



German Jordanian University

Business School

**Department of International Accounting
Higher Diploma in Taxation**

Study Plan 2024

I. Program Objectives

- a. Become familiar with the principles of taxation, purpose for taxation, nature of a tax (indirect vs. direct, regressive vs. progressive), definitions, and policies for the different tax structures such as value-added tax, income tax, sales tax, excise tax, property tax and others and can distinguish between tax, royalties, fees, penalties, and deal with the concepts of tax exemptions, broad-based taxation, neutral taxation and fairness/equality.
- b. Employ the basic elements of key taxes such as income tax, whether personal or corporate; differentiate between income and gain, calculate taxable income and deductions, distinguish between earned versus unearned income, identify the taxable resident, and apply exemptions/thresholds and file taxpayer registration. Deal with VAT in terms of supply and place of supply, input/output tax, distinguish between taxable person versus taxpayer, exemptions/hard-to-tax, VAT register, credits versus refunds, reverse charge and zero rate.
- c. Develop tax administration competencies including compliance, audits, collection management, sanctions, tax withholding, simplification of tax system by applying presumptive taxation, gross receipts tax and introducing SME regime. Understand the processes of taxpayer services, file rulings, appeals, e-filing and the simplification of procedures.
- d. Demonstrate the ability to deal with the new trends and challenges in taxation in a diverse business environment and international taxation issues like cross-border transactions, digitalization in reporting, taxing electronic services, freelancing and the concept of tax evasion versus tax avoidance.
- e. Demonstrate the use of effective written and oral communications, critical thinking, team building and presentation skills as applied to business problems, to be able to analyze tax laws and synthesize drafts based on tax theories and policy making in Jordan, other Countries, and international bodies.
- f. Conduct practical training and tax research to address a contemporary issue or topic related to taxation fields concluding with a written and oral presentation of the findings.

II. Learning Outcomes

- a. Understanding Public Finance in Jordan, Economic roles of government, Taxation and income distribution, taxation and efficiency, efficient and equitable taxation, personal income tax, Personal tax and behavior, Business income tax, consumption tax, payroll tax and property tax.
- b. Comparative knowledge of sources of Jordanian Tax Law, Structure and interpretation of the Income Tax Law, Determination of Income, Income from employment, business income, depreciable property, income from property, capital gains, determination of taxable income for individuals, liability for tax, taxpayer obligations/ administrative procedures (registration, filing, payment) and Jordan's income tax in a regional and international context.
- c. Ability to analyze and interpret the sales tax law, tax on transactions in Jordan, value for tax and when tax payable, special situations, input tax credits, restrictions on credits, capital property, exempt supplies, zero rated supplies, exports, imports, imported services, registration and collection of tax, remittance of tax, invoicing and book keeping requirements, reporting periods and returns, and Jordan's GST and SST in a regional and international context.
- d. Capacity to understand the role of tax administration and OECD compliance model, tax administration functions (registration, taxpayer services, filing, payments, assessment, audit, collections, enforcement, and objection and appeal), taxpayer segmentation, organization of Jordan's tax administration, an overview of Jordan's tax administration policies and procedures, risk management, and Jordan's tax administration in a regional and international context.
- e. Practical knowledge of the day-to-day practices and procedures of the Income and Sales Tax, from rulings,

collections, and criminal enforcement with specific references to statutes and regulations, and the principles and practices of tax auditing and compliance, to learn how to detect tax fraud and errors, and to develop the skills needed to conduct tax audits.

- f. Knowledge of nature of cross-border foreign and Jordanian businesses, OECD/UNDP model tax treaties, coordinated approaches to end tax avoidance, current trends in international taxation, taxation of cross border transactions, e-commerce, and managing tax risks in international business.
- g. In-depth study and review of current topics in income tax and sales tax including emerging international standards and agreements.
- h. Ability to draw from multiple sources to develop a thorough understanding of taxation to demonstrate understanding of its goals, strategies, techniques, standards, applications, and many types.
- i. Capstone that requires extensive research across a variety of areas and sources to reach a conclusive result. It is important to be able to understand and present tax dissertation themes well since they deal with technical matters.

Course Delivery Methods

Courses are in one of the following three methods:

- **Face-to-Face (F2F) Method**

Courses using this method are delivered by faculty in person in regularly scheduled class sessions physically on campus.

- **Blended (BLD) Method**

Courses are delivered in a hybrid mode of physical face-to-face class sessions and asynchronous material including online instructional videos, presentations, projects, and similar learning activities.

- **Online (OL) Method**

Courses are delivered exclusively online. This method consists of a hybrid of synchronous regularly scheduled class sessions delivered via the Internet, and asynchronous material including online instructional videos, presentations, projects, and similar learning activities. Virtual classrooms utilizing different online platforms are used. No physical face-to-face meetings are required.

III. Admission Requirements

To apply for admission, the following minimum requirements must be met:

- a. Bachelor's degree in a regular study program from a recognized university with a minimum GPA of "Good" in a related field.
- b. English Language proficiency proof through passing the IELTS test with a minimum score of 5.0 or the TOEFL iBT with a minimum score of 59.
- c. A motivation letter by the applicant, and two recommendation letters by references.
- d. All applicants or shortlisted will be subject to panel interview.
- e. Preference will be given to applicants with:
 - I. Bachelor's degree in accounting, business, economics, or law.
 - II. Relevant professional certification.
 - III. Relevant practical experience of at least one year in taxation, financial management, accounting, or a related field.

IV. Degree Requirements (24 Credit hours)

Degree requirements:

Classification	Credit Hours
Compulsory courses	24
Elective courses	00
Total	24

Course Delivery Method	Credit Hours	Percentage
Online Courses	3	12%
Blended Courses	12	50%
Face-to-Face Courses	9	38%
Total	00	100%

V. Curriculum (24 Credit hours)

1. Compulsory Requirements: (24 credit hours)

Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect	Prac		
TAX7101	Economics and Taxation Policy	3	7	3	-	F2F	-
TAX7102	Direct Taxation: Policy and Practice in Jordan and Other Countries	3	7	3	-	F2F	-
TAX7103	Indirect Taxation: Policy and Practice in Jordan and Other Countries	3	7	3	-	F2F	-
TAX7104	Tax Compliance and Transfer Pricing: Policy and Administration in Jordan and Other Countries	3	7	3	-	BLD	-
TAX7105	International Tax Issues: Policy and Administration in Jordan and Other Countries	3	7	3	-	BLD	-
TAX7106	Tax Administration: Organization, Procedures and Professional Practice in Jordan and Other Countries	3	7	3	-	BLD	-
TAX7201	Special Topics and Guided Study in Taxation	3	7	3	-	OL	-
TAX7301	Capstone Project in Taxation	3	7	3	-	BLD	-
Total		24	56	24	0		

VI. Study Plan Guide

First Year							
First Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect	Prac		
TAX7101	Economics and Taxation Policy	3	7	3	-	F2F	-
TAX7102	Direct Taxation: Policy and Practice in Jordan and Other Countries	3	7	3	-	F2F	-
TAX7103	Indirect Taxation: Policy and Practice in Jordan and Other Countries	3	7	3	-	F2F	-
Total		9	21	9	0		

First Year							
Second Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect	Prac		
TAX7104	Tax Compliance and Transfer Pricing: Policy and Administration in Jordan and Other Countries	3	7	3	-	BLD	-
TAX7105	International Tax Issues: Policy and Administration in Jordan and Other Countries	3	7	3	-	BLD	-
TAX7106	Tax Administration: Organization, Procedures and Professional Practice in Jordan and Other Countries	3	7	3	-	BLD	-
Total		9	21	9	0		

First Year							
Summer Semester							
Course ID	Course Name	Credit Hours	ECTS	Contact Hours		Type	Prerequisites / Corequisites
				Lect	Prac		
TAX7201	Special Topics and Guided Study in Taxation	3	7	3	-	OL	-
TAX7301	Capstone Project in Taxation	3	7	3	-	BLD	-
Total		6	14	6	0		

VII. Course Descriptions

1. Compulsory Courses

TAX7101 Economics and Taxation Policy	3 Cr Hr	7 ECTS
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This course provides a comprehensive examination of the economic theories and policies that underpin taxation systems. It explores the impact of taxation on economic behavior and the overall economy, integrating principles from both microeconomics and macroeconomics. Students will analyze the role of taxation in influencing government policy decisions, including its effects on resource allocation, income distribution, and economic stability and growth.

TAX7102 Direct Taxation: Policy and Practice in Jordan and Other Countries	3 Cr Hr	7 ECTS
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This course provides an in-depth examination of income taxation systems, focusing on Jordan and comparative perspectives from other countries. Students will explore the foundational principles, legal frameworks, and economic impacts of income taxes, including personal income tax, corporate tax, and capital gains tax. Through a blend of theoretical insights and practical applications, the course aims to equip students with the knowledge to analyze and implement tax policies effectively.

TAX7103 Indirect Taxation: Policy and Practice in Jordan and Other Countries	3 Cr Hr	7 ECTS
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This course delves into the principles, policies, and practical implementation of indirect taxes, with a focus on Jordan and an examination of practices in various other countries. Key topics include value-added tax (VAT), sales taxes, excise taxes, and customs duties. Students will study the rationale behind these taxes, their economic impact, administration challenges, and compliance strategies. The course blends theoretical frameworks with real-world case studies to provide a comprehensive understanding of indirect taxation systems.

TAX7104 Tax Compliance and Transfer Pricing: Policy and Administration in Jordan and Other Countries	3 Cr Hr	7 ECTS
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This course offers an in-depth exploration of tax compliance strategies and the complexities of transfer pricing in both domestic and international contexts, with a focus on Jordan and comparative insights from other jurisdictions. Students will examine how businesses manage tax liabilities through legal means, including the structuring of transactions and operations. The course will also cover the principles, regulations, and methodologies related to transfer pricing, emphasizing alignment with global standards and local compliance requirements.

TAX7105 International Tax Issues: Policy and Administration in Jordan and Other Countries	3 Cr Hr	7 ECTS
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This course explores the complexities of international taxation, focusing on the interplay between Jordanian tax laws and those of other countries. Students will study key issues such as double taxation relief, tax treaties, cross-border tax avoidance, and evasion strategies. The course also covers the roles of international organizations like the OECD and the UN in shaping tax standards and policies. Through case studies and practical examples, students will gain insights into how multinational enterprises manage tax obligations across different tax jurisdictions.

TAX7106 Tax Administration: Organization, Procedures and Professional Practice in Jordan and Other Countries	3 Cr Hr	7 ECTS
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This course provides a comprehensive overview of the organizational structures, procedural frameworks, and professional practices involved in tax administration in Jordan, with comparative analyses from other countries. Students will learn about the operational aspects of tax collection, enforcement, and compliance. The course also covers taxpayer services, dispute resolution mechanisms, and the use of technology in tax administration. Through a blend of theoretical instruction and practical case studies, students will develop a thorough understanding of how tax systems are managed and implemented effectively.

TAX7201 Special Topics and Guided Study in Taxation	3 Cr Hr	7 ECTS
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This course offers students the opportunity to engage deeply with specific, evolving issues in the field of taxation that are of particular interest or emerging importance. Topics may vary each semester based on current trends and developments in tax policy, practice, and theory both locally and internationally. Guided by faculty expertise, students will undertake individual or group projects that involve research, analysis, and presentation on selected tax issues, allowing for a tailored educational experience that enhances their expertise and readiness for professional challenges.

TAX7301 Capstone Project in Taxation	3 Cr Hr	7 ECTS
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The Capstone Project in Taxation serves as a culminating academic endeavor for students in the high diploma program. This course requires students to integrate and apply their knowledge and skills from previous coursework to solve real-world tax-related problems. Under the guidance of faculty advisors, students will identify a significant issue in taxation, conduct thorough research, develop solutions, and present their findings in both written and oral formats. The project encourages practical engagement with the field of taxation, fostering a deeper understanding and innovation in addressing complex tax challenges.