



"الريادة والأبداع في الأعمال"  
"Entrepreneurship and  
Innovation in Business"

جامعة الزيتونة الأردنية  
Al-Zaytoonah University of Jordan  
كلية الأعمال  
Faculty of Business



"عراقة وجودة"  
Tradition and  
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502341	Course title	Tax Accounting
Number of credit hours	3	Pre-requisite/co-requisite	Corporate Accounting

### Brief course description

The course provides students with the different types of taxes and tax consequences, the main objectives of taxes, and explains the main tax concepts, and the double taxation situations, tax evasion and tax equality. The course also explains in detail the theoretical and practical aspects of the income tax laws in Jordan through examples and case studies.

Course goals and learning outcomes	
<b>Goal 1</b>	Definition & Explain the taxation procedures
Learning outcomes	1.1 The student must demonstrate the knowledge and ability to define and explain taxation 1.2 The student must understand the importance of tax systems. 1.3 The student must participate with work groups, to know how tax system work.
<b>Goal 2</b>	Explain the meaning of income tax and sales tax
Learning outcomes	2.1 The student must participate with work groups, to understand the meaning of income and sales tax. 2.2 The student must understand ISTD procedures in Jordan. 2.3 The student must participate with groups, to understand the main differences between general sales tax and special sales tax.
<b>Goal 3</b>	Define tax, tax evasion, tax planning, tax rates and tax exemptions.
Learning outcomes	3.1 The student must understand the importance of tax rates and exemptions. 3.2 The student must participate with team work, to know how companies plan for tax. 3.3 The student must participate with groups, understand the importance of planning.
<b>Goal 4</b>	Distinguish between income tax and sales tax
Learning outcomes	4.1 The student must participate with work groups, to know how tax system work. 4.2 The student must understand distinguishes between sales tax and income tax. 4.3 The student must participate with team groups, critical thinking.
<b>Textbook</b>	1- Jordanian Income Tax Law No. (34), 2014. 2- Jordanian General Sales Tax Law No. (29), 2009.
<b>Supplementary references</b>	Jones, (2013), Principles of taxation for business, 16 <sup>th</sup> Edition.

Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01	3	Tax legislative frame work of taxation	5 7	
02	3	The components of tax system	12 14	
03	3	Principles of taxation	18 20	



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04	3	Personal taxation and companies taxation	32 34	
05	3	Taxing income from other sources	42 45	
06	3	<b>Review + First Exam</b>		
07	3	Capital gain taxes	52 55	
08	3	Corporation tax	60 63	
09	3	Exceptions and rates	70 74	
10	3	Transfer pricing	80 83	
11	3	Payment of tax recovery	86 88	
12	3	<b>Review + Second Exam</b>		
13	3	Sales tax principles	95 99	
14	3	Zero rate and exempted rate	107 112	
15	3	Penalties and punishments	116 119	
16	3	<b>Review + Final Exam</b>		

<b>Theoretical course evaluation methods and weight</b>	Participation = 10% First exam 20% Second exam 20% Final exam 50%	<b>Practical (clinical) course evaluation methods</b>	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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<b>Approved by head of department</b>	Dr. Abdallah Atieh	<b>Date of approval</b>	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

<b>Name of teacher</b>		<b>Office Number</b>	
<b>Phone number (extension)</b>		<b>Email</b>	<a href="mailto:_____@zu.edu.jo">@zu.edu.jo</a>
<b>Office hours</b>			

Dr. Adel Qatawneh