

TUTORIAL COURSE FORM

2025-2026 ACADEMIC YEAR

Name of the tutorial course (incoming Erasmus/exchange students)	TAX AVOIDANCE, EVASION AND ADMINISTRATION
Name of the professor	Mihai-Bogdan Petrisor
Email of the professor	mihai.petrisor@uaic.ro
Office of the professor Consultation hours	C806b
Semester(s) in which the tutorial course is available	1-st and 2-nd
No. of ECTS credits	5
Level of study (bachelor/master/Ph D)	master
Short description/Contents	<p>After successfully finalizing this course, students will be able to:</p> <ul style="list-style-type: none"> ▪ know the trends in global offshore tax evasion ▪ know the trends in global corporate profit shifting ▪ use skills or knowledge in a given work situation ▪ identify connections between theoretical concepts ▪ know the policies to collect the tax deficit of multinationals and wealthy individuals ▪ be able to apply correctly the legal provisions in force at the particular situation after analysis of Case studies on tax evasion in the European Union (EPPO)
Assessment/Evaluation	<ol style="list-style-type: none"> 1. Each student will have to write an individual project on a topic that will be discussed with the professor (50% of the final grade) 2. After writing the project, each student will be <i>orally evaluated on the theoretical aspects</i> from the individual project (25% of the final grade) 3. After writing the project, each student will be <i>orally evaluated on the practical aspects</i> from the individual project (25% of the final grade)
Bibliography	<ul style="list-style-type: none"> • Braithwaite, V. (Ed.). (2003). <i>Taxing democracy: Understanding tax avoidance and evasion</i>. Ashgate. • European Commission. (2020). <i>Fighting tax avoidance and evasion in the EU: State of play</i>. https://taxation-customs.ec.europa.eu

	<ul style="list-style-type: none"> • Murphy, R. (2011). <i>The courageous state: Rethinking economics, society and the role of government</i>. Searching Finance. • OECD. (2013). <i>Addressing base erosion and profit shifting</i>. OECD Publishing. https://www.oecd.org/tax/beps/ • OECD. (2021). <i>Tax administration 2021: Comparative information on OECD and other advanced and emerging economies</i>. OECD Publishing. https://doi.org/10.1787/20736951 • Tax Justice Network. (n.d.). <i>About tax justice</i>. https://www.taxjustice.net/about/ • European Parliament. (2020). <i>Tackling tax evasion and avoidance in the EU</i>. Policy Department for Economic, Scientific and Quality of Life Policies. https://www.europarl.europa.eu/thinktank/en/document/IPOL_STU(2020)641541
Observations	