



## COURSE DESCRIPTION

### 1. GENERAL

<b>SCHOOL</b>	HUMANITIES		
<b>DEPARTMENT</b>	FOREIGN LANGUAGES, TRANSLATION AND INTERPRETING		
<b>LEVEL</b>	Undergraduate		
<b>COURSE CODE</b>	YE-9505	<b>SEMESTER</b>	98 <sup>th</sup>
<b>COURSE TITLE</b>	International Economic Relations and Economic Crime		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>WEEKLY TEACHING HOURS</b>	<b>ECTS</b>	
Lectures	2	2	
<b>COURSE CATEGORY</b>	Deepening Knowledge		
<b>COURSE TYPE</b>	Compulsory Elective		
<b>PREREQUISITES</b>	-		
<b>LANGUAGE OF TEACHING AND EXAMINATIONS</b>	Greek		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	YES (In English)		
<b>URL</b>	<a href="https://dflti.ionio.gr/en/undergraduate-studies/courses/ye-9505/">https://dflti.ionio.gr/en/undergraduate-studies/courses/ye-9505/</a>		
<b>ECLASS</b>	<a href="https://opencourses.ionio.gr/courses/DFLTI200/">https://opencourses.ionio.gr/courses/DFLTI200/</a>		

### 2. TEACHING RESULTS

<b>Teaching Results</b>
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"><li>• understand the concept of interconnection between international economic relations and economic and tax crime,</li><li>• Understand the international legal framework and establish a key link between the economic policy approaches of both developing and developed countries,</li><li>• have an understanding of the principles of effective combating of tax and other economic crimes;</li></ul> <p>• Understand and discuss the global response to the changing nature of tax and other economic crimes in relation to other issues such as economic development and good governance.</p> <p>• analyze the interactions between tax law enforcement and the fight against other economic crimes (such as money laundering, bribery, fraud, bribery);</p> <p>• Understand the techniques for planning and evaluating the actions of the bodies responsible for the surveillance of financial crime, regulation and exchange of information. • understand the main issues of international tax practice, including the implementation of tax evasion and tax planning strategies and the behavior of state actors (tax competition, anti-abuse measures);</p> <p>• use the knowledge they have acquired to conduct basic research and be able to deliver a written presentation of the research and its outcomes.</p>
<b>General Skills</b>
<ul style="list-style-type: none"><li>• Decision making</li><li>• Autonomous work</li><li>• Team work</li><li>• Work in international environment</li><li>• Work in interdisciplinary environment</li><li>• Evaluation and self-evaluation</li><li>• Freedom of thought</li></ul>



### 3. CONTENT

The course introduces students to the new post-Cold War global environment by strengthening the role of International Economic Organizations such as the World Bank-WB and the International Monetary Fund (IMF). The course introduces students to the concept of international economic relations and economic crime, at national, EU and international level, with emphasis on corruption and money laundering and asset recovery issues. The overall objective of the course is to provide students with a deep understanding of international and community legal framework standards and their role in combating economic crimes. The module examines these types of regulation and legislation on a case by case basis from a comparative point of view. Unity introduces students to the complex nature of modern economic crimes that allow criminals to accumulate substantial sums of money through offenses such as drug trafficking, investment fraud, extortion, corruption, embezzlement and tax evasion. The course examines the nature of financial crime allows students to recognize and evaluate the effects of tax and other economic crimes on economic integration and development. In addition, the section examines bodies and services involved in various stages of dealing with economic crimes, including the prevention, detection, investigation and prosecution of criminal offenses and the recovery of crime products.

The following topics will be covered in the lectures:

Week 1: History of International Economic Relations and International Economic Law.

Week 2: G20 and OECD work; United Nations expert group; EU law and double taxation conventions; the concept of harmful tax competition.

Week 3: Criminalization of financial offenses: the nature and extent of financial crimes and the importance of the regulation of financial crime.

Week 4: Policies against financial crime adopted by the international community and the way they have been implemented.

Week 5: International standards for major financial crimes. The OECD Model Tax Convention; The United Nations Convention Against Corruption; The United Nations Convention Against Transnational Organized Crime. Conventions of the Council of Europe.

Week 6: Financial Action Task Force (FATF) recommendations and other non-binding instruments.

Week 7: International organizations to fight tax crime and other economic crimes.

Week 8: Offshore jurisdictions and the land-based economic world. Banking secrecy · The beneficial owner.

Week 9: Legal, institutional, administrative and operational aspects of effective systems to combat financial crimes around the world.

Week 10: Exchange of information and information between competent authorities; mutual legal assistance; international initiatives.

Week 11: The legislative framework and practice for cooperation between agencies to combat tax crimes and other economic crimes, including co-operation with the authorities responsible for investigating and prosecuting corruption

Week 12: The formal economy and the black economy.

Week 13: Comparative study of national examples; research, seizure, engagement and confiscation; implementation of a risk-based approach.

### 4. TEACHING AND LEARNING METHODS - EVALUATION

<b>TEACHING METHOD</b>	Face to face
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b>	Use of ICT in teaching



# Courses' Descriptions

Department of Foreign Languages,  
Translation & Interpreting



<b>TEACHING STRUCTURE</b>	<table><thead><tr><th>Activity</th><th>Semester Workload</th></tr></thead><tbody><tr><td>Lectures</td><td>26</td></tr><tr><td>Literature Study and Analysis</td><td>8</td></tr><tr><td>Practice and Preparation</td><td>16</td></tr><tr><td><b>Course Total (ECTS: 2)</b></td><td><b>50</b></td></tr></tbody></table>	Activity	Semester Workload	Lectures	26	Literature Study and Analysis	8	Practice and Preparation	16	<b>Course Total (ECTS: 2)</b>	<b>50</b>
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<b>EVALUATION OF STUDENTS</b>	<p>The assessment is carried out through an intermediate examination or work (corresponding to 40% of the total grade) and a final examination (representing 60% of the total grade).</p> <p>In order to score the papers, they should include the following statement: "this work has been done by myself, and it does not involve copying or plagiarism."</p>										

## 5. BIBLIOGRAPHY

The bibliography follows the issues to be examined. It is included in the EYDOXOS system and the e- class course

Additionally:

- - Κάτσιος Σταύρος, Το Διεθνές Οικονομικό Εγκλημα στην Αρχιτεκτονική των Διεθνών Οικονομικών Σχέσεων, Εκδόσεις Παπαζήση, Αθήνα 2008.
- - Alldridge, P. (2015). Tax avoidance, tax evasion, money laundering and the problem of 'offshore.' In S. Rose-Ackerman & P. Lagunes (Eds.), Greed, Corruption, and the Modern State: Essays in Political Economy (pp. 317-335).
- - Aghion, P., Akcigit, U., Cagé, J., & Kerr, W. (2016). Taxation, corruption, and growth. *European Economic Review*, 86(Journal Article), 24.
- - Artavanis, N., Morse, A., & Tsoutsoura, M. (2016). Measuring Income Tax Evasion Using Bank Credit: Evidence from Greece. *Quarterly Journal Of Economics*, 131(2), 739-798.
- - Athanasouli, D., Goujard, A., & Sklias, P. (2012). Corruption and firm performance: Evidence from Greek firms. *International Journal of Economic Sciences and Applied Research*, 5(2), 43- 67.
- - Billon, S., & Gillanders, R. (2016). State ownership and corruption. *International Tax And Public Finance*, 23(6), 1074-1092.
- - Crivelli, E., & Gupta, S. (2016). Does conditionality in IMF-supported programs promote revenue reform? *International Tax and Public Finance*, 23(3), 550-579.
- - Dreher, A., Kotsogiannis, C., & McCorrison, S. (2009). How do institutions affect corruption and the shadow



economy? International Tax and Public Finance, 16(6), 773-796.

- - Ivanyna, M., Moumouras, A., & Rangazas, P. (2016). The Culture of Corruption, Tax Evasion, and Economic Growth. *Economic Inquiry*, 54(1), 520-542.
- - Katsios, S. (2006). The shadow economy and corruption in Greece. *South-Eastern Europe Journal of Economics*, 1(2006), 61-80.
- - Katsios, S. (2016a). Corruption as a Governance Challenge and the Role of Civil Society. *Ovidius University Annals: Economic Sciences Series*, (1), 192-197.
- - Katsios, S. (2016b). Making Promises Good: The Anti-Money Laundering Regime as a Multi-Purpose Tool for Governance. *Ovidius University Annals: Economic Sciences Series*, (2), 227- 232.
- - Litina, A., & Palivos, T. (2016). Corruption, tax evasion and social values. *Journal of Economic Behavior & Organization*, 124(Journal Article), 164.
- - Liu, Y., & Feng, H. (2015). Tax structure and corruption: cross-country evidence. *Public Choice*, 162(1), 57-78.