

Course unit title	Tax Accounting
Course unit code	AKP401
Type of course unit (compulsory, optional)	Optional
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	5 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	<ol style="list-style-type: none"> 1. Dr. H. Heru Tjaraka, Drs. Ak, M.Si, BKP, CA. 2. Dr. Elia Mustikasari, Dra. Ak, M.Si, CMA, BKP, BAK, CA. 3. Dra. Mienati Somya Lasmana, M.Si., BKP, Ak., CA. 4. Dr. Alfa Rahmiati, S.E., M.M., BKP., Ak., CA. 5. Drs, Djoko Dewantoro, M.Si., BKP, Ak., CA.
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Students have specific knowledge and capabilities in explaining: the relationship between financial accounting and taxation, concepts of recognition, measurement, valuation, reporting & disclosure, as well as analysis of the elements of assets, liabilities, and equity in financial statements based on the principles accounting and its application based on tax regulations as well as income and expense concepts based on accounting principles and tax regulations and able to explain measurement, valuation, reporting, disclosure related to transactions in foreign currencies, explain the concept of current tax recognition and deferred tax. 2. Students are able to explain and implement the concept of bookkeeping and recording related to VAT and the obligations of the Taxable Entrepreneur in accordance with the applicable ethics in the field of taxation. 3. Students are able to explain time difference and fixed difference, perform fiscal reconciliation, and calculate income tax payable and implement PSAK 46.
Mode of delivery (face-to-face, distance learning)	Face-To-Face and Distance Learning (using AULA UNAIR)
Prerequisites and co-requisites (if applicable)	<ol style="list-style-type: none"> 1. Basic Accounting 2. Taxation II
Course content	<ol style="list-style-type: none"> 1. The Role of Accounting in the History of Taxation in Indonesia 2. Relationship between tax accounting and commercial accounting 3. Basic Concepts of Tax Accounting and Fiscal Financial Report 4. Recording, Recognition, Measurement, Disclosure and Presentation in Fiscal Financial Statements

<p>Recommended or required reading and other learning resources/tools</p>	<ol style="list-style-type: none"> 1. Law no.28 of 2007 about General Provisions and Tax Procedures as amended in Law no.16 of 2009. (Required) 2. Law no.36 of 2008 about Income Tax. (Required) 3. Law no.42 of 2009 about VAT and Sales Tax on Luxury Goods. (Required) 4. Gunadi. 2001. <i>Akuntansi Pajak sesuai dengan Undang-Undang Pajak Baru</i>. Revised Edition. Jakarta: PT Gramedia Widiasarana Indonesia. (Required) 5. Ikatan Akuntan Indonesia, 2015. <i>Pernyataan Standar Akuntansi Keuangan No. 46: Akuntansi Pajak Penghasilan</i>. Jakarta: BP PPL Ikatan Akuntan Indonesia. (Required) 6. Waluyo. 2016. <i>Akuntansi Pajak</i>, Publisher: Salemba Empat, Jakarta. (Required) 7. Sukrisno Agoes and Estralita Trisnawati, 2016. <i>Akuntansi Perpajakan</i>. 3rd Edition, Publisher: Salemba Empat. Jakarta. (Required) 8. Marisi P. Purba. 2009, <i>Akuntansi Pajak Penghasilan</i>. 1st Edition, Yogyakarta: Graha Ilmu. (Required) 9. Pardiati, 2009, <i>Akuntansi Pajak</i>, 3rd Edition, Jakarta: Mitra Wacana Media. (Required) 10. Pardiati, 2008, <i>Akuntansi Pajak Lanjutan</i>, 1st Edition Jakarta: Mitra Wacana Media. (Required) 11. Sophar Lumbantoruan, 2003, <i>Akuntansi Pajak</i>, Jakarta: PT Gramedia Widiasarana Indonesia. (Required)
<p>Planned learning activities and teaching methods</p>	<ol style="list-style-type: none"> 1. Lectures 2. Discussion 3. Individual assignments
<p>Language of instruction</p>	<p>Bilingual, Bahasa Indonesia and English</p>
<p>Assessment methods and criteria</p>	<p>Assignment, Examination</p>