| 1.3 Department of | Finance |
| 1.4 Area of study | Finance |
| 1.5 Level of studies | Undergraduate |
| 1.6 Training / qualification | Finance and Banking |

2. Discipline data

| | | | | | | | |
|---------------------------------|---------------------------------------------------|--------------|-----------|------------------------|----------|----------------------------|----------|
| 2.1 Course title | TAXATION FB1FB2214 | | | | | | |
| 2.2 Course titular | Associate Professor Nicoleta-Claudia MOLDOVAN PhD | | | | | | |
| 2.3 Workshop activities titular | Lecturer Alexandru Octavian CRĂȘNEAC PhD | | | | | | |
| 2.4 Year of study | II | 2.5 Semester | II | 2.6 Type of assessment | E | 2.7 Type of subject matter | M |

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

| | | | | | |
|----------------------------------------------------------------------------|-----------|----------|-----------|---------------|------------|
| 3.1 Number of hours per week | 3 | 3.2 curs | 2 | 3.3 workshops | 1 |
| 3.4 Total hours in the curriculum | 42 | 3.5 curs | 28 | 3.6 workshops | 14 |
| Distribution of time: | | | | | ore |
| Study based on Instructions, course materials, bibliography and notes | | | | | 18 |
| Additional documentation library, specialized electronic platforms / field | | | | | 4 |
| Training seminars / laboratories, homework, essays, portfolios and essays | | | | | 9 |
| Tutoring | | | | | - |
| Examinations | | | | | 2 |
| Other activities..... | | | | | - |
| 3.7 Total hours of private study | 33 | | | | |
| 3.8 Total hours per semester | 75 | | | | |
| 3.9 Number of credits | 3 | | | | |

4. Prerequisites (where applicable)

| | |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.1 of curriculum | <ul style="list-style-type: none"> acquiring knowledge, due to compulsory subjects in the curriculum for the first year of study: Microeconomics. |
| 4.2 of skills | <ul style="list-style-type: none"> acquiring fundamental knowledge, due to compulsory subjects in the curriculum for the first year of study: Public finance. |

5. Conditions (where applicable)

| | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 5.1 of the course | <ul style="list-style-type: none"> Materials: video-projector. Students' attendance for the course activities –50%. |
| 5.2 to lead seminar / laboratory | <ul style="list-style-type: none"> Students' attendance for the seminar activities –70%. |



EDU4LIFE - Curriculă modernă, educație continuă și dialog permanent pentru creșterea competitivității și integrării pe piața muncii

POSDRU/156/1.2/G/141271



UEUNEA EUROPEANA



GUVERNUL ROMANIEI



Fondul Social European
POSDRU 2007-2013



Instrumente Structurale
2007-2013



MINISTERUL
EDUCAȚIEI
NAȚIONALE
OPOSDRU



UNIVERSITATEA DE VEST
DIN TIMISOARA

Investește în oameni!

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

6. Specific skills acquired

| | |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Professional skills | <p>C1 Appropriate use of concepts, theories, methods and financial instruments in private or public entities/organizations</p> <ul style="list-style-type: none"> • C1.1 Identification and definition of financial concepts, theories, methods and tools used in private or public organizations • C1.2 Explanation and interpretation of financial concepts, theories, methods and tools used in private or public organizations <p>ABILITIES</p> <ul style="list-style-type: none"> • C1.3 To apply the financial concepts, theories, methods and tools in private or public organizations to solve specific problems • C1.4 Critical evaluation of financial concepts, theories, methods and tools used • C1.5 Using these financial concepts, theories, methods and tools for projects and papers <p>C3 Performing economic and financial tasks in private or public entities/organizations</p> <ul style="list-style-type: none"> • C3.1 Description of economic and financial activities performed in private or public entities/organizations • C3.2 Explaining the economic and financial activities performed in private or public entities/organizations <p>ABILITIES</p> <ul style="list-style-type: none"> • C3.3 To apply the knowledge, methods, techniques and instruments for several financial and economic assignments • C3.4 To use various indicators to assess different economic or financial activities • C3.5 To work on a study on economic or financial activities |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

7. Course objectives (based on the grid of the skills acquired)

| | |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7.1 The overall objective of discipline | <ul style="list-style-type: none"> • Students will acquire information regarding the Romania's tax system; • Improving student's abilities to understand the taxation instruments, techniques and mechanisms; |
| 7.2 The specific objectives | <ul style="list-style-type: none"> • Understanding of different types of tax systems and tax policy instruments; • Learning different approaches on the concept of tax levies; • Presenting and learning the methods and techniques for levying taxes; • Forming the student's abilities to apply the taxation methods and techniques according to tax legislation; • Understanding how to apply the national tax legislation; • Promoting team work by practical simulations. |



EDU4LIFE - Curriculă modernă, educație continuă și dialog permanent pentru creșterea competitivității și integrării pe piața muncii

POSDRU/156/1.2/G/141271



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI



Fondul Social European
POSDRU 2007-2013



Instrumente Structurale
2007-2013



MINISTERUL
EDUCAȚIEI
NAȚIONALE
CIPOȘORU



UNIVERSITATEA DE VEST
DIN TIMIȘOARA

Investește în oameni!

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

8. Contents

| 8.1 Course | Teaching methods | Comments |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter I: General considerations regarding taxation | Exposure: description, explanation. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * The concept of taxation * Taxation principles * Taxation role and functions |
| Chapter II: The tax system | Exposure: description, explanation. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * The concept of tax system - Tax levies (definition, content, technical elements, classification, techniques) -Taxation mechanism; -Tax authorities. <ul style="list-style-type: none"> * Classification of tax systems. |
| Chapter III: Taxation legal relationship | Exposure: description, explanation. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * Taxation legal relationship's subjects * The content of taxation legal relationship * Tax claims and liabilities |
| Chapter IV: Direct taxation | Exposure: description, explanation, examples, demonstrations, discussions based on case studies. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * Profit tax * Legal person's dividends taxation * Taxation of microenterprise income * Taxation of foreign offices * Personal income tax * Wealth taxes |
| Chapter V: Indirect taxation | Exposure: description, explanation, examples, demonstrations, discussions based on case studies. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * VAT * Excise taxes * Custom duties |
| Chapter VI: Collecting tax claims | Exposure: description, explanation, examples, demonstrations, discussions based on case studies. | Week 1, 2: 4 hours <ul style="list-style-type: none"> * Tax claim title * Ways of collecting tax claims * Foreclosure on tax claims |
| Chapter VII: Taxation assessment | Exposure: description, explanation, examples, demonstrations, | Week 1, 2: 4 hours <ul style="list-style-type: none"> * Taxation level indicators |



EDU4LIFE - Curriculă modernă, educație continuă și dialog permanent pentru creșterea competitivității și integrării pe piața muncii

POSDRU/156/1.2/G/141271



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE
DIPOSDRIUUNIVERSITATEA DE VEȘT
DEȘI TIMIȘOARA

Investește în oamenii

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------|
| | discussions based on case studies. | * Taxation effects indicators |
| Bibliography <ol style="list-style-type: none"> 1. Baker & McKenzie, Survey of the Effective Tax Burden in the EU, Amsterdam, 1999 and 2001 2. Barbara H. Karlin, Tax Research, Prentice Hall, ISBN-10: 013601531X, 2008 3. Bravenec, L. (2000), Corporate Income Tax co-ordination in the 21st century, European enterprises in Germany, Bulletin for International Fiscal Documentation, vol. 54, no 8-9 4. Gerald E. Whittenburg, Martha Altus-Buller, Income Tax Fundamentals, South-Western Pub, ISBN-10: 0324663676, 2009 5. Levin, Mattias, The Prospects for Offshore Financial Centres in Europe, Centre for European Policy Studies (CEPS), August 2002 6. Lodin, S.O. and Gammie, M, Home State Taxation: Tax Treaty Aspects, IBFD, 2001 7. Mattausch, Hubert, E. Draft legislation on the future taxation of business Research Department, Amsterdam, 2000 8. Stephen A. Lind, Fundamentals of Corporate Taxation: Cases And Materials, Foundation Pr Publisher, ISBN-10: 1587788314, 2008 9. William A. Raabe, Gerald E. Whittenburg, Debra L. Sanders, Federal Tax Research, South-Western Pub, ISBN-10: 0324659652, 2008 10. Research in official statistics – Structures of the taxation systems in the European Union | | |
| 8.2 Seminar / lab | Teaching methods | Comments |
| Chapter I: General considerations regarding taxation | Explanations, examples, dialogue, case studies | Week 1: 2h |
| Chapter II: The tax system | Explanations, examples, dialogue, case studies | Week 3: 2h |
| Chapter III: Taxation legal relationship | Explanations, examples, dialogue, case studies | Week 5: 2h |
| Chapter IV: Direct taxation | Explanations, examples, dialogue, case studies | Week 7: 2h |
| Chapter V: Indirect taxation | Explanations, examples, dialogue, case studies | Week 9: 2h |
| Chapter VI: Collecting tax claims | Explanations, examples, dialogue, case studies | Week 11: 2h |
| Chapter VII: Taxation assessment | Explanations, examples, dialogue, case studies | Week 13: 2h |
| Bibliography <ol style="list-style-type: none"> 1. Baker & McKenzie, Survey of the Effective Tax Burden in the EU, Amsterdam, 1999 and 2001 2. Barbara H. Karlin, Tax Research, Prentice Hall, ISBN-10: 013601531X, 2008 3. Bravenec, L. (2000), Corporate Income Tax co-ordination in the 21st century, European enterprises in Germany, Bulletin for International Fiscal Documentation, vol. 54, no 8-9 4. Gerald E. Whittenburg, Martha Altus-Buller, Income Tax Fundamentals, South-Western Pub, ISBN-10: 0324663676, 2009 | | |



EDU4LIFE - Curriculă modernă, educație continuă și dialog permanent pentru creșterea competitivității și integrării pe piața muncii

POSDRU/156/1.2/G/141271



UNIUNEA EUROPEANĂ



GUVERNUL ROMÂNIEI

Fondul Social European
POSDRU 2007-2013Instrumente Structurale
2007-2013MINISTERUL
EDUCAȚIEI
NAȚIONALE
OIPOSDRUUNIVERSITATEA DE VEST
DIN TIMIȘOARA**Investește în oameni!**

Proiect cofinanțat din Fondul Social European prin Programul Operațional Sectorial Dezvoltarea Resurselor Umane 2007- 2013

5. Levin, Mattias, The Prospects for Offshore Financial Centres in Europe, Centre for European Policy Studies (CEPS), August 2002
6. Lodin, S.O. and Gammie, M, Home State Taxation: Tax Treaty Aspects, IBFD, 2001
7. Mattausch, Hubert, E. Draft legislation on the future taxation of business Research Department, Amsterdam, 2000
8. Stephen A. Lind, Fundamentals of Corporate Taxation: Cases And Materials, Foundation Pr Publisher, ISBN-10: 1587788314, 2008
9. William A. Raabe, Gerald E. Whittenburg, Debra L. Sanders, Federal Tax Research, South-Western Pub, ISBN-10: 0324659652, 2008
10. Research in official statistics – Structures of the taxation systems in the European Union

9. Corroboration of the course contents with the epistemic expectations of the community representative, professional associations and representative employers of the programme itself.

- By acquiring theoretical and methodological concepts and practical aspects included in the discipline approach "Taxation", students acquire a solid knowledge base, according to partial competences required for possible occupations listed in Grid 1 - RNCIS;
- The course is in the curricula of universities and faculties in Romania;
- Course content is consistent with the expectations/requirements of the finance and banking representative companies/employers.

10. Evaluation

| Type of activity | 10.1 Evaluation criteria | 10.2 Evaluation methods | 10.3 Percentage of the final mark |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------|
| 10.4 Cours | Acquiring and understanding of issues addressed in the course | Written exam during the exam session, consisting of multiple choice questions | 40% |
| 10.5 Workshop | Ability to solve practical problems specific course | Written exam during the exam session, consisting in solving case studies | 40 % |
| | Seminar activity | Two written tests held in seminar work weeks 7/8 and 13/14 of the semester | 20% |
| 10.6 Minimum performance standards | | | |
| <ul style="list-style-type: none"> • Minimum grade 5 in each of the three tests: multiple choice questions written exam, written exam solved case study, test for seminar activity. | | | |

Date of submission: September 2014

Titular of the course:

Seminary titular:

Assoc. Prof. MOLDOVAN Nicoleta PhD Lect. CRĂȘNEAC Alexandru Ph

Date of approval in department: September 2014

Head of the Department:

Assoc. Prof. MOLDOVAN Nicoleta PhD



EDU4LIFE - Curriculă modernă, educație continuă și dialog permanent pentru creșterea competitivității și integrării pe piața muncii

POSDRU/156/1.2/G/141271