

**“BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA**  
**FACULTY OF ECONOMICAL SCIENCES**  
**SPECIALIZATION: MANAGEMENT, MANAGEMENT BAIA MARE, FINANCES**  
**AND BANKS, ACCOUNTING AND MANAGEMENT INFORMATICS**  
**ACADEMIC YEAR: 2010-2011**

**DISCIPLINE FILE**

<b>Course name</b>	<b>PUBLIC FINANCE</b>				
<b>Course code</b>	<b>EC 2101</b>	<b>Year</b>	<b>II</b>	<b>Number of credits</b>	<b>6</b>
		<b>Semester</b>	<b>I</b>		

<b>Faculty</b>	<b>ECONOMICAL SCIENCES</b>	<b>Number of hours in semester /activities</b>		
<b>Profile</b>	<b>ECONOMIC</b>	<b>Total</b>	<b>C</b>	<b>S</b>
<b>Specialization</b>	<b>MC, MB, FB, AC</b>	<b>56</b>	<b>28</b>	<b>28</b>

<b>Course type</b>	DF – fundamental, DG – specialized, DC – complementary	<b>DF</b>
<b>Optional course category:</b>	DI – imposed, DO – optional, DF – facultative	<b>DI</b>

<b>Prevision disciplines</b>	<b>Mandatory disciplines (conditioned)</b>
	<b>Recommended</b>
<b>Objectives</b>	<ul style="list-style-type: none"> <li>• Learn that fiscal policies guide financial practice;</li> <li>• Recognize the institutions and roles involved in taxing and spending;</li> <li>• Understand the environment and processes of public allocation systems and taxation;</li> <li>• Identify budget theory and budget reforms;</li> <li>• Learn the basic features of major tax structures;</li> <li>• Appreciate the fiscal linkages between state, and local governments;</li> <li>• Apply basic budget analysis skills; and</li> <li>• Learn that financial documents have to be clear, concise, correct and conform to fiscal policy.</li> </ul>
<b>Content (description)</b>	<p>Chapter 1. Concept, content, functions of public finance  Chapter 2. Financial Mechanism  Chapter 3. Public treasury functions and role  Chapter 4. Budget System  Chapter 5. Public financial resources  Chapter 6. Direct taxes  Chapter 7. Indirect taxes  Chapter 8. Local taxes  Chapter 9. Tax evasion</p>

	<p>Chapter 10. Public debt Chapter 11. EU budget</p> <p>A major part of the course is a budget project that is designed to advance each student's ability to analyze a budget and to present findings in a concise, factual report. Students use a local government budget to find answers to several questions as a way to gain some familiarity with the document, and then they have to review the budget according to the Government Finance budget review criteria. In major spreadsheet assignments, students prepare a budget analysis that focuses on budget process and budgetary outcomes.</p>
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<b>Form of evaluation (E – exam, C – colloquy/final test, CW – control works) E</b>					
<b>Final grade (percentage)</b>	Knowledge evaluation will take into account: 80% of the exam result 20% work in the seminar (practical)				
<b>Bibliography</b>	<ol style="list-style-type: none"> <li>1. Cecilia Iliescu, Anamaria Popa., Finante publice, Ed. Risoprint, Cluj-Napoca, 2007</li> <li>2. Chirlesan D., Metodele actiunii bancare si gestiunea finantelor publice, (2 vol.) Ed.: Universitatii Alexandru Ioan Cuza, 2009</li> <li>3. Dan Moraru, Finante publice si evaziune fiscal, Ed.: Economica, 2009</li> <li>4. Gabriela Anghelache, Pavel Belean, Lucia Risti, Alina Ginguta, Finantele publice ale Romaniei - editia a treia, Ed.: Economica, 2009</li> <li>5. Moşteanu T. (coordonator), Buget și trezorerie publică, Ed. Tribuna economică, București, 2008</li> <li>6. Moşteanu T. (coordonator), Finanțe publice - note de curs și seminar, Ed. Tribuna economică, București 2008</li> <li>7. Tabara Vasile, Finantele publice si controlul financiar in administrația publica locala, Ed.: CH Beck, 2009</li> <li>8. Văcărel I. și colectivul, Finanțe publice, ed. VI-a, Ed. Didactică și Pedagogică, București, 2006</li> <li>9. Legea 571/2003 coroborată cu HG 44/2004 privind Codul fiscal, actualizat 2010</li> <li>10. Legea finanțelor publice, nr. 500/2002</li> <li>11. Legile bugetului de stat pe anii 2009, 2010</li> </ol>				
<b>List of necessary didactic materials</b>	Book, course notes, content to solve problems, laptop, videoprojector, ess.				
<b>Course holder</b>	<b>Didactic degree</b>	<b>Science title</b>	<b>First name</b>	<b>Name</b>	<b>Signature</b>
	<b>UNIVERSITY LECTURER</b>	<b>DR.</b>	<b>POPA</b>	<b>Anamaria</b>	