

# COURSE OUTLINE

COURSE TITLE	<b>CORPORATE BUSINESS TAXATION</b>	CODE:
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YEAR OF STUDY	<b>3</b>	SEMESTER	<b>6</b>	COURSE STATUS (C-COMPULSORY/O-OPTIONAL/E-ELECTIVE)	<b>E</b>
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NUMBER OF HOURS PER WEEK				TOTAL NUMBER OF HOURS PER SEMESTER	TOTAL NUMBER OF SELF-STUDY HOURS	CREDITS	TYPE OF ASSESSMENT (MT-MID-TERM, O-ORAL EXAM, M-MIXED)	LANGUAGE OF TEACHING
C	S	L	Pr.	42	94	5	EXAM	
2	0							EN

COURSE COORDINATOR	ACADEMIC TITLE, FIRST NAME, LAST NAME	DEPARTMENT
	LECT. DR. SEBASTIAN LAZĂR	BUSINESS ADMINISTRATION

PREREQUISITE COURSES	Public Finance
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COURSE OBJECTIVES	<p>Main objective: The acknowledgement of fiscal techniques regarding the assesment of taxes, focusing on the incidence on individuals and enterprises</p> <hr/> <p>SPECIFIC OBJECTIVES: <u>KNOWLEDGE</u>, <u>ABILITIES</u> AND/OR <u>COMPETENCIES</u></p> <p>i) <u>Cognitive competencies (knowledge)</u> The acknowledgement of fiscal techniques regarding the assesment of direct and indirect taxes and their incidence on business</p> <p>ii) <u>Functional competencies (abilities and competencies: applying knowledge to a particular context)</u> Acquiring the ability of analyzing, interpreting and substantiating the financial decisions regarding the assesment and collecting direct and indirect taxes</p> <p>iii) <u>Personal competencies</u> Acquiring advanced abilities of research in the field of taxation, based on the in-depth acknowledgement of different fiscal techniques and their incidence on business</p> <p>iv) <u>General competencies</u> A positive attitude towards taxation and the increase of the "fiscal morale"</p>
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COURSE OUTLINE	NAME OF CHAPTER/ TOPIC	No. of hours
	CORPORATE BUSINESS TAXATION. CONTENT AND DIMENSIONS	2
	CORPORATE INCOME TAXATION	6
	CONSUMPTION TAXES AND THEIR INCIDENCE ON BUSINESS	6
	LOCAL BUSINESS TAXATION	2
	SOCIAL AND SPECIAL CONTRIBUTIONS AND INCIDENCE ON BUSINESS	2
	GREEN TAXES AND THE INCIDENCE ON BUSINESS	2
	PERSONAL INCOME TAXES AND THEIR INCIDENCE ON BUSINESS	4
	TAX COLLECTING	2
	FISCAL INSTITUTIONS	2

SEMINAR/LAB TOPICS	<p>The assesment and collecting of corporate income tax and the incidence on business</p> <p>The assesment and collecting of value added tax and the incidence on business</p> <p>The assesment and collecting of excise and customs duties and the incidence on business</p> <p>The assesment and collecting of social contributions and the incidence on business</p> <p>The assesment and collecting of special contributions and the incidence on business</p> <p>The assesment and collecting of local taxes and the incidence on business</p> <p>The assesment and collecting of green taxes and the incidence on business</p> <p>The assesment and collecting of personal income tax and the incidence on business</p>
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TEACHING METHODS	Interactive course, lecture, dialogue
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BIBLIOGRAPHY	<p>Burke, J. Martin – "Taxation of Individual Income", LexisNexis/Matthew Bender; 8th Ed. 2007;</p> <p>Gupta S., - "State and Local Taxation: Principles and Planning", J. Ross Publishing; 2<sup>nd</sup> edition, 2003;</p> <p>Kahn, Douglas A., Lehman Jeffrey S. – "Corporate Income Taxation, 5<sup>th</sup> Edition, West Publishing Company, 2001;</p> <p>Lind, Stephen A., Scharwz Stephen, Lathrope Daniel J., Rosenberg Joshua D. – "Fundamentals of Corporate Taxation", 4<sup>th</sup> Edition, West Publishing Company, 1997;</p> <p>Mombrun, Reginald, Richmond Gail Levin – "A Complete Introduction to Corporate Taxation", Carolina Academic Press, 2006;</p> <p>Simon, James, Nobes, Christopher – "The Economics of Taxation", Philip Allan Publishers, Oxford, 1988;</p> <p>Keen, M., Bodin J.P., Summers V. – „The Modern Vat", IMF 2002;</p> <p>OECD - Environmental Taxes and Green Tax Reform, 2002;</p>
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ASSESSMENT	TERMS	Courses and seminars attendance
	CRITERIA	Active participation, dialogue, practical works, term papers
	TYPES	Tematic debates, exercises, problems, practical works debates
	FINAL GRADE FORMULA	50% term evaluation + 50% exam