



UNIVERSITATEA „ALEXANDRU IOAN CUZA” din IAȘI

FACULTATEA de ECONOMIE ȘI ADMINISTRAREA AFACERILOR

TUTORIAL COURSE FORM

2025-2026 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	Public Budgetary Systems
Name of the professor	Florin Oprea
Email of the professor	foprea@uaic.ro
Office of the professor Consultation days/hours	C Building, 4 th Floor, Room C603 Mondays, 12.00
Semester(s) in which the tutorial course is available	I
No. of ECTS credits	6
Level of study (bachelor/master/PhD)	Bachelor
Short description/Contents	This academic discipline focuses on the rationale and architecture of the public budgetary system in different countries. Contents: Introduction to Public Budgetary Systems Central Government Budget Local Governments Budget Social Security and Other Special Funds Intergovernmental Fiscal Relations Comparative Approaches of the Public Budgetary System
Assessment/Evaluation	1. preliminary assessment (research paper - 50%) 2. final exam (50%, minimum grade 5.00/E)
Bibliography	Boadway, Robin, Shah, Anwar, <i>Fiscal Federalism – Principles and Practice of Multiorder Governance</i> , Cambridge University Press, New York, 2009 Hoorens, D., <i>Local Finance</i> , Dexia editions, Paris, 2004 Rubin, Irene, <i>The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing</i> , 5th Edition, CQ Press, Washington, 2006 Shah, Anwar, (editor), <i>Intergovernmental Fiscal Transfers – Theory and Practice</i> , World Bank, Washington, 2007
Observations	