

COURSE OUTLINE

1. GENERAL

SCHOOL	APPLIED ECONOMIC AND SOCIAL SCIENCES		
ACADEMIC UNIT	AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT		
LEVEL OF STUDIES	<i>Undergraduate</i>		
COURSE CODE	5809	SEMESTER	8th
COURSE TITLE	Law (Tax, Labour)		
INDEPENDENT TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	5
COURSE TYPE	In-depth analysis		
PREREQUISITE COURSES	NO		
LANGUAGE OF INSTRUCTION and EXAMINATIONS	Greek		
IS THE COURSE OFFERED for ERASMUS STUDENTS?	YES (in English)		
COURSE WEBSITE (URL)	https://oeclass.aua.gr/eclass/		

2. LEARNING OUTCOMES

Learning Outcomes
<p>The aim of the course is:</p> <p>The analysis and interpretation of tax legislation. The lectures start with a theoretical approach to general concepts, such as meaning, content and distinctions of taxes as well as the general principles governing tax law. Then, the Greek tax system is presented, including the administrative tax procedure and particularly the judicial one protection in tax disputes. The course also addresses key issues in labor relations and labor law that employ enterprises and their employees and are of particular applied interest.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the concepts of Tax and Labor Law, • Recognize the scope of application of Tax and Labor Law, • Understand the fundamental principles governing Tax and Labor Law, • Analyze theoretical issues of Tax and Labor Law • Resolve practical issues of Tax and Labor Law
General Competences
<p>Search, analysis and synthesis of data and information, using the necessary technologies</p> <p>Adaptation to new situations</p> <p>Decision making</p> <p>Autonomous work</p>

Teamwork
Working in an International Environment
Work in an interdisciplinary environment
Promotion of new Research Ideas
Respect for the Natural Environment
Project Design and Management
Respect for Diversity and multiculturalism
Demonstration of social, professional and moral responsibility and sensitivity to issues
gender
Exercise criticism and self-criticism
Promoting free, creative and inductive thinking

3. SYLLABUS

<ol style="list-style-type: none"> 1. Introduction. Subject, distinctions, sources and fundamental principles of labor law 2. The individual contract of employment. Concept and special characteristics, distinction from related concepts, training, successive employment contracts 3. The subjects of the employment contract. 4. Working time 5. Typology of modern forms of employment. Partial, rotating and temporary employment. Job lending, employee posting, flexible forms of employment 6. Labour Remuneration 7. Employer provision. Health and safety at work. 8. Collective labor agreements 9. Collective labor disputes 10. Concept and distinctions of taxes 11. The principle of tax legality and tax equality 12. Income taxation 13. Rules of International Tax Law <p>A combination of teaching and learning methods will be used, aiming at the active participation of the students and the practical application of the thematic units under examination; there will also be lectures using audiovisual media, discussions, and analyses of case studies on real business issues, experiential (group) activities, as well as projections of relevant videos. The students will also undertake an individual or group project. Furthermore, articles, audiovisual lecture materials, web links/addresses, useful information, case studies and exercises for further practice are posted in digital form on the AUA Open e-Class platform.</p>
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face -to-face, Distance learning
USE OF INFORMATION and COMMUNICATIONS TECHNOLOGY	• Support of the learning process through the University's AUA Open eClass platform (integrated e-

	<p>Course Management System)</p> <ul style="list-style-type: none"> • Support of lectures using presentation software • Use of audiovisual material • Use of web applications <p>Communication with students: face to face at office hours, email, eclass platform</p>														
TEACHING METHODS	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures (direct)</td> <td style="text-align: center;">65</td> </tr> <tr> <td><i>Writing paper/ papers</i></td> <td style="text-align: center;">28</td> </tr> <tr> <td><i>Independent Study</i></td> <td style="text-align: center;">30</td> </tr> <tr> <td><i>Advisory support</i></td> <td style="text-align: center;">0,5</td> </tr> <tr> <td><i>Exams</i></td> <td style="text-align: center;">2</td> </tr> <tr> <td><i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i></td> <td style="text-align: center;">125,5 h</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Workload</i>	Lectures (direct)	65	<i>Writing paper/ papers</i>	28	<i>Independent Study</i>	30	<i>Advisory support</i>	0,5	<i>Exams</i>	2	<i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i>	125,5 h
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STUDENT PERFORMANCE EVALUATION	<p>The evaluation process is in the language that the course is taught (Greek or English) and consists of:</p> <ol style="list-style-type: none"> i. Compulsory written final examination at the end of the semester (weighting factor 70% at least) which may includes: <ul style="list-style-type: none"> • Multiple choice questionnaires • Open-ended questions • Problem solving • Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> ii. Optional written exam or essay during the semester (weighting factor 30%) which may includes: <ul style="list-style-type: none"> • Multiple choice questionnaires • Open-ended questions • Problem solving • Essay/report • Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> <p>Special learning difficulties:</p> <p>Students with special learning difficulties in writing and reading (as they are certified and characterized by a competent body) are examined based on the procedure provided by the Department.</p> <p>Specifically-Defined Criteria:</p> <p>The evaluation criteria are made known during the first</p>														

	lesson and are clearly stated on the course website and the AUA Open e-class platform. The answers to the exam questions are posted on the AUA Open e-Class platform after the exam. The students are allowed to see their exam paper after its grading (during the announced office hours) and receive explanations about the grade they received.
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5. ATTACHED BIBLIOGRAPHY

Suggested Bibliography in Greek Language:

- Εγχειρίδιο Εργατικού Δικαίου, Ιωάννης Αλ. Τζιώρας, Εκδόσεις Τζιόλα, 2019
- Φορολογικό Δίκαιο, Φορτσάκης Θ., Σαββαΐδου Κ., Πανταζόπουλος Π., Τσουρουφλής Α., Εκδόσεις Πολιτεία
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Suggested Bibliography in English Language:

Related academic Journals:

Instructor's Notes