



# UNIVERSITY OF PIRAEUS

<b>FACULTY/SCHOOL</b>	<b>Economics, Business and International Studies</b>		
<b>DEPARTMENT</b>	<b>Economics</b>		
<b>LEVEL OF STUDY</b>	<b>Undergraduate</b>		
<b>COURSE UNIT CODE</b>	<b>OKOIK32</b>	<b>SEMESTER</b>	<b>6<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>PUBLIC ECONOMICS II</b>		
<b>WEEKLY TEACHNG HOURS</b>	<b>4</b>	<b>CREDITS (ECTS)</b>	<b>6</b>
<b>COURSE TYPE</b>	Background knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>INSTRUCTION LANGUAGE</b>	Greek	<b>ASSESSMENT LANGUAGE</b>	Greek
<b>OPEN TO ERASMUS</b>	No		

<b>LEARNING OUTCOMES</b>	<p>Upon successful completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li>• calculate the distribution of the tax burden on both the product and factor markets,</li> <li>• know how the marginal and average tax rates are determined and what is the relationship of the latter with progressive taxation,</li> <li>• analyze the economic impact of consumption and property taxes,</li> <li>• know and evaluate how the tax base of the individual income tax is determined,</li> <li>• analyze the impact of corporate income tax on the behavior of legal entities,</li> <li>• know how the tax base of the corporate income tax is determined,</li> <li>• understand the impact of inflation on corporate income tax.</li> </ul>
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<b>GENERAL COMPETENCES</b>	<ul style="list-style-type: none"> <li>• Decision-making</li> <li>• Critical thinking</li> <li>• Development of free, creative and inductive thinking</li> </ul>
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<b>COURSE CONTENT</b>	The purpose of this course is to enhance students' theoretical understanding of Public Revenues. Among others, reference is made to the main theories of taxation, their enforcement criteria, their classification and their usefulness as a policy tool.
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<b>USE OF ICT IN TEACHING</b>	Use of ICT in teaching and communication with students
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<b>COURSE DESIGN</b>		<b>Activity/Method</b>	<b>Semester workload</b>
		Lectures	52
		Self-directed	96
		Exam	2
		<b>Total</b>	<b>150</b>

<b>COURSE ASSESSMENT</b>	<p>Language of evaluation: Greek</p> <p>Assessment methods: Written final exams (short- answer questions - problem solving)</p>
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<b>SUGGESTED BIBLIOGRAPHY</b>	<p><i>-Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Gruber, J., 2017. Public Finance and Policy. Edited by S. Hadjidema, K. Eleftheriou, DaVinci Publications, Athens (in Greek).</li> <li>• Drakos, G., 1998. Introduction to Public Economics. Stamoulis Publications (in Greek).</li> <li>• Rosen, H., Gayer, T., Rapanos, V., Kaplanoglou, G., 2011. Public Finance. Kritiki Publications (in Greek).</li> </ul>
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