

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	SCHOOL OF BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	UNDERGRADUATE		
MODULE CODE	BAF010	SEMESTER	2nd
MODULE TITLE	PRINCIPLES OF LAW		
INDEPENDENT TEACHING ACTIVITIES		TOTAL TEACHING HOURS	ECTS CREDITS
<i>If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits</i>			
Lectures, In-class exercises, Case studies		39	6
<i>Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).</i>			
MODULE TYPE	General background		
<i>General background, special background, specialization, general knowledge, skills development</i>			
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	YES		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

It deals with the principles governing taxation and the basic principles of exercising the tax authority. It examines the legal rules and principles governing the budget stages and the role of the EU institutions in the final shaping of the macro-economic figures of the Member States' annual state budget. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> ■ Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA) ■ Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B ■ Summary Guide for writing Learning Outcomes 			
After successful completion of the course, students will be able to: <ol style="list-style-type: none"> 1. Understand the concept of tax and the limits of tax authority 2. Understand the basic function of European Economic Governance 3. Interpret the rules related to the above concepts 			
General Competencies <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.</i> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> </td> <td style="width: 50%; vertical-align: top;"> <i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others</i> </td> </tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others</i>
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Students are expected to acquire the following general competencies <ul style="list-style-type: none"> • Understanding key concepts • Interpreting relevant rules • Legal research • Writing a structured response 			

(4) MODULE OUTLINE

<p>The indicative module outline is as follows:</p> <ul style="list-style-type: none"> • Concept of tax • Principle of tax certainty • Principle of tax legality • Principle of tax fairness • European Semester • Fiscal programs • Stability Programs • National Reform Programs • Excessive Deficit Procedure

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

<p>DELIVERY MODE <i>Face-to-face, Distance Learning,</i></p>	Face-to-face, Distance learning																					
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite) • Use of specialised software online / at the university laboratory 																					
<p>TEACHING <i>The way and methods of teaching are described in detail.</i></p> <p><i>Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.</i></p> <p><i>Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.</i></p>	<table border="1"> <thead> <tr> <th>Activity</th> <th>Semester Workload [1 ECTS = 28 hours]</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26 hours</td> </tr> <tr> <td>Tutorials / Seminars</td> <td>13 hours</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Coursework preparation</td> <td>26 hours</td> </tr> <tr> <td>Bibliographic research</td> <td>20 hours</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Self-study</td> <td>83 hours</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Total</td> <td>168 hours</td> </tr> </tbody> </table>	Activity	Semester Workload [1 ECTS = 28 hours]	Lectures	26 hours	Tutorials / Seminars	13 hours			Coursework preparation	26 hours	Bibliographic research	20 hours			Self-study	83 hours			Total	168 hours	
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<p>ASSESSMENT <i>Description of the assessment process</i></p> <p><i>Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other</i></p> <p><i>Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.</i></p>	<p>The module assessment language is in English and students are expected to exhibit the required level of proficiency.</p> <p>The assessment of the course consists of:</p> <ul style="list-style-type: none"> • Coursework (30% - written assignment) • Final examination (70% - essay development) <p>The evaluation criteria across modes of assessment include the following:</p> <ul style="list-style-type: none"> • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language <p>More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.</p>																					

(6) SUGGESTED BIBLIOGRAPHY

Morse G. - William D. -Eden S., Principles of tax law, 9th Ed., Sweet & Maxwell, London 2020

Shome P., Taxation history, theory, law and administration, Springer, 2021 (ebook)

Rod Hague, Martin Harrop, John McCormick, Comparative Government and Politics: An Introduction 10th ed., 2016

N. Nugent, The government and politics of the European Union, Bloomsbury Publishing, 2017

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.