



Philadelphia University
Faculty of law
Department of -----
----- semester, 2007/2008

Course Syllabus

Course Title: Public Finance and Taxation	Course code: 420181
Course Level: Third Year	Course prerequisite (s) and/or corequisite (s): specialization requirement
Lecture Time:	Credit hours: 3 Credit Hours

Academic Staff
Specifics

Name	Rank	Office Number and Location	Office Hours	E-mail Address
Dr. Usama Nueimat	Assistant professor			O_nimat@philadelphia.edu.jo

Course module description:

21- (420281) Public Finance and Taxation

Module name: Public finance and taxes No prerequisite required

Module number: 420281

The first part of this course is a brief study of the concept of the science of public finance, its definition and characteristics, coupled with a detailed study of public expenditures (definitions, pillars, parts and effects) and public revenues (definition, parts, types such as taxes and levies), the public budget- its concept, characteristics and general principles, with a focus on fiscal policy in Jordan in particular.

The second part of the course includes a study of the general theory of taxes in general, and Jordanian tax legislation in particular, whereby income tax and its rules are studied, as well as general tax on sales and its various constituent elements, in addition to dealing with custom duties in general.

Course module objectives:

1. provide students with basic and advanced knowledge of the Jordanian financial law , taxation policy, basis, principles, historical development, origins and familiarizing students with some institutions and quarters and topics related to financial law and tax legislation.
2. Develop students cognitive and practical procedures in the field of financial law and tax legislation, skills in dealing with the procedures related to taxes and the process in do so and application of theoretic knowledge to actual problems
3. prepare students for legal technical training in the area of taxation procedures and enable them to perform the job and legal services in accordance with the business market and to further be able to find legal logical solutions for actual problems.
4. develop and enhance students skills in writing and composing essay, articles and research papers and to further utilize modern techniques and information technology
5. develop and enhance students communication skills with others and work with a team spirit and rapidly respond to the latest developments

Course/ module components

- Books (title , author (s), publisher, year of publication)

Book Title	Author	Edition	Publisher	Publishing Year
Public finance and taxation	Dr. Aad H. Alqaisi		Althaqafah Publishers	2000

- Support material (s) (vcs, acs, etc).
- Study guide (s) (if applicable)
- Homework and laboratory guide (s) if (applicable).

Examine an in advance balance sheet and to analyze and discuss various items
Examine samples of personal reports from internal revenue services and sales taxes and to further complete them and follow up with further procedures
Field visit, outside lecturer, multipurpose room

Research paper

Teaching methods:

Lectures, discussion groups, tutorials, problem solving, debates, etc.

Methods	Number of Lectures	Scores' distribution
Lectures	37	80%
Multipurpose room and field visits	3	---
Student's involvement in seminars, tutorials, and group discussions	5	5%
Quizzes and Assignments	3	10%
Paper research & Essays (maximum of 3000words)	---	5%
Total	48	100%

Learning outcomes:

- Knowledge and understanding

At the end of this module, a student will be able to:

A/1 express the basic elements of the financial law system, its origins and historical development

A/2 display advanced and specialized knowledge for the basis of the Jordanian financial legislation and its judicial applications

A/4 become acquainted with the topics related to the financial law in the different areas :social, economic and others

A/5 become acquainted with the institutions, committees and local as well as international quarters related to financial law and taxes and their specializations

- Cognitive skills (thinking and analysis).

B/1 display an ability to apply theoretical knowledge of the financial law and taxes to actual practical and /or presumed case, and to further deal with the used procedures in estimating taxes, and to further train students to fill out specific forms and to further follow up with specific procedures

B/3 analyze, interpret and asses legal texts, judicial decisions and jurisprudential theories in the field of financial law and taxation

B/4 search within the financial law and its resources to deduce information to bolster knowledge and to further perform practical tasks

- Communication skills (personal and academic).

C/1 display an ability to find logical solutions for actual and/or presumed problems in the field of taxation and financial law

C/3 write research papers and reports in accordance with scientific legal methodology

- Practical and subject specific skills (Transferable Skills).

D/4 become abreast of legal legislation, judicial decisions and specific jurisprudential opinions for financial law and taxation

Assessment instruments

- Short reports and/ or presentations, and/ or Short research projects
- Quizzes.
- Home works
- Final examination: 50 marks

<u>Allocation of Marks</u>	
Assessment Instruments	Mark
First examination	20%
Second examination	20%
Final examination: 50 marks	50%
Reports, research projects, Quizzes, Home works, Projects	10%
Total	100%

Documentation and academic honesty

- Documentation style (with illustrative examples)
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- Protection by copyright
- Avoiding plagiarism.

Course/module academic calendar

This module consists of (48) hours allocated into (16) weeks, (3) hours a week, divided as follows:

Week	Subject	Notes
1 st	Introduction to Finance Science, meaning, traits and origins	
2 nd	General expenses, definition, sections and traits	
3 rd	General incomes/definitions, sections (Taxes and fees)	
4 th	General budget/definition, traits and general principles	
5 th	General budget/ Finance policy in Jordan	
6 th	Practical applications/ examine an old balance sheet and discuss its items	
7 th	General theory for taxes in general and Jordanian tax legislation in particular	
8 th	Income Tax/ taxes on income	
9 th	Income tax/Taxable vs. untaxable income resources . Expenses and expenditures	
10 th	Income tax/methods of estimating income tax and exception it	
11 th	Practical Application/examine income tax forms, completion of forms, follow up of estimate procedures	
12 th	Sales Tax/ taxable vs. free goods	
13 th	Sales Tax/taxable vs. free goods	
14 th	Sales tax/ procedures in tax estimate	
15 th	Sales Tax/ tax collection and securities	
16 th	<i>Practical applications/ examine sales tax forms, completion and follow up with procedures for estimate and/or exception</i>	

Expected workload:

On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.

Attendance policy:

Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.

Module references

Books

Book Title	Author	Edition	Publisher	Publishing Year
Public finance and taxation legislation, practical application in accordance with Jordanian legislation	Jihad Khasawneh		Wael Publishers	2000
The Principles of Public Finance	Dr. Zeinab H. AwadAllah		AlJamiia Publishers	Beirut, 1998

Journals

Jordanian Law Society Journal
Law Journal
Official newspaper/ Jordan

Websites

www.wsj.com

www.oup.co.uk/ileorg