

COURSE SYLLABUS

University	UNIVERSITY OF ORADEA
Faculty	FACULTY OF ENERGY ENGINEERING AND INDUSTRIAL MANAGEMENT
Study program*	<i>INDUSTRIAL ECONOMICS ENGINEERING</i>

I. Course Name: Economical Legislation

II. Course Details

No of hours/week						
Code	Semester	Credits	Lecture	Seminar	Laboratory	Project
IEMI 0350	III	4	2	2	-	-

III. Course coordinator (title, name, surname, e-mail):

Lecturer Phd, Nicoleta Andreescu, nandreescu@uoradea.ro

IV. Course objectives

The objective pursued by studying the discipline "Economic Legislation" is to prepare students so that, after graduation, they can know and adequately use knowledge regarding economic legislation and thus contribute to the formation of a responsible attitude regarding the conduct of economic agents' activities in accordance with legal provisions.

V. Course content	No. of hours
V.1. Lecture (chapters/subchapters and paragraphs)	
Introductory notions Economic agents in the context of the market economy - the enterprise and the macroenvironment; economic legislation and its importance;	2
Traders General considerations, the notion and categories of traders, professional obligations (advertising through the Trade Register, commercial competition), goodwill, the individual trader;	2
Commercial companies Forms, characteristic features, notions regarding the establishment and operation of commercial companies, insolvency;	4
Special commercial contracts Commercial sale and purchase contract, commercial mandate contract, leasing contract;	2
Consumer protection Obligation to provide information; consumer rights; liability of economic agents;	2
Industrial property rights Protection of trademarks, industrial designs and models;	2
Taxes and duties Introductory notions and tax definitions; Features and functions of taxes, classification of taxes and duties, principles of taxation;	2
Profit tax - taxpayers and tax rates, calculation of taxable profit, payment of tax; withholding tax on dividends. Income tax - taxpayers and categories of taxable income; income from salaries.	2
Value added tax - scope, taxable transactions, taxable persons, place of taxable transactions, chargeable event and levy, tax base and rates, exempt transactions, deduction regime, obligations of VAT payers.	2
Excise duties - concept. Customs duties - functions, types of customs duties. Local taxes and fees - on buildings, on land, on means of transport, fee for issuing certificates, notices and authorizations, fee for using advertising and publicity means.	2
Extinguishing the tax obligation and evasion Tax procedure. The main ways of extinguishing the tax obligation; tax evasion	2
Financial control	2
Bill of exchange, check, promissory note.	2

V.2. Laboratory/Seminar/Project:	
Establishment of a commercial company and its identification attributes	2
The individual trader	2
Commercial companies	4
Special commercial contracts	2
Consumer rights	2
Counterfeiting and protection of trademarks, industrial designs and models	2
Acts and facts of unfair competition	2
Taxes and duties	2
Tax returns, determination of tax on income from salaries	2
Indirect taxes	2
Labeling of textile garments and footwear	2
Prevention and combating tax evasion	2
The activity of economic agents and the environment	2

VI. Bibliography

Nemes, Vasile, 2021, *Drept comercial*, Ed.4, Ed. Hamangiu,
Stanciu D. Carpenaru, 2016, *Tratat de drept comercial roman*, Ed.5, Editura Universul Juridic, București,
Stanescu, Andreea-Teodora, 2022, *Drept comercial. Contracte profesionale* Ed.5, Ed. Hamangiu,
Popa, Sorana, 2014, *Drept comercial. Obligatii. Contracte. Titluri de valoare. Insolventa*, Ed. Universul Juridic,
Stanciu D. Cărpenu, 2009, *Drept comercial român*, Editura Universul Juridic, București,
Voinea, Gheorghe, 2006, *Legislație fiscală-suport de curs*,
Andreescu, Nicoleta, 2025, *Legislație economica, note de curs, document disponibil online pe platforma uoradea.ro*
Legea nr.31/1990 republicată privind societățile comerciale, document disponibil online:
http://www.onrc.ro/documente/legislatie/noi/legea_31_1990.pdf
Legea nr. 227/2015 privind Codul fiscal ultima actualizare: Ordonanța Guvernului nr. 37/2022
https://static.anaf.ro/static/10/Anaf/legislatie/Cod_fiscal_norme_11022020.htm
Legea nr.11/1991 republicată, privind combaterea concurenței neloiale, document disponibil online:
<https://www.universuljuridic.ro/legea-nr-11-1991-privind-combaterea-concurentei-neloiale-modificari-o-u-g-nr-84-2022/>
Legea nr.21/1996 republicată privind concurența, document disponibil online:
<https://lege5.ro/Gratuit/he3dmmjvgy/consiliul-concurentei-lege-21-1996?dp=heydqmjrgu4ds>
Legislația din domeniul asigurărilor sociale;
Legislația din domeniul protecției proprietății industriale;
Legea nr.241/2005 privind prevenirea și combaterea evaziunii fiscale, document disponibil online:
<https://lege5.ro/Gratuit/gv4tenju/infractiuni-lege-241-2005?dp=geztcnzwgy3dc>
Ordonanța Guvernului nr.21/1992 privind protecția consumatorilor (republicată), document disponibil online:
<https://lege5.ro/Gratuit/gezdiobym/sanctiuni-ordonanta-21-1992?dp=gm3tonbyggqydo>

VII. Grading criteria

Activities	Assesment	% of final grade
Exam	Written exam: 1.Requirements in order to get the minimum grade for passing the exam: the student must partially cover at least two of the three subjects at the final examination. 2. Requirements for the maximum grade the student must cover all three subjects very well at the final examination	50%
Seminar/Laboratory/Project	The student will develop a project with a theme of their choice from the themes proposed by the teacher.	50%

VIII. Learning outcomes:

After completing and passing the subject, students must be able to understand the importance of economic legislation in order to properly carry out the activities of economic agents and to adequately use the concepts and regulations specific to economic legislation

Course coordinator,
Nicoleta Andreescu