

“BOGDAN VODĂ” UNIVERSITY OF CLUJ-NAPOCA
FACULTY OF ECONOMICAL SCIENCES
SPECIALIZATION: FINANCE AND BANKS
ACADEMIC YEAR: 2010-2011

DISCIPLINE FILE

Name of discipline	TAXATION				
Code of discipline	3107	Year	III	Number of credits	3
		Semester	I		

Faculty	ECONOMICAL SCIENCES	Number of hours semester /activities		
Profile	ECONOMIC	Total	C	S
Specialization	FINANCE AND BANKS	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)	<p>I. BUDGET PROCESS</p> <p>II. TAXATION, GENERAL CONSIDERATIONS</p> <p>III. TAXES, FEES AND CONTRIBUTIONS, GENERAL APPROACH</p> <p>IV. PRINCIPLES OF THE TAXATION</p> <p>V. INSPECTION TAX</p> <p>VI. TAX DEBT</p>

	<p>VII. INCOME TAX</p> <p>VIII. PROFIT TAX</p> <p>IX. LOCAL TAXES AND FEES</p> <p>X. VALUE ADDED TAX</p> <p>XI. OTHER INDIRECT TAXES</p>
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Form of evaluation (E – exam, C – colloquy/final test, CW – control works) E					
Final grade (percentage)	<p>Knowledge evaluation will take into account: 80% of the exam result 20% work in the seminar (practical)</p>				
Bibliography	<p>1.Beju V., <i>Metode și tehnici fiscale</i>, Editura Dimitrie Cantemir, Tg.Mures, 2002</p> <p>2.Crișan, C., <i>Fiscalitate</i>, Editura Alma Mater, Cluj-Napoca, 2009</p> <p>3. Hada T., <i>Metode si tehnici fiscale</i>, Editura Altip, Alba Iulia, 2003</p> <p>4.Văcărel I. coordonator, <i>Finanțe publice</i> Ediția a II-a, Editura Didactică și Pedagogică, București 1999</p> <p>5.*** Codul fiscal, editia a IX-a 20008,Editura Best publishing, 2008</p> <p>6.*** Codul fiscal și Norme metodologice de aplicare, Editura C.H. BECK, 2008</p> <p>7.*** Codul de procedură fiscală cu Norme metodologice de aplicare-LEGIS-Text în vigoare de la 03.03.2008</p> <p>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</p> <p>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</p> <p>10.***O.U. nr. 58/2010 pentru modificarea si completarea Legii nr. 571/2003 privind Codul fiscal și alte măsuri financiar-fiscale, M., Of. nr. 431 din 28 iunie 2010</p>				
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	CRİȘAN	