



**FEAA**

FACULTATEA DE ECONOMIE  
ȘI ADMINISTRAREA AFACERILOR  
UNIVERSITATEA "AL. I. CUZA" IAȘI

**TUTORIAL COURSE FORM – 2019-2020 ACADEMIC YEAR**

<b>Name of the tutorial course (Erasmus/exchange students)</b>	<b>TAX POLICY</b>
<b>Professor</b>	<b>Name LUPU DAN</b> <b>Office C804B</b> <b>Email dan.lupu@uaic.ro</b>
<b>Semester in which the tutorial course is available</b>	2
<b>No. of ECTS credits</b>	5
<b>Level of study</b>	MASTER
<b>Short description/Contents</b>	Course subject 1. Tax policy: objectives and methods 2. Tax incidence: Who pays taxes? 3. Tax design: the structure of taxation 4. Tax administration 5. Transfer pricing 6. Tax and crime 7. Global relations in taxation 8. Dispute resolution
<b>Assessment</b>	PROJECTS
<b>Bibliography</b>	References: 1. Auerbach, Alan J. Smetters Kent, <i>The Economics of Tax Policy</i> , Oxford University Press, 2017 2. Kaplow Louis, <i>The Theory of Taxation and Public Economics</i> , Princeton University Press, 2008 3. Shome Parthasrathi <i>Tax Policy Handbook</i> , International Monetary Fund, 1995 4. <a href="http://www.oecd.org/ctp/">http://www.oecd.org/ctp/</a> 5. <a href="https://www.pwc.com/gx/en/services/tax/tax-policy-administration.html">https://www.pwc.com/gx/en/services/tax/tax-policy-administration.html</a>
<b>Observations</b>	