

UNIVERSITY: BUCHAREST ACADEMY OF ECONOMIC STUDIES

FACULTY: LAW

Postgraduate program of continuous professional training and development: *Business Tax Law*

Form of education: FREQUENCY LEARNING.

Undergraduate field on which the study programme is based: Law

Undergraduate qualification on which the programme is based: Law

Professional competences: **C.1.1** Defining the concepts, procedures and methods applied in the field of taxation, as well as the legislative framework governing budgetary obligations; **C.2.5** Use of IT systems for collecting information in order to draw up tax legal acts; **C.5.1** Identifying and describing the basic concepts, theories and models used in the field of taxation within the European Union; **C.7.1.** Defining the concepts, procedures and methods used in tax and tax litigation procedures; **C.7.3.** Use of the various concepts and notions specific to the field of business taxation; **C.7.4.** Defining the concepts, basic standards on transfer pricing.

Curriculum

valid for academic year: 2022-2023

Cr t. No.	Subject	Teaching activities					Number of credits	Evaluatio n form
		C	S	L	P	AP		
1.	General theory of tax law	4	4	-	-	-	1	V
2.	Company taxation	8	8	-	-	-	1	V
3.	Transfer pricing procedure	10	10	-	-	-	2	V
4.	European Union tax law on direct taxation	12	10	-	-	-	2	V
5.	Procedural tax law	14	12	-	-	-	3	V
6.	Regulating non-resident taxation	12	12	-	-	-	2	V
7.	Legal status of value added tax	16	16	-	-	-	3	V
8.	Tax litigation	6	6	-	-	-	1	V
Total		160 hours		-	-	-	15 credits	
Competences certification exam							5 credits	E

Rector,

Prof. univ. PhD. Nicolae ISTUDOR

Dean,

Conf. univ. PhD. Dumitru Ovidiu Ioan

Program manager,

Lect. univ. PhD. Stoican-Matei Andreea