

Course E-Syllabus

1	Course title	Taxation and Accounting
2	Course number	1602727
3	Credit hours	3
	Contact hours (theory, practical)	48 Theory
4	Prerequisites/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	Level of course	x
11	Year of study and semester (s)	2022-2021 Second Semester
12	Final Qualification	MA
13	Other department (s) involved in teaching the course	x
14	Language of Instruction	English
15	Teaching methodology	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Online
16	Electronic platform(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input checked="" type="checkbox"/> Others.....
17	Date of production/revision	

18 Course Coordinator:

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19 Other instructors:

Name:
Office number:
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Name:
Office number:
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Email:

20 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.

21 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- Intended Learning Outcomes (ILOs):

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

1. Understanding, knowledge, skill and how to deal with modern tax accounting issues.
2. Training students on how to deal with scientific methodologies in accounting scientific research through discussion and analysis of research papers and recent articles.
3. Prepare a mini-research project related to any of the modern topics in accounting
4. Dealing with modern accounting issues
5. Dealing with scientific methodologies in accounting research through discussion and analysis of research papers and recent articles in tax accounting.
6. Discussion and analysis of research papers and recent accounting articles related to accounting measurement.
7. Prepare a mini research project related to any of the modern topics in accounting.
8. Fill out the forms of income tax and sales tax for Jordanian companies.

SLOs of the course	SLOs of the program	SLO (1)	SLO (2)	SLO (3)	SLO (4)	SLO (5)	SLO (6)	SLO (7)	SLO (8)
1		*							
2									
3		*							
4		*							
5									
6			*	*	*	*	*	*	*
7				*	*	*	*	*	*
8				*	*	*	*	*	*
9			*	*	*	*	*	*	*

22. Topic Outline and Schedule:

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1	Procedures for determining taxable income and income tax payable	Microsoft Teams	Exams Quizzes	Jordanian Income Tax Law No 38 ,2018.
	1.2				
	1.3				
2	2.1	Procedures for determining taxable income and income tax payable	Microsoft Teams	Exams Quizzes	
	2.2				
	2.3				
3	3.1	Income and income subject to income tax and expenses acceptable to be downloaded	Microsoft Teams	Exams Quizzes	<u>Kieso, D. E., Weygandt, J. J., and Warfield T. D., Intermediate Accounting, IFRS third edition, John Wiley & Sons, Inc., 2018.</u>
	3.2				
	3.3				
4	4.1	Income and income subject to income tax and expenses acceptable to be downloaded			
	4.2				
	4.3				
5	5.1	Procedures for estimating income tax on taxpayers: industrial and commercial companies, contracting ... etc.			Cruz, Deshamps, N iswander, Prendergast, Shisler , Fundamentals of Taxation , McGraw Hill ,2018
	5.2				
	5.3				
6	6.1	Procedures for estimating income tax on taxpayers: industrial and commercial companies, contracting ... etc.			

	6.2				
	6.3				
7	7.1	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.
	7.2				
	7.3				
8	8.1	Discussing practical cases of the work of the Income and Sales Tax Department For income tax			
	8.2				
	8.3				
9	9.1	Accounting and legal treatment of sales tax			
	9.2				
	9.3				
10	10.1	Accounting and legal treatment of sales tax			
	10.2				
	10.3				
11	11.1	Discussing research in tax accounting in English			
	11.2				
	11.3				
12	12.1	Discussing research in tax accounting in English			
	12.2				
	12.3				
13	13.1	Discussion of IAS 12 Income Tax			<i>IAS 12 Income Tax</i>
	13.2				
	13.3				
14	14.1	Discussion of IAS 12 Income Tax			<i>IAS 12 Income Tax</i>

	14.2				
	14.3				
15	15.1	Discussion of students researches			
	15.2				
	15.3				

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

23 Evaluation Methods:

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

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
First Exam	30%		Week 8	Written Exam
Projects +homework	20%		All weeks	
Participation+ presentation	10%		All weeks	
Final exam	40%		Week 16	

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

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25 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: As mentioned in the university regulations
- E- Grading policy: As mentioned in the university regulations

F- Available university services that support achievement in the course: As mentioned in the university regulations

26 References:

A- Required book(s), assigned reading and audio-visuals:

A.Cruz,Deshamps,Niswander,Prendergast, Shisler , Fundamentals of Taxation ,McGraw Hill ,2018.

B.Spilker,Ayers, and others, Taxation of individuals and Business Entities, McGraw Hill,2018.

C.Jordanian Income Tax Law No 38 ,2018.

B- Recommended books, materials and media:

Kieso, D. E., Weyandt, 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).

Alan Melville, Taxation, 23rd Edition, Pearson, 2017.

27 Additional information:

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: --Prof. Fayez Hadad-----
Signature: -----

Dean: ----- Signature: -----