

# Tax Accounting

## Course Outline

Academic Semester: 2025/26

### 1. General

School	<b>School of Finance and Statistics</b>		
Academic Unit	<b>Department of Banking and Financial Management</b>		
Level of Studies	<b>Undergraduate</b>		
Course Code	<b>XPΦΟΛ01</b>		
Semester	<b>6th or 8th</b>		
Course Title	<b>Tax Accounting</b>		
Independent Teaching Activities	Weekly Teaching Hours	Credits	
<b>Lectures</b>	<b>4</b>	<b>7,5</b>	
Course Type	<b>Elective</b>		
Prerequisite Courses			
Language of Instruction and Examinations	<b>Greek</b>		
Is the course offered to Erasmus Students?	<b>Yes</b>		
Url (Eclass)	<b><a href="https://eclass.unipi.gr/modules/auth/courses.php?fc=64">https://eclass.unipi.gr/modules/auth/courses.php?fc=64</a></b>		

### 2. Learning Outcomes

#### Learning Outcomes

The purpose of the course is to present the concept of income taxation for Legal Entities (L.E.) and also for tax payer individuals, as these are illustrated through the provisions of Law 4172/2013 (updated until and the most recent codification).

The tax recognition of expenses and the method to determine the final taxable income are analysed.

Special topics of direct taxation, special topics of taxation of tax payer individuals, special topics of taxation of legal entities, special categories of taxes, taxation of shipping companies, taxation of offshore companies and double taxation avoidance agreements (between countries) are covered.

For all tax thematic units, the method of accounting registration and financial display is presented and analysed.

Upon completion of the courses, students should be able to:

- Identify the tax obligations of a business according to its type of activity and its tax status.
- To carry out an analysis of the impact of tax accounting entries on the accounting and tax results of a company.
- Distinguish and calculate the difference between accounting profits and tax profits.
- To capture the accounting treatment (records) of tax events in the books of a company and to have realized the importance of the correct tax treatment of events in the financial management of an economic entity.

#### General Competences

- Analysis of tax and financial data.
- Assessment and calculation of tax amounts.
- Critical thinking in business data analysis.

- Ability to make decisions on benchmarks.
- Promotion of creative and inductive thinking to draw conclusions.

### 3. Syllabus

- Tax revenue concept. Advantages and disadvantages of direct and indirect taxes. Basic principles of income taxation. Classification of taxes. Income Tax Framework Code (Law 4172/2013, updated to the most recent codification).
- Personal income taxation (PIT): Subjects and objects of taxation. Time of imposition of the tax. Stages of income generation. Identifying and calculating sources of taxable income. Tax calculation factors. Methods of paying tax liabilities.
- Income taxation of Legal Entities (L.E.): Definition of taxable income, productive expenditure and tax-deductible expenditure. Subjects of tax. Exempted Legal Entities. Handling intra-group transactions. Identifying sources of taxable income. Profit tax reform. Calculation of taxable income. Tax rate. Ability to transfer damages. Accounting records of tax objects.
- Presentation of differences and special parameters of taxation by type of legal entity.
- Special issues of indirect taxation and imputed taxes. Introduction to the concept of VAT and special taxes. Related accounting entries and presentation in the Financial Statements.
- Presentation and reporting of specialized issues of special tax contexts. Taxation of Shipping companies. Taxation of offshore companies. Double taxation avoidance agreements.
- Introduction to the Tax Procedures Code (Law 4174/2013) and presentation of specialized topics from it.
- Complete presentation of accounting records and monitoring of tax events. Income tax records. VAT registrations. Registration of other taxes. Difference between tax result and accounting result. Deferred tax asset and deferred tax liability accounting entries.

### 4. Teaching and Learning Methods - Evaluation

Delivery	<b>Face-to-face</b>	
Use of Information and Communications Technology	<b>Powerpoint presentations, e-class on line platform</b>	
Teaching Methods	<b>Activity</b>	
	Lectures	52
	Independent Study	135,5
	<b>Course Total</b>	<b>187,5</b>
Student Performance Evaluation	–	

### 5. Attached Bibliography

#### Suggested Bibliography

- *E-class training material and exercises.*
- *Gkinoglou D., (2017), «TAX Accounting», Publisher: BROKEN HILL PUBLISHERS LTD., 2nd issue*

#### Related Academic Journals