



Dr Rodica-Gabriela Blidisel

Rodica graduated at the West University of Timisoara and has a PhD in accounting. Her teaching portfolio includes Financial Accounting, Tax Consultancy, Public Sector Accounting and International Public Sector Accounting Standards. Rodica is an Associate Professor at the Faculty of Economics and Business Administration - West University of Timisoara, member of the Body of Expert and Licensed Accountants of Romania (CECCAR). She has postdoctoral studies in Economics and different courses in education practice. Besides her teaching and research activities, she is still involved in the implementation of several EU projects supporting education. Her current research areas are public sector accounting, international taxation and accounting education.

Taxation and Accounting in the Digital Era and Global Economy

The course addresses the changes in taxation and accounting focusing on international challenges, in particular, taking into account digitalization of economies.

Digitalisation of the economy, driven by development of Fin Tech companies, has brought the international corporate tax debate to a critical point.

Therefore, during the last period OECD developed Framework on domestic tax Base Erosion and Profit Shifting (BEPS) and Action Plans aiming to tackle tax avoidance through multinational enterprises exploiting gaps and mismatches between different countries' tax systems, improve the coherence of international tax rules and to ensure a more transparent tax environment.

The course will contribute to the development of accounting and tax management skills and competencies to the potential employees of internationally operating businesses.

The students will apply multidisciplinary approach to analyze the aims, practices and consequences of taxes which affect the business process.

The materials provided to students contain real world case studies related to taxation and accounting in international digital context and will use digital tools and innovative practices according to collaborative teaching and learning methods.

The case studies aim to explore the effects of accounting and business taxation on firm-level decisions, arising from corporate tax harmonization and taxing digital businesses.