

| | |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Educational Programme | FISCAL POLICY |
| Degree Awarded | Master in Fiscal Policy and Taxation |
| Standard Length of Studies (Number of ECTS Credits) | 2 years – 4 semesters – 120 ECTS |
| Type of Study | Full-time |
| Higher Education Institution | Babeş-Bolyai University |
| Faculty / Department | Faculty of Economics and Business Administration/ Department of Finance |
| Contact Person | Associate Professor Adrian Mihai INCEU, PhD |
| Phone | +40 264 418652 |
| Fax | +40 264 412570 |
| E-mail | adrian.inceu@econ.ubbcluj.ro |
| Profile of the Degree Programme | Finance and Accounting |
| Target Group / Addressees | Graduate students in Finance and Accountancy; Practitioners; Graduate students from other fields |
| Entrance Conditions | Bachelor Degree+ Certificate of Language Ability+ entrance examination (according to the admission regulation) |
| Further Education Possibilities | The master's programme aims at providing students with the appropriate tools for further doctoral studies. |
| Description of Study | <ul style="list-style-type: none"> - Language of instruction: Romanian - Core courses: Direct Taxation, Indirect Taxation, Fiscal Competition, International Accountancy, Fiscal Legislation, Fiscal Harmonization, Fiscal Procedures and Techniques, Fiscal Legislation, Fiscal Strategies, Fiscal Policy for Multinational Companies, Transfer Prices, Fiscal Control and Evasion, Insolvency Legislation - Partner universities / institutions: Chamber of Tax Advisers |
| Purposes of the Programme | Developing the skills and competencies in fiscal policy procedures and techniques, at the level of Fiscal Administration, Revenue Department of City Halls and fiscal consultancy for companies. |
| Specialization / Area of Expertise | Students gain knowledge in: <ul style="list-style-type: none"> - Understand and build solid fiscal policy at macroeconomic level and microeconomic level also - Gain valuable expertise in international practices in fiscal policies and taxation - Fiscal consultancy for taxpayers - Build and understand accountancy rules and techniques applied to fiscal elements |
| Extra Peculiarities | Regulatory framework for fiscal techniques and procedures |
| Practical Training | Students go through a practical training in the 2 nd year (semester 4) of their studies while preparing their research thesis. |
| Final Examinations | Research Master Thesis |
| Gained Abilities and Skills | <p style="text-align: center;">GENERAL SKILLS</p> <ul style="list-style-type: none"> - Drawing up synopses and studies needed for fiscal management through diagnosing economic systems and |

| | |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>their specific environment, with a view to making fiscal decisions and strategies and economic policies.</p> <ul style="list-style-type: none"> - Undertaking original research in the field of economics, based on advanced methods leading to the development of scientific knowledge and research methodology. - Applying business administration knowledge and skills to perform systemic analyses and solve problems within predefined contexts. - Undertaking managerial roles and functions and carrying out complex professional tasks responsibly and autonomously. - Systematic and advanced knowledge of quantitative and qualitative modelling methods and their application to economic diagnostics and forecasting. - Acquiring a set of scientific research skills allowing further professional development at doctoral level. - Developing management, leadership and team-working skills. <p style="text-align: center;">SPECIFIC SKILLS</p> <ul style="list-style-type: none"> - Understand and use of fiscal policies and strategies - Build solid and viable fiscal policies - Understand how to use accountancy in fiscal policies - Understand international aspects of taxation - Understand and recognise trends on fiscal policies in EU countries and also in other countries - Understand specific legislations |
| <p>Job Placement, Potential Field of Professional Activity</p> | <p>COR 2010 241128 tax expert; 241129 tax advisor; 421501 tax agent; 241112 budget advisor; 247005 public administration advisor; 241943 financial analyst; 241115 investment analyst; 256001 finance-banking researcher; 244111 financial administrator; 247008 public administrator 1210 - Directors and chief executives 122 - Production and operations managers 1231 - Finance and administration managers 131 - Managers of small enterprises 2441 – Economists</p> |

Date,
01.11.2010

Dean,
Professor Dumitru MATIȘ, PhD

Profile responsible,
Associate Professor Adrian Mihai INCEU, PhD