



SYLLABUS
Finance and taxation
University year 2025-2026

1. Information regarding the programme

1.1. Higher education institution	Babeş-Bolyai University, Cluj Napoca
1.2. Faculty	Faculty of Political, Administrative, and Communication Sciences
1.3. Department	Department of Public Administration and Management
1.4. Field of study	Administrative Sciences
1.5. Study cycle	Doctorate
1.6. Study programme/Qualification	Doctoral School of Administration and Public Policy
1.7. Form of education	Full-time education

2. Information regarding the discipline

2.1. Name of the discipline	Finance and taxation			Discipline code: SCDAPP4			
2.2. Course coordinator	Prof. univ. dr. Dan-Tudor Lazăr						
2.3. Seminar coordinator	Prof. univ. dr. Dan-Tudor Lazăr						
2.4 Year of study	I	2.5 Semester	I	2.6. Type of evaluation	C	2.7 Discipline regime	DS

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

3.1 Hours per week	3	Of which: 3.2 course	2	3.3 seminar/laboratory	1
3.4 Total hours in the curriculum	42	Of which: 3.5 course	28	3.6 seminar/laboratory	14
Allocation of study time:					Ore
Study supported by textbooks, other course materials, recommended bibliography and personal student notes					200
Additional learning activities in the library, on specialized online platforms and in the field					76
Preparation of seminars / laboratory classes, topics, papers, portfolios and essays					76
Tutoring					5
Examinations					5
Other activities: -					0
3.7 Total individual study hours	186				
3.8 Total hours per semester	200				
3.9 Number of ECTS credits	8				

4. Prerequisites (if necessary)

4.1. curriculum	Not applicable
4.2. competencies	Not applicable

5. Conditions (if necessary)

5.1. for the course	Not applicable
5.2. for the seminar /lab activities	Not applicable



6. Competencies

6.1 Specific competencies acquired

Key competencies	<p>Upon completion of the Finance and Taxation course, students will be able to:</p> <ul style="list-style-type: none">• Explain and correctly apply the fundamental concepts of public finance and taxation.• Analyze the structure and functioning of public budgets, as well as their role in the national economy.• Apply methods and techniques for developing public budgets.• Use fiscal methods and instruments in the analysis of public revenues and fiscal policies.• Collect, process, and interpret financial and fiscal data using appropriate instruments.• Develop critical analyses and interpretations of financial and fiscal decisions.• Present clear and well-argued information, analyses, and conclusions in the field of public finance and taxation.
Transversal competencies	<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
Professional/essential competencies	<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



6.2 Learning outcomes

Knowledge	<p>Upon completion of the course, doctoral students will be able to:</p> <ul style="list-style-type: none"> • explain the fundamental concepts of public finance and taxation in the public sector; • describe and interpret the structure and functioning of the consolidated general budget; • analyze the stages of the budgetary process and their role in the allocation of public resources; • explain the system of public revenues and expenditures, including the differences between ordinary and extraordinary revenues; • analyze the principles and mechanisms of direct and indirect taxation; • interpret the role of taxation as an economic, financial, and social lever; • understand the relationship between public finance, fiscal policy, and economic development.
Skills	<p>Upon completion of the course, doctoral students will be able to:</p> <ul style="list-style-type: none"> • use national and international financial and fiscal databases (e.g., MFP, Eurostat, World Bank); • collect and structure financial data relevant to budgetary and fiscal analysis; • analyze public budgets and budget execution at the central and local levels; • apply methods for developing and analyzing public budgets; • interpret the impact of fiscal measures on different socio-economic categories; • critically evaluate existing fiscal policies from the perspective of efficiency, equity, and sustainability; • correlate financial and fiscal analysis with the research topics of the doctoral thesis.



Responsibility and autonomy:	<p>Upon completion of the course, doctoral students will be able to:</p> <ul style="list-style-type: none"> • exercise analytical autonomy in interpreting complex financial and fiscal data; • take responsibility for the correct and transparent use of budgetary and fiscal information; • substantiate critical assessments and positions on fiscal policies based on empirical data; • delineate the economic, social, and ethical implications of budgetary and fiscal decisions; • integrate financial and fiscal analysis into doctoral research with an impact on public policy; • self-assess the limitations of the analyses performed and the degree of uncertainty associated with financial data; • argue responsibly for the use of public resources in institutional and academic contexts.
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7. Objectives of the discipline

7.1 General objective of the discipline	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 objective of the discipline	<p>By the end of the semester, students should:</p> <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 Course	Teaching methods	Remarks
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; 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:

Dan Tudor Lazăr, Adrian Inceu, Bogdan Moldovan, *Finanțe și bugete publice*, 3rd edition, Accent, 2009;

Harvey Rosen, Ted Gayer, *Public Finance*, McGraw-Hill/Irwin; 9 edition (September 25, 2009);

Iulian Vacarel, colectiv, *Finanțe publice(ed a VI-a)*, ed. Didactica si Pedagogica, 2007;

Joseph, E. Stiglitz, *Economics of the Public Sector* 3rd Edition, Editura Norton & Co., New York, 2000;

Ronald C. Fisher., *State and local public finance* 3rd edition, Editura South-Western College Pub, London, 2006;

Tresch, R.W., 2022. *Public Finance: A Normative Theory*. 4th ed. Academic Press;

Tatiana Mosteanu, colectiv, *Buget si trezorerie publica*, 3rd edition, Ed. Universitara 2008;

Ungureanu, M. D., Nedelescu, M., Croitoru, L. E., Bartalis, A. (coord.) – *Buget și trezorerie publică* – Editura Universitară, București, 2020;

Deschamps, Niswander, Prendergast, *Fundamentals of Taxation*, 2023;

Tkachenko, Liudmila. (2022). *Public Finance Management: Essence, Problems, and Development Prospects*. 10.5772/intechopen.109195;

Nastase, G.I., *Buget și trezorerie publică* – Editura Universitară, 8 edition, 2021.

8.2 Seminar / laboratory	Teaching methods	Remarks
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	j) The state budget; k) The general centralized budget of the territorial administrative units; l) The state social insurance budget; m) Special funds budgets; n) The budget of the state treasury; o) Budgets of autonomous public institutions;



		<p>p) 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;</p> <p>q) Budgets of public institutions financed entirely from own revenues;</p> <p>r) 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;</p> <p>Budget of non-reimbursable external funds.</p>
3. The budgetary process	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Development • Debate and approval <p>Implementation of budgetary control</p>
4. The budgetary system	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Federal budget vs. national budget • Decentralization and financial autonomy <p>Public revenues and expenditures</p>
5. Local budgets	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • County budgets • Budgets of municipalities, cities and communes <p>Methods of elaborating local budgets</p>
6. The public revenue system	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Budget and extra-budgetary revenues (ordinary and extraordinary) <p>Parafiscal and non-fiscal revenues</p>
7. Budget revenues (ordinary)	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • Direct and indirect taxes • Direct taxes controversy - indirect taxes <p>Revenues from enterprises and state property</p>
8. Extra-budgetary revenues (extraordinary)	Presentation, discussion, case studies, exercises	<ul style="list-style-type: none"> • State loans <p>Monetary issue</p>
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



		<ul style="list-style-type: none"> Expenses for social-cultural actions <p>Expenditures for research - development</p>
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; <p>payment term.</p>
11. Activation of the tax as leverage	Presentation, discussion, case studies, exercises	<p>Tax:</p> <ul style="list-style-type: none"> economic leverage; financial leverage; <p>fiscal leverage.</p>
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 <p>Indirect taxation today</p>
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 <p>Formulation of conclusions</p>
Bibliography Not applicable		

9. Corroborating the content of the discipline with the expectations of the epistemic community, professional associations and representative employers within the field of the program

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 Percentage of final grade
10.4 Course	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	70%



		out aspects related to the quality of the presentation	
10.5 Seminar/laboratory	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 standard of performance			
The student must obtain the “promoted” qualificative			

11. Labels ODD (Sustainable Development Goals)



Date:
 October 2025

Signature of course coordinator
 Prof. univ. dr. Dan-Tudor Lazăr

Signature of seminar coordinator
 Prof. univ. dr. Dan-Tudor Lazăr