

BACHELOR PROGRAMME
LAW
 2ND YEAR OF STUDY, 2ND SEMESTER

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| COURSE TITLE | FINANCIAL LAW |
| COURSE CODE | DOB.2.2.04 |
| COURSE TYPE | Full Attendance |
| COURSE LEVEL | 1 st cycle (bachelor degree) |
| YEAR OF STUDY, SEMESTER | 2 nd year of study, 2 nd semester |
| NUMBER OF ECTS CREDITS | 5 |
| NUMBER OF HOURS PER WEEK | 4 (2 lecture hours + 2 seminar hours) |
| NAME OF LECTURE HOLDER | Costea Ioana Maria |
| NAME OF SEMINAR HOLDER | Despina Ilucă |
| PREREQUISITES | Advanced level of English |
| A | GENERAL AND COURSE-SPECIFIC COMPETENCES |
| | <p>General competences:</p> <ul style="list-style-type: none"> → C.1. Knowledge, understanding and proper use of concepts, theories, paradigms and methodologies in the field of financial law → C.2. Application of specific techniques and tools to specific situations, processes, specific projects. → C.3. Applying the Romanian legislation to the facts. → C.4. Interpretation, correlation and comparison of legal institutions in national financial law. → C.5. Applying the necessary knowledge in collecting data and information on a specific legal issue → C.6. Use of the legislation in force in the analysis of legal situations, in their correct legal classification and in their solution <p>Course-specific competences:</p> <ul style="list-style-type: none"> → CT.1. Performing professional tasks effectively and responsibly → CT.2. Applying the techniques of effective individual work, as well as in the team → CT.3. Efficient use of communication resources and information sources → CT.4. Synthesis of generic and alternative solutions to practical problems.... |
| B | LEARNING OUTCOMES |
| | <ul style="list-style-type: none"> → Upon successful completion of this discipline, students will be able to: <ul style="list-style-type: none"> ○ Identify the main stages in the budget procedure; ○ Describe the main types of fiscal obligations; ○ Explain the main procedures for collecting tax receivables; ○ Describe the litigation procedure in budgetary and fiscal matters;... |
| C | LECTURE CONTENT |
| | <ol style="list-style-type: none"> 1. Introductory notions 2. Budget procedure - generalities 3. Budget procedure - elaboration and approval 4. Budget procedure - execution and closing 5. Fiscal obligations - generalities 6. Direct tax obligations of natural persons. Income tax 7. Direct tax obligations of natural persons. Social contributions 8. Direct tax obligations of the legal person 9. Indirect tax obligations 10. Fiscal registration and establishment of fiscal obligations 11. Voluntary execution of fiscal obligations. Forced execution of fiscal obligations 12. Fiscal control 13. Challenging administrative-fiscal documents 14. Tax law abroad |
| D | RECOMMENDED READING FOR LECTURES |
| | <ol style="list-style-type: none"> 1. Michael A. Oberst, Teaching Tax Law: Developing Analytical Skills 2. Andrea Amatucci, International Tax Law 3. Liam P. Ebrill et. a., The Modern VAT |

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| | 4. DA Kah, Basic Corporate Taxation | |
| E | SEMINAR CONTENT | |
| | <ol style="list-style-type: none"> 1. Getting started 2. Budget procedure - general issues 3. Budget procedure - specific issues 4. Budgetary procedure - specific issues regarding budgetary expenses 5. Budget procedure - specific issues regarding budget revenues 6. Direct tax obligations. Overview 7. Direct tax obligations. Individuals (1) 8. Direct tax obligations. Individuals (2) 9. Direct tax obligations. Legal entities. IVM-IP 10. Indirect tax obligations 11. Fiscal procedure - registration, establishment 12. Fiscal procedure – enforcement 13. Fiscal procedure - inspection. Challenging administrative-fiscal documents 14. Revising | |
| F | RECOMMENDED READING FOR SEMINARS | |
| | <ol style="list-style-type: none"> 1. https://ec.europa.eu/taxation_customs/home_en 2. https://curia.europa.eu/jcms/jcms/index.html | |
| G | EDUCATION STYLE | |
| | LEARNING AND TEACHING METHODS | Problematization, Discussion, Exercise Debate, Case Study, Simulation |
| | ASSESSMENT METHODS | Quizz test, Case study |
| | LANGUAGE OF INSTRUCTION | English |