

**Faculty of Finance and Banking**

**Department of Finance**

### **Topics and the Bibliography**

**Postul 21 Professor**

**Discipline: Finance, Taxation, Fiscalitate, Custom and excise duties**

#### **Topics**

1.	Government spending (content, structure, influencing factors, quantification indicators)
2.	Government revenues (content, structure, influencing factors, quantification indicators)
3.	Taxes (principles of taxation, technical aspect of taxation, types of taxes)
4.	Analysis of company's financial position. Company's financial equilibrium.
5.	Analysis of company's financial performance
6.	Investment project evaluation indicators (NPV, IRR, adjusted payback, profitability index)
7.	The Romanian tax system and fiscal administration
8.	Corporate income tax (the scope of corporate income tax, taxation rules, determining taxable profit and corporate income tax, tax declaration and payment)
9.	The special scheme of corporate tax for very small companies
10.	Personal income tax (the scope of individual income tax, taxation of income from employment, taxation of income from self-employment, taxation of income from copyright, taxation of income from the transfer of the use of property)
11.	Harmonized excise duties - determination and declaration
12.	Storage procedure. Moving and receipt of excise goods under suspension of excise duty
13.	Obligations of payers of excise duty. Exemptions from excise duty Marking alcoholic beverages and tobacco.
14.	Value added tax (the scope of VAT, the VAT registration requirements, Chargeable event and VAT chargeability, Taxable base and VAT rates)
15.	VAT on supply of goods
16.	VAT on supply of services
17.	The custom values. Establishing a customs debt and settle it.

#### **Bibliography**

V Dragota, L Obreja Braşoveanu, IM Dragota, Management financiar, ediția a II-a, vol 1, Diagnosticul financiar al companiei, Editura Economică, Bucureşti, 2012

V Dragota, L Obreja Braşoveanu, IM Dragota, Management financiar, ediția a II-a, vol 3, Management financiar operațional, Editura Economică, Bucureşti, 2021

R Gherghina, G Creţan, Finanţe, Editura Universitară, 2012

R Gherghina, Duca I, Gestiunea financiară a întreprinderii, Editura Universitară, 2012

A Popa, M Paunescu, R Ciobanu, Fiscalitate, Editia a V-a, CECCAR, Bucuresti, 2023

I Văcărel şi colectiv, Finanţe publice, Editura Didactică şi Pedagogică, 2007

N Vintila, O Filipescu, P Lazar, Fiscalitate aplicata si elemente de management fiscal, Ch Beck, Bucuresti, 2013

Legea nr. 227/2015 privind Codul fiscal, cu modificările și completările ulterioare (forma actualizată la 1 ianuarie 2025)

Legea nr. 207/2015 privind Codul de procedură fiscală (forma actualizată la 1 ianuarie 2025)

Legea nr. 86/2006 privind Codul vamal al României (forma actualizata la 1 ianuarie 2025)

Acordul privind aplicarea articolului VII al Acordului general pentru tarife vamale și comerț 1994, ratificat prin Legea nr. 133/1994 cu modificările ulterioare