

Course unit title	Tax Planning
Course unit code	PJK401
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, SE.,MSi.,BKP.,Ak.,CA 2. Dr. Elia Mustikasari,SE.,M.Si.,CA.,CMA.,BKP.,BAK.,Ak, 3. Dra. Mienati Somya Lasmana, M.Si, BKP, Ak, CA 4. Drs. H. Sudibjo, MM
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 organization 8. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments 9. Graduates are able to demonstrate integrity as individuals with humanity values, morality and ethics 10. Graduates are able to demonstrate discipline, responsible, cooperative attitudes and prioritise the interests of both public and the nation based on Pancasila
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Taxation II

Course content	<ol style="list-style-type: none"> 1. The concept of taxation. 2. Tax planning basis. 3. Formal aspect tax planning. 4. Material aspect tax planning 5. Accounting methods and application from the facility. 6. Tax planning on fixed assets. 7. The Leasing Tax Planning. 8. The application of PSAK 46 as income tax reporting. 9. Tax Planning in bookkeeping & recording, tax review and investigation, as well as sanctions. 10. Conducting Tax Planning: Income Tax Article 21/26, Income Tax Article 23/26 and Article 4 (2). 11. Conducting tax planning related to entity income tax. 12. Conducting tax planning related to VAT and Sales Tax on Luxury Goods. 13. Tax planning on transfer pricing. 14. International Tax planning
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. The applicable law (consist of GTP, Income Tax and VAT) 2. Erly Suandy, 2008, Perencanaan Pajak, edisi terbaru, Penerbit Salemba Empat, Jakarta. 3. Mohammad Zain, 2007, Manajemen Perpajakan, edisi pertama, Penerbit Salemba Empat, Jakarta 4. Djoko Muljono, Tax Planning Menyasati Pajak dengan Bijak, edisi terbaru, Penerbit ANDI, Yogyakarta 5. PSAK 46 6. Implementation Regulation (IP).
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Assignment and exercise 3. Discussion
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Examination