



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)	Taxes and Business Strategy
Name of the professor	Prof. dr. Sebastian Lazar
Email of the professor	slazar@uaic.ro
Office of the professor	C801a
Consultation days/hours	upon e-mail confirmation
Semester(s) in which the tutorial course is available	2
No. of ECTS credits	5
Level of study (bachelor/master/PhD)	Bachelor/master
Short description/Contents	<ol style="list-style-type: none">1. Exploring the Tax Environment2. Policy Standards for a Good Tax3. Taxes as Transaction Costs4. Maxims of Income Tax Planning5. Taxable Income from Business Operations6. Property Acquisitions and Cost Recovery Deductions7. Taxation of Corporate Taxpayer8. Taxation of Other Business Entities9. The Choice of Business Entity
Assessment/Evaluation	<ol style="list-style-type: none">1. A project on corporate taxation based on a listed company (25%)2. Written test (25%)3. Exam (50%)
Bibliography	<ol style="list-style-type: none">1. Jones, Sally and Shelley Rhoades-Catanach (2016), Principles of Taxation for Business and Investment Planning, 2016 Edition, McGraw-Hill/Irwin.2. Scholes, Myron S., Mark A. Wolfson, Merle M. Erickson, Edward L. Maydew, Terry J. Shevlin (2009), Taxes and Business Strategy: A Planning Approach (fourth edition), Pearson Education.
Observations	<p>On completion of the course, the students should be able to:</p> <ul style="list-style-type: none">▪ Explain the tax consequences of business choices and operations▪ Analyze financial statements and draw tax related conclusions▪ Compute corporate effective tax rates and interpret their effect on business▪ Integrate taxation into business decision making process