

## COURSE OUTLINE

<b>SCHOOL</b>	ECONOMICS AND BUSINESS ADMINISTRATION						
<b>DEPARTMENT</b>	BUSINESS ADMINISTRATION						
<b>LEVEL OF COURSE</b>	POSTGRADUATE						
<b>COURSE CODE</b>	ACC_109	<b>SEMESTER OF STUDIES</b>	<table border="1" style="display: inline-table;"> <tr> <td>1<sup>st</sup></td> <td>2<sup>nd</sup></td> </tr> <tr> <td></td> <td>X</td> </tr> </table>	1 <sup>st</sup>	2 <sup>nd</sup>		X
1 <sup>st</sup>	2 <sup>nd</sup>						
	X						
<b>COURSE TITLE</b>	TAX ACCOUNTING						
<b>INDEPENDENT TEACHING ACTIVITIES</b> if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits	<b>TEACHING HOURS PER WEEK</b>	<b>ECTS CREDITS</b>					
Lectures	3	6					
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>							
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Field of science						
<b>PREREQUISITE COURSES:</b>							
<b>TEACHING AND ASSESSMENT LANGUAGE:</b>	Greek						
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>							
<b>COURSE WEBPAGE (URL)</b>	<a href="https://eclass.upatras.gr/courses/BMA476/">https://eclass.upatras.gr/courses/BMA476/</a>						

### 1. LEARNING OUTCOMES

#### Leraning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- 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

The aim of the course is to develop knowledge and skills relating to the tax and national insurance system as applicable to self-employed individuals, single companies and group of companies.

Emphasis is placed on the interpretation and calculation of the tax burden of both companies and individuals by analyzing current trends and practices as recorded by the tax research department of the international organization OECD [OECD tax, <https://www.oecd.org/tax/>].

At the end of the course the student will have further developed the following skills/competences:

- Explain the operation and scope of the tax system and the obligations of tax payer and the implications of non-compliance.

- Conduct the appropriate accounting entries relating to corporation tax liabilities

Moreover, at the end of this course the student should be able to:

- Explain and compute the income tax and national insurance liabilities (for both self-employed and companies)
- Explain and compute the effects of value added tax on businesses

**General Abilities**

*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*

*Project planning and management*

*Respect for difference and multiculturalism*

*Adapting to new situations*

*Respect for the natural environment*

*Decision-making*

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

*Working independently*

*Criticism and self-criticism*

*Team work*

*Production of free, creative and inductive thinking*

*Working in an international environment*

*.....*

*Working in an interdisciplinary environment*

*Others...*

*Production of new research ideas*

*.....*

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
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:

**2. COURSE CONTENT**

1. The Greek tax system and its administration (Laws 4172/2013 - 4174/2013)
2. Expenditure that is allowable in calculating the tax-adjusted corporate profit under Law 4172/2013
3. Income tax and national insurance contribution liabilities (self employed)
4. The use of exemptions and reliefs in deferring and minimizing income tax liabilities
5. Corporation tax liabilities
6. The use of exemptions and reliefs in deferring and minimizing corporation income tax liabilities
7. The effect of a group corporate structure for corporation tax purposes
8. Taxation of capital gains
9. Value added tax
10. Accounting entries for tax and national insurance contribution liabilities
11. OECD General Principles and Guidelines on Intra-Group Transactions

### 3. TEACHING AND LEARNING METHODS - ASSESSMENT

<p><b>TEACHING METHOD</b> <i>Face-to-face, Distance learning, etc.</i></p>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	
	Others:	
<p><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
<p><b>TEACHING ORGANIZATION</b> <i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <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>	<b>Δραστηριότητα</b>	
	<b>Φόρτος Εργασίας Εξαμήνου</b>	
	Lectures	39
	Tutorials	
	Laboratory practice	
	Essay writing	13
	Seminars	
	Exersices	
	Project	
	Study and analysis of bibliography	
	Placements	
	Clinical practice	
	Art workshop	
	Interactive teaching	
	Educational visits	
	Artistic creativity	
Private study	73	
Others:		
<b>Total number of hours for the Course (25 hours of work-load per ECTS credit)</b>	<b>125 hours (total student work-load)</b>	
<p><b>STUDENT ASSESSEMNT</b> <i>Description of the evaluation procedure</i></p> <p><i>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>	Written work, essay/report	
	Problem solving	
	Multiple choice questionnaires	
	Final exam with Multiple choice questionnaires	x
	Oral examination	
	Clinical examination of patient	
	Mid-term exam (concluding)	
	Final exam with developing questions	x
	Public presentation	
	Mid-term exam (formative)	
	Laboratory work	
	Art interpretation	
<p>Others:</p> <p>A. Written final exam (70%) which includes:</p> <ul style="list-style-type: none"> <li>• Multiple choice questions,</li> <li>• Problem solving using quantitative data,</li> <li>• Comparative evaluation of theory data.</li> </ul>		

	B. Written Assignment (43%). The final grade is the weighted average of the grades of the final exam and the written work. The minimum transferable grade is five (5).
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#### **4. RECOMMENDED LITERATURE**

- *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017*
- *OECD tax, <https://www.oecd.org/tax/>*
- *Reports of tax departments of accounting firms [Ernst Young, KPMG, Deloitte, Grant Thornton, PwC]*