

“BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA
FACULTY OF ECONOMICAL SCIENCES
SPECIALIZATION: ACCOUNTING AND MANAGEMENT INFORMATICS
ACADEMIC YEAR: 2010-2011

DISCIPLINE FILE

Name of discipline	TAXATION				
Code of discipline	2202	Year	II	Number of credits	4
		Semester	II		

Faculty	ECONOMICAL SCIENCES	Number of hours semester /activities		
Profile	ECONOMIC	Total	C	S
Specialization	ACCOUNTING AND MANAGEMENT INFORMATICS	42	28	14

Type of discipline DF – fundamental DG – specialized DC – complementary	DF
Optional course category DI – imposed DO – optional DF – facultative	DI

Previous disciplines	Mandatory disciplines (conditioned) Microeconomics, General management
	Recommended Labor Management, Public finances
Objectives	<ul style="list-style-type: none"> – Presentation of the theoretical aspects of fiscal policies, principles, procedures and fiscal practices – Acquiring practical skills for the establishment, declaration and payment of taxes
Content (description)	<ul style="list-style-type: none"> I. BUDGET PROCESS II. TAXATION, GENERAL CONSIDERATIONS III. TAXES, FEES AND CONTRIBUTIONS, GENERAL APPROACH IV. PRINCIPLES OF THE TAXATION V. INSPECTION TAX

	VI. TAX DEBT VII. INCOME TAX VIII. PROFIT TAX IX. LOCAL TAXES AND FEES X. VALUE ADDED TAX XI. OTHER INDIRECT TAXES
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Form of evaluation (E – exam, C – colloquy/final test, CW – control works) E					
Final grade (percentage)	Knowledge evaluation will take into account: 80% of the exam result 20% work in the seminar (practical)				
Bibliography	1.Beju V., <i>Metode și tehnici fiscale</i> , Editura Dimitrie Cantemir, Tg.Mures, 2002 2.Crișan, C., <i>Fiscalitate</i> , Editura Alma Mater, Cluj-Napoca, 2009 3. Hada T., <i>Metode și tehnici fiscale</i> , Editura Altip, Alba Iulia, 2003 4.Văcărel I. coordonator, <i>Finanțe publice</i> Ediția a II-a, Editura Didactică și Pedagogică, București 1999 5.*** Codul fiscal, editia a IX-a 20008,Editura Best publishing, 2008 6.*** Codul fiscal și Norme metodologice de aplicare, Editura C.H. BECK, 2008 7.*** Codul de procedură fiscală cu Norme metodologice de aplicare-LEGIS-Text în vigoare de la 03.03.2008 8.*** O.U. nr.19/27.01.2008, pentru modificarea și completarea O.G. nr. 92/2003 cu privire la Codul de procedură fiscală, M.Of. nr.163/2008 9.*** O.U. nr. 34/2009 cu privire la rectificarea bugetară pe anul 2009 și reglementarea unor măsuri financiar-fiscale, M,Of. nr. 249/ 2009 10.***O.U. nr. 58/2010 pentru modificarea și completarea Legii nr. 571/2003 privind Codul fiscal și alte măsuri financiar-fiscale, M., Of. nr. 431 din 28 iunie 2010				
Necessary educational materials list	Book, course notes, content to solve problems, laptop, video projector.				
Coordinator of discipline (Course holder)	Didactic degree	Title	First name	Name	Signature
	LECTURER	PhD.	CORNEL	CRIȘAN	