

### 1.1.3. Course Handbook of Bachelor Program of Taxation

<b>Name: Cost Accounting</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A401	510 (minutes/week)	4.53 ECTS	IV	Even semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4004_Financial Accounting 1 (WM)				
2	Learning outcomes 1. Understand the basic concepts of cost accounting. 2. Understand the basic concepts of cost and cost classification. 3. Understand and apply the calculation of the cost of the order. 4. Understand and apply the cost of the process. 5. Understand and apply costing for by-products and by-products and joint products. 6. Understand and apply raw material inventory management and implementation of Just in Time (JIT). 7. Understand and apply the calculation of factory overhead costs and factory overhead costs as well as implementation in Activity Based Costing (ABC)				
3	Description This course aims to provide knowledge, deeper understanding and apply skills regarding cost accounting in manufacturing companies. It includes an understanding of the basic concepts of cost in accounting, the types of costs, cost behavior, to the components and methods of determining the Cost of Product (HPP) of a product in a business entity engaged in manufacturing. This course emphasizes aspects of theoretical understanding and problem solving techniques on a problem by using various case studies designed to be as close as possible to the accounting function in a business entity that is engaged in actual manufacturing.				
4	Subject aims/Content: 1. Basic concept of cost accounting 2. Basic concept of cost and cost classification 3. Cost calculation system based on order 4. Process-based costing system 5. Process-based costing system 6. Calculation of costs for by-products and combined product 7. Calculation of costs for by-products and combined product 8. MIDDLE SEMESTER EXAM				

	9. Raw material cost 10. Inventory management (Just in Time) 11. Factory Overhead 12. Factory overhead departmentalization 13. Factory overhead departmentalization 14. ABC (Activity Base Costing) 15. ABC (Activity Base Costing) 16. FINAL SEMESTER EXAM
5	Teaching methods (e.g. project work, case studies, group work, lectures, discussions, seminars, etc., can be seen in every meeting per week) Lectures from lecturers to students, Discussions, Counting questions
6	Assessment methods: assignments, MIDDLE SEMESTER EXAM, FINAL SEMESTER EXAM, quizzes, Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. William K. Carter dan Milton F Usry, AKUNTANSI BIAYA BUKU 2, Edisi 13, Jakarta: Salemba Empat, 2005. (K) 2. Don R. Hansen and Maryanne M. Mowen, Cost Management Accounting and Control, Sixth edition: Cengage Learning. (HW) C.2 Complementary 1. Mulyadi, Akuntansi Biaya, edisi lima, Aditya Media: Yogyakarta. (M) 2. Charles T. Hongren, Cost Accounting Managerial Emphasis, fifteen edition: Pearson. (HG)

<b>Name: Financial Accounting 1</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4004	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand and be able to apply financial accounting standards (PSAK) in the preparation of company financial statements. 2. Knowing the elements of financial statements and can apply the basic accounting equations. 3. Knowing, understanding and being able to apply the sequence and stages of the accounting cycle in 1 period. 4. Knowing and understanding the specific characters in the accounting cycle for Service Companies. 5. Know and understand the specific characters in the accounting cycle for trading companies. 6. Knowing and understanding the specific characters in the accounting cycle for manufacturing companies.				
3	Description This course aims to provide knowledge and skills regarding the stages of the accounting process (accounting cycle) for 3 types of companies according to their operations, namely service companies, trading companies and manufacturing companies. It also includes an initial understanding of the importance of the accounting function in a business entity, which will be needed in the process of fulfilling the tax obligations of a particular business entity. This course emphasizes the aspects of theoretical understanding and application in solving cases by using various case studies designed to be as close as possible to the accounting function in a real business entity.				
4	Subject aims/Content: 1. Basic Concepts of Accounting & Basic Listing in Pairs 2. Basic Accounting Equations 3. Introduction and use of Accounts to record Transactions 4. Accounting Cycle 5. Accounting Cycle: Working on a 12-column worksheet 6. Accounting Cycle: The process of closing the books at the end of the period 7. Specific characteristics in the accounting cycle for Service Companies 8. MIDDLE SEMESTER EXAM 9. Specific characteristics in the accounting cycle for Trading Companies 10. Inventory Recording Method 11. Worksheet and Financial Statement Preparation for Trading Companies				

	12. Specific characteristics in the accounting cycle for Manufacturing/Industry Companies 13. Cost of Cost Calculation Method (Cost of Production) and Recording Method 14. Fixed Asset Depreciation Method 15. Worksheet and Financial Statement Preparation for Manufacturing Companies 16. Final Semester Exam
5	Teaching methods Lectures from lecturers to students, Questions and Answers, Working on individual cases in books and in front of the class
6	Assessment methods : Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Accounting Principles, 10 edition, Weygandt; Kimmel; Kieso. Wiley plus. (K) X X 2 2. Pernyataan Standar Akuntansi Keuangan (PSAK) konvergensi International Financial Reporting Standard (IFRS). C.2 Complementary 1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. Djakman. Salemba empat: Cengage learning. (C) 2. Dasar-Dasar Akuntansi, Jilid 1, Al. Haryono Jusup, STIE Yayasan Keluarga Pahlawan Negara, edisi 7 (terbaru). (H) 3. Akuntansi Suatu Pengantar, buku1 & 2, Edisi 5 (terbaru), Soemarso, Salemba empat. (S

<b>Name: Financial Accounting 2</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4175	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4004_Financial Accounting 1 (WL)				
2	Learning outcomes 1. Understand, apply by analyzing the measurement, recognition and presentation of current assets in the statement of financial position 2. Understand, apply by analyzing the measurement, recognition and presentation of tangible and intangible fixed assets in the statement of financial position				
3	Description This course aims to provide deeper knowledge and understanding of asset accounts specifically, as a result of one accounting cycle period in a business entity, in relation to the measurement, recognition and presentation of asset accounts in the statement of financial position. It includes an understanding and application of Financial Accounting Standards (SAK) for these accounts. This course emphasizes aspects of theoretical understanding and application in solving cases using various case studies.				
4	Subject aims/Content: 1. Review of Financial Statements: 2. Cash and Petty Cash: 3. Bank Reconciliation 4. Short-term Investment/Securities 5. Accounts Receivable 6. Notes Receivable 7. Inventory 8. MIDDLE SEMESTER EXAM 9. Inventory (continued) 10.Inventory (continued): 11.Long-Term Investment in Stocks 12.Long-Term Investment Bonds 13.Intangible Fixed Assets 14.Intangible Fixed Assets (continued) 15.Intangible Fixed Assets. 16.FINAL SEMESTER EXAM				
5	Teaching methods : Lectures, Discussions, Problems				
6	Assessment methods: Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				

7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley. (K)</li> <li>2. AkuntansiIntermediate, Jilid 2: Donald E Kieso - Erlangga. (K Ind)</li> <li>3. Intermediate Accounting, Stice and Stice, 17 th edition, Cengage Learning: South Western. (S)</li> <li>4. Intermediate Accounting, Zaki Baridwan, edisi 8, BPFE: Yogyakarta (Z) X X 2</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. Djakman. Salemba empat: Cengage learning. (C)</li> </ol>
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<b>Name: Financial Accounting 3</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4109	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4175_Financial Accounting 2 (WL)				
2	Learning outcomes 1. Analyzing the elements of the Financial Statements on the Financial Position Next to the Liabilities 2. Analyzing the Special Issues of Accounting on the side of the Company Partnership 3. Analyzing Central and Branch Company Issues 4. Analyzing the Issues of the Parent and Subsidiaries				
3	Description This course aims to provide a deeper and comprehensive knowledge and understanding of advanced accounting processes, which consist of specific cases that often occur in the accounting cycle of a business entity. It includes an understanding of the types of companies based on their ownership, namely: individual companies and companies with legal entities and the application of Financial Accounting Standards (SAK) for business combination procedures and preparation of consolidated financial statements. This course emphasizes the aspects of theoretical understanding and problem solving techniques on a problem by using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a business entity.				
4	Subject aims/Content: 1. Review of the conceptual framework of corporate financial reporting 2. Short-term debt (current liability) 3. Long-term debt (long term liability) 4. Equity of the company (Paid-in Capital and Common Stock Capital) 5. Equity of the company (Preferent Share Capital): 6. Equity of the company (treasury shares) 7. Equity of the company (profit for the year and retained earnings) 8. MIDDLE SEMESTER EXAM 9. Accounting for the Guild 10. Dissolution of the Guild and liquidation 11. Business Merger 12. Consolidated Financial Statements 13. Accounting for Joint Operation Transactions 14. Accounting for Transfer Pricing transactions 15. Accounting for Leasing Transactions				

	16.FINAL SEMESTER EXAM
5	Teaching methods: Lectures, discussions and questions and answers
6	Assessment methods : Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <p>1. Intermediate Accounting, Kieso Weygandt Warfield, 2014 FASB edition, fifteenth edition, Wiley. (K) 2. Akuntansi Intermediate, Jilid 2: Donald E Kieso - Erlangga. (K Ind) 3. Intermediate Accounting, Stice and Stice, 17th edition, Cengage Learning: South Western. (S) 4. Intermediate Accounting Zaki Baridwan. (Z) 5. PSAK konvergensi IFRS no 66 tentang Pengaturan Bersama</p> <p>C.2 Complementary</p> <p>1. Pengantar Akuntansi, Adaptasi Indonesia, edisi 25 (terbaru), Carl S Warren; James M. Reeve; Jonathan E. Duchac; Novrys Suhardianto, Devi Sulistio Kalanjati; Amir Abadi Jusuf; Chaerul D. Djakman. Salemba empat: Cengage learning. (C) 2. Akuntansi Keuangan Lanjutan, Perspektif Indonesia, Buku 1 dan 2: Richard E Baker, Valdean C. Lembke – Salemba 4. (R) 3. Akuntansi Keuangan Lanjutan, di Indonesia, Buku 1 &amp; 2: Floyd A Beams, Amir Abadi Jusuf – Salemba 4. (F)</p>

<b>Name: Government Accounting</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK54A301	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4004_Financial Accounting I (WM)				
2	Learning outcomes 1. Able to understand government accounting provisions 2. Able to build insight into the government's authority in managing sources of state revenue 3. Able to review the position of government accounting 4. Able to solve problems related to government accounting				
3	Description This course aims to provide knowledge and understanding of the accounting process (accounting cycle) of an organization or business entity owned by the government from planning to determination, administration, and accountability of the APBN/APBD. Accountability in the form of government financial reports. It includes an understanding of the basic concepts of government accounting, an introduction to the types of financial statements produced from 1 period of the accounting cycle and an understanding of the application of government accounting standards (SAP) as well as the application of taxation. This course emphasizes the aspects of theoretical understanding and the application of skills in problem solving, using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a government business entity.				
4	Subject aims/Content: 1. Introduction to Government Accounting 2. Introduction to the Legal Basis of Governmental Accounting: Accounting Standards Governance (SAP) 3. Legal Basis of Governmental Accounting Standards of Government Accounting (SAP) currently happening 4. Accounting Process/Public Sector Accounting Cycle I 5. Accounting Process/Public Sector Accounting Cycle II 6. Accounting Process/Public Sector Accounting Cycle III 7. Types of Public Sector Financial Reports and Their Elements 8. MIDDLE SEMESTER EXAM 9. Central Government Accounting System: Public Sector Internal Control System 10. Measurement of performance in the Public Sector 11. Regional Government Accounting System I 12. Regional Government Accounting System II 13. Regional Government Accounting System III				

	14.Public Sector Accounting in owned organizations local government (BUMD) 15.Regional Autonomy 16.FINAL SEMESTER EXAM
5	Teaching methods : Lecture, Discussion, Presentation
6	Assessment methods : Presentation 10% Discussion 15% Quiz 5% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Buku Akuntansi Pemerintahan (BAP) X X 2 C.2 Complementary 1. PP No 71 Tahun 2010 : tentang Standar Akuntansi Pemerintahan. (PP71) 2. Lampiran II Standar Akuntansi Pemerintahan Berbasis Kas Menuju Akrual (LII) 3. Lampiran I (PP 71/ 2010) Standar Akuntansi Pemerintahan Berbasis Akrual (LI) 4. Lampiran III Proses Penyusunan Standar Akuntansi Pemerintahan Berbasis Akrual (LIII)

<b>Name: Taxation Accounting</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A501	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses::</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4109_Financial Accounting 3 (WL)				
2	Learning outcomes 1. Understand the relationship between commercial and fiscal accounting. 2. Understand the tax aspects in each transaction and their accounting treatment. 3. Mastering the principles and techniques of tax accounting. 4. Understand the presentation of tax accounts in financial statements. 5. Able to apply accounting principles and techniques as well as being able to make corporate fiscal financial reports in assisting the fulfillment of taxpayer obligations.				
3	Description This course will discuss the concept and position of tax accounting in business entities, procedures for recognizing, journalizing, and recording transactions based on tax regulations, besides that, fiscal reconciliation and accounting for current and deferred taxes and their presentation in financial statements will also be discussed.				
4	Subject aims/Content: 1. Basic Principles of Tax Accounting 2. Commercial & Fiscal Financial Report 3. Accounting for Cash & Bank and Accounts Receivable 4. Accounting for Accounts Receivable and Inventory 5. Accounting for Fixed Assets and Intangible Assets Shaped 6. Liability/Liability 7. Shareholder's Equity 8. MIDDLE SEMESTER EXAM 9. Fixed Asset Revaluation and Business Combination 10. Income Tax Accounting (1) 11. Income Tax Accounting (2) 12. VAT & PPnBM Accounting and Tax Refunds 13. Classification of Costs and Compensation for Losses 14. Fiscal Reconciliation and Prepare Fiscal Financial Statements 15. Deferred Tax Accounting 16. FINAL SEMESTER EXAM				
5	Teaching methods Group Presentation, Discussion and Question and Answer, Final conclusion by the lecturer				

6	Assessment methods: Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <p>1. Akuntansi Pajak, Waluyo, Jakarta: Salemba Empat, 2012. (W) 2. Akuntansi Perpajakan, Hery, Jakarta: PT. Grasindo, 2014. (H)</p> <p>C.2 Complementary</p> <p>1. Intermediate Accounting: 15 Ed., Kieso, Weygandt, Warfield, Hoboken: John Wiley and Son, 2015. (KWW)</p>

<b>Name: Auditing</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A902	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A405 _ Accounting Information System (WM)				
2	Learning outcomes 1. Understand the concepts, methods, techniques and audit cycle (C2) 2. Analyze and solve various problems in the audit (C4) 3. Evaluating audit results (C5)				
3	Description This course will explain the concepts, methods, techniques and audit cycles comprehensively in business entities				
4	Subject aims/Content: 1. Introduction and overview of Audit 2. Audit Stages (1) : Acceptance of Audit Engagement 3. Audit Stages (2) : Audit Planning 4. Audit Stages (2) : Audit Planning 5. Audit Stages (2) : Audit Planning 6. Audit Stages (2) : Audit Planning 7. Audit Stages (3): Implementation of Audit Tests 8. MIDDLE SEMESTER EXAM 9. Audit Stages (3): Implementation of Audit Tests 10. Audit Stages (3): Implementation of Audit Tests 11. Audit Stages (3): Implementation of Audit Tests 12. Audit Stages (3): Implementation of Audit Tests 13. Audit Stages (3): Implementation of Audit Tests 14. Audit Stages (4) : Completion of Work and Audit Report 15. Audit Cases 16. End of Semester Exam				
5	Teaching methods Lecturer's presentation, Questions and answers with students, Participatory discussions between lecturers and students, Group presentations, Interactive discussions, Lecturer conclusions.				
6	Assessment methods : Presentation 10% Discussion 15% Task 30% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Auditing and Assurance Services: An Integrated Approach (15 ed), Alvin A. Arens, Randal J. Elder, Mark S. Beasley, 2013, Amerika : Pearson (ALV)</li> <li>2. Auditing (edisi 6), Mulyadi, 2002, Jakarta : Salemba Empat(MUL)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. The evolution of auditing: An analysis of the historical development, Lee Teck Heang &amp; Azham Md. Ali, Journal of Modern Accounting and Auditing, Dec. 2008, Vol.4, No.12(LEE)</li> <li>2. The philosophy of auditing, Robert K. Mautz &amp; Hussein A. Sharaf, 1961, American Accounting Association (ROB)</li> <li>3. Audit berbasis ISA, Theodorus M. Tuanakotta, 2013, Jakarta : Salemba Empat (TUA) X X X 2</li> <li>4. Jasa Audit dan Assurance : pendekatan sistematis, William F. Messier, Steven M. Glover, Douglas F. Prawitt, 2014, Jakarta : Salemba Empat(WIL)</li> <li>5. Jasa Audit dan Assurance : pendekatan terpadu (adaptasi Indonesia), Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Amir A. Jusuf, 2011, Jakarta : Salemba Empat(JUS)</li> <li>6. Auditing After Sarbanes Oxley : Illustrative Cases , Jay C. Thibodeau &amp; Deborah Freier, 2009, New York : McGraw-Hill (JAY)</li> <li>7. The impact of information technology on the audit process: an assessment of the state of the art and implications for the future, James L. Bierstaker, Priscilla Burnaby, Jay Thibodeau, Managerial Auditing Journal, Vol. 16 Iss: 3, pp. 159 – 164 (JAM)</li> </ol>
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Name: Indonesian					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
MPK4006	340 (minutes/week)	3.02 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Theoretically understand the history of the Indonesian language and its development and use it to increase awareness of Indonesian language behavior and be able to master the theoretical concepts of function, position, variety of Indonesian 2. Able to apply spelling guidelines and terms in writing various discourses 3. Able to convey ideas with effective sentences and paragraphs 4. Able to read critically various types of discourse texts. 5. Able to think analytically to rewrite ideas in the form of citations, summaries or summaries from various sources 6. Able to master the concept of scientific and non-scientific works and be able to compile them 7. Able to speak in front of forums to convey ideas				
3	Description The Indonesian Language Course is a Personality Development Course that aims to instill basic human values through the national language. In particular, the application of good and correct Indonesian in academic writing in various fields of science is a means of developing science and technology that must be mastered by students. The substance of this course is directed at the experience of learning Indonesian spoken and written in a systematic and logical manner through listening, reading, writing, and scientific speaking activities. In the technical aspect, this course equips students with the skills to explore ideas (content thoughts), write logically and systematically (organizational thoughts), write scientific and popular writing styles (style thoughts), and realize scientific and popular writings in their scientific fields (purpose thoughts).				
4	Subject aims/Content: 1. Introduction to Lecture Materials 2. History of Indonesian 3. Language Aspects 1 4. Language Aspects 2 5. Language Aspects 3 6. Critical Reading 7. Summary and Conclusion 8. MIDDLE SEMESTER EXAM 9. Citation Techniques 10. Variety of scientific works				

	11.Variety of scientific works 12.Variety of Scientific Works 13.Presenting in scientific activities 14.Tax Terms 15.Manuscript Editing 16.SEMESTER FINAL EXAM
5	Teaching methods Lectures and discussions, Analysis of language error cases, Discovery Learning
6	Assessment methods : Presentation 10% Discussion 10% 3 Tasks 20% Quiz 10% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references:  C.1 Mandatory <ol style="list-style-type: none"> <li>1. Republik Indonesia. Peraturan Menteri Pendidikan nomor 50 Tahun 2015 tentang Pedoman Ejaan Bahasa Indonesia.</li> <li>2. Badan Bahasa. 2008. Kamus Besar Bahasa Indonesia. Balai Pustaka: Jakarta</li> <li>3. Tim Penyusun. 1988. Tata Bahasa Baku Bahasa Indonesia. Jakarta: Balai Pustaka.</li> </ol> C.2 Complementary <ol style="list-style-type: none"> <li>1. Alek dan Achmad H.P.. 2010. Bahasa Indonesia untuk Perguruan Tinggi. Jakarta: Prenada Media Group.</li> <li>2. Keraf, Gorys. 1971. Komposisi. Ende: Nusa Indah</li> <li>3. Keraf, Gorys. Deskripsi dan Narasi. Ende: Nusa Indah</li> <li>4. Keraf, Gorys. 2000. Diksi dan Gaya Bahasa. Jakarta: Gramedia</li> <li>5. Keraf, Gorys. Argumentasi dan Narasi. Jakarta: Gramedia</li> <li>6. Kridalaksana, Harimurti. 1981. Pengembangan Ilmu Bahasa dan Pembinaan Bahasa. Ende: Nusa Indah</li> <li>7. Kridalaksana, Harimurti. 1990. Politik Bahasa Nasional. Jakarta: Balai Pustaka</li> <li>8. Kridalaksana, Harimurti. 1985. Fungsi Bahasa dan Sikap Bahasa. Ende: Nusa Indah</li> <li>9. Nurhadi. 2008. Meningkatkan Daya Baca. Malang: A3</li> <li>10. Rahardi, Kunjana. 2010. Bahasa Indonesia untuk Perguruan Tinggi. Jakarta: Erlangga.</li> <li>11. Rahardi, Kunjana. 2009. Penyuntingan. Jakarta: Erlangga</li> <li>12. Sumadi. 2009. Sintaksis Bahasa Indonesia. Malang: A3</li> <li>13. Suyitno, Imam. 2009. Menulis Artikel. Bandung: Refika</li> <li>14. Wibowo, Ridha Mashudi. 2011. Cermat Menulis dalam Bahasa Indonesia. Yogyakarta: A. Com Press</li> </ol>

Name: English					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
UBU4006	340 (minutes/week)	3.02 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes By the end of the course, students are expected to be able to: 1. Write a short opinion article 2. Write a short review article 3. Write a short promotional text				
3	Description This course is designed under the assumption that a mastery of understanding and expressing ideas through English has always been an ultimate demanding factor in international business communication. Therefore, this course is particularly designed to develop students' skills in writing short articles or essays.				
4	Subject aims/Content: 1. Introduction to English Writing 2. Introduction to Mind Mapping 3. Topic 1: Importance and Role of Taxation 4. Topic 1: Importance and Role of Taxation 5. Writing an Opinion Article 6. Writing an Opinion Article 7. Writing an Opinion Article 8. MIDDLE SEMESTER EXAM 9. Topic 2: The Key Issues, Arguments in Lionel Messi's Tax Fraud Case 10. Topic 2: The Key Issues, Arguments in Lionel Messi's Tax Fraud Case 11. Writing a Review Article 12. Writing a Review Article 13. Bringing English from Inside to Outside 14. Bringing English from Inside to Outside 15. Bringing English from Inside to Outside 16. SEMESTER FINAL EXAM				
5	Teaching methods Class discussion and brainstorming, Wholeclass activity, Individual Reading, Individual Practice				
6	Assessment methods : Presentation 10% Discussion 10% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Evans, Virginia. 2000. Successful Writing: Intermediate. UK: Express Publishing (EV)</li> <li>2. Mikulecky, B.S. and Jeffries, L. 1996. More Reading Power. USA: Addison-Wesley Publishing Company, Inc. (MI)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Taxes Terms, from <a href="http://www.investopedia.com/categories/taxes.asp?page=3">http://www.investopedia.com/categories/taxes.asp?page=3</a> (TT)</li> <li>2. Tax Vocabulary, from <a href="https://quizlet.com/9417760/vocabulary-list-taxation-and-government-spending-flash-cards/">https://quizlet.com/9417760/vocabulary-list-taxation-and-government-spending-flash-cards/</a> (TV)</li> </ol>
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Name: International Business					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A304	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4003_ Introduction to Business Administration (WM)				
2	Learning outcomes 1. Mastering the definition and understanding of basic concepts that are relevant in the context of international business that are integrated with the context of taxation 2. Mastering the basic concepts and theoretical assumptions and practical implications in the context of taxation 3. Identify, evaluate and articulate various problems and alternative solutions to various implications in the context of taxation 4. Evaluate the practical implications of policies, decisions and business strategies in the perspective of tax administration using critical analysis				
3	Description This course aims to provide knowledge and understanding of international business concepts in a business entity with the scope of a multinational company or already has a scope of international stakeholders. It includes an understanding of the basic concepts of international business, laws/roles and implementation procedures and documentation completeness of transactions on an international scale in general, transfer pricing, but, business processes of international organizations. This course emphasizes aspects of theoretical understanding and practice in problem solving, using various case studies designed to be as close as possible to the most recent cases (up to date) that may occur in a business entity that carries out international transactions.				
4	Subject aims/Content: 1. Introduction: The General Context of International Business 2. Globalization 3. National and Political-Economic Differences 4. Global Business Activities and Cultural Differences 5. Ethics in International Business 6. International Trade Theories 7. Regional Economic Integration 8. Midterm Exam 9. Foreign Exchange Markets and the International Monetary System 10. International financial accounting and taxation 11. History and basic principles of international taxation in the context of global business 12. International Tax Treaty & Challenges System				

	13.Tax avoidance in the context of international business 14.Tax Havens and International Investment 15.Problems in Transfer Pricing 16.Final Semester Exams
5	Teaching methods: In-class Lectures, Group discussions
6	Assessment methods: 10% presentation, 20% discussion,20% duty,MIDDLE SEMESTER EXAM 25%,FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references:  C.1 Mandatory <ol style="list-style-type: none"> <li>1. Hill, Charles, W.L 2011. International Business: Competing in the Global Marketplace.— McGraw Hill-Irwin- 8th edn (CWH)</li> <li>2. Picciotto, Sol 2013. International Business Taxation. Cambridge University Press. (SP)</li> <li>3. Czinkota, Michael R., Ronkainen, Iika A., Moffett, Michael H. International Business, South-Western Thomson Learning, USA (CRM)</li> </ol> C.2 Complimentary <ol style="list-style-type: none"> <li>1. Marios i. Katsioloudes and Spyros Hadjidakis, International Business, Global Prespective, ELSEVIER-BH, Amsterdam, 2007.</li> <li>2. INTERNATIONAL BUSINESS AND EUROPE IN TRANSITION (Volume 1) Edited by Fred Burton, Mo Yamin and Stephen Young</li> <li>3. INTERNATIONALIZATION STRATEGIES (Volume 2) Edited by George Chryssochoidis, Carla Millar and Jeremy Clegg</li> <li>4. THE STRATEGY AND ORGANIZATION OF INTERNATIONAL BUSINESS (Volume 3) Edited by Peter Buckley, Fred Burton and Hafiz Mirza</li> <li>5. INTERNATIONALIZATION: PROCESS, CONTEXT AND MARKETS (Volume 4) Edited by Graham Hooley, Ray Loveridge and David Wilson</li> <li>6. INTERNATIONAL BUSINESS ORGANIZATION: SUBSIDIARY MANAGEMENT, ENTRY STRATEGIES AND EMERGING MARKETS (Volume 5) Edited by Fred Burton, Malcolm Chapman and Adam Cross</li> <li>7. INTERNATIONAL BUSINESS: EMERGING ISSUES AND EMERGING MARKETS (Volume 6) Edited by Carla C. J. M. Millar, Robert M. Grant and Chong Ju Choi INTERNATIONAL BUSINESS: EUROPEAN DIMENSIONS (Volume 7) Edited by Michael D. Hughes and James H. Taggart</li> <li>8. MULTINATIONALS IN A NEW ERA: INTERNATIONAL STRATEGY AND MANAGEMENT (Volume 8) Edited by James H. Taggart, Maureen Berry and Michael McDermott</li> <li>9. INTERNATIONAL BUSINESS: ADJUSTING TO NEW CHALLENGES AND OPPORTUNITIES (Volume 9) Edited by Frank McDonald, Heinz Tüselmann and Colin Wheeler</li> </ol>

<b>Name: International Economics</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A906	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A304 _International Business (WM)				
2	Learning outcomes 1. Explain theories related to international economics 2. Able to solve problems related to international taxes 3. Analyzing cases related to international taxes 4. Formulate international economic concepts to solve international tax problems				
3	Description This course studies the concepts and scope of international economics, international trade theory and policy, international finance, organization and cooperation, international economics, the international monetary system, and various issues faced due to differences in economic systems and institutional frameworks. This course is designed for students who are curious about the different economic systems and the relationship between them in global markets.				
4	Subject aims/Content: 1. a. Introduction and Determination of Lecture Procedures b. Introduction to International Economics 2. International Economic Relevance 3. International Economic Institutions since World War II 4. Theory of International Trade 5. Demand, Supply, Supply Curves and Trading Terminology 6. Economies of Scale, Imperfect Competition and International Trade 7. Economic Growth and International Trade 8. Midterm Exam 9. Trade Limitations: Tariffs 10. Non-Tariff Trade Barriers 11. Economic Integration: Customs Union and Free Trade Area 12. International Trade and Economic Development 13. The International Sourcing Movement and International Corporations 14. Foreign Exchange Markets, Rates, Exchanges, and Balances of Payments 15. Reviews 16. FINAL SEMESTER EXAM				
5	Teaching methods: group discussion				

6	Assessment methods: 15% presentation, 15% discussion, Task 20%,10% Quiz MIDDLE SEMESTER EXAM 20%, FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Case, Karl E; Ray C Fair dan Sharon M. Oster. 2012. Principles of Economics Tenth Edition. Pearson Education Limited. Essex (CRS)</li> <li>2. Carbaugh, Robert J. 2013. International Economics. Cengage Learning. USA (CAR)</li> <li>3. Gerber,James. 2008. International Economics Fourth Edition. Pearson Education, Inc. Boston (GER)</li> <li>4. Krugman, Paul R dan Maurice Obstfeld and Marc J. Melitz. 2012. International Economics Theory &amp; Policy Ninth Edition. Pearson Education Limited. Essex. (KRG)</li> <li>5. MacMillan,Inc. New York (Bab 1) Chacoliades, Miltiades. 1990. International Economics. McGraw-Hill. Inc. Singapore (MAC)</li> <li>6. Salvatore, Dominick. 1993. International Economics Fourth Edition (SAL)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Mankiw, N Gregory. 2015. Principles of Economics. CENGAGE Learning. Stamford (MAN)</li> <li>2. Meade, J. E. 1960. Trade and Welfare Volume 11. Oxford University Press, London (MEA)</li> <li>3. Van Meerhaeghe, M. A. G. 1992. International Economic Institutions Sixth Edition. Kluwer Academic Publishers. Hingham (VAN)</li> </ol>

<b>Name: The Public Economy</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A303	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A102_Economic Theory (WM)				
2	Learning outcomes 1. Understand the basic concepts of public economy, public goods and private goods, as well as the function of government in the economy 2. Explain the types of the country's economic system, development activities, financial policies at the central and local governments, and economic growth 3. Analyzing the causes of government failure and market failure as well as the impact (negative and negative) of government policies in the economy				
3	Description This course provides knowledge about the role of government in the optimal allocation and distribution of economic resources so as to achieve community welfare. Besides Therefore, this course discusses the failure or mis-allocation that can lead to deviations and inequalities in social welfare.				
4	Subject aims/Content: 1. Introduction to Public Economics 2. State Economic System 3. Roles and Functions of Government in the Economy 4. Public Goods and Private Goods 5. Externalities 6. Equity and Distribution of Basic Social Services 7. Development and Financing of development 8. MIDDLE SEMESTER EXAM 9. Cost Benefit Analysis 10. Policy on State Financial and Economic Resource Management 11. Fiscal Decentralization 12. Public Budget and APBN 13. Regional Finance and APBD 14. Government Loans / Debt 15. Economic Growth 16. SEMESTER FINAL EXAM				
5	Teaching methods Lectures, Presentations, Group, Discussion, Interactive, Conclusion, Lecturer				

6	Assessment methods: 15% presentation, 20% discussion, 15% duty, MIDDLE SEMESTER EXAM 25%, FINAL SEMESTER EXAM 25%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Guritno Mangkosoebroto, Dr., M.Ec., 2000 <i>Ekonomi Publik</i>, Edisi 3, BPFE – UGM, Yogyakarta.</li> <li>2. Hindriks, Jean dan Gareth D. Myles, <i>Intermediate Public Economics</i>, 2006, MIT Press: Cambridge</li> <li>3. Kaplow, Louis, <i>The Theory of Taxation and Public Economics</i>, 2008, Princetown Univesity Press</li> <li>4. Mohamad Khussaini, <i>Ekonomi Publik Untuk Keuangan, Desentralisasi Fiskal dan Pembangunan Daerah</i>, BPFE UNIBRAW, Malang</li> <li>5. Sukanto Reksohadiprojo, Ph.D., M.Com, M.A, 2001, <i>Ekonomika Publik</i>, Edisi Pertama, BPFE – UGM, Yogyakarta.</li> <li>6. Sutrisno Prawiro H. 1986, <i>Ekonomi Publik I</i>, Karunika Jakarta UT.</li> <li>7. Suparmoko, <i>Ekonomi Publik Untuk Keuangan &amp; Pembangunan Daerah</i>, Adi Yogyakarta</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Fisher, Ronald C., <i>State and Local Public Finance</i>, sedond edition, Irwin, 1996</li> <li>2. Hyman, David, N., <i>Public Finance: A Contemporary Application of Theory to Policy</i>, sixth edition, Th Dryden Press, 1999</li> <li>3. Rosen, Harvey S., <i>Public Finance</i>, fifth edition, MCGraw-Hill, 1999</li> <li>4. Suparmoko, <i>Keuangan Negara dalam Teori dan Praktek</i>, Adi, Yogyakarta</li> </ol>

Name: Administrative Ethics					
module/co urse code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAF4003	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/ Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation				
2	Learning outcomes 1. Able to understand ethical theory, professional ethics in the field of taxation, organizational and national ethics, code of ethics for tax consultants, code of ethics for tax employees. 2. Able to build ethical and anti-corruption attitudes and behavior. 3. Able to analyze various ethical issues in the field of taxation.				
3	Description Courses that provide students with understanding and mastery of organizational ethics and work in the field of taxation both scientifically and practically in the field.				
4	Subject aims/Content: 1. Introduction to Professional Ethics 2. Ethics 3. Ethical theory and ethical decision making. 4. A climate of ethics and organizational integrity 5. Ethics of National Life 6. Ethics of tax consultant 7. Tax Employee Ethics 8. MIDDLE SEMESTER EXAM 9. Ethical issues in the field of taxation (various types of tax fraud done by the company) 10. Ethical issues in the field of taxation (transfer pricing) 11. Issues in the field of taxation (tax haven) 12. Tax evasion I 13. Tax evasion II 14. The Ethics of Tax evasion abroad 15. Corruption education in higher education 16. SEMESTER FINAL EXAM				
5	Teaching methods: Presentation, Student, Active participation student, Lecture/exposure lecturer				
6	Assessment methods: 10% presentation, 25% discussion, Task 15%, MIDDLE SEMESTER EXAM 25%, FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

1. Ronald F. Duska, B.S. Duska, J. Ragatz.2011. Accounting ethic. Wiley OnlineLibrary. British (RFD)
2. Barten.K. 2000. Pengantar Etika Bisnis. Penerbit Kanisius. Yogyakarta. (BR)
3. Leonard J. Brooks and Paul Dunn (2012). Business & Professional Ethics for Directors, Executives and Accountants. South-Western College Publishing, 6th edition. (LJ)
4. Robert W. McGee, The Ethics of Tax Evasion Perspectives in Theory and Practice (RWM)

#### C.2 Complementary

1. Tim Edukasi Perpajakan Direktorat Jenderal Pajak. 2016. Materi Terbuka kesadaran pajak dalam perguruan tinggi. Kementerian Riset, Teknologi dan Pendidikan Tinggi RI Direktorat Jenderal Pembelajaran dan Kemahasiswaan. Jakarta (bab 2, 5, 6,9) (TEP)
2. Ludigdo, unti. Nilai-nilai Luhur Pancasila dalam Mencegah Terjadinya Kecurangan Peraturan Menteri Keuangan Nomor 1/PM.3/2007 (LU)
3. Hlavica, Christian danHülsberg, Frank M. 2011. Tax Fraud & Forensic Accounting.Gabler:Germany (HCH)
4. <https://www.quora.com/How-is-tax-fraud-detected> (TFD)
5. Bogdanov, Dan; Marko, Jõemets; Siim, Sander and Vaht, Meril. How the Estonian Tax and Customs Board Evaluated a Tax Fraud Detection System Based on Secure Multi-party Computation. (BDV)
6. Tim Penulis Buku Pendidikan Anti Korupsi. 2011. Pendidikan anti korupsi untuk pendidikan tinggi. Kementerian Pendidikan dan Kebudayaan RI Direktorat Jenderal Pendidikan Tinggi: Jakarta Bagian Hukum Kepegawaian (TPB)

<b>Name: Tax Policy</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A605	510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation: WL - Withholding and Collection of Taxes				
2	Learning outcomes 1. Understand the Basic Concepts of Tax Policy 2. Understand the provisions regarding Tax Policy 3. Able to explain the procedure for preparing Tax Policy 4. Able to analyze various problems regarding Tax Policy 5. Have the ability to resolve cases regarding Tax Policy				
3	Description This course discusses the history of the development of tax policy, the position of tax policy in fiscal policy, as well as the formulation of the implementation of tax policy in tax policy private and public sectors, as well as evaluation of tax policy.				
4	Subject aims/Content: 1. Introduction and overview of Tax Policy as part of of fiscal policy and public policy 2. Tax policy as a political and legal product 3. The tax policy of sis.economy 4. Tax policy from social and cultural approach 5. Tax Policy Analysis 6. Tax policy management (1) : Tax policy formulation 7. Tax policy management (2) : Implementation of tax policy 8. MIDDLE SEMESTER EXAM 9. Tax policy management (3) : tax policy control 10. Personal income tax (OP) policy 11. Corporate income tax policy 12. Consumption tax policy 13. Local Tax Policy 14. Tax policy for MSMEs 15. E-commerce tax policy 16. Final Semester Exam				
5	Teaching methods: Lectures, Presentations, Discussions				
6	Assessment methods: 10% presentation, 15% discussion, 25% Task, MIDDLE SEMESTER EXAM 25%, FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Kebijakan Publik di Negara-negara Berkembang, Riant Nugroho, 2014, Yogyakarta : Pustaka Pelajar (KPNB)</li> <li>2. Public policy (Teori, manajemen, dinamika, analisis, konvergensi, dan kimia kebijakan), Riant Nugroho, 2014, Jakarta : Alex Media Komputindo (PP)</li> <li>3. Tax Policy Formation and the Transnationalization of the Public Policy Arena, Nina Dadalauri, 2011, Denmark : Aarhus Universitet (TPFT)</li> <li>4. The Public Policy Process, Michael Hill, 2005, England : Pearson (TPPP)</li> <li>5. National And Local Taxation, Michael Rayner, 1978, London : The Macmillan Press LTD (NLT)</li> <li>6. The Political Process of Policymaking : A Pragmatic Approach to Public Policy, Philippe Zittoun, 2014, New York : Palgrave Macmillan (PPP)</li> </ol> <p>C.2 Complimentary</p> <ol style="list-style-type: none"> <li>1. Political Institutions and Tax Policy in the United States, Sweden, and Britain, Sven Steinmo, World Politics, 1989, Vol. 41, No.04, 500 - 535 (PITP)</li> <li>2. The Changing Politics of Tax Policy Reform in Developing Countries, Mick Moore, Governance &amp; Public Sector Management, 2013 (CPTP)</li> <li>3. Tax Policy From A Public Choice Perspective, Randall G. Holcombe, National Tax Journal, 1998, Vol. 51, No. 2, 359-371 (TPPC)</li> <li>4. The evolution of policy ideas: tax policy in the 20th century, Sven Steinmo, British Journal of Politics and International Relations, 2003, Vol. 5, No. 2, 206–236 (TEPI)</li> <li>5. Global Perspectives On E-Commerce Taxation Law, Subhajit Basu, 2007, England : Ashgate Publishing Limited (GPET)</li> <li>6. Taxation, Public Policy, and Political Dissent: Yeoman Disaffection in the Post-Reconstruction Lower South, Michael R. Hyman, The Journal of Southern History, 1989, Vol. 55, No. 1, 49-76 (TP3D)</li> <li>7. OECD Tax Policy Studies No.20 : Tax Policy Reform and Economic Growth, OECD, 2010, Perancis : OECD (OTPS)</li> <li>8. OECD Economics Department Working Papers No. 176 : Taxation and Economic Performance, Willi Leibfritz, John Thornton, &amp; Alexandra Bibbee, 1997, Perancis : OECD (OEDWP)</li> <li>9. Taxing Consumption in a Global Economy, Harry Grubert &amp; T. Scott Newlon, 1997, Washington : American Enterprise Institute (TCGE)</li> <li>10. Theory of Equitable Taxation (Normative Foundation and Distributive Consequences of Income Taxation), Johann K. Brunner, 1965, Berlin : Springer (TET)</li> </ol>
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Name: Tax Fraud					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A904	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Explain the concept of fraud and the importance of understanding this in tax administration on the side of the taxpayer or tax officer 2. Realizing the importance of risk management to prevent fraud 3. Detecting fraud 4. Conducting investigations on fraud 5. Get to know digital forensics 6. Linking fraud with corruption and tax crimes 7. Distinguishing the position of fraud in criminal justice (general, corruption, tax) with tax courts and tax collection by force letter				
3	Description This course provides an understanding of the concepts, background, types, methods of prevention, and methods of detecting fraud in the field of taxation as well as capabilities analyze and solve cases of tax fraud through case studies.				
4	Subject aims/Content: 1. Scope of Lectures 2. Recognize fraud 3. Fraud prevention 4. Risk and fraud management 5. Risk Detection (1): Symptoms & Cycle 6. Risk Detection (2): Data Driven Fraud Detection 7. Fraud Investigation (1) 8. MIDDLE SEMESTER EXAM 9. Fraud Investigation (2) 10. Introduction of Digital Forensic in fraud proof 11. Fraud and corruption in Indonesia 12. Various modes of tax fraud that have occurred and their handling (1): cases in Indonesia 13. Various modes of tax fraud that have occurred and their handling (2): cases outside Indonesia 14. Internal tax review for tax fraud detection 15. Fraud in tax audits and investigations 16. Final Semester Exam				

5	Teaching methods: lecturer lecture, Group division, discussion & question and answer
6	Assessment methods: 10% presentation,20% discussion,30% duty,MIDDLE SEMESTER EXAM 20%,FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Akuntansi Forensik, Mark F. Zimbelman, Conan C. Albercht, W. Steve Albrecht, Chad O. Albrecht, 2014, Jakarta : Salemba Empat (MFZ)</li> <li>2. Fraud Auditing &amp; Investigation, Diaz Priantara, 2013, Jakarta : Mitra Wacana Media (DP)</li> <li>3. Mendeteksi manipulasi laporan keuangan, Theodorus M. Tuanakotta, 2013, Jakarta: Salemba Empat (TEO)</li> <li>4. Tax Law: Proses Beracara di Pengadilan Pajak dan Peradilan Umum, Fidel (FID)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Core Concepts of Information Technology Auditing, James E. Hunton (Author), Stephanie M. Bryant (Author), Nancy A. Bagranoff (Author) (JEH)</li> <li>2. Inilah Enam Modus Permainan Pajak versi Gayus, 4 Januari 2011, <a href="https://m.tempo.co/read/news/2011/01/04/063303504/inilah-enam-modus-permainan-pajak-versi-gayus">https://m.tempo.co/read/news/2011/01/04/063303504/inilah-enam-modus-permainan-pajak-versi-gayus</a></li> <li>3. Mengendus 5 Modus Penggelapan Pajak, 16 February 2014, <a href="http://www.blogsierikson.com/2014/02/mengendus-5-modus-penggelapan-pajak.html">http://www.blogsierikson.com/2014/02/mengendus-5-modus-penggelapan-pajak.html</a></li> <li>4. Lima modus kejahatan perpajakan, 24 Juni 2013 <a href="http://www.hukumonline.com/berita/baca/lt51c7fa3cc5d4c/lima-modus-kejahatan-perpajakan">http://www.hukumonline.com/berita/baca/lt51c7fa3cc5d4c/lima-modus-kejahatan-perpajakan</a></li> </ol>

<b>Name: Customs &amp; Excise</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A504	510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the Basic Concepts of Customs, Import and Export 2. Understand the provisions in the field of Customs, Import and Export 3. Able to explain Customs procedures regarding Import & Export Procedures 4. Able to analyze various problems in Import and Export 5. Have the ability to resolve cases in the fields of Customs, Import and Export 6. Able to complete the calculation and imposition of Import Duty, Export Duties and PDRI tariffs				
3	Description This course will discuss the basic concepts of customs, definitions and procedures, customs obligations in the field of imports and exports, as well as studying tariffs and their imposition of duties. import/export duties and taxes in the context of import/export, customs supervision and authority as well as objections and appeals in the customs sector.				
4	Subject aims/Content: 1. Understanding and Basic Concepts of Customs, Import and Export 2. Import Procedures, Customs Obligations, and Stockpiles 3. Unloading, stockpiling and releasing of imported goods 4. Calculation of Import Duties and PDRI, Types of Tariffs, Customs Tracking and Inspection 5. Types of Import Duties, Customs Facilities and Returns/Additional Payments 6. Passenger Goods, Moving Goods and Shipments 7. Duties, Payments, Guarantees and Billing Responsibilities 8. Mid-Semester Exam 9. Hoarding Place 10. Goods Not Controlled, Goods Controlled by the State and State Owned Goods 11. Objections and Appeals 12. Bookkeeping Inspection (Customs Audit) 13. Provisions on Prohibited and Restricted Goods (Lartas) 14. Customs Authority in Customs Criminal Concepts and Investigations 15. Procedures for Export and Export Duties 16. SEMESTER FINAL EXAM				
5	Teaching methods: Presentation, Discussion				

6	Assessment methods: 10% presentation,15% discussion,25% Task,MIDDLE SEMESTER EXAM 25%,FINAL SEMESTER EXAM 25%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. UU Nomor 10 Tahun 1995 jo. UU Nomor 17 Tahun 2006 Tentang Kepabeanan</li> <li>2. Ali Purwito &amp; Indriani, Ekspor, Impor, Sistem Harmonisasi, Nilai Pabean, dan pajak dalam Kepabeanan, Jakarta: Mitra Wacana Media, 2013</li> <li>3. Adrian Sutedi, Aspek Hukum Kepabeanan, Jakarta: Sinar Grafika, 2012.</li> <li>4. Ryan Firdiansyah, Pengantar Kepabeanan, Imigrasi, dan Karantina, Jakarta: Mitra Wacana Media, 2013</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Peraturan Menteri Keuangan</li> <li>2. Keputusan Dirjen BC</li> <li>3. Peraturan Dirjen BC</li> <li>4. Surat Edaran Dirjen BC</li> </ol>

Name: Leadership					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAF4004	510 (minutes/week)	4.53 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Mastering the theoretical concepts of organization and their practical implications in tax management in the public and private sectors (J) 2. Mastering the basics and problems in tax policy making in Indonesia from a public and private point of view 3. Able to maintain and develop work networks with supervisors, colleagues, colleagues both inside and outside the institution 4. Able to be responsible for the achievement of group work results and supervise and evaluate the completion of work assigned to workers under their responsibility 5. Able to carry out the process of self-evaluation of the work group under his responsibility, and able to manage learning independently 6. Able to identify business processes and able to carry out organizational functions, both in public and private organizations				
3	Description This course studies the basic concepts of leadership, including the concept of a leadership paradigm, various models and approaches in leadership, as well as decision-making processes in business and public organizations.				
4	Subject aims/Content: 1. Introduction 2. Characteristic Approach 3. Behavioral Approach 4. Power and Influence 5. Situational Contingency Approach 6. Participatory Leadership, Delegation and Granting Authority 7. MIDDLE SEMESTER EXAM 8. Dyadic Role Making Theories and Becoming a Follower 9. Charismatic, Transformational and Transactional Leadership 10. Leading Change In Organizations 11. Leadership in Teams and Decision Groups 12. Strategic Leadership By Executives 13. Developing Leadership Skills 14. Overview and Integration				

	15.SEMESTER FINAL EXAM
5	Teaching methods: Introduction, explanation, lectures and lesson plans, lectures, formation, discussions, groups.
6	Assessment methods : Presentation 10% Discussion 30% Task 10% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Kepemimpinan dalam Organisasi, Gary Yukl, 2009, Jakarta, PT Macanan Jaya Cemerlang</li> <li>2. Transformational leadership, Bass &amp; Riggio, 2006, New Jersey, Lawrence Erlbaum Associates, Inc</li> <li>3. The Quest for a General Theory of Leadership, Goethals &amp; Sorenson, 2006, Massachusetts, George R. Goethals and Georgia L.J. Sorenson</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Hersey, Blanchard. 1986. Manajemen Perilaku Organisasi. Erlangga</li> <li>2. Thoha, Miftah. 1983. Kepemimpinan Dalam Manajemen. Rajawali Press.</li> </ol>

Name: Public Finance					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A404	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/ Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A102_Economic Theory (WM)				
2	Learning outcomes 1. Understand the basic concepts of public finance 2. Explain efficiency and market 3. Describe the role of government and analyze policy making and its impacts 4. Correlate political process and public choice 5. Analyzing sources of revenue and public spending				
3	Description This course explains the basic concepts of decision making starting from the acceptance process to public financial expenditures				
4	Subject aims/Content: 1. Introduction 2. Individuals and Government 3. Efficiency, Markets and Government 4. Government Policies 5. Expenditure Programs for Poor People 6. Political Process and Public Choice 7. Cost-Benefit Analysis and Government Investment 8. MIDDLE SEMESTER EXAM 9. Government Subsidy 10. Social Security 11. Health Insurance 12. Government and Health Services 13. Introduction to Government Finance 14. Taxation, Pricing, Efficiency, and Income Distribution 15. Budget and Government Debt Balance 16. SEMESTER FINAL EXAM				
5	Teaching methods : Group Presentation, Discussion				
6	Assessment methods: Presentation 10%, Discussion 10%, Task 20%, Quiz 10%, MIDDLE SEMESTER EXAM 25%, FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references: 1. Hyman, David N. 2011. Public Finance. Canada: Cengage Learning 2. Rosen, Harvey S. and Ted Gayer. 2008. Public Finance, 8th. New York: McGraw Hill				

<b>Name: Entrepreneurship</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
UBU4001	340 (minutes/week)	3.02 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Students are able to understand the importance of the entrepreneurial character and are able to spontaneously make that character a pattern of life. 2. Students are able to think creatively. 3. Students are able to independently identify and analyze opportunities. 4. Students are able to understand the entrepreneurial process. 5. Students are able to know business models and develop business plans. 6. Students are able to know the sources of entrepreneurship funding, new business growth strategies and exits. 7. Students are able to know social entrepreneurship.				
3	Description Entrepreneurship Course is a course that aims to shape the character of entrepreneurs. Students who take this course are expected to be able to analyze and take advantage of the opportunities around them in creating their own business after graduation or while still in college. Students will be introduced to the entrepreneurial process so that they are expected to be able to launch and develop new start-ups based on accurate and timely information, solid business ideas, and able to develop effective business plans that can be executed so as to maximize the chances of being successful.				
4	Subject aims/Content: 1. Introduction Overview, Functions, Role Models and Entrepreneurship Discipline Areas 2. Characters, General Traits and Essential Values of Entrepreneurship 3. Entrepreneurial Process 4. Entrepreneurial Ideas and Opportunities 5. Starting a New Business 6. Business Models 7. Entrepreneurial Marketing 8. MIDDLE SEMESTER EXAM 9. Building a New Startup Team 10. Business Planning Preparation Process 11. Funding Sources and Financing Schemes 12. Intellectual Property Rights 13. Entrepreneurial Growth and Strategy				

	14.Exit Strategies 15.Social Entrepreneurship 16.SEMESTER FINAL EXAM
5	Teaching methods: Lectures, Group Discussions, Presentations and Exercises
6	Assessment methods: Presentation 10 % Discussion 20 % Assignment 40 % MIDDLE SEMESTER EXAM 15 % FINAL SEMESTER EXAM 15 %
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Bygrave W. & Zacharakis A. 2011. Entrepreneurship 2nd Edition. John Willey & Sons. USA 2. Barringer B.R & Ireland R.D. 2012. Entrepreneurship: Succesfully Launching New Ventures Fourth Edition. Pearson. USA 3. Suryana. 2006. Kewirausahaan. 4. Longenecker J.G. , Moore C.W, Petty W., Pallich L. 2008. Small Business Management: Launching and Growing Entrepreneurial Venture. Thomson. USA C.2 Complementary 1. Kementerian Pendidikan & Kebudayaan. 2013. Kewirausahaan Modul Pembelajaran.

Name: Communication For Tax Professional					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A908	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAF4003_Administrative Ethics (WM)				
2	Learning outcomes 1. Understand the basics of communication theory. 2. Knowing the theory of communication in organizations. 3. Understand the theory of interpersonal communication. 4. Analyze information and provide feedback. 5. Selecting communication channels and media. 6. Explain the importance of audience analysis. 7. Replicate, implement, and integrate forms of intrapersonal communication into practice. 8. Apply and apply communication concepts				
3	Description This course studies the theory and application of basic communication concepts, communication functions and principles, communication models, communication techniques carried out by tax professionals (tax consultants, tax authorities, tax examiners, and other professions in the taxation sector) and describes psychology communication for fraud.				
4	Subject aims/Content: 1. Introduction to the Communication Process 2. Communication within the organization 3. Ways to improve interpersonal relationships 4. Ways of effective listening 5. Types of Non-Verbal Communication in Organizations 6. Overcoming Barriers to Organizational Communication 7. Basic information about all types of interviews 8. MIDDLE SEMESTER EXAM 9. Job interview 10. Communication in small groups and its solutions 11. Presenting Informative Information 12. Researching, Supporting and Providing Ideas 13. Visual AIDS Professional 14. Persuasive Presentations: Individual or Team 15. Material Review 16. SEMESTER FINAL EXAM				
5	Teaching methods : Presentation, Group Discussion				

6	Assessment methods : Presentation 20% Discussion 30% Task 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Seiler, William J dan Melissa L Beal. 2008. Communication Making Connection Seventh Connections. Pearson International Edition. Pearson Education,Inc. Boston. (SWM)</li> <li>2. Rittman,Sandra dan Jean Gonzales. 1991. Effective Business Communication. PWS-KENT Publishing Company. USA (RJG) x x x 2</li> <li>3. Hamilton,Cheryl. 2005. Communicating for Results: A Guide for Business and The Professions. Thomas Learning,Inc. China (HMC)</li> <li>4. Miller, Katherine. 2005. Communication Theories: Perspective, Processes and Context Second Edition. McGraw-Hill. Singapore (MLK)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Keyton,Joann. 2006. Communication and Organizational Culture: Key to Understanding Work Experiences. SAGE Publications. California (KTJ)</li> <li>2. Galanes,Gloria J; Katherine Adams dan John K.Brilhart.2004. Effective Group Discussion Theory and Practice. McGrawHill-Companies,Inc. New York (GLG)</li> </ol>

Name: Financial Management					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A403	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation IAB4175_Financial Accounting 2 (WL)				
2	Learning outcomes 1. Students understand concepts in the field of financial and investment decisions. 2. Students are able to calculate and analyze the need for working capital investment 3. Students are able to plan cash receipts and disbursements budget 4. Students are able to design projected I/r reports and balance sheets 5. Students are able to evaluate investment plans (working capital and fixed assets) 6. Students are able to calculate, analyze, evaluate funding sources				
3	Description This course aims to provide knowledge and understanding of financial flows starting from planning, organizing, actuating, controlling financial ownership owned by a business entity. It includes an understanding of the financial management function in a business entity, the basic concepts of financial management to achieve maximum profit, alternative methods of financial management to achieve economical, efficient and effective operations in a business entity. This course emphasizes the theoretical understanding and practical aspects of case resolution by using various case studies designed to be as close as possible to the financial management function in a real business entity.				
4	Subject aims/Content: 1. Scope of Financial Management and Understanding of expenditure and financial manager functions 2. Working Capital Management: 3. Cash Management & Projection of the company's Financial statements: 4. Cash Management & Projection of company financial statements 5. Accounts Receivable Management 6. Inventory Management 7. Cases related to weeks 3,4, 5, and 6 8. MIDDLE SEMESTER EXAM 9. Identifying short-term sources of spending (Actuating) 10. Concepts of the time value of money: 11. The concept of the time value of money: 12. Fixed Asset Management: 13. Capital Budgeting (Controlling): 14. Capital Budgeting (Controlling):				

	15.Capital Budgeting under risk: 16.SEMESTER FINAL EXAM
5	Teaching methods : Presentation, Lecture, interactive discussion, Case discussion
6	Assessment methods : Presentation 10% Discussion 10% Task 30% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Drs. Lukman Syamsuddin ,MA, Manajemen Keuangan Perusahaan; edisi baru, PT Raja Grafindo Persada: Jakarta (LS) C.2 Complementary 1. Manajemen Keuangan : Weston J Fred and Copeland Thomas E. 2. Dasar-dasar Manajemen Keuangan : Van Horne, James C. 3. Dasar-dasar Manajemen Keuangan : Drs. Suad Husnan MBA 4. Dasar-dasar Pembelanjaan Perusahaan : Prof. Dr. Bambang Riyanto

Name: Human Resource Management					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A305	510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Students after studying the Human Resource Management course will be able to explain various main concepts in Human Resource Management. 2. Students after studying the Human Resource Management course will be able to explain the role of HRM in dealing with environmental and organizational challenges. 3. Students after studying the Human Resource Management course will be able to explain the process of activities in human resource management and manage human resources effectively to do a job.				
3	Description This course studies the basics of human resource management in organizations, namely planning for HR needs, recruitment and selection, performance appraisal, training and development, HR maintenance functions, occupational safety and health concepts, industrial relations concepts and termination of employment (PHK).				
4	Subject aims/Content: 1. Introduction 2. Job Design and Analysis 3. HR Planning 4. HR Recruitment 5. Selection and Placement 6. Performance Management and Job Performance Assessment 7. Organizational Culture and HR Strategy 8. MIDDLE SEMESTER EXAM (Middle Semester Exam) 9. Compensation Management and Work Motivation 10. Career Training, Development and Management 11. Job Satisfaction and Job Stress 12. Occupational safety and health 13. Industrial Relations 14. Layoffs (Termination of Employment) 15. International HR 16. FINAL SEMESTER EXAM (Final Semester Examination)				
5	Teaching methods: Lectures and discussion of lecture material				

6	Assessment methods : Presentation 10% Discussion 20% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Dessler, Gary. 2005, Human Resource Management, Tenth Edition, Prentice Hall Inc</li> <li>2. Handoko, T. Hani, 1998, Manajemen Personalia dan Sumber Daya Manusia, Edisi 2, BPFE, Yogyakarta</li> <li>3. Mathis, Robert L; Jackson, John H. 2000. Human Resource Management. 9th edition. South-Western College Publishing. Cincinnati: Ohio.</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Alan D. Glassman &amp; Thomas G. Cummings, 1985, Industrial Relations; a Multidimensional View, Scott, Foresman and Company, Printed in USA</li> <li>2. Armstrong, Michael. 1990, Seri Pedoman Manajemen. Manajemen Sumber Daya Manusia. Alih Bahasa Sofyan Cikmat dan Haryanto, Elex Media Komputindo, Jakarta.</li> <li>3. Brian Towers, 1992, The Handbook of Human Resource Management, Second Edition, Blackwell Publisher Ltd, United Kingdom</li> <li>4. Flippo, B. Edwin, 1996, Manajemen Personalia. Edisi keempat, Jilid 1, Alih bahasa Moh. Masud, Erlangga, Jakarta.</li> <li>5. Graham Hollinshead &amp; Mike Leat, 1995, Human Resource Management; An International and Comparative Perspective, Pitman Publishing, London</li> <li>6. Kossek, E &amp; Block R., 2000. Managing Human Resource In The 21st Century: From Core Concepts to Strategic Choice, South Western.</li> <li>7. Mangkunegara, A.P. 2000. Manajemen Sumber Daya Manusia Perusahaan. Cetakan pertama. Rosdakarya. Bandung.</li> <li>8. Siagian, S.P. 1999. Manajemen Sumber Daya Manusia. Cetakan ketujuh. Bumi Aksara. Jakarta.</li> <li>9. Simamora, Henry. 1987. Manajemen Sumber Daya Manusia. Edisi kedua. Cetakan pertama. Bagian Penerbitan STIE YKPN. Jogjakarta.</li> <li>10. Soekidjo Notoadmodjo, 1998, Pengembangan Sumber Daya Manusia, Rineka Cipta</li> <li>11. Swasto, Bambang. 1996. Manajemen Sumberdaya Manusia. FIA Unibraw bekerjasama dengan Penerbit Fakultas Pertanian Universitas Brawijaya Malang.</li> <li>12. William B. Werther &amp; JR. Keith Davis, 1996, Human Resources And Personnel Management, McGraw-Hill, Inc. Fifth Edition</li> </ol>

<b>Name: Research Methodology</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4110	510 (minutes/week)	4.53 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A306_Statistics (WL)				
2	Learning outcomes 1. Understand qualitative, quantitative and mixed method research methods 2. Able to analyze differences in qualitative, quantitative and mixed method research methods 3. Able to solve problems by using appropriate research methods 4. Have the skills to apply research in tax administration				
3	Description This course learns the basics of conducting qualitative, quantitative and mixed method research, starting from the basic concepts of paradigms and theoretical review, problem formulation, data collection techniques, validity, interpretation and data analysis to making research reports.				
4	Subject aims/Content: 1. Introduction 2. Paradigms in research 3. Use of Theory in Research 4. Problem Formulation, Proposition and Preposition 5. Uses of Thinking Frameworks in Research and Uses of Research Tools 6. Qualitative Research Methods 7. Problem Formulation and Qualitative Research Techniques 8. MIDDLE SEMESTER EXAM 9. Data validity, data analysis and interpretation in qualitative research 10. Quantitative Research Methods 11. Operationalization of Concepts and Variables in Quantitative Research 12. Sampling Techniques in Quantitative Research 13. Quantitative Research Data Analysis 14. Mix Method Research Methods 15. Writing a Research Proposal 16. SEMESTER FINAL EXAM				
5	Teaching methods: Group Presentations, Group Discussions, Lectures / lecturer presentations				
6	Assessment methods : Presentation 15% Discussion 15% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

	<ol style="list-style-type: none"> <li>1. Cooper, D. R. &amp; Emory, C. W. 1996. Business Research Methods (5th Edition). USA: Irwin, Inc. (CDR)</li> <li>2. Moleong, L. J. 2003. Metodologi Penelitian Kualitatif. Bandung: Remaja Rosdakarya. I, (MLJ)</li> <li>3. Sekaran, U. Research Methods for Business.a Skill-Building Approach. Second Edition. Singapore. John Wiley &amp; Sons, Inc. (SU)</li> <li>4. Creswell, John. W. 1994. Research Design: Qualitative and Quantitative Approach. SAGE Publications, Inc.California. (CRS)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Singarimbun, M &amp; Sofian Effendi, 1999. Metode Penelitian Survei, LP3ES (SM)</li> </ol>
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Name: Local Taxes & Retribution					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A204	340 (minutes/week)	3.02 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A101_Introduction to Taxation (WM)				
2	Learning outcomes 1. Able to understand the provisions of Regional Taxes and Regional Levies 2. Able to build insight into regional authority in managing local revenue sources 3. Able to analyze the position of Regional Taxes and Regional Levies in state finances 4. Able to analyze regional potentials 5. Able to solve problems related to Regional Taxes and Regional Retribution				
3	Description This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of Regional Taxes and Regional Levies (PDRD) as a form of regional authority in managing regional revenue sources including the position of regional taxes and regional levies and regional levies in state finances.				
4	Subject aims/Content: 1. Local Government 2. Local Government Budget 3. Central and Provincial Tax Revenue Sharing 4. Regional Potential 5. Local Taxes 6. Local Tax 7. Local Tax 8. MIDDLE SEMESTER EXAM 9. Local Tax 10. Local Taxes 11. Local Tax 12. Local Taxes 13. Regional Retribution 14. Regional Retribution 15. Collecting Organizations and Collection Systems 16. SEMESTER FINAL EXAM				
5	Teaching methods : Presentation, Discussion				
6	Assessment methods : Presentation 10% Discussion 15% Quiz 5% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				

7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Siahaan, Marihot Pahala. 2005. Pajak Daerah, edisi Revisi. Depok: PT. Rajagrafindo Persada (SPD)</li> <li>2. Suhadak dan Trilaksono Nugroho. 2007. Paradigma Baru: Pengelolaan Keuangan Daerah dalam Penyusunan APBD di Era Otonomi. Malang: Bayumedia (SPK) Publishing.</li> <li>3. Diaz Priantara. 2012. Perpajakan Indonesia. Jakarta: Mitra Wacana Media (DPI)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Mardiasmo. 2002. Otonomi dan Manajemen Keuangan Daerah. Yogyakarta: Andi Offset (MOM)</li> <li>2. Aries Djaenuri. 2014. Hubungan Keuangan Pusat – Daerah, Elemen-elemen Penting Hubungan Keuangan Pusat – Daerah. Bogor: Ghalia Indonesia (AHK)</li> <li>3. Prawoto, Agus. 2010. Pengantar Keuangan Publik, Edisi Pertama. Yogyakarta: BPFE (PPK)</li> </ol>
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Name: Specific Business Sector Taxes					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A905	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation PJK4A302_Enterprise Income Tax (WM) PJK4A203_PPN (WM)				
2	Learning outcomes 1. Understand the business processes of certain business sectors 2. Understand the special tax provisions for certain business sectors 3. Able to analyze tax obligations for certain business sectors 4. Have the ability to be able to apply special tax provisions for certain businesses				
3	Description This course studies the aspects of taxation in various business sectors and certain types of business transactions.				
4	Subject aims/Content: 1. Taxes in Banking and Financial Institutions 2. Taxes in Mining 3. Taxes in Agriculture, Fisheries and Animal Husbandry 4. Taxes in the Cigarette Business 5. Taxes in Educational Entities 6. Taxes in Hospital Business 7. Taxes in Business, Construction Services 8. MIDDLE SEMESTER EXAM 9. Taxes in Property Business 10. Taxes in Mutual Funds 11. Taxes in the Insurance Business 12. Taxes in Leasing Business 13. Taxes in Cooperative Business 14. Taxes in SMEs 15. Review Material 1 to 14 16. SEMESTER FINAL EXAM				
5	Teaching methods : Discussion				
6	Assessment methods : Presentation 10% Discussion 20% Task 10% Quiz 10% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

1. Zagler, Martin. 2010 International Tax Coordination: An Interdisciplinary Perspective on Virtues and Pitfalls. Routledge International Studies in Money and Banking. Routledge. England, (ZM, 2010)
2. Kementerian Keuangan Republik Indonesia 2011 - Susunan dalam Satu Naskah Undang-undang perpajakan (SDSN, 2011)
3. Mardiasmo 2016, Perpajakan, Penerbit Andi (MD, 2016)

#### C.2 Complementary

1. Prianto Budi Saptono 2014, Kupas Tuntas Akuntansi dan Pajak Bisnis Property (PBP)
2. Prianto Budi Saptono 2014, Kupas Tuntas Akuntansi dan Pajak Jasa Konstruksi (PJK)

Name: International Taxation						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A503		510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 students
1	Prerequisites for participation					
	1. PJK4A302_Enterprise Income Tax (WL)					
	2. PJK4A103_Tax Administration System (WL)					
	3. PJK4A304_International Business (WM)					
2	Learning outcomes					
	1. Able to explain and answer understanding of tax law and International Tax					
	2. Able to assume classification, combination, and manage to resolve conflicts in International Taxes based on ethics					
	3. Able to realize, study, explore and pattern conflicts as well as discuss analysis of international tax cases based on administrative ethics and Indonesian national insight					
	4. Pairing the basics of problems and rationalizing theories and problems in international tax policy making in Indonesia from a public and private point of view.					
	5. Follow and replicate in implementing various alternative handling of tax administration problems, especially International Taxes to show the public and private sectors to overcome and manage alternative suggestions that refer to the theoretical conception of tax administration.					
3	Description :					
	This course will discuss the definitions and concepts of international taxation, tax treaties, and cases of harmful tax practices.					
4	Subject aims/Content :					
	1. Tax Jurisdiction					
	2. The Emergence of Double Taxation Avoidance (P3B)					
	3. Effectiveness and Expiration of P3B					
	4. Abuse of P3B					
	5. Application of Tax Withholding and Collection in P3B					
	6. Special Relations in Indonesia					
	7. Taxation of Permanent Establishments					
	8. MIDDLE SEMESTER EXAM					
	9. Passive Income Taxation Terms					
	10.Taxes on Individually Earned Income					
	11.Transfer Pricing					
	12.Tax Haven Country					
	13.Advance Pricing Agreement (APA)					
	14.Examination and Resolution of Transfer Pricing Disputes					
	15.Income Taxation from Controlled Foreign Agencies (Controlled Foreign Corporation) & Treaty Shopping					
	16.SEMESTER FINAL EXAM					

5	Teaching methods: Lectures/Lecturers' Presentations, Group Presentations, Discussions and Questions and Answers, Discussions in the discussion of P3B cases, Group presentations, case settlements, Final conclusions by lecturers.
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Anang Mury, Pajak Internasional Beserta Contoh Aplikasinya, Bogor: Ghalia Indonesia, 2011. (AM)</li> <li>2. Djoko Muljono, Pajak Berganda? Tidak Lagi! Pedoman Mudah dan Praktis Memahami Tax Treaty, Yogyakarta: Penerbit Andi, 2011.(DM)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Holmes, Kevin. 2007. International Tax Policy and Double Tax Treaties. IBFD Publications BV. Amsterdam (KH)</li> <li>2. Kurniawan, Anang Mury,SST,Ak. 2012. Tax Treaty Memahami Persetujuan Penghindaran Pajak Berganda (P3B) melalui Studi Kasus.Bee Media Indonesia. Cibubur. (AMK)</li> </ol>

Name: Corporate Income Tax						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A302		510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A202_Personal Income Tax (WL)					
2	Learning outcomes 1. Able to identify and explain concepts and theories regarding corporate income tax 2. Able to calculate the amount of corporate income tax 3. Able to analyze problems that arise in connection with corporate income tax 4. Able to prepare corporate fiscal financial statements 4. Able to determine solutions to problems that occur in the determination of corporate income tax					
3	Description This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of taxation, especially in the management of Corporate Income Tax which includes theoretical and practical concepts of Income Tax, especially for various types of business entities (entities), types of income that are classified as tax objects, not objects. taxes, and final income, and components of expenses that may and may not be tax deductible.					
4	Subject aims/Content: 1. Introduction 2. Trends in Corporate Income Tax Tax 3. Alternatives to the Corporate Income Tax System 4. Corporate Income Tax Reform 5. Subjects of Corporate Income Tax 6. Gross Income Deductions and Non-Deductions 7. Depreciation and Amortization 8. MIDDLE SEMESTER EXAM 9. Fixed Asset Revaluation 10.BUT Pajak Tax Objects 11.Fiscal Reconciliation 12.Domestic Tax Credits 13.Foreign Tax Credits 14.Relationships and Pricing 15.Corporate Income Tax Facility 16.SEMESTER FINAL EXAM					
5	Teaching methods : Lectures, Discussions and Presentations					
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%					
7	Other information e.g. bibliographical references:					

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Gunadi. 2013. Panduan Komprehensif Pajak Penghasilan. Jakarta: Penerbit Bee Media Indonesia. (GUN)</li> <li>2. OECD. 2007. OECD Tax Policy Studies: Fundamental Reform of Corporate Income Tax. (OECD)</li> <li>3. Soemarso. 2007. Perpajakan: Pendekatan Komprehensif. Jakarta: Salemba Empat (SOE)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Gunadi. 2009. Akuntansi Pajak. Grasindo. (AKP)</li> <li>2. Undang-undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan</li> <li>3. Peraturan Dirjen Pajak Nomor PER-32/PJ/2011 (PER32)</li> <li>4. Cases of special relationship (HI)</li> <li>5. Other related tax regulations</li> </ol>
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<b>Name: Personal Income Tax</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A202	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 students
1	Prerequisites for participation 1. PJK4A101_Introduction to Taxation (WL) 2. PJK4A103_Tax Administration System (WM)				
2	Learning outcomes 1. Understand the Terms and Rules Regarding Personal Income Tax 2. Able to Analyze Problems with Personal Income Tax 3. Able to Explain and Find Solutions for Personal Income Tax 4. Have sufficient skills in understanding Personal Income Tax 5. Able to Predict the Development of Knowledge on Personal Income Tax 6. Able to Explore and Develop Knowledge on Personal Income Tax Issues				
3	Description This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of taxation, especially in the management of personal income tax which includes theoretical and practical concepts of calculating income tax (PPH) imposed on individuals, both employees/employees and non-employees. The concept of personal income tax is applied to various conditions that occur in the real world.				
4	Subject aims/Content: 1. Tax Subject 2. Tax Objects and Non-Tax Objects 3. Obligations of Recording and Bookkeeping 4. PP 46 SMEs 5. Fiscal Correction 6. PTPKP and Taxable Income 7. Tariffs and Income Tax Payable 8. MIDDLE SEMESTER EXAM 9. Tax Credits and Taxes Approximately Deposit 10.Determination of Income Tax Article 25 11.Obligations of Presentation of Assets and Liabilities 12.Trends in Taxing Personal Income 13.Personal Income Tax Reform 14.Personal Income Tax Policy Design 15.Types of Income Tax Collection System OP 16.SEMESTER FINAL EXAM				
5	Teaching methods : Lecture, Discussion, Active Presentation				
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory				

	<ol style="list-style-type: none"> <li>1. Undang-Undang KUP (KUP)</li> <li>2. Undang-undang PPh (PPh) X X 2</li> <li>3. Peraturan Pemerintah No.74/2011 tentang Hak dan Kewajiban Perpajakan (PP)</li> <li>4. Peraturan Menteri Keuangan tentang Subjek dan Objek Pajak (PMK)</li> <li>5. Peraturan Direktur Jenderal pajak (PER)</li> <li>6. Peraturan Lainnya yang Terkait</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Panduan Komprehensif Pajak Penghasilan, Gunadi, 2013, PT. Bee Media Indonesia (GUN)</li> <li>2. Perpajakan: Teori dan Praktek, Sitti Resmi, 2015, UGM Press (SITI)</li> <li>3. <a href="http://www.pajak.go.id">www.pajak.go.id</a> (PAJ)</li> <li>4. <a href="http://www.ortax.com">www.ortax.com</a> (ORTAX)</li> <li>5. <a href="http://www.oecd.com">www.oecd.com</a> (OECD)</li> </ol>
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Name: Value Added Tax					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A20	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation 1. PJK4A101_Introduction to Taxation (WL) 2. PJK4A103_Tax Administration System (WM)				
2	Learning outcomes 1. Mastering theoretical concepts and principles and principles of Value Added Tax and its implementation in Indonesia 2. Mastering the basics and problems in tax policy making, especially Value Added Tax 3. Understand the principles of good Value Added Tax management and their application 4. Able to make appropriate decisions in the context of solving problems in the field of Value Added Tax 5. Able to identify problems and present various alternative handling of Value Added Tax administration problems 6. Able to solve cases in the field of Value Added Tax				
3	Description This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of taxation, especially in the management of Value Added Tax (PPN) and Luxury Goods Sales Tax (PPnBM) which includes theoretical and practical concepts of PPN and PPnBM				
4	Subject aims/Content : 1. Forms of Consumption Tax and Alternative Tax Basis 2. Reformulation of Indirect Taxes on Consumption and Its Development in Various Countries 3. Sales Tax and Value Added Tax Concepts 4. Policy Design of Value Added Tax and Value Added Tax as Objective Tax 5. Taxable Entrepreneurs 6. VAT Collector 7. Objects and Non-VAT Objects 8. MIDDLE SEMESTER EXAM 9. Tax Invoice 10. Calculation of Value Added Tax 11. Input Tax Credit 12. VAT Facilities 13. Specific Tax Objects 14. Restitution 15. Luxury Sales Tax 16. SEMESTER FINAL EXAM				
5	Teaching methods : Interactive Discussion, Group Work, Lecture				
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Rosdiana, Haula, Edi Slamet Irianto, dan Titi Muswati Putranti. 2011. Teori Pajak Pertambahan Nilai: Kebijakan dan Implementasinya di Indonesia. Bogor: Ghalia Indonesia (RET)</li> <li>2. Sukarji, Untung. Pokok-Pokok PPN Pajak Pertambahan Nilai Edisi Revisi 2014. 2014. Jakarta: Rajawali Pres (UNT) X X 2</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Undang-Undang No 42 tahun 2009 tentang Pajak Pertambahan Nilai</li> <li>2. Schenk, Alan dan Oliver Oldman. 2007. Value Added Tax: A Comparative Approach. New York: Cambridge University Press.</li> </ol>
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Name: The Indonesian State Ideology					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
MPK4008	340 (minutes/week)	3.02 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	100 minutes/week		240 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand and implement the fundamental values of Pancasila related to universal science, nationality and humanity 2. Understanding the historical study of Pancasila 5 Era comprehensively by conducting an objective literature review so as to produce a study of the historical truth of Pancasila as a whole. 3. Have the ability to explain the philosophy of Pancasila and the nature of the precepts of Pancasila based on relevant and contextual problems 4. Have an understanding of ideology, and be able to take advantage of the Pancasila ideology among the world's major ideologies. 5. Have an understanding of Pancasila as the basis of the State, especially related to the elaboration of Pancasila in the articles of the 1945 Constitution of the Republic of Indonesia. 6. Have a deep understanding of ethics and world ethical schools, and be able to display the ethical position of Pancasila which embodies ethical principles 7. Able to implement the basic values of Pancasila, namely the value of divinity (religiosity and tolerance); human values (anti-discriminatory attitude and humanizes humans; the value of diversity (appreciating differences); grounding substantive deliberation and social justice.				
3	Description The Pancasila Education Course is a Personality Course that explores and implements the values and wisdom of the archipelago crystallized in Pancasila. The substance of this course is directed at building a rational-critical Pancasila paradigm related to student disciplines in responding to national-scientific issues, as well as implementing Pancasila values in the reality of nationality and humanity in line with the application of science and technology as a form of intellectual responsibility and responsibility. moral. The ultimate goal of this course is expected to be able to form a person with Indonesian character based on the Pancasila value system.				
4	Subject aims/Content: 1. Introduction to Lecture Materials 2. Pancasila in the Study of the History of the Indonesian Nation: 3. Pancasila in Philosophy Perspective 4. Pancasila as a Philosophical System: 5. Pancasila and Ideological Discourse (1) 6. Pancasila as the Ideology of the Nation(2) 7. Pancasila as the State Foundation: 8. Midterm Exam 9. Pancasila as a System of Ethics 10.Divine Ethics:				

	11.Humanity Ethics: 12.Ethics of Unity: 13.Negotiation Ethics: 14.Ethics of Justice: 15.Pancasila as a Science Paradigm Knowledge 16.Final Semester Exams
5	Teaching methods : Lectures, Discussions, Problem base learning and inquiry (PBL)
6	Assessment methods: Presentation 10% Discussion 15% Task 10% Quiz 15% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references:  C.1 Mandatory <ol style="list-style-type: none"> <li>1. Kaelan, 2009, Filsafat Pancasila: Pandangan Hidup Bangsa Indonesia, Paradigma, Yogyakarta</li> <li>2. Latief, Yudi, 2011, Negara Paripurna: Historisitas, Rasionalitas, dan Aktualitas Pancasila, Jakarta: Gramedia</li> <li>3. Sutrisno, Slamet, 2006, Filsafat dan Ideologi Pancasila, Yogyakarta: Penerbit Andi</li> <li>4. TIM Dosen Pancasila, Modul Pendidikan Pancasila, MKU, UB</li> </ol> C.2 Complementary <ol style="list-style-type: none"> <li>1. Haryatmoko, 2003, Etika Politik dan Kekuasaan, Jakarta, Gramedia</li> <li>2. Hariyono, 2014, Ideologi Pancasila, Roh Progresif Nasionalisme Indonesia, Malang: Intrans</li> <li>3. Kaelan, 2013, Negara Kebangsaan Pancasila, Yogyakarta: Paradigma</li> <li>4. Latief, Yudi, 2015, Revolusi Pancasila, Bandung: Mizan</li> <li>5. _____, 2014. Mata Air Keteladanan: Pancasila dalam Perbuatan, Bandung: Mizan</li> <li>6. Listiyono Santoso dan Ikhsan Rosyid, 2011, "Harapan, Peluang dan Tantangan Pembudayaan Nilai-nilai Pancasila", Surabaya, Airlangga University Press</li> <li>7. Magnis, Suseno, 2003, Etika Politik, Prinsip-prinsip Moral Dasar Kenegaraan Modern, Jakarta: Gramedia</li> <li>8. Noor Syam, Mohammad, 2000, Pancasila, Dasar Negara Republik Indonesia: Wawasan Sosial-Kultural, Filosofis dan Konstitusional, Lab Pancasila UM, Malang</li> <li>9. Notonegoro, 1995, Pancasila Dasar Falsafah Negara, Jakarta, Bumi Aksara</li> <li>10. Soekarno, 2006, Filsafat Pancasila, Yogyakarta, Media Pressindo</li> <li>11. Sunoto, (tt), Filsafat Pancasila: Pendekatan Metafisika dan Logika</li> <li>12. Sutrisno, Slamet, 2006, Filsafat dan Ideologi Pancasila, Yogyakarta: Penerbit Andi</li> <li>13. TIM Dosen Filsafat Ilmu UGM, 1996, Filsafat Ilmu, Yogyakarta: Liberty</li> <li>14. Oetojo Oesman dan Alfian (Ed). (1992). Pancasila sebagai Ideologi: dalam Berbagai Bidang Kehidupan Bermasyarakat, Berbangsa dan Bernegara, Jakarta: BP-7</li> <li>15. William Chang, 1997, The Dignity of the Human Person in Pancasila and the Church's Social Doctrine: An Ethical Comparative Study, Quezon City</li> </ol>

Name: Land and Building Tax & Stamp Duty					
module/co urse code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A60	340 (minutes/week)	3.02 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/ Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation 1. PJK4A101_Introduction to Taxation (WL) 2. PJK4A204_Regional Taxes and Levies (WM)				
2	Learning outcomes 1. Students are able to explain the definition of Earth and/or Building 2. Students are able to classify PBB Objects and PBB Subjects 3. Students are able to explain when owed, tariffs and the basis for imposition of PBB 4. Students are able to determine the solution if there is a PBB dispute 5. Students are able to calculate PBB P2 and P3 6. Students are able to integrate the basic concepts of BPHTB with Income Tax Article paragraph 2 7. Students are able to understand the basic concepts of Stamp Duty				
3	Description This course provides an understanding of the basic concepts, objects, subjects, procedures and principles of collecting Land and Building Tax and Stamp Duty in a comprehensive manner as well as providing the ability to analyze various problems and issues related to Land and Building Tax and Stamp Duty (at the initial meeting material in the form of property tax).				
4	Subject aims/Content: 1. Collection History and Development of United Nations regulations 2. Basic Concepts of Land and Building Tax 3. Imposition of Land and Building Tax 4. Procedures for calculating Land and Building Tax 5. Procedures for Registration and Data Collection of Land and Building Taxes 6. Land and Building Tax Dispute Resolution 7. Rural and Urban PBB Calculation Simulations 8. MIDDLE SEMESTER EXAM 9. Plantation Land and Building Tax 10. Forestry Land and Building Tax 11. Land and Building Tax for Oil and Gas Mining 12. Geothermal Mining Land and Building Tax 13. Land and Building Tax Mineral and Coal Mining 14. Basic Concepts of BPHTB 15. Basic Concepts of Stamp Duty 16. SEMESTER FINAL EXAM				
5	Teaching methods: Lecturer conclusions, interactive discussions, case studies				
6	Assessment methods : Presentation 10% Discussion 15% Task 25% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				

7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Pajak-Pajak Properti Untuk Profesional, Eddi Wahyudi &amp; Mamik Eko Soessanto, 2010, Jakarta: Mitra Wacana Media (ENM)</li> <li>2. Property Tax Regime in Europe, Richard R. Almy, 2013, Nairobi : UNHABITAT (c.1,6,7) (RRA)</li> <li>3. Theories And Philosophy Of Property Taxation, Thomas Dimopoulos, (article), 2015, <a href="http://www.academia.edu/11742842/THEORIES_AND_PHILOSOPHY_OF_PROPERTY_TAXATION">http://www.academia.edu/11742842/THEORIES_AND_PHILOSOPHY_OF_PROPERTY_TAXATION</a> (TDS)</li> <li>4. Membedah pengelolaan administrasi PBB &amp; BPHTB : Pengalaman di pemerintah pusat referensi untuk implementasi pajak daerah, Harry Hartoyo dan Untung Supardi, 2010, Jakarta : Mitra Wacana Media (HHU)</li> <li>5. Pengalihan Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) Sebagai Pajak Daerah, Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat, DJP, 2012, <a href="http://www.pajak.go.id/content/pengalihan-pbb-perdesaan-dan-perkotaan">http://www.pajak.go.id/content/pengalihan-pbb-perdesaan-dan-perkotaan</a> (PHM)</li> <li>6. Pajak Bumi dan Bangunan dalam Tataran Praktis (Edisi 2), Darwin, 2013, Jakarta : Mitra Wacana Media (DWN)</li> <li>7. Pajak Bumi dan Bangunan untuk Para Praktisi, Widodo, Widodo Atim, Andreas Hendro Puspita, 2010, Jakarta : Mitra Wacana Media (WWA)</li> <li>8. Cara Menghitung PBB, BPHTB, dan Bea Meterai (Edisi 2), Heru Supriyanto, 2008, Jakarta : Indeks (HES)</li> <li>9. Pemetaan, pendataan, dan penilaian objek PBB, Darwin, 2011, Jakarta : Mitra Wacana Media (DRW)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. UU No. 12 tahun 1994 tentang Pajak Bumi dan Bangunan (UPB)</li> <li>2. UU No. 20 tahun 2000 tentang BPHTB (UBP)</li> <li>3. PMK-139/PMK.03/2014 tentang Klasifikasi dan Penetapan NJOP sebagai Dasar Pengenaan PBB (PMK)</li> <li>4. PER-31/PJ/2014 dan SE-42/PJ/2014 tentang PBB Perkebunan(PSB)</li> <li>5. PER-36/PJ/2011 dan SE-89/PJ/2011 tentang PBB Perhutanan(PSH)</li> <li>6. PER-45/PJ/2013 dan SE-64/PJ/2013 tentang PBB Pertambangan Migas dan Panas Bumi(PST)</li> <li>7. PER-32/PJ/2012 tentang PBB Pertambangan Mineral dan Batu Bara (PMB)</li> <li>8. UU No. 13 tahun 1985 tentang Bea Materai(UBM)</li> </ol>
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Name: Public Services						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A406		510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation					-
2	Learning outcomes					
	1. Understand the concepts, theories, and applications of public services					
	2. Able to analyze various public service problems, especially related to taxation					
	3. Able to solve public service problems, especially related to taxation					
3	Description					
	The course provides students with an understanding and mastery of concepts, philosophies, reforms, service standards, quality measurement instruments, and management functions in public services in Indonesia.					
4	Subject aims/Content :					
	1. Understanding the Basic Concepts of Public Service Management					
	2. Approaches and Dimensions / Levels in Public Service					
	3. Issues and Blurred Portraits of Public Service					
	4. Good and Service					
	5. Public and Private Sector Service Management					
	6. Public Service Communication					
	7. Creating an organization's public service communication media					
	8. MIDDLE SEMESTER EXAM					
	9. Quality of Public Service Performance					
	10.Designs to Improve the Quality of Public Services					
	11.Privatization in Public Services					
	12.Service Innovations: some practical experiences					
	13.Normative Study of Public Service Policy in Indonesia:					
	14.Observing public service organizations and discussing the results of observations					
	15.Observation of public service organizations and discuss the results of observations					
	16.SEMESTER FINAL EXAM					
5	Teaching methods: Presentation, Students, Active student participation, Lecturer presentation					
6	Assessment methods: Presentation 10% Discussion 10% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%					
7	Other information e.g. bibliographical references:					
	C.1 Mandatory					
	1. Denhardt, Janet and Robert Denhardt. 2003. The New Public Service : Serving not Steering. M.E.Sharpe. London (DJR)					
	2. Dwiyanto, Agus (dkk). 2006. Mewujudkan Good Governance Melalui Pelayanan Publik. Gadjah Mada University Press. (DAG)					

3. Hetifah, Sumarto. 2009. Inovasi, partisipasi dan good governance : 20 prakarsa inovatif dan partisipatif di Indonesia. Yayasan Obor Indonesia (HS)
4. Dwiyanto, Agus (dkk). 2002. Reformasi Birokrasi Publik di Indonesia. Pusat Studi Kependudukan dan Kebijakan. Universitas Gadjahmada. (DAB)
5. Hardiansyah, 2015. Komunikasi Pelayanan Publik, Penerbit Gava Media: Yogyakarta (HKP)
6. UU 25 Tahun 2009 (UU)

#### C.2 Complementary

1. Jabra, Joseph G & OP Dwivedi. 1988. Public Service Accountability : A Comparative Perspective. Kumarian Press Inc., USA. (JJO)
2. Milakovich, Michael E. 1995. Improving Service Quality Achieving High Performance in The Public and Privat Sectors. St. Luice Press, Delray Beach Florida. (MME)
3. Rosenbloom, David, McCallum, Bruce. 1984. The Public Service Manager, An Introduction to Personnel Management in the Australian Public Service. Longman Cheshire Pty Limited. Melbourne (RDM)
4. Jabra, Joseph G & OP Dwivedi. 1988. Public Service Accountability : A Comparative Perspective. Kumarian Press Inc., USA. (JJP)
5. Savas, E.S. 2000. Privatization and Public-Private Partnerships. Chatam House Publishers, Seven Bridges Press, LLC. New York. (SES)
6. McCallum, Bruce. 1984. The Public Service Manager, An Introduction to Personnel Management in the Australian Public Service. Longman Cheshire Pty Limited. Melbourne (MBP)
7. Common, Richard., Norman Flynn and Elizabeth Mellon. 1993. Managing Public Services, Competition and Decentralization. Butterworth-Heinemann Ltd. London. (CNE)

<b>Name: Tax Audits</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A601	510 (minutes/week)	4.53 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation 1. PJK4A203_PPN (WL) 2. PJK4A402_Withholding Tax Collection (WL) 3. PJK4A503_International Tax (WL) 4. PJK4A103_Tax Administration System (WM)				
2	Learning outcomes 1. Understand the Reporting Process and Notification Letter Processing 2. Understand the types, methods, procedures and techniques of tax audits 3. Able to apply tax audit methods, procedures and techniques 4. Able to apply taxation aspects in the tax audit process 5. Able to analyze tax audit results 6. Able to determine legal remedies after tax audit				
3	Description This course will discuss tax audits using tax audit methods and techniques.				
4	Subject aims/Content: 1. Supervision of Tax Returns 2. Other Purpose Tax Audit 3. Examination to Test Compliance with Tax Obligations 4. Tax Audit Methods 5. Tax Audit Techniques and Procedures 6. Tax Audit Guidelines for Taxpayers Who Have a Special Relationship 7. Tax Audit Program – VAT Period SPT 8. MIDDLE SEMESTER EXAM 9. Tax Audit Program – Corporate Income Tax SPT 10. Tax Audits for Service Business Types 11. Tax Audit for Trading Business Types 12. Tax Audits for Manufacturing Business Types 13. Tax Review on Financial Statements 14. Results of Law Enforcement and Its Countermeasures 15. Preliminary Evidence Check 16. SEMESTER FINAL EXAM				
5	Teaching methods: Introduction to Lectures, Group Division, Interactive Lecture: Discussion and Q&A, Closing				
6	Assessment methods: Presentation 10% Discussion 15% Task 25% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory				

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| <ol style="list-style-type: none"><li>1. Kupas Tuntas Pengawasan, Pemeriksaan, dan Penyidikan Pajak, Priantara, 2011, PT Indeks Jakarta</li><li>2. Tax Audit dan Tax Review, Agus Setiawan dan Basri Musri, Jakarta: Raja Grafindo, 2007</li></ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"><li>1. UU KUP (A1)</li><li>2. PMK Nomor 17/PMK.03/2013 (A2)</li><li>3. PMK Nomor 18/PMK.03/2013 (A3)</li><li>4. SE-65/PJ/2013 (A4)</li></ol> |
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<b>Name: Withholding Tax</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A402	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	Types of courses:	Contact hours:		Independent study	Class size X students
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A302_Enterprise Income Tax (WL)				
2	Learning outcomes 1. Understand and explain the concept of tax collection theory 2. Understand and explain the concept of withholding system and self-assessment 3. Understand and explain the concept of withholding income tax in the middle of the year 4. Transaction analysis and identification of related taxation aspects 5. Identification of objects, rates, and withholding taxes in accordance with the laws and regulations 6. Understand and explain the concept of depositing and reporting income tax payable 7. Application of withholding and collecting taxes in the middle of the year in accounting				
3	Description : Withholding system (withholding system) course emphasizes the concept of withholding system, mechanism and technique for calculating, depositing and reporting income tax which must be carried out by each withholding income tax collector/collector in accordance with tax laws and regulations and their application.				
4	Subject aims/Content: 1. History and Theory of Tax Collection 2. Dynamics of Tax Withholding and Collection System in Indonesia 3. Introduction to Withholding and Collecting Taxes 4. Withholding and Collection of Income Tax Article 21 General 5. Withholding and Collection of Income Tax Article 21 Permanent Employees 6. Withholding and Collection of Income Tax Article 21 Permanent Employees 7. Withholding and Collection of Income Tax Article 21 Retirees and Employees 8. MIDDLE SEMESTER EXAM 9. Withholding and Collection of Income Tax Article 21 Non-Permanent Employees / Casual Employees and Non-Employees 10. Withholding and Collection of Income Tax Article 26 11. Withholding and Collection of Income Tax Article 4 paragraph 2 12. Withholding and Collection of Income Tax Article 4 paragraph 2 13. Withholding and Collection of Income Tax Article 22 14. Withholding and Collection of Income Tax Article 23 15. Withholding and Collection of Income Tax Article 15 16. SEMESTER FINAL EXAM				
5	Teaching methods : Lectures, Group Discussions, Active Student Participation				
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Rositua Pandiangan, Hukum Pajak, Yogyakarta : Graha Ilmu, 2015 - RP</li> <li>2. Wirawan B. Ilyas dan Richard Burnon, Hukum Pajak, Jakarta : Salemba Empat, 2011 – WBRB X X 2</li> <li>3. Liberti Pandiangan, Administrasi Perpajakan Pedoman Praktis Bagi Wajib Pajak di Indonesia, Jakarta : Erlangga, 2014 - LP</li> <li>4. Billy Ivan Tansuria, Pajak Penghasilan Pemotongan dan Pemungutan, Jakarta : Graha Ilmu, 2010 - BIT 5. Mardiasmo, Perpajakan, Penerbit Andi, Yogyakarta : Penerbit Andi, 2011 - Mo</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Siti Resmi, Perpajakan : Teori dan Kasus, Edisi 6, Jakarta : Penerbit Salemba Empat, 2011 - SR</li> <li>2. Undang Undang Pajak Penghasilan Beserta Aturan Pelaksanaannya</li> </ol>
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Name: Collecting & Tax Judiciary					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A602	510 (minutes/week)	4.53 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation 1. PJK4A201_Introduction to Legal Studies (WL) 2. PJK4A103_Tax Administration System (WL)				
2	Learning outcomes 1. Understand the legal basis, flow and procedures for tax collection and tax justice. 2. Able to analyze various problems in tax collection and tax court. 3. Able to resolve tax collection cases and tax courts.				
3	Description This course provides a comprehensive understanding of tax collection and tax justice which includes the legal basis for tax collection, the flow and procedures for the implementation of tax collection, the function and position of the tax court in the tax justice system in Indonesia, procedural law of tax courts, the development of the judiciary in tax dispute resolution. , and criminal justice in the tax sector as well as the ability to analyze and solve tax collection and dispute cases through case studies.				
4	Subject aims/Content: 1. Introduction and Definition of Tax Collection 2. Warning Letters, Forced Letters, and Billing Orders Instantly and at the same time 3. Foreclosure 4. Auctions 5. Hostage Prevention and Hostage 6. Right to preempt tax debt 7. Installments and Deferred Tax Payments 8. MIDDLE SEMESTER EXAM 9. Expiration of Collection and Write-off of Taxes Receivable 10.Objections in the Tax Sector 11.Reduction and Elimination 12.Reduction and Cancellation 13.Tax Court 14.Appeals and Lawsuits 15.Review 16.SEMESTER FINAL EXAM				
5	Teaching methods : Lecturer presentation, Question and answer with students, Participatory discussion between lecturers and students				
6	Assessment methods : Presentation 10% Discussion 15% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 30%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

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| <ol style="list-style-type: none"> <li>1. Undang-Undang KUP (UU 1)</li> <li>2. Undang-Undang PPSP (UU 2)</li> <li>3. Undang-Undang Pengadilan Pajak (UU 3)</li> <li>4. Undang-Undang Kepailitan dan PKPU (UU 4) X X 2</li> <li>5. Peraturan Pemerintah tentang Penagihan Pajak (PP 1)</li> <li>6. Peraturan Pemerintah tentang Peradilan Pajak (PP 2)</li> <li>7. Peraturan Menteri Keuangan terkait Penagihan Pajak (PMK 1)</li> <li>8. Peraturan Menteri Keuangan terkait Peradilan Pajak (PMK 2)</li> <li>9. Peraturan Direktur Jenderal Pajak terkait Penagihan Pajak (PJ 1)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Pedoman Penagihan Pajak</li> <li>2. PPSP (Penagihan Pajak dengan Surat Paksa), Muhammad Rusjdi, 2005, Jakarta : Indeks</li> <li>3. Utang Pajak, Pemenuhan Kewajiban, dan Penagihan Pajak Dengan Surat Paksa, Marihot P. Siahaan, 2004, Jakarta : Rajawali Press</li> <li>4. Manajemen Sengketa dalam Pungutan Pajak : Analisis Yuridis terhadap Teori dan Kasus, Wirawan B. Ilyas &amp; Richard Burton, 2012, Jakarta : Mitra Wacana Media</li> <li>5. Pengadilan dan Penyelesaian Sengketa di Bidang Pajak (Edisi Revisi), Y. Sri Pudiyatmoko, 2009, Jakarta : Gramedia Pustaka Utama</li> <li>6. Pengadilan Pajak: Upaya Kepastian Hukum dan Keadilan Bagi Wajib Pajak, Tjia Siauw Jan, 2013, Bandung : Alumni</li> <li>7. Menyelesaikan Sengketa Melalui Pengadilan Pajak, Muhammad Sukri Subki &amp; Djumadi, 2007, Jakarta : Alex Media Komputindo</li> <li>8. Upaya Hukum Terkait Dengan Pemeriksaan, Penyidikan Dan Penagihan Pajak, Anang Mury K, 2011, Jakarta : Graha Ilmu</li> <li>9. Resume Putusan Pengadilan Pajak PPN, Sularno, 2011, Jakarta : Indeks</li> <li>10. Resume Putusan Pengadilan Pajak PPh, Sularno, 2011, Jakarta : Indeks</li> <li>11. <a href="http://www.pajak.go.id">www.pajak.go.id</a></li> <li>12. <a href="http://www.ortax.org">www.ortax.org</a></li> </ol> |
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<b>Name: Religion</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
MPK4005	340 (minutes/week)	3.02 ECTS	II	Even Semester	1 x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	100 minutes/week		240 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Have faith in God Almighty and be able to show a religious attitude 2. Upholding human values in carrying out duties based on religion, morals, and ethics 3. Contributing to improving the quality of life in society, nation, state, and nation 4. Have a role as a citizen who is proud and loves the country has nationalism and a sense of responsibility to the state and nation 5. Appreciate cultural diversity, religious views, and beliefs, as well as other people's original opinions or findings 6. Working together and having social sensitivity and concern for society and the environment 7. Obey the law and discipline in social and state life 8. Internalize academic values, norms, and ethics 9. Demonstrate a responsible attitude towards work in their field of expertise independently 10. Internalize the spirit of independence, struggle, and entrepreneurship				
3	Description This course provides a comprehensive understanding about religion, starting from concepts, historical, philosophical, social, psychological views, to approaches and perspectives of a religion.				
4	Subject aims/Content: 1. Concept, Method, and Importance of Religious Learning in Higher Education 2. Approach, Theological, Historical, Philosophical, Sociological, and Psychological Concept in the Methodology of Religious Studies 3. Approach, Theological, Historical, Philosophical, Sociological, and Psychological Concept in the Methodology of Religious Studies 4. Concepts and characteristics of Religion as a Path to God and Happiness 5. Tracing the concept of the Characteristics of Religious Teachings 6. Tracing the concept and characteristics of Religion in dealing with Modern Life 7. Tracing the transformation of Religion and its Implications for Patterns of Diversity 8. Middle Semester Examination 9. Tracing the concept of Religious Diversity and Building the Unity of the People in Diversity 10. Understand Religion Concepts and Views on Science and Technology, Economics, Politics, Socio-Culture, and Education 11. Understand Religion Concepts and Views on Science and Technology, Economics, Politics, Socio-Culture, and Education 12. Growth and Development of religious Civilization 13. Specific Material on Related Religions				

	14. Specific Material on Related Religions 15. Specific Material on Related Religions 16. Final Semester Examination
5	Teaching methods: lectures
6	Assessment methods: assignments, middle semester examination, quizzes, and final semester examination.
7	Other information e.g. bibliographical references:  C.1 Mandatory: 1. Scripture

<b>Name: Civics</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
MPK4007	340 (minutes/week)	3.02 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	100 minutes/week		240 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Able to build understanding and awareness of the life of society, nation and state based on Pancasila, the 1945 Constitution, the Unitary State of the Republic of Indonesia and Bhinneka Tunggal Ika (civic knowledge). 2. Able to critically assess the implementation of various state rules or policies based on state constitutions (civic skills) 3. Having the right attitude, good and right as a citizen who is religious, loves the homeland, respects humanity, and is democratic (civic disposition)				
3	Description The Citizenship Education course is a personality development course based on the Decree of the Director General of Higher Education No. 43/DIKTI/Kep/2006 has the following vision and mission: a. The vision of Citizenship Education in higher education is that it is a source of values and guidelines in the development and implementation of study programs, in order to lead students to establish their personalities as whole people. This is based on a reality faced, that students are the nation's generation who must have an intellectual, religious, civilized, humane vision and love their homeland and nation. b. The mission of Citizenship Education in higher education is to help students strengthen their personalities so that they are consistently able to realize the basic values of Pancasila, a sense of nationality, and love for the homeland in mastering, applying and developing science, technology and art with a sense of responsibility and morality. The scope of the lecture material includes: the Republic of Indonesia, Citizens, National Identity, Indonesian Democracy, the 1945 Constitution and the Constitution, Human Rights, Archipelago Insights, and National Resilience.				
4	Subject aims/Content : 1. PKN as MKU in Higher Education 2. Republic of Indonesia 3. Citizens 4. Constitution and the 1945 Constitution 5. Constitution and the 1945 Constitution 6. National Identity or Identity 7. Deliberative Democracy 8. MIDDLE SEMESTER EXAM 9. Deliberative Democracy 10. Human Rights 11. Human Rights				

	12.Indonesian Geopolitics / Archipelago Insights 13.Indonesian Geopolitics / Archipelago Insights 14.Indonesian Geostrategy / National Resilience 15.Indonesian Geostrategy / National Resilience 16.SEMESTER FINAL EXAM
5	Teaching methods: Lectures, Discussions, Discovery Learning
6	Assessment methods : Presentation 10% Discussion 15% Task 10% Quiz 15% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Modul, Tim Dosen Pendidikan Pancasila dan Kewarganegaraan UB, 2011 2. Kaelan, (2009), Pendidikan Kewarganegaraan, Paradigma, Yogyakarta 3. Latief, Yudi, 2011, Negara Paripurna: Historisitas, Rasionalitas, dan Aktualitas Pancasila, Jakarta: Gramedia 4. Jimly Assididqie, 2010, Konstitusi dan Konstitusionalisme Indonesia, Jakarta: Sinar Grafika C.2 Complementary 1. Cassese, Antonio. 2005, Hak Asasi Manusia di Dunia yang Berubah, Jakarta: Obor 2. Dorodjatun Kuntjoro-Jakti, 2012, Menerawang Indonesia, pada Dasawarsa Ketiga Abad 21, Jakarta: Alvabet 3. Haryono, 2014, Arsitektur Demokrasi Indonesia, Malang: Setara Press 4. Kansil dan Christhe S.T Kansil, 2011, Empat Pilar Berbangsa dan Bernegara, Jakarta: Rineka Cipta; 5. Kusnardi dan Harmaili Ibrahim, 1988, Pengantar Hukum Tata Negara Indonesia, Yogyakarta: Pusat Studi Hukum Tata Negara UI 6. Latief, Yudi, 2014, Mata Air Keteledanan, Pancasila dalam Perbuatan, Bandung: Mizan 7. Mahfud MD, 2010, Politik di Indonesia, Jakarta: Rajawali Press 8. Mohammad Hatta, 1997, Demokrasi Kita, Bebas Aktif, Ekonomi Masa Depan, Jakarta: UI Press 9. Morgenthau, Hans J., Politics Among Nations: The Struggle for Power and Peace, New York : Revised by Thompson, Kenneth W. Alfred Knopf, 6th ed. 10.Munadjat Danusaputro, 1981, Wawasan Nusantara (dalam pendidikan dan kebudayaan) Buku III, Bandung: Penerbit Alumni 11.Soeprapto, Sri dan Jirzanah, 1996.“Pengembangan Kebudayaan sebagai Identitas Bansa”, Jurnal Filsafat UGM, Yogyakarta, Pebruari 12.Sudharmono dkk, 1996, Konsepsi Hak Asasi Manusia Berdasarkan Pancasila, Menyongsong Era Globalisasi, Suatu Alternative Pemikiran, Surabaya: Lab. Pancasila IKIP Malang; 13.Suseno, Magnis, 2003, Etika Politik, Prinsip-prinsip Moral Dasar Kenegaraan Modern, Jakarta: Gramedia 14.Sutrisno, Muji. (2004). “Menafsir KeIndonesiaan”, dalam: Hermeneutika Pascakolonial: Soal Identitas, Yogyakarta: Kanisius 15.TIM Dikti, 2013, Materi workshop peningkatan penguatan pendidikan karakter dan muatan kurikulum baru bagi dosen MKU, Jakarta 16.Budi Santoso, Subur (1994), Kebudayaan dan Integrasi Nasional dalam Masyarakat Majemuk dalam Pemantapan Pembangunan, PPS, PKN. UI Jakarta 17.Hidayat, I.Mardiyono. 1983. Geopolitik, Teori dan Strategi Politik dalam Hubungannya dengan Manusia, Ruang dan Sumber Daya Alam. Surabaya: Usaha Nasional 18.Koentjoroningrat, (1993), Masalah Kesukubangsaan dan Integrasi Sosial, UI Press, Jakarta 19.Nanang Puspito, 2011, Pendidikan Anti Korupsi Untuk Perguruan Tinggi, Kemendikbud

Name: Introduction to Legal Studies					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A201	340 (minutes/week)	3.02 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  100 minutes/week		<b>Independent study</b>  240 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Able to understand the concept of Introduction to Law 2. Able to build insight regarding Introduction to Legal Studies 3. Able to solve problems related to Introduction to Legal Studies				
3	Description This course provides knowledge and understanding of the basics of legal science including tax law, various principles used in tax law, reading and studying legal rules and the ability to perform legal ratings. The basics of law in this course discuss criminal law, civil law, material law, and formal law.				
4	Subject aims/Content: 1. Legal System in Indonesia 2. Principles of Tax Collection 3. Tax Law Divisions and Their Differences 4. Tax Law Divisions and Their Differences (2) 5. Tax Collection 6. Tax Dispute Resolution and Judiciary in Tax Law 7. Crimes in the Taxation Sector 8. MIDDLE SEMESTER EXAM 9. Penal Policy: Taxation Criminal Law Orientation 10. Interpretations in Tax Law 11. Rights and Obligations of Taxpayers and Fiscus 12. Court Decisions 13. International Tax Law 14. Examination of the Tax Law 15. Contemporary Issues in Tax Law 16. SEMESTER FINAL EXAM				
5	Teaching methods: □ Presentation □ discussion				
6	Assessment methods: Presentation 10% Discussion 10% MIDDLE SEMESTER EXAM 40% FINAL SEMESTER EXAM 40%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Saiman, Abdul R., Hukum Bisnis untuk Perusahaan Teori & Contoh Kasus Edisi Kelima (HBPT) 2. Brotodihardjo, Pengantar Ilmu Hukum Pajak, Bandung-Djakarta: Eresco, 1971 (PIHP)				

	<p>3. Ilyas, Wirawan B dan Richard Burton, Hukum Pajak Teori, Analisis, dan Perkembangannya Edisi 6, Jakarta: Salemba Empat, 2013(HPTA)</p> <p>C.2 Complementary</p> <p>1. Nahak, Simon, Hukum Pidana Perpajakan Penal Policy Tindak Pidana Perpajakan dalam Perspektif Pembaharuan Hukum, Malang: Setara Press, 2014 (HPPP) 2. Sutedi, Adrian, Hukum Pajak, Jakarta:Sinar Grafika, 2013 (HP)</p>
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Name: Introduction to Taxation						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A101		510 (minutes/week)	4.53 ECTS	I	Odd Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 students
1	Prerequisites for participation					-
2	Learning outcomes					
	1. Be able to explain the definition of taxation					
	2. Able to classify types of taxation					
	3. Able to understand the basics of taxation					
	4. Able to apply the basics of taxation					
3	Description					
	This course provides knowledge about the basics and philosophy of taxation which includes tax background, basic tax philosophy, legal basis for tax collection. In addition, an understanding of the tax paradigm in Indonesia is also given.					
4	Subject aims/Content :					
	1. Introduction to Taxation					
	2. Justice in Taxation					
	3. Tax Bases, Tax Rates and Tax Units					
	4. When Taxes Payable					
	5. National and Local Taxes					
	6. Income Tax					
	7. Personal Income Tax					
	8. MIDDLE SEMESTER EXAM					
	9. Corporate Income Tax					
	10.Sales Tax and Value Added Tax					
	11.Commodity Tax					
	12.Land and Building Tax					
	13.Inheritance Tax					
	14.International Taxation					
	15.Tax Reform					
	16.SEMESTER FINAL EXAM					
5	Teaching methods : Group Presentation, Interactive Discussion, Lecturer Conclusion					
6	Assessment methods : Presentation 10% Discussion 15% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%					
7	Other information e.g. bibliographical references:					
	C.1 Mandatory					
	1. Popkin, D. William, Introduction to Taxation Fifth Edition, 2012, Matthew Bender & Co. Inc. (PW)					
	2. Mardiasmo, Perpajakan Edisi Terbaru, 2016, Yogyakarta: Andi Offset (MDS)					
	C.2 Complementary					

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|  | <ol style="list-style-type: none"><li>1. Myles, Gareth D, Public Economics, 2002, Cambridge University Press (MG)</li><li>2. Fillebrown, C. B, Taxation, 1914, A.C. McClurg &amp; Co (FCB)</li></ol> |
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<b>Name: Introduction to Business Administration</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4003	510 (minutes/week)	4.53 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Students are able to understand theoretical concepts about business organizations 2. Students are able to exemplify the concept of business organization in tax management in business and private organizations 3. Students are able to explain the functions of business organizations in tax management 4. Students analyze their own abilities towards work groups and their responsibilities towards personal assignments				
3	Description This course provides knowledge about aspects related to business activities from the start of business activities to the end of these business activities. Business people have an understanding of the tax consequences inherent in these business activities.				
4	Subject aims/Content: 1. Introduction 2. Basic Concepts and Business Elements 3. Entrepreneur, Manager, Employee 4. Business Environment 5. Business Ethics and the Legal Business Environment 6. Leadership, Influence and Communication in Business 7. Motivation and Management of Individuals and Groups in Business Organizations 8. MIDDLE SEMESTER EXAM 9. Business Organizational Structure and Culture 10. Information Technology and E-commerce 11. Marketing and Product Development 12. Operations and Inventory Management 13. Human Resources Management 14. Accounting 15. Finance 16. FINAL SEMESTER EXAM				
5	Teaching methods : Presentation, Group, Interactive Discussion, Lecturer Conclusion				
6	Assessment methods : Presentation 10% Discussion 20% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Jones, Gareth R., Introduction to Business, How Companies Create Value for People, McGraw-Hill Irwin, New York, NY, 2007 – ISBN #978-0-07-352456-6.				

	<p>2. Madura., Jeff. Introduction to Business, Fourth Edition, Thomson Higher Education, Mason, USA, 2007.</p> <p>C.2 Complementary</p> <p>1. Brown, Betty J dan John E Clow, Introduction to Business, 2008, McGrawHill</p> <p>2. Harrison, Mike, an introduction to business and management ethics, 2005, Palgrave Macmillan X X 2</p> <p>3. Kurtz, David L, Contemporary Business, 2010, John Wiley &amp; Sons</p>
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Name: Appraisal						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A502		510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
		Types of courses:  Tutorial/Lecture/Response	Contact hours:  150 minutes/week		Independent study  360 minutes/week	Class size X students  30 Students (S1)
1	Prerequisites for participation 1. PJK4A403_Financial Management (WL) 2. IAB4175_Financial Accounting 2 (WM)					
2	Learning outcomes 1. Explain the concept of value and discipline of assessment 2. Shows different types of properties 3. Associating the concept of value for tax purposes 4. Apply various assessment approaches 5. Believing in the importance of standards and codes of ethics in assessing and complying with them 6. Carrying out residential real property assessments 7. Design a property appraisal report					
3	Description This course will study the concepts, methods and principles of property valuation that are relevant to tax purposes as well as provide an understanding of the appraiser profession, accompanied by the practice of making simple residential real property appraisal reports.					
4	Subject aims/Content: 1. Scope of Lectures 2. Scope of Assessment 3. Appraisal Profession 4. Basic Concepts of Assessment 5. Legal and Economic Aspects in Property Valuation 6. Assessment Process 7. Property Identification Techniques 8. MIDDLE SEMESTER EXAM 9. Time Value of Money Concept in Property Valuation 10.Valuation with Market Data Valuation Approach 11.Valuation with Income Approach 12.Assessment with Cost Approach 13.Mass Rating 14.Assessment Report 15.Assessment Standards and Codes of Ethics 16.SEMESTER FINAL EXAM					
5	Teaching methods: Lecturer lecturer; Group Division; Discussion & Q&A					
6	Assessment methods : Presentation 10% Discussion 15% Task 25% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%					
7	Other information e.g. bibliographical references: C.1 Mandatory					

1. Teori dan Aplikasi Penilaian, Iwan Hindawan D. dkk. 2006 (IW)
2. Harnoto & Lambang Adiatma, Mengenal Penilaian dan Profesinya: Konsep, Prinsip Umum, dan Praktek Penilaian di Indonesia, Jakarta: Mitra Wacana Media, 2010 (HR)
3. SPI dan KEPI, MAPPI, 2007 (MAPPI) X X 2
4. Untung Supardi dkk, Tinjauan Konsep, Prosedur, dan Teknik Penilaian & Properti, Jakarta: Mitra Wacana Media, 2010.

#### C.2 Complementary

1. Peraturan Menteri Keuangan Republik Indonesia Nomor 101/PMK.01/2014 tentang Penilai Publik (PMK-101)
2. Darwin, Pemetaan, Pendataan, dan Penilaian Objek PBB, Jakarta: Mitra Wacana Media, 2011.

<b>Name: Tax Planning</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A604	510 (minutes/week)	4.53 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation 1. PJK4A203_PPN (WL) 2. PJK4A402_Withholding and Collection of Taxes (WL) 3. PJK4A503_International Tax (WM)				
2	Learning outcomes 1. Understand the scope and purpose of tax planning 2. Able to apply procedures and strategies in tax planning 3. Able to conceptualize tax planning in fulfilling tax obligations 4. Able to analyze tax planning in various types of taxes				
3	Description This course will discuss tax audits using tax audit methods and techniques.				
4	Subject aims/Content : 1. Introduction and Overview of Tax Planning 2. Tax Planning Overview (2) 3. Non-Tax Burden in Tax Planning 4. Tax Planning through fulfilling tax obligations 5. Tax Planning for Corporate Income Tax 6. Corporate Income Tax Planning (2) 7. Corporate Income Tax Planning (3) 8. MIDDLE SEMESTER EXAM 9. Tax Planning PPh 21/26 10. Tax Planning Withholding Income Tax 11. Tax Planning PPN and PPnBM 12. Tax Planning on Special Transactions 13. Tax Planning on examination, investigation, interest payments, and tax refunds 14. Tax Planning Companies That Have a Special Relationship II 15. Tax Planning on International Taxes 16. SEMESTER FINAL EXAM				
5	Teaching methods: Lecturer presentation, Question and answer with students, Participatory discussion between lecturers and students.				
6	Assessment methods: Presentation 10% Discussion 20% Task 30% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Manajemen Perpajakan : Strategi perencanaan pajak dan bisnis, Chairil Anwar Pohan, 2014, Jakarta : Gramedia Pustaka Utama (A1)				

	<ol style="list-style-type: none"> <li>2. Corporate tax management : Mengulas upaya pengelolaan pajak perusahaan secara konseptual praktikal, Iman Santoso &amp; Ning Rahayu, 2013, Jakarta : Ortax (A2)</li> <li>3. Tax Planning : menyiasati pajak dengan bijak , Djoko Moljono, 2009, Yogyakarta : Penerbit Andi (A3)</li> <li>4. Tax Review dan strategi perencanaan pajak, Thomas Sumarsan, 2015, Jakarta : Indeks (A4)</li> <li>5. Perencanaan pajak, Erly Suandy, 2011, Jakarta : Salemba Empat (A5)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Taxes and Business Strategy A Planning Approach, Myron S. Scholes, Mark A. Wolfson, Merle Erickson, dkk, 2015, United States : Pearson (B1)</li> <li>2. Strategic Business Tax Planning, John E. Karayan, Charles W. Swenson, 2007, New Jersey : John Wiley &amp; Sons (B2)</li> </ol>
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<b>Name: Organizational Behavior and Development</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAF4002	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation IAF4002_ Organizational and Administrative Theory				
2	Learning outcomes 1. Able to understand the concept of Behavior and organizational development 2. Able to build insight on behavior and organizational development 3. Able to solve problems related to behavior and organizational development				
3	Description This course discusses organizational behavior to understand and manage individuals or groups in organizations in order to increase organizational effectiveness and organizational development.				
4	Subject aims/Content: 1. Organizational Behavior: Organizational Focus and Ethics for Human Resources 2. The Environmental Context of Globalization, Diversity, and Ethics 3. Organizational Context: Design and Culture 4. Organizational Behavior and Development 5. Self-Concept, Personality, Ability, Worker Behavior 6. The need to motivate and process and application 7. Positive Organizational Behavior and Psychological Capital 8. MIDDLE SEMESTER EXAM 9. Communication and Decision Making 10.Group Dynamics: Stress and Conflict 11.Teams and Group Work 12.Individual and Group Decision Making 13.Organizational Development to Manage Conflict and Negotiations 14.Organizational Development in Improving Management Behavior Performance: 15.Organizational Development in Conducting an Effective Leadership Process 16.SEMESTER FINAL EXAM				
5	Teaching methods: Presentation and discussion				
6	Assessment methods : Presentation 10% Discussion 10% MIDDLE SEMESTER EXAM 40% FINAL SEMESTER EXAM 40%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Luthans, Fred. 2011.Organizational Behavior An Evidence-Based Approach Twelfth Edition. McGraw Hill Companies,Inc. New York. (OBEB) 2. Kondalkar.V.G.2009. Organization Development. New Age International Ltd,New Delhi. (OD) 3. Kreitner Robert and Angelo Kinicki. 2008. Organizational Behavior Eighth Edition. McGraw Hill. New York (OBEE)				

	<p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Robbins,Stephen P and Timothy A.Judge. 2013. Organizational Behavior Fifteenth Edition. Pearson. USA. (OBFE)</li> <li>2. Gallos, Joan V.2006. Organization Development A Jossey-Bass Reader.Wiley &amp; Sons,Inc.California. (ODJB)</li> </ol>
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<b>Name: Economic Theory</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A102	510 (minutes/week)	4.53 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the concepts and theories as well as the implementation of economic theory in solving problems. 2. Mastering the basics and economic issues in tax-related policy making. 3. Able to implement problem solving and economic and tax policy making. 4. Able to analyze economic policy. 5. Able to determine the design of economic policies. 6. Able to resolve recent economic cases.				
3	Description This course provides knowledge of the basic concepts of economic theory, both micro theory and macro theory, including economic understanding, problems, theory of supply and demand and their balance (equilibrium); as well as discussing national income, theory of consumption and saving, income distribution, inflation, fiscal and monetary policy, and aggregate supply demand.				
4	Subject aims/Content: 1. Introduction and Scope of Economics 2. Fundamental Problems of the Economy 3. Demand Theory 4. Supply Theory 5. Cost Theory 6. Equilibrium (Price Theory) 7. Elasticity 8. Middle Semester Examination 9. Consumption and Savings 10. Inflation Theory 11. Fiscal Policy 12. Monetary Policy 13. IS-LM 14. Aggregative Demand 15. Aggregative Bidding 16. Final Examination of Semester				
5	Teaching methods: Group Presentations, Lecturer Concluding Interactive Discussions				
6	Assessment methods : Presentation 10%, Discussion 30%, Assignment 15%, Middle Semester Exam 20%, and Final Semester Exam 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory				

	<p>1. Rosyidi, Suherman, Pengantar Teori Ekonomi, 2012, Depok: Rajagrafindo Persada (ROS) XX2</p> <p>C.2 Complementary</p> <p>1. Tamilnadu, Economic Theory, 2015, Tamilnadu Textbook and Educational Services Corporation College Road: Chennai</p> <p>2. Salvatore, Dominick and Eugene Diulio, Principle of Economics, 2003, McGraw Hill</p> <p>3. Cannan, Edwin, A Review of Economics Theory, 1964, Frank Cass and Co</p>
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Name: Tax Administration System					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A103	510 (minutes/week)	4.53 ECTS	I	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the scope of taxation theory. 2. Understand the tax institutional system. 3. Able to explain the provisions of tax laws and regulations implementation.				
3	Description This course provides an understanding of the basis of the tax administration system from the emergence of tax rights and obligations to the settlement of tax disputes.				
4	Subject aims/Content: 1. Construction of a Tax System 2. Institutional Rules for a Revenue Agency 3. Internal Organizational Design of Revenue Agency 4. Bookkeeping and Recording 5. Taxpayer Identification and Registration 6. Electronic Systems 7. Electronic Services for Taxpayers 8. Middle Semester Examination 9. Privacy Security and Confidentiality 10. Tax Audits 11. Administrative Rules for Tax Disputes 12. Arrears Collection 13. Small Business and Its Tax System 14. The Tax Shelter Battle 15. Indonesian Tax System 16. Final Examination of Semester				
5	Teaching methods: Interactive Discussion and Lecturer Conclusions				
6	Assessment methods: Presentation 10%, Discussion 15%, Assignment 20%, Quiz 5%, Middle Semester Exam 25%, and Final Semester Exam 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Fillebrown, C. B. Taxation, 2013, A. C. McClurg & Co: Chicago 2. Araki, Satoru dan Iris Claus, A Comparative Analysis of Tax Administration in Asia and Pacific, 2014, Asean Development Bank: Filipina 3. Diana, Anastasia dan Lilis Setiawati, Perpajakan Indonesia Konsep, Aplikasi, dan Penuntun Praktis, 2009, Yogyakarta: Andi XXX2 4. Waluyo, Perpajakan Indonesia Edisi 10 buku 1, 2011, Jakarta: Salemba Empat				

	C.2 Complementary 1. UU KUP
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<b>Name: Organizational and Administrative Theory</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAF4001	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Able to understand the concept of organizational and administrative theory 2. Able to build insight into organizational and administrative theory 3. Able to solve problems related to organizational and administrative theory				
3	Description This course studies institutions that have a dynamic system for their members so that it is possible to achieve overall common goals that cannot be achieved alone through making governance, determining ways to organize organizations, and making policies.				
4	Subject aims/Content: 1. Introduction to organizational theory and its design 2. Organizational structure design 3. Strategy and effectiveness 4. Relations between organizations 5. Global organization design 6. Environmental impact 7. Organizational and political conflict 8. Middle Semester Examination 9. Making decisions in organizations 10. Corporate culture and values 11. Organizational innovation 12. Information and monitoring process 13. Organizational size and life cycle 14. Design and technology for the workplace 15. Material review 16. Final examination of semester				
5	Teaching methods: Presentation, Discussion				
6	Assessment methods : Presentation 10%, Discussion 10%, Middle Semester Exam 40%, and Final Semester Exam 40%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Daft, Richard L. 2013. Understanding the Theory & Design of Organizations 11th Edition. South-Western CENGAGE Learning. Canada. (UDO) 2. Neubeck, Kenneth J and Davita Silven Glasberg. 2005. Sociology: Diversity, Conflict and Change. McGraw-Hill Companies, Inc. New York. (DCC)  C.2 Pelengkap				

	<ol style="list-style-type: none"> <li>1. Hamilton, Cheryl. 2005. Communicating for Result: A Guide for Business and The Professions. Thomas Learning, Inc. China (GBP)</li> <li>2. Miller, Katherine. 2005. Communication Theories: Perspective, Processes and Context Second Edition. McGraw-Hill. Singapore (PPC)</li> <li>3. Seiler, William J dan Melissa L Beal. 2008. Communication Making Connection Seventh Connections. Pearson International Edition. Pearson Education, Inc. Boston. (CMC)</li> <li>4. Jennings, Marianne M. 2012. Business Ethics: Case Studies and Selected Readings. Southwest-Cengage Learning. USA (BE)</li> <li>5. Northouse, Peter G. 1997. Leadership Theory and Practice. SAGE Publications, Inc. California. (LTP)</li> </ol>
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Name: Statistics					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A306	510 (minutes/week)	4.53 ECTS	III	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the basics of descriptive statistics and inductive/inductive statistics 2. Mastering the application of statistical calculation techniques and able to conclude the results of the analysis 3. Able to distinguish statistics from qualitative and quantitative data 4. Able to describe the conclusions from the results of the study 5. Mastering the use of software for statistics, SPSS, AMOS, GeSCA, etc. 6. Able to apply non-parametric data				
3	Description Studying the basic concepts of Statistics including Descriptive Statistics, Inferential Statistics, various types of statistical tests linked to Parametric Tests and Non-Parametric Tests. Including Statistics practicum (1 time before middle semester examination and 2x after middle semester examination / before final examination of semester)				
4	Subject aims/Content: 1. Introduction 2. Fundamentals of Statistics 3. Measures of Central Tendency 4. Sizes of Dispersion 5. Other Measurements of Skewness & Kurtosis 6. Odds (Probability) 7. Distribution of Opportunities 8. Middle Semester Examination 9. Estimation (Estimator for Large Samples and Small Samples) 10. Hypothesis Testing 11. ANOVA (Analysis of Variance) 12. Simple Correlations 13. Simple Linear Regression 14. Multiple Correlation and Regression (Multiple Correlation and Regression) 15. Path Analysis 16. Final Examination of Semester				
5	Teaching methods: Group Presentations, Lecturer Concluding Interactive Discussions				
6	Assessment methods : Presentation, Discussion, Assignment, Middle Semester Exam, and Final Semester Exam				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

	<ol style="list-style-type: none"> <li>1. Stevens, James. P. (2007). Intermediate Statistics a Modern Approach. Third Edition. Lawrence Erlbaum Associates Taylor &amp; Francis Group. New York (SJP)</li> <li>2. McClave and Sincich. (2000). Statistics. Eight edition. Prentice Hall. (MCS) XX2</li> <li>3. Weiers, Ronald, M. (1998). Introduction to Business Statistics. Third Edition. Duxbury Press. (WRM)</li> <li>4. Ullah, Aman and David E. A. Gillas. (1998). Handbook of Applied Economics Statistics. Marcell Dekker. New York (UAD)</li> <li>5. Dajan, Anto. (1995). Pengantar Metode Statistik. Jilid 1</li> <li>6. LPRES, Cetakan ke XVIII. Jakarta. (DA).</li> </ol>
	<p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Kevin, R. Murphy and Brett Myors. Statistical Power Analysis A Simple and General Model for Traditional and Modern Hypothesis Test. (KMB)</li> <li>2. Awat, Napa. J. SU. (1991). Metode Statistik dan Ekonometri. Liberty. Yogyakarta (ANJ)</li> </ol>

Name: Accounting Information System					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A405	510 (minutes/week)	4.53 ECTS	IV	Even Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the accounting information system 2. Understand the company's internal control 3. Understand the various types of systems that exist in the company 4. Able to analyze and design company accounting information systems 5. Able to analyze and design the company's internal control				
3	Description This course is given as a foundation of knowledge and skills in the field of accounting information systems which discusses the basic concepts of accounting information systems, business cycles and accounting system applications as part of management information systems and understands the organization's internal control system.				
4	Subject aims/Content: 1. Introduction to Accounting Information Systems 2. Accounting Information Systems 3. Internal Control 4. Forms, Journals, Ledgers and Supporting Books 5. Sales System 6. Sales System 7. Purchasing System 8. Middle Semester Examination 9. Purchasing System 10. Purchase System 11. Payroll and Wages System 12. Payroll and Wages System 13. Cost Accounting System 14. Inventory System 15. Fixed Asset Accounting System 16. Final Examination of Semester				
5	Teaching methods: Lectures, Discussion, Discussion Presentations, Division of Groups, Question and Answer				
6	Assessment methods: Presentation 10%, Discussion 10%, Assignment 20%, Quiz 10%, Middle Semester Examination 25%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Mulyadi. 2016. Sistem Akuntansi. Jakarta: Salemba Empat				

	<p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Wilkinson, J. W., Cerullo, M.J. Raval, V. and Wing, B. W. O. (2000). Accounting Information System (4 ed.). New Jersey: John Willey and Sons Inc.</li> <li>2. Krismiaji. (2002). Sistem Informasi Akuntansi. Yogyakarta: UPP AMM YKPN.</li> </ol>
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<b>Name: Management Information System</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
IAB4005	510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the theoretical concepts of Management Information Systems 2. Able to explain the meaning of the Management Information System and its supporting components 3. Able to implement computer/information technology-based Management Information System applications 4. Able to describe information system support tools in general				
3	Description This course is given to provide knowledge and understanding as a basis for knowledge and skills in the field of management information systems which discusses theoretical concepts of information, information systems, databases, components of management information systems, analysis and development of information systems in an entity				
4	Subject aims/Content: 1. Introduction (Introduction to Information Systems) 2. Computer Hardware 3. Computer Software 4. Telecommunications and Networks 5. Data Sources 6. Business Information Systems 7. Information Systems in Business Organizations 8. Middle Semester Examination 9. Information Systems and Decision Support Systems (DSS) 10. Knowledge System Management 11. Artificial Intelligence and Expert Systems 12. System Development 13. Personal and Social Implications 14. Computer Crime 15. Social, Ethical, and Legal Issues on Computer Use 16. Final Examination of Semester				
5	Teaching methods: Lectures, Discussions				
6	Assessment methods: Presentation 10%, Discussion 10%, Assignment 20%, Quiz 10%, Middle Semester Examination 25%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

	<ol style="list-style-type: none"> <li>1. Stairs, Ralph., Reynolds, George W., 2012. Fundamental of Information System Sixth Edition. Course Technology, Cengage Learning, USA</li> <li>2. Brown, Carol V., Daniel W. Dehayes, Jeffrey A. Hoffer, E. Wainwright Martin, and William C. Perkins. 2012. Managing Information Technology, ed 7th. Prentice Hall</li> <li>3. Laudon, Kenneth C. and Jane P. Laudon. 2005. Management Informations Systems: Managing the Digital Firm, 9th revised edition. New Jersey: Prentice Hall</li> </ol>
	<p>C.2 Pelengkap</p> <ol style="list-style-type: none"> <li>1. Sukoharsono, Eko Ganis. 2008. Sistem Informasi Manajemen. Malang: Surya Pena Gemilang</li> </ol>

Name: Financial Accounting Practicum					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A801	170 (minutes/week)	1.51 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>  Practicum	<b>Contact hours:</b>  60 minutes/week		<b>Independent study</b>  110 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation IAB4109_Financial Accounting 3 (WL)				
2	Learning outcomes 1. Understand the accounting theory of service, trade, and manufacturing companies 2. Apply accounting theory into practical applications 3. Analyze financial reports using application software				
3	Description This practicum studies the real process of how to apply the accounting cycle in service, trade, and manufacturing companies starting from identifying transaction evidence, the process of recording transactions (journals, ledgers, and work balances) to preparing financial reports manually.				
4	Subject aims/Content: 1. Introduction 2. The Accounting Cycle 3. Identification of Proof of Transaction 4. Recording Transactions in the Journal 5. Recording Transactions to the General Ledger (Posting Ledgers) 6. Prepare Trial Balance 7. Make Adjusting Journal Entries 8. Middle Semester Examination 9. Preparing a Work Balance 10. Making Financial Statements (Profit and Loss Report) 11. Making Financial Reports (Reports on Changes in Capital) 12. Making Financial Statements (Balance Sheet) 13. Making Closing Journals 14. Making Trial Balance After Closing 15. Make a Reversing Journal 16. Final Examination of Semester				
5	Teaching methods: Lecturer presentation, practice questions related to the accounting cycle, discussion and question and answer				
6	Assessment methods : Assignment 40%, Discussion 15%, Middle Semester Examination 20%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Buku Panduan Praktikum Akuntansi Keuangan C.2 Complementary 1. Panduan Manual Komputer Akuntansi Zahir				

Name: Tax Practicum					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A802	170 (minutes/week)	1.51 ECTS	VI	Even Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Practicum	60 minutes/week		110 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A504_ International Taxation (WL)				
2	Learning outcomes 1. Understand and explain the concept of tax (PPH, PPN, and PPnBM) 2. Understand and explain the concept of calculating year-end taxes and withholding PPH in the middle of the year 3. Transaction analysis and identification of related taxation aspects 4. Identification of objects, tariffs, and tax withholding in accordance with laws and regulations 5. Calculation of outstanding income tax and payment of outstanding income tax 6. Manual income tax reporting				
3	Description The tax practicum course emphasizes the application of mechanisms and techniques for calculating, depositing and reporting income tax that must be carried out by every taxpayer in accordance with applicable tax laws and regulations				
4	Subject aims/Content: 1. Lecture Contract + Introduction to Tax Practicum Submission Practice Annual Income Tax Return for Individuals (outline of material) 2. The Practice of Calculating Income Tax Payable by WP OPs who Organize Bookkeeping 3. The Practice of Calculating Income Tax Payable by WP OP who Organizes Recording 4. Practices for Calculating Income Tax Payable by WP OP Subject to PP 46 5. Practice of Reporting PPH OP with WPT 1770 SS Practice of Reporting PPH OP with SPT 1770 S 6. Practices for Submitting Corporate Income Tax Returns 7. Practices for Submitting Corporate Income Tax Returns 8. Middle Semester Examination 9. Practices for Submitting Periodic Income Tax Returns Article 21 10. Practices for Submitting Periodic Income Tax Returns Article 22 11. Practices for Submitting Periodic Income Tax Returns Article 23 12. Practices for Submitting Periodic Income Tax Returns Article 24 and Periodic Income Tax Returns Article 26 13. Practice of Submitting Periodic SPT PPh Article 25 and PPh Article 4 (2) 14. Practices for Submitting Periodic VAT and PPnBM SPT 15. Practices for Payment of Tax Deposit Letters (SSP) 16. Final Examination of Semester				
5	Teaching methods: Lectures, Case Studies				
6	Assessment methods: Assignment 40%, Discussion 15%, Middle Semester Examination 20%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Irwansyah Lubis, Abidah Sari L, "Praktikum Perpajakan All Taxes", Jakarta: Mitra Wacana Media, 2014 - IL</li> </ol>
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Name: Tax Seminars					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A701	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Seminar	300 minutes/week		210 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A605_Tax Policy (WM)				
2	Learning outcomes 1. Able to build insight into tax cases 2. Able to solve problems related to the taxation system in Indonesia				
3	Description This course discusses various recent cases regarding taxation from a theoretical, conceptual, policy perspective, statutory provisions and tax administration as well as tax policy analysis.				
4	Subject aims/Content: 1. Lecture Introduction 2. Seminar on Tax Administration System Cases 3. Case Seminars - Personal Income Tax (PPh OP) 4. Case Seminars - Corporate Income Tax (Corporate Income Tax) 5. Case Seminar - Cutting Tax Collection 6. Case Seminar - Value Added Tax 7. Case Seminars - Regional Taxes and Regional Retribution (PDRD) 8. Middle Semester Examination 9. Seminar on Land and Building Tax Cases, Plantations, Forestry, and Mining (PBB P3) & Stamp Duty (BM) 10. Case Seminar - Customs and Excise 11. Case Seminar - International Tax 12. Case Seminar - Tax Planning 13. Case Seminar - Tax Audit 14. Case Seminar - Tax Collection and Justice 15. Final Semester Examination				
5	Teaching methods: Presentation and Discussion				
6	Assessment methods: Presentation 10%, Discussion 10%, Middle Semester Examination 40%, Final Semester Examination 40%				
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Saiman, Abdul R., Hukum Bisnis untuk Perusahaan Teori & Contoh Kasus Edisi Kelima (HBPT) 2. Brotodihardjo, Pengantar ilmu Hukum Pajak, Bandung-Djakarta: Eresco, 1971 (PIHP) 3. Ilyas, Wirawan B. and Richard Burton, Hukum Pajak Teori, Analisis, dan Perkembangannya Edisi 6, Jakarta: Salemba Empat, 2013 (HPTA) C.2 Complementary 2. Nahak, Simon, Hukum Pidana Perpajakan Penal Policy Tindak Pidana Perpajakan dalam Perspektif Pembaharuan Hukum, Malang: Setara Press, 2014 (HPPP) 3. Sutedi, Adrian, Hukum Pajak, Jakarta: Sinar Grafika, 2013 (HP) D. Evaluasi Hasil Pembelajaran				

Name: Governance					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A901	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes				
3	Description This course provides an understanding of the basic concepts, principles, functions, indicators, development strategies and practices of good governance as well as the ability to analyze and create solutions to problems and issues related to governance through case studies				
4	Subject aims/Content: 1. Basic Concepts of Government, Governance, and Governance 2. Paradigm of Governance 3. Paradigm of Governance 4. Administration and Management of Government Affairs 5. Intergovernmental Relations 6. Government, Business, and Community Relations 7. Government, Business, and Community Relations 8. Middle Semester Examination 9. Government Performance and Capacity Development Management 10. Governance Technology Governance 11. Governance of Government Apparatus Resources 12. Asset Governance, Revenue, and Government Financing 13. Co-Production and Cooperation between Internal Government Actors Public Service: Case Study 14. Review of Government Administration Regulations in Indonesia 15. Final Examination of Semester				
5	Teaching methods: Lectures, Discussions, Groups, Assignments, Field Studies				
6	Assessment methods: Presentation 10%, Discussion 10%, Assignment 20%, Quiz 10%, Middle Semester Examination 25%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Kooiman, Jan. 1993. Modern Governance : New Government-Society Interaction. Sage Publication. London 2. Steiner, John, dan George Steiner. 2016. Business, Government, and Society. A Managerial Perspective, Text and Cases. McGraw Hill. New York 3. Sedamayanti. 2012. Good Governance : Pemerintahan yang Baik. Mandar Maju X X X 2 4. 4. Thoha, Miftah. 2011. Administrasi Publik Kontemporer				

	<ol style="list-style-type: none"> <li>5. Kumorotomo, Wahyudi dan Agus Pramusinto. 2009. Governance Reform di Indonesia. Mencari Arah Kelembagaan Politik yang Demokratis dan Birokrasi yang Profesional. Gava Media. Yogyakarta</li> <li>6. Muluk, Khairul. 2009. Peta Konsep Desentralisasi dan Pemerintahan Daerah, ITS Press. Surabaya</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Batley, Richard dan George Larbi. 2004. The Changing Role of Government The Reform of Public Services in Developing Countries. Pallgrave Macmillan. New York</li> <li>2. Efendi, Sofjan. 2010. Reformasi Tata Kepemerintahan. Gadjah Mada University Press. Yogyakarta</li> <li>3. Dwiyanto, Agus. 2006. Mewujudkan Good Governance Melalui Pelayanan Publik. Gadjah Mada University Press. Yogyakarta</li> <li>4. Sumarto, Hetifah. 2009. Inovasi, Partisipasi, dan Good Governance: 20 Prakarsa Inovatif dan Partisipatif di Indonesia. Yayasan Obor Indonesia</li> <li>5. Grindle, Merilee. 1997. Getting Good Government: Capacity Building in The Public Sector OF Developing Coutries. Harvar University</li> <li>6. Forrer, John, James Edwin Kee, dan Eric Boyer. 2014. Governing Cross-Sector Collaboration. Jossey Bass Wiley Brand, San Fransisco</li> <li>7. Undang-Undang No 30 Tahun 2014 Tentang Administrasi Pemerintahan. Lembaran Negara Republik Indonesia Tahun 2014 Nomor 292</li> </ol>
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<b>Name: Tax Politics</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A903	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>	<b>Contact hours:</b>		<b>Independent study</b>	<b>Class size X students</b>
	Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 Students (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Able to explain and answer understanding of the norms and ethics of tax administration and tax politics 2. Able to assume classification, combination, and manage to solve conflicts in tax politics based on tax administration ethics 3. Able to realize, study, track, and pattern conflicts and discuss tax political analysis based on administrative ethics 4. Assembling the basics of the problem and rationalizing theories and problems in tax policy making in Indonesia from a public and private perspective 5. Following and replicating in implementing various alternative handling of tax administration problems to show the public and private sectors to overcome and manage alternative suggestions that refer to the theoretical conception of tax administration				
3	Description This course provides an understanding of the theory and practice of taxation from a political science perspective				
4	Subject aims/Content: 1. Introduction to Tax Politics 2. Taxes in Central - Regional Relations 3. Taxes in State - People Relations 4. Tax Policy and Economic Elites: Going where the Money is Earmarking 5. The Power of Economic Elites 6. Weak Economic Elites and Direct Tax Policy Successes in Argentina 7. Bolivia's Tax-Policy Tightrope: Powerful Elites and Mobilized Masses 8. Middle Semester Examination 9. Politics Without Conviction: The OECD's Failed Harmful Tax Competition Initiative 10. The Finance Crisis and the Politics of International Tax Cooperation 11. The Domestic Politics of International Tax Cooperation in the United States and Switzerland 12. The Politics and Economics of Green Taxation 13. Designing Green Taxations 14. The Impact of War on the Tax Environment 15. The National Debt, Expert Opinion and Labor's Tax Strategy 16. Final Semester Examination				
5	Teaching methods: Presentations, Groups, Discussions and Questions and Answers, Discussions in discussing cases, Group presentations for solving cases, final conclusions by the lecturer				

6	Assessment methods: Presentation 10%, Discussion 35%, Assignments 20%, Middle Semester Examination 15%, Final Semester 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Pengantar Politik Pajak, Edi Slamet Irianto, Yogyakarta : Ortax, 2014. (ES1)</li> <li>2. Pajak Negara Demokrasi dan Konsep dan Implementasinya Di Indonesia, Edi Slamet Irianto, Yogyakarta: LaksBang Mediatama, 2009. (ES2)</li> <li>3. Private wealth and public revenue in Latin America : business power and tax politics, Fairfield &amp; Tasha, New York: Cambridge University Press, 2015. (Pertemuan ke 4,5,6,7) (FT)</li> <li>4. The Dynamics of Global Economic Governance: The Financial Crisis, the OECD, and the Politics of International Tax Cooperation, Richard Eccleston, Edward Elgar: 2013. (Pertemuan 9,10,11) ( EE) X X X 2</li> <li>5. Green Taxation in Question: Politics and Economic Efficiency in Environmental Regulation, Carsten Daugbjerg, Gert Tinggaard Svendsen (auth.), Palgrave Macmillan UK, 2001. (Pertemuan 12, 13,14,15) (DSM)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Peters, B. Guy. The Politics of Taxation a Comparative Perspective. Blackwell. Oxford</li> </ol>

<b>Name: Transfer Pricing</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A907	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/ Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1)
1	Prerequisites for participation PJK4A503_ International Taxation (WM)				
2	Learning outcomes 1. Able to understand the concept and implementation of transfer pricing in Indonesia 2. Able to understand the principles of fairness and customary business 3. Able to identify the selection of the most appropriate transfer pricing method 4. Able to understand and apply comparability analysis 5. Able to implement adequate transfer pricing documentation 6. Able to apply tax audit steps 7. Able to implement dispute resolutions related to transfer pricing				
3	Description This course studies basic concepts, functional analysis, company strategy, developments in transfer pricing practices and various transfer pricing issues in various countries, as well as transfer pricing for special transactions.				
4	Subject aims/Content: 1. Introduction to Transfer Pricing 2. Transfer Pricing Methods (1) 3. Transfer Pricing Methods (2) 4. Transfer Pricing Methods (3) 5. Comparability Analysis 6. Special Transactions 7. Transfer Pricing Documentation 8. Middle Semester Examination 9. Advance Pricing Agreements 10. APA Case Discussion 11. Modes of Tax Avoidance (1) 12. Modes of Tax Avoidance (2) 13. Modes of Tax Avoidance (3) 14. Tax Audit 15. Transfer Pricing Dispute Resolution 16. Final Semester Examination				
5	Teaching methods: Discussion				
6	Assessment methods: Presentation 10%, Discussion 30%, Assignments 15%, Middle Semester Examination 20%, Final Semester Examination 25%				
7	Other information e.g. bibliographical references:  C.1 Mandatory				

	1. Kurniawan, Anang Mury. 2015. Buku Pintar Transfer Pricing untuk Kepentingan Pajak. Andi Yogyakarta. (KUR) XXX2 C.2 Complementary 1. Peraturan Pelaksana terkait dengan Penerapan Transfer Pricing di Indonesia (PER) 2. Kasus Transfer Pricing di Indonesia
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Name: Financial Statement Analysis					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
	510 (minutes/week)	4.53 ECTS	VII	Odd Semester	1x per semester
	Types of courses:  Tutorial/Lecture/Response	Contact hours:  150 minutes/week		Independent study  360 minutes/week	Class size X students 30 Students (S1)
1	Prerequisites for participation				
2	Learning outcomes 1.				
3	Description This course provides knowledge and understanding of various methods of analyzing financial reports.				
4	Subject aims/Content: 1. Introduction 2. Financial Report Forms 3. Comparative Analysis of financial Statements 4. Ratio Analysis 1 5. Ratio Analysis 2 6. Analysis of Sources and Use of working Capital 7. Return on Capital Investment 8. Middle Semester Examination 9. Analysis of Source and Uses of Cash 10. Break Even Analysis 11. Analysis of Changes in Gross Profit 12. Credit Analysis 13. Investment Analysis Activities: Special Topics 14. Analysis of Operating Activities: Special Topics 15. Material Reviews 16. Final Semester Examination				
5	Teaching methods: Discussion				
6	Assessment methods:				
7	Other information e.g. bibliographical references:  C.1 Mandatory 1. Munawir, S, Drs. 2010. Analisa Laporan Keuangan. LIBERTY. Yogyakarta				