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| Course unit title | Taxation II |
| Course unit code | PJK301 |
| 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 | 4 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. Dra. Mienati Somya Lasmana, MSi.,BKP.,Ak.,CA 3. Dr. Elia Mustikasari, SE., MSi.,Ak.,BKP.,CA 4. Okta Sindhu H., SE., MSi., BKP., 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) | Taxation I |

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| Course content | <ol style="list-style-type: none"> 1. General provisions on Income Tax, Subject, Object and Income Tax. 2. The acquisition price of property, inventory valuation method, and specific provisions for certain entrepreneurs, and construction services. 3. Depreciation/ amortization of property in accordance with the tax law, income tax and revaluation of fixed assets. 4. The withholding tax subject, object and tariffs (income tax article 22, 23/26). 5. Income Tax Article 24, 4(2). And 15. 6. Installment of income tax article 25. 7. Income tax article 21/26. 8. VAT: background, definition, characteristics, etc. 9. Bookkeeping obligations, PPnBM, Time and place of tax owed, Tax Invoice, Memorandum return, cancellation, sanction and DPP. 10. Input taxation, restitution / compensation, VAT collection and facilities in VAT and PPnBM. |
| Recommended or required reading and other learning resources/tools | <ol style="list-style-type: none"> 1. UU No. 7 tahun 1983 tentang Pajak Penghasilan sebagaimana telah diubah terakhir dengan UU No 36 tahun 2008. 2. UU No. 8 tahun 1983 tentang Pajak Pertambahan Nilai atas Barang dan Jasa dan Pajak Penjualan atas Barang Mewah sebagaimana telah diubah terakhir dengan UU No 42 tahun 2009 3. Untung Sukardji, Pajak Pertambahan Nilai, Edisi terbaru 4. Waluyo, Perpajakan Indonesia, buku 1 dan buku 2 edisi terbaru. 5. Siti Resmi, Perpajakan: Teori & Kasus 1 dan buku 2 edisi terbaru 6. Aturan Pelaksanaan yang terkait (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 |