



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) | TAX POLICY | |
| Name of the professor | LUPU DAN | |
| Email of the professor | dan.lupu@uaic.ro | |
| Office of the professor Consultation days/hours | Office C804B, C building, 6 th floor | |
| Semester(s) in which the tutorial course is available | 1 and 2 | |
| No. of ECTS credits | 5 | |
| Level of study (bachelor/master/PhD) | bachelor | |
| Short description/Contents | 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 | |
| Assessment/Evaluation | 1. Project elaboration 50% 2. Project delivery/presentation 40% 3. Essay 10% | |
| Bibliography | References 1. Auerbach, Alan J. Smetters Kent, The Economics of Tax Policy, Oxford University Press, 2017 2. Kaplow Louis, The Theory of Taxation and Public Economics, Princeton University Press, 2008 3. Shome Parthasarathi Tax Policy Handbook, International Monetary Fund, 1995 4. http://www.oecd.org/ctp/ 5. https://www.pwc.com/gx/en/services/tax/tax-policy-administration.html | |
| Observations | | |