

Course Syllabus

1	Course title	Taxation and Accounting	
2	Course number	1602727	
3	Credit hours	3	
	Contact hours (theory, practical)	48 Theory	
4	Prerequisites/co-requisites	x	
5	Program title	MA in Accounting	
6	Program code		
7	Awarding institution	The university of Jordan	
8	School	Business School	
9	Department	Accounting	
10	Course level	x	
11	Year of study and semester (s)	2021-2022 First Semester	
12	Other department (s) involved in teaching the course		
13	Main teaching language	English	
14	Delivery method	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Fully online	
15	Online platforms(s)	<input type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....	
16	Issuing/Revision Date		

17 Course Coordinator:

Name: Dr. Ghaleb Abu Rumman

Contact hours: 4.30-5.30 Sunday

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18 Other instructors:

Name:

Office number:

Phone number:

Email:

Contact hours:

Name:

Office number:

Phone number:

Email:

Contact hours:

19 Course Description:

As stated in the approved study plan.

This course covers the income tax law in Jordan and its applications. It also examines the role of the accountant in the calculation of income tax after determining the taxable income, in addition to discussing practical cases from the work of companies of all types and income and sales tax department. In addition to the US tax law, tax evasion, tax planning, international tax standard 12 and other tax issues.



20 Course aims and outcomes:

A- Aims:

For students:

How to deal with modern tax accounting issues.

How to deal with scientific methodologies in accounting scientific research through discussion and analysis of research papers and recent articles.

Prepare a mini-research project related to any of the modern topics in accounting

Dealing with modern accounting issues

Dealing with scientific methodologies in accounting research through discussion and analysis of research papers and recent articles in tax accounting.

Discussion and analysis of research papers and recent accounting articles related to accounting measurement.

Prepare a mini research project related to any of the modern topics in accounting.

Fill out the forms of income tax and sales tax for Jordanian companies.

B- Students Learning Outcomes (SLOs):

Upon successful completion of this course, students will be able to:

SLOs	SLO (1)	SLO (2)	SLO (3)	SLO (4)
SLOs of the course				
1 Training students on how to deal with scientific methodologies in accounting scientific research through discussion and analysis of research papers and recent articles.				
2 Dealing with modern accounting issues				
3 Dealing with scientific methodologies in accounting research through discussion and analysis of research papers and recent articles in tax accounting.				
4 Discussion and analysis of research papers and recent accounting articles related to accounting measurement.				

5 Prepare a mini research project related to any of the modern topics in accounting				
6 Fill out the forms of income tax and sales tax for Jordanian companies.				

21. Topic Outline and Schedule:

Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources
1	1.1	Procedures for determining taxable income and income tax payable		Face to Face	Microsoft Teams		Exams Quizzes Projects +homework+ Participation+ presentation	Jordanian Income Tax Law No 38 ,2018.

	1.2							
	1.3							
2	2.1	Procedures for determining taxable income and income tax payable		Face to Face				
	2.2							
	2.3							
Week	Lecture	Income and income subject to income tax and expenses acceptable to be downloaded	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	<u>Kieso, D. E., Weygandt, J. J., and Warfield T. D., Intermediate Accounting, IFRS third edition, John Wiley & Sons, Inc., 2018.</u>
3	3.1							
	3.2							
	3.3	Income and income subject to income tax and expenses		Face to Face				

		acceptable to be downloaded						
4	4.1							
	4.2							
	4.3	Procedures for estimating income tax on taxpayers: industrial and commercial companies, contracting ... etc.						Cruz, Deshamps, Niswander, Prendergast, Shisler, Fundamentals of Taxation, McGraw Hill, 2018
5	5.1							
	5.2							
	5.3	Procedures for estimating income tax on taxpayers: industrial and commercial companies, contracting ... etc.						
6	6.1							
	6.2							

	6.3	Discussing practical cases of the work of the Income and Sales Tax Department For income tax						Spilker, Ayers, and others, Taxation of individuals and Business Entities, McGraw Hill, 2018.
7	7.1							
	7.2							
	7.3	Discussing practical cases of the work of the Income and Sales Tax Department For income tax						
8	8.1							
	8.2							
	8.3	Accounting and legal treatment of sales tax						
9	9.1							
	9.2							

	9.3	Accounting and legal treatment of sales tax						
10	10.1							
	10.2							
	10.3	Discussing research in tax accounting in English						
11	11.1							
	11.2							
	11.3	Discussing research in tax accounting in English						
12	12.1							
	12.2							
	12.3	Discussion of IAS 12 Income Tax						<i>IAS 12 Income Tax</i>
13	13.1							
	13.2							
	13.3	Discussion of IAS 12 Income Tax						<i>IAS 12 Income Tax</i>

14	14.1							
	14.2							
	14.3	Discussion of students researches						
15	15.1							
	15.2							
	15.3							

22 Evaluation Methods:

Opportunities to demonstrate achievement of the SLOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic(s)	SLOs	Period (Week)	Platform
First Exam	30%			Week 8	https://juexam.com
Projects +homework	20%			All weeks	Microsoft Teams + https://juexams.com
Participation+ presentation	10%			All weeks	Microsoft Teams
Final exam	40%			Week 16	https://juexam.com



23 Course Requirements

(e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):

24 Course Policies:

- A- Attendance policies: As mentioned in the university regulations
- B- Absences from exams and submitting assignments on time: As mentioned in the university regulations
- C- Health and safety procedures: As mentioned in the university regulations
- D- Honesty policy regarding cheating, plagiarism, misbehavior:
- E- Grading policy:
- F- Available university services that support achievement in the course:
As mentioned in the university regulations

25 References:

- A- Required book(s), assigned reading and audio-visuals:
 - A\1. Cruz, Deshamps, Niswander, Prendergast, Shisler, Fundamentals of Taxation, McGraw Hill, 2018.
 - A\2. Spilker, Ayers, and others, Taxation of individuals and Business Entities, McGraw Hill, 2018.
 - A\3. Jordanian Income Tax Law No 38, 2018.
- B- Recommended books, materials, and media:
 - B\1. Kieso, D. E., Weygandt, J. J., and Warfield T. D., Intermediate Accounting, IFRS third edition, John Wiley & Sons, Inc., 2018. (The book is available at the University Book Shop).
 - B\2. Alan Melville, Taxation, 23rd Edition, Pearson, 2017.



26 Additional information:

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Name of Course Coordinator: ----- Dr Ghaleb Abu Rumman ----Signature: ----- Date: ----- -----
Head of Curriculum Committee/Department: ----- Signature: ----- ---
Head of Department: ----Dr Hala Zaidan----- Signature: -----
Head of Curriculum Committee/Faculty: ----- Signature: ----- -
Dean: ----- Prof. Fayez Hadad ----- Signature: -----