

Course unit title	Taxation I
Course unit code	PJK201
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Second Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	3 rd semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. Heru Tjaraka, SE., M.Si., BKP., Ak., CA 2. Dra. Mienati Somya Lasmana, M.Si., BKP., Ak., CA 3. Drs. Djoko Dewantoro, M.Si., BKP., Ak., CA 4. Santi Novita, S.E., MM., Ak., CA 5. Drs. Ec. Soeharnut 6. Okta Sindu H., SE., MSi., BKP., SAS., Ak
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to understand and apply basic concepts of supporting subjects, including business, management, law, and economics. 3. Graduates are able to implement quantitative tools for accounting and business analysis 4. Graduates are able to prepare specific works related to accounting, management, and business decision making. 5. Graduates are able to demonstrate information technology skills in the application of knowledge 6. Graduates are able to apply information technology skills in the application of knowledge 7. Graduates are able to implement relevant knowledge and understanding about managing organisation 8. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments.
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	—

Course content	<ol style="list-style-type: none"> 1. Fiscal policy, tax collection history, tax and tax laws. 2. tax collection theory, tax sharing and how to collect tax, tax rates, and tax debt. 3. Tax Registration Number (NPWP) / Taxable VAT Entity Confirmation Number (NPPKP) obligations, tax subject, tax object and its exception. 4. Tax payment and reporting, payment and reporting period, and rectification and renewal of Annual Tax Return (SPT). 5. Obligations for bookkeeping and recording as well as administrative sanctions. 6. Tax research, examination and investigation. 7. Fiscal crime and rights and obligations in General Provision and Tax Procedures (KUP). 8. Functions, types, repayment and expiry of Stipulation and Provisions and Restitution. 9. Taxpayer rights and obligations in submit objection and appeal, sanctions reduction and cancellation of provisions, interest payment and calculation fine sanction of objection, appeal, and interest payment. 10. Tax collection with distress warrant. 11. tax subject, tax object, tax rates, calculation, payment, and reporting Land & Building Tax (PBB) P3 and Land & Building Title Transfer Duty (BPHTB). 12. Explain tax subject, tax object, tax rates, calculation, paying stamp duty. 13. Problems related to prevailing Local Tax & Redistribution (PDRD) in Indonesia.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. UU Number 16/2009 about 3rd Amendment to UU Number 6/1983 on General Provision and Tax Procedures. 2. Erly Suandy, Hukum Pajak, Edisi 7, Jakarta: Salemba Empat (2016). 3. UU Number 12/1994 about Amendment to UU Number 12 about Land & Building Tax (PBB). 4. UU Number 13/1985 about Stamp Duty 5. UU Number 28/2009 about Local Tax & Redistribution 6. UU Number 19/1997 as has been last modified to UU Number 19/2000 about Tax Collection with Distress Warrant 7. UU Tax Court (Pengadilan Pajak) Number 14/2002 8. Rules of implementation that fit the subject (AP)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Discussion 3. Assignment and exercise
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination