

DISCIPLINE FORM**1. Data on the programme**

1.1 Superior studies institution	"Alexandru Ioan Cuza" University, Iasi
1.2 Faculty	Faculty of Economics and Business Administration
1.3 Department	Department of Economics and International Relations
1.4 Field of study	Economics
1.5 Level	Undergraduate
1.6 Programme of studies/ Qualification	Economics and Finance

2. Data on the discipline

2.1 Name of discipline	Public Budgeting						
2.2 Course coordinator	Assoc. Prof. Sebastian LAZAR, Ph.D.						
2.3 Seminar coordinator	Assoc. Prof. Sebastian LAZAR, Ph.D.						
2.4 Year of study	III	2.5 Semester	II	2.6 Type of assessment	M/E	2.7 Discipline status	C

3. Total estimated time (hours allotted to didactic activity per semester)

3.1 Total number of hours per week	3	of which: 3.2 lecture	2	3.3 seminar/lab	1	
3.4 Total number of hours in the curriculum	42	of which: 3.5 lecture	28	3.6 seminar/lab	14	
Time distribution						hours
Study of the handbook, coursebook, bibliography and notes						30
Additional research in the library, online and on the field						30
Preparation of seminars/labs, homework, projects, portfolios and essays						30
Tutorials						14
Assessment						4
Other activities.....						
3.7 Total number of self-study hours	108					
3.9 Total number of hours per semester	150					
3.10 Number of credits	5					

4. Prerequisites (if applicable)

4.1 curriculum-based	<ul style="list-style-type: none"> Not applicable
4.2 competence-based	<ul style="list-style-type: none"> Not applicable

5. Conditions (if applicable)

5.1. for lectures	<ul style="list-style-type: none"> Not applicable
5.2. for seminars/labs	<ul style="list-style-type: none"> Not applicable

6. Assimilated specific competences

Professional competences	<ul style="list-style-type: none"> • C2.1. Identifying/defining the methods and techniques used for economic and financial planning for companies and public institutions (0.5 c) • C2.2. Explaining the techniques and tools used for tax assessment and public expenditures planning and funding (0.5 c) • C3.2. Explaining how budgets are constructed (0.5 c) • C3.3. Applying appropriate methods and tools for tax assessment and public expenditures planning and funding (0.5 c) • C4.1. Explaining budget execution as the main tool for conducting economic activities in the public sector (0.5 c) • C4.3. Knowing how to compute the main tax liabilities (0.5 c) • • 5.5. Realization of a monographic paper on tax assessment (1 c)
Transversal competences	<ul style="list-style-type: none"> • CT1 Identifying the principles and ethics norms related to public budgets interrelations (0.5 c) • CT3 Developing self-learning abilities and continuous updating to fiscal and budget rules (0.5 c)

7. Discipline objectives (provided by the assimilated specific competences grid)

7.1 The general objective of the discipline	<ul style="list-style-type: none"> • Acquiring knowledge and abilities as well as developing competences on how to conduct economic activities within budget and taxation constraints
7.2 Specific objectives	<ul style="list-style-type: none"> • Knowledge of public budgeting at various levels of economic activity • Knowledge of basic rules of taxation and how it affects economic activities • Acquiring abilities for tax assessment and public expenditures planning and funding • Developing competences for managing economic activities within the existing budget and tax framework

8. Content

8. 1 Lecture	Teaching methods	Observations
<p>1. Public budgets – tools for planning and conducting economic activities</p> <p>1.1. Definition and significance of public budgets</p> <p>1.2. Structure of the budgetary system</p> <p>1.3. Budgeting process</p> <p>1.4. Clasification of budgetary indicators</p>	PPT presentation, explanation, conversation, questioning.	6 lectures

2. Corporate income tax assesment 2.1. Elements of corporate income tax assesment 2.2. Legal and procedural framework for corporate income tax assesment 2.3. Assessing and paying the corporate income tax	PPT presentation, explanation, conversation, questioning	2 lectures
3. Personal income tax assesment 3.1 Elements of personal income tax assesment 3.2. Legal and procedural framework for personal income tax assesment 3.3. Assessing and paying the personal income tax	PPT presentation, explanation, conversation, questioning,	2 lectures
4. Value added tax (VAT) assesment 4.1. Elements of VAT assesment 4.2. Legal and procedural framework for VAT assesment 4.3. Assessing and paying the VAT	PPT presentation, explanation, conversation, questioning,	2 lectures
5. Social security contributions (SSC) assesment 5.1. Elements of SSC assesment 5.2. Legal and procedural framework for SSC assesment 5.3. Assessing and paying the SSC	PPT presentation, explanation, conversation, questioning,	1 lecture
6. Local taxes assesment 6.1. Elements of local taxes assesment 6.2. Legal and procedural framework for local taxes assesment 6.3. Assessing and paying the local taxes	PPT presentation, explanation, conversation, questioning,	1 lecture
Bibliography 1. Brezeanu, Petre, <i>Fiscalitate. Concepte, teorii, politici si abordari practice</i> , Editura Wolters Kluwer, București, 2010. 2. Devereux, Michael P., Business taxation in a globalized world, <i>Oxford Review of Economic Policy</i> 24 (4), 2008, 625–638. 3. Drosu Șaguna Dan, <i>Drept financiar public</i> , Editura CH Beck, București, 2009. 4. Lazăr Sebastian, <i>Incidența bugetelor publice asupra gestiunii financiare a întreprinderii</i> , Editura Universității Alexandru Ioan Cuza, Iași, 2009. 5. Moșteanu Tatiana ș.a., <i>Buget și trezorerie publică</i> , Editura Universitară, București, 2004. 6. Nice, David C., <i>Public Budgeting</i> , Wadsworth Publishing, 2001. 7. Roman Constantin, Moșteanu Tatiana, <i>Finantele instituțiilor publice</i> , Editura Economică, București, 2011. 8. Salanie Robert, <i>Economics of Taxation</i> , MIT Press, 2011. 9. Ștefura Gabriel, <i>Proces bugetar public</i> , Editura Universității Alexandru Ioan Cuza, Iași, 2008. 10. OECD, <i>International Budget Practices and Procedures Database</i> disponibil la www.oecd.org/gov/budget/database . 11. Codul fiscal actualizat și normele de aplicare: https://static.anaf.ro/static/10/Anaf/legislatie/Cod_fiscal_norme_30012019.htm		
8. 2 Seminar/lab	Teaching methods	Observations
1. Public budgets – tools for planning and conducting economic activities 1.1. Definition and significance of public budgets 1.2. Structure of the budgetary system 1.3. Budgeting process 1.4. Clasification of budgetary indicators	Questioning, debates,	6 seminars
2. Corporate income tax assesment 2.1. Elements of corporate income tax assesment 2.2. Legal and procedural framework for corporate income tax assesment 2.3. Assessing and paying the corporate income tax	Case studies, debates, questioning	2 seminars
3. Personal income tax assesment	Case studies, debates,	2 seminars

3.2. Elements of personal income tax assesment 3.4. Legal and procedural framework for personal income tax assesment 3.5. Assessing and paying the personal income tax	questioning	
4. Value added tax (VAT) assesment 4.1. Elements of VAT assesment 4.2. Legal and procedural framework for VAT assesment 4.3. Assessing and paying the VAT	Case studies, debates, questioning	2 seminars
5. Social security contributions (SSC) assesment 5.1. Elements of SSC assesment 5.2. Legal and procedural framework for SSC assesment 5.3. Assessing and paying the SSC	Case studies, debates, questioning	1 seminar
6. Local taxes assesment 6.1. Elements of local taxes assesment 6.2. Legal and procedural framework for local taxes assesment 6.3. Assessing and paying the local taxes	Case studies, debates, questioning	seminar
Bibliography		
<ol style="list-style-type: none"> Brezeanu, Petre, <i>Fiscalitate. Concepte, teorii, politici si abordari practice</i>, Editura Wolters Kluwer, București, 2010. Devereux, Michael P., Business taxation in a globalized world, <i>Oxford Review of Economic Policy</i> 24 (4), 2008, 625–638. Drosu Șaguna Dan, <i>Drept financiar public</i>, Editura CH Beck, București, 2009. Lazăr Sebastian, <i>Incidența bugetelor publice asupra gestiunii financiare a întreprinderii</i>, Editura Universității Alexandru Ioan Cuza, Iași, 2009. Moșteanu Tatiana ș.a., <i>Buget și trezorerie publică</i>, Editura Universitară, București, 2004. Nice, David C., <i>Public Budgeting</i>, Wadsworth Publishing, 2001. Roman Constantin, Moșteanu Tatiana, <i>Finantele instituțiilor publice</i>, Editura Economică, București, 2011. Salanie Robert, <i>Economics of Taxation</i>, MIT Press, 2011. Ștefura Gabriel, <i>Proces bugetar public</i>, Editura Universității Alexandru Ioan Cuza, Iași, 2008. OECD, <i>International Budget Practices and Procedures Database</i> disponibil la www.oecd.org/gov/budget/database. Codul fiscal actualizat și normele de aplicare: https://static.anaf.ro/static/10/Anaf/legislatie/Cod_fiscal_norme_30012019.htm 		

9. Corroboration of the discipline content with the expectations of epistemic community representatives, professional associations as well as of representative employers in the programme related field.

- The content of this discipline has been decided upon by taking into account both the curricula of some prestigious Western Universities and the demands of the economic environment provided by potential employers, either in the public or in the private sector. More specifically, the potential employers refer to the ability to make economic-financial decisions within tax and budgetary constraints as well as to the capacity to understand how taxes and budgetary practices affects economic decision making process.

10. Assessment

Type of activity	10.1 Assessment criteria	10.2 Assessment methods	10.3 Share of final grade
10.4 Lecture	Assimilation of the main theoretical issues and techniques related to public budgeting and taxation	Written test with open questions from chapters 1-3	25%
	Assimilation of the main theoretical issues and techniques related to public budgeting and taxation	Written test with open questions	40%

10.5 Seminar/lab	Assimilation of the main theoretical issues and techniques related to public budgeting and taxation	Debates, exercises, tests	30%
	Ability to work on and present a monographic paper	Individual project	30%
10.6 Minimum performance standard			
<ul style="list-style-type: none"> The ability to write and to present a monographic paper on tax assessment 			

Date of completion
10.09.2018

Lecture Coordinator
Assoc. Prof. Sebastian LAZĂR, Ph.D.

Seminar Coordinator
Assoc. Prof. Sebastian LAZĂR, Ph.D.

Date of approval within the department
14.09.2018

Head of Supplying Department
Prof. Ovidiu Stoica, Ph.D.

Head of Beneficiary Department
Prof. Gabriel Mursa, Ph.D.