

COURSE OUTLINE

(1) GENERAL

SCHOLL	Economics and Public Administration		
ACADEMIC UNIT	Economic and Regional Development		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	800141	SEMESTER	6
COURSE TITLE	Private, public accounting and taxation		
INDEPENDENT TEACHING ACTIVITIES <i>If credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole course, give the weekly teaching hours and the total credits.</i>		WEEKLY TEACHING HOURS	CREDITS
		4	6
<i>Add rows if necessary. The teaching organisation and methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background, specialisation, skills development		
PREREQUISITE COURSES:	Business economics and Accounting, General Accounting		
LANGUAGE OF INSTRUCTION and EXAMINATIONS :	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	https://openeclass.panteion.gr/courses/TMI1239/		

(2) LEARNING OUTCOMES

<p>Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competencies of an appropriate level, which the students will acquire with the successful completion of the course, are described.</i> <i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for Writing Learning Outcomes
<p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> - monitor and follow all the procedures and related records of public and private accounting - manage and use accounting information and records in public bodies - prepare financial and accounting reports and basic financial statements - know the steps, stages and organisation of financial operations - commitments - reporting - present the basic financial data of a public body - have an in-depth knowledge of taxation issues - work in a methodical way on indirect and indirect tax issues

- students are introduced to the subjects of corporate accounting
- understand the concepts, procedure and accounting entries: Incorporation, Capital Increase-Decrease, Profit Distribution and Liquidation Resolution for various legal forms of business.
- understand the concepts and how to calculate the tax burdens of companies (tax issues), Taxable and Non-taxable income, Accounting Differences, Tax Adjustment, Calculation of Tax Burden.
- understand the concepts and categories for Distributed amounts, Dividends, Remuneration, Reserves, Retained Earnings.
- understand the concepts, procedure and accounting entries for mergers of companies and conversions, mergers, absorptions, demergers, spin-offs.
- understand special issues in company accounting.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information with the use of the necessary technology.

Adapting to new situations

Decision-making

Working independently

Teamwork

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Project planning and management

Respect for difference and multiculturalism

Respect for the natural environment

Showing social, professional and ethical responsibility and sensitivity to gender issues

Criticism and self-criticism

Production of free, creative and inductive thinking

Others

Research, analysis and synthesis of data and information with the use of the necessary technology.

Adapting to new situations

Decision making

Autonomous work

Teamwork

Working in an international environment

Criticism and self-criticism

Production of free, creative and inductive thinking

Working in an interdisciplinary environment

(3) SYLLABUS

The main sections of the course are :

1. Taxation

- Information on tax law

- Taxes (Functions, distinctions, Direct - Indirect and advantages - disadvantages)

- Tax evasion - tax avoidance

- Judicial resolution of tax disputes

- Fees - Duties

- Personal income tax, tax scale,

- tax on business activity, property taxes, taxes and taxation of income from movable property,

- Corporate income tax, tax-free and specially taxed income, dividend tax,
- indirect taxes, VAT, fees and stamps
- 2. Private accounting
 - Introduction to the subjects of company accounting
 - Understanding of accounting concepts, procedure and accounting entries. Establishment, capital increase-decrease, distribution of results and liquidation solution for the various legal forms of companies.
 - Understanding the concepts and how to calculate the tax burden of companies (tax issues), Taxable and Non-taxable income, Accounting Differences, Tax Adjustment, Calculation of tax burden.
 - Understanding the concepts and categories for distributed amounts, Dividends, Fees, Reserves, Retained Earnings.
 - Understanding the concepts, process and accounting records for Company Consolidations and Company Conversions, Mergers, Absorptions, Splits, Spin-offs.
 - Understanding of Special Topics in Company Accounting
- 3. Public accounting
 - Administrative Law
 - Budget – Report - Balance Sheet
 - Public Revenue
 - Elements of tax law
 - Public expenditure - appropriations
 - Public accountants - authorizing officers
 - Public contracts
 - The auditing conference
 - Chart of accounts - accounting systems
 - Audit of public bodies
 - Examples of key accounting documents in the public sector accounts accounting
 - Presentation of key elements of the most important international public sector accounting standards (IPSAS)

(4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;">DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	<p>Face-to-face</p> <p>Distance learning during periods of emergency and after obtaining relevant approvals</p>												
<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, and communication with students</i></p>	<p>Use of ICT in teaching, seminars-training using software, systematic use of the eClass platform for information and distribution of material and communication with students</p>												
<p style="text-align: center;">TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, projects, essay writing, artistic creativity, etc.</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Activity</th> <th style="text-align: center;">Semester Workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">48</td> </tr> <tr> <td>Exercises</td> <td style="text-align: center;">42</td> </tr> <tr> <td>Non directed study</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Exams</td> <td style="text-align: center;">40</td> </tr> <tr> <td>Course Total</td> <td style="text-align: center;">180</td> </tr> </tbody> </table>	Activity	Semester Workload	Lectures	48	Exercises	42	Non directed study	50	Exams	40	Course Total	180
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Lectures	48												
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<p><i>The student's study hours for each learning activity are given, as well as the hours of non-directed study according to the principles of the ECTS.</i></p>	
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem-solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>A) Multiple-choice test at the end of each section, with a 15% factor in the final grade B) Progress, scored at 15% of the final grade C) Written examination with Short Answer Questions 70%</p> <p>In the final exam, if a person has not participated in the multiple choice questions or in the progression, he/she will be required to answer 2 additional questions in order to be eligible for a mark out of 100%.</p> <p>As they are accessible by the students on the course page in the open eClass.</p>

(5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Liapis, K., Chytis, E., Galanos, C., 2021. Corporate Accounting, Taxation and Corporate Transformation, Benou Publications.
- Rallis, I. The Accounting of Local Authorities, Politia Publications
- Barbas, N., Facts of public law