

## **UNIVERSITY OF PIRAEUS**

1) GENERAL					
SCHOOL	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES				
ACADEMIC UNIT	ECONOMICS				
LEVEL OF STUDIES	UNDERGRADUATE				
COURSE CODE	OKOIK32	SEMESTER 5		5	
COURSE TITLE	PUBLIC ECONOMICS II				
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS		CREDITS		
Lectures	4		6		
COURSE TYPE	Background knowledge				
PREREQUISITE COURSES	-				
LANGUAGE OF INSTRUCTION and EXAMINATIONS	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				
COURSE WEBSITE (URL)	https://eclass.unipi.gr/courses/OEP309/				
2) LEARNING OUTCOMES					
Learning Outcomes					
Upon successful completion of this course, students should be able to:					
<ul> <li>calculate the distribution of the tax burden on both the product and factor markets,</li> </ul>					

- know how the marginal and average tax rates are determined and what is the relationship of the latter with
  progressive taxation,
- analyze the economic impact of consumption and property taxes,
- know and evaluate how the tax base of the individual income tax is determined,
- analyze the impact of corporate income tax on the behavior of legal entities,
- know how the tax base of the corporate income tax is determined,
- understand the impact of inflation on corporate income tax.

## **General Competences**

- Decision-making
- Critical thinking
- Development of free, creative and inductive thinking

## 3) SYLLABUS

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.

4) TEACHING and LEARNING METHODS				
DELIVERY	In class lectures			
USE OF INFORMATION AND	Use of ICT in lectures and in communication with students			
COMMUNICATION				
TECHNOLOGY				
TEACHING METHODS	Activity	Semester workload		
	Lectures	52		
	Self-directed study	96		
	Exam	2		
	Course Total	150		
STUDENT PERFORMANCE	Language of evaluation: Greek			
EVALUATION	Assessment methods: Written final exams (short- answer questions - problem solving)			
ATTACHED BIBLIOGRAPHY	• Gruber, J., 2017. Public Finance and Policy. Edited by S. Hadjidema, K. Eleftheriou,			
	DaVinci Publications, Athens (in Greek).			
	<ul> <li>Drakos, G., 1998. Introduction to Public Economics. Stamoulis Publications (in Greek).</li> </ul>			
	<ul> <li>Rosen, H., Gayer, T., Rapanos, V., Kaplanoglou, G., 2011. Public Finance. Kritiki Publications (in Greek))</li> </ul>			