

COURSE OUTLINE

1. GENERAL INFORMATION

SCHOOL	BUSINESS ECONOMICS AND SOCIAL SCIENCES		
PROGRAM COURSE	PUBLIC ECONOMICS AND POLICY		
LEVEL OF STUDY	POSTGRADUATE		
MODULE CODE	520-102-006	SEMESTER OF STUDY	B
MODULE TITLE	TAX POLICY		
INDEPENDENT TEACHING ACTIVITIES <i>in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits</i>		HOURS	CREDIS
Weekly teaching hours * 13 weeks		3	7.5 ECTS
COURSE TYPE Compulsory, Optional, Optional mandatory	Optional		
PREREQUISITE MODULES:	-		
LANGUAGE OF INSTRUCTION AND EXAMS	GREEK		
THE MODULE IS OFFERED TO ERASMUS STUDENTS	NO		
MODULE WEBSITE (URL)	https://mpep.uniwa.gr/wp-content/uploads/2019/11/forologiki_politiki.pdf		

2. LEARNING OUTCOMES

<p>Learning Outcomes</p> <ul style="list-style-type: none"> The course learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the course, are described in detail. It is necessary to consult: <p>The course aims on training students in Tax Policy matters, in order to cope with the increased demands of the labor market. The purpose of the course is to deepen the theoretical knowledge base of Public Economics Policy and its practical application. Furthermore, the course covers the key concepts of taxes, their enforcement criteria and their utility as policy instruments. The course also focuses on aspects related to tax enforcement, such as those of the cost of tax administration, reactions of private entities over tax enforcement or the increase of tax liabilities.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> Analyze problems arising from the implementation of successive tax laws. Implement the optimal policies after considering the imposed tax laws. Organize solutions for any problems related to the public and private sector.
General Competences

<p><i>Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aim?</i></p>	
<p><i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i></p> <p><i>Adapting to new situations</i></p> <p><i>Decision-making</i></p> <p><i>Individual/Independent work</i></p> <p><i>Group/Team work</i></p> <p><i>Working in an international environment</i></p> <p><i>Working in an interdisciplinary environment</i></p> <p><i>Introduction of innovative research</i></p>	<p><i>Project planning and management</i></p> <p><i>Respect for diversity and multiculturalism</i></p> <p><i>Environmental awareness</i></p> <p><i>Social, professional and ethical responsibility and sensitivity to gender issues</i></p> <p><i>Critical thinking</i></p> <p><i>Development of free, creative and inductive thinking</i></p> <p>.....</p> <p><i>(Othercitizenship, spiritual freedom, social awareness, altruism etc.)</i></p>
<p>Individual/Independent work.</p> <p>Group/Team work.</p> <p>Development of free, creative and inductive thinking.</p>	

3. COURSE CONTENT

<p>During the course, reference is made to Tax Theory, focusing on tax functions and the distribution of tax burdens. Additional references will be made on the distinction between taxes and charges and taxes enforcement criteria. The relationship between Taxation and Economic Development will be examined, focusing on the policy of tax incentives. Furthermore, the taxation as a mean for Environmental, Social and Fiscal Policy will also be examined. Finally, the course will be examining issues related to Tax Administration, Tax Competition and Tax Compliance.</p> <p>Special focus will be given on the following:</p> <ul style="list-style-type: none"> • General Tax Theory. • Tax Discrimination. • Taxes as a policy instrument. • Tax fairness as a criterion for Tax Enforcement. • Costs related to Tax Administration. • The reactions of taxpayers against the imposition of taxes. • Tax violations and corruption. • Taxation and Social Policy. • Taxation and Environmental Policy.
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4. TEACHING METHODS--ASSESSMENT

<p>MODES OF DELIVERY</p> <p><i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i></p>	<p>In-class lecturing.</p>
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</p> <p><i>Use of ICT in teaching, Laboratory Education, Communication with students</i></p>	<p>I. Use of projector and PowerPoint presentations.</p> <p>II. Posting teaching notes, course lecture presentations and other material to course webpage.</p> <p>III. Regular communication with students through e-mails and use of asynchronous education platform.</p>

<p align="center">MODULE DESIGN</p> <p><i>Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc</i></p> <p><i>The study hours for each learning activity as well as the hours of selfdirected study are given following the principles of the ECTS.</i></p>	<table border="1"> <thead> <tr> <th align="center"><i>Activity</i></th> <th align="center"><i>Semester Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td align="center">39</td> </tr> <tr> <td>Preparation of individual Essay.</td> <td align="center">57,5</td> </tr> <tr> <td>Preparation of group Essay.</td> <td align="center">-</td> </tr> <tr> <td>Studying independently</td> <td align="center">91</td> </tr> <tr> <td>Lectures by Market Executives</td> <td align="center">-</td> </tr> <tr> <td align="center">Total</td> <td align="center">187,5</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester Workload</i>	Lectures	39	Preparation of individual Essay.	57,5	Preparation of group Essay.	-	Studying independently	91	Lectures by Market Executives	-	Total	187,5
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<p align="center">STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</p> <p><i>Detailed description of the evaluation procedures.</i></p> <p><i>Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice tests, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, otheretc.</i></p> <p><i>Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students</i></p>	<p>Written final exam at the end of semester on syllabus, which includes:</p> <ul style="list-style-type: none"> - Multiple choice questions. - Open essay questions. - Problem solving. <p>I. Essay presentation. II. Participation during the course.</p> <p>The course grade results from written final exam (70%) and from the Essay delivered (30%) and presented in class. Course passing score should be at least five (5). The assessment criteria are accessible to students through the course webpage.</p>														

(6) SUGGESTED BIBLIOGRAPHY

<p>Suggested bibliography:</p> <p>1/ Availability of teaching notes through the course webpage.</p> <p>2/ Recommended Academic Literature:</p> <p>Tatsos N., "Tax Theory and Tax Policy", 2012, Kritiki Publications, Athens.</p> <p>Related Scientific Journals:</p> <p>International Journal of Economic Theory</p> <p>Economic Papers: A journal of applied economics and policy</p> <p>Economic Policy</p> <p>International Economic Review</p> <p>Economic Outlook</p>
