

COURSE SYLLABUS

1. Data about the program

1.1 Higher education institution	Babeş-Bolyai University
1.2 Faculty	Faculty of Political, Administrative and Communication Sciences
1.3 Doctoral school	Doctoral School of Administrative Sciences
1.4 Field of study	Administrative Sciences
1.5 Study cycle	Doctorate
1.6 Study program / Qualification	Administrative Sciences

2. Course data

2.1 Name of discipline	Finance and Taxation						
2.2 Teacher responsible for lectures	Prof. univ. dr. Dan-Tudor Lazăr						
2.3 Teacher responsible for seminars	Prof. univ. dr. Dan-Tudor Lazăr						
2.4 Year of study	I	2.5 Semester	1	2.6. Type of evaluation	C	2.7 Course framework	DS

3. Estimated total time of teaching activities (hours per semester)

3.1 Hours per week	3	Out of which: 3.2 lectures	2	3.3 Seminars / Laboratory classes	1
3.4 Total hours in the curriculum	42	Out of which: 3.5 lectures	28	3.6 Seminars / Laboratory classes	14
Allocation of study time:					333
Study supported by textbooks, other course materials, recommended bibliography and personal student notes					80
Additional learning activities in the library, on specialized online platforms and in the field					200
Preparation of seminars / laboratory classes, topics, papers, portfolios and essays					48
Tutoring					0
Examinations					5
Other activities: -					0
3.7 Individual study (total hours)			333		
3.8 Total hours per semester			375		
3.9 Number of credits			15		

4. Preconditions (where applicable)

4.1 Curriculum	● Not applicable
4.2 Competences	● Not applicable

5. Conditions (where applicable)

5.1 Conducting lectures	● Not applicable
5.2 Conducting seminars / laboratory classes	● Not applicable

6. Specific competences acquired

Professional competences	<ul style="list-style-type: none"> • Understanding and operating with concepts specific to public finances • Analysis of public budgets • Using budgeting methods • Understanding fiscal methods and techniques
Transversal competences	<ul style="list-style-type: none"> • Development of critical thinking • Development of skills specific to public presentations • Data collection and analysis • Use of methods / tools for data processing

7. Course objectives (based on the acquired competencies grid)

7.1 The general objective of the course	Development and accumulation of knowledge specific to the field of public finance. Use of modern methods for analyzing budgets and fiscal policies.
7.2 Specific objectives	By the end of the semester, students should: <ol style="list-style-type: none"> 1. Use financial and fiscal databases (MFP, Eurostat, World Bank, etc.) 2. To collect own data using methods specific to public finances 3. Critically evaluate one's own research and that of other scientists.

8. Content

8.1 Lectures	Teaching methods	Content
1. Introduction - Public finances	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Context, • Concepts, • Functions, • Role
2. Consolidated general budget	Presentation, discussion, case studies, exercises	<ol style="list-style-type: none"> a) The state budget; b) The general centralized budget of the territorial administrative units; c) The state social insurance budget; d) Special funds budgets; e) The budget of the state treasury; f) Budgets of autonomous public institutions; g) The budgets of the public institutions financed entirely or partially from the state budget, the state social insurance budget and the budgets of the special funds, as the case may be; h) Budgets of public institutions financed entirely from own revenues; i) The budget of the funds coming from external credits contracted or guaranteed by the state and whose reimbursement, interests and other costs are ensured from public funds;

		j) Budget of non-reimbursable external funds.
3. The budgetary process	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Development • Debate and approval • Implementation of budgetary control
4. The budgetary system	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Federal budget vs. national budget • Decentralization and financial autonomy • Public revenues and expenditures
5. Local budgets	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • County budgets • Budgets of municipalities, cities and communes • Methods of elaborating local budgets
6. The public revenue system	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Budget and extra-budgetary revenues (ordinary and extraordinary) • Parafiscal and non-fiscal revenues
7. Budget revenues (ordinary)	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Direct and indirect taxes • Direct taxes controversy - indirect taxes • Revenues from enterprises and state property
8. Extra-budgetary revenues (extraordinary)	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • State loans • Monetary issue
9. The system of public expenditures	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Military spending • Expenses for the maintenance of the state apparatus • Expenditures regarding the public debt • Expenses regarding the granting of subsidies and other benefits • Expenditures for the development of the state economic sector • Expenses for social-cultural actions • Expenditures for research - development
10. Technical elements of taxes	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • The subject (payer) of the tax; • The bearer (recipient) of the tax; • Object of taxation; • Source of tax; • Taxation unit; • Tax rate; • Tax liability; • payment term.

11. Activation of the tax as leverage	Presentation, discussion, case studies, exercises	Tax: <ul style="list-style-type: none"> • economic leverage; • financial leverage; • fiscal leverage.
12. Direct taxes vs. indirect taxes	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Advantages and disadvantages of direct taxation • The contemporary role of taxation • Indirect taxes between advantages and disadvantages • Indirect taxation today
13-14. Preliminary presentation of the project / final paper	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Analysis of collected data • Interpretation of data • Formulation of conclusions

Bibliography:

1. Dan Tudor Lazăr, Adrian Inceu, Bogdan Moldovan, *Finanțe și bugete publice*, Ediția a 3- a, Editura Accent, 2009;
2. Harvey Rosen , Ted Gayer, *Public Finance*, McGraw-Hill/Irwin; 9 edition (September 25, 2009);
3. Iulian Vacarel, colectiv, *Finanțe publice(ed a VI-a) , ed. Didactica si Pedagogica, 2007;*
4. John Mikesell, *Fiscal administration (5th edition)*, Harcourt Brace College Publishers, 1999;
5. Joseph, E. Stiglitz, *Economics of the Public Sector 3rd Edition*, Editura Norton & Co., New York, 2000;
6. Ronald C. Fisher., *State and local public finance 3rd edition*, Editura South-Western College Pub, London, 2006;
7. Tatiana Mosteanu, colectiv, *Buget si trezorerie publica, ed a 3-a revizuita, Ed. Universitara 2008;*

9. Aligning the contents of the discipline with the expectations of the epistemic community representatives, professional associations and standard employers operating in the program field

The finance and taxation course is adequate to the requirements related to the development of the skills to use the specific concepts and research in the field, necessary in the process of elaborating the doctoral thesis.

10. Evaluation

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Weight in the final grade
10.4 Lectures	A final project, which consists in identifying an aspect related to the research of each student that can be approached from a financial and / or fiscal perspective.	The written paper is evaluated on the basis of a scale; students must also make the oral presentation of the paper, in the presentation being pointed out aspects related to the quality of the presentation	70%
10.5 Seminars/laboratory classes	Presentation of a case study aimed at good practices in the financial management of a public institution or local community in Romania	A scale that evaluates the quality of the proposed case study, the clarity of the summary of the main ideas, the importance of the ideas proposed for debate by colleagues, etc.	30%
10.6 Minimum performance standard			
The student must obtain the “promoted” qualificative			

Date of issue

03.09.2021

Signature of the teacher responsible for lectures



Signature of the teacher responsible for seminars



Director Școală Doctorală
Prof. univ. dr. Cătălin Ovidiu Baba

