

Name: Tax Audits						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A601		510 (minutes/week)	4.53 ECTS	VI	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 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					

	<ol style="list-style-type: none"> 1. Kupas Tuntas Pengawasan, Pemeriksaan, dan Penyidikan Pajak, Priantara, 2011, PT Indeks Jakarta 2. Tax Audit dan Tax Review, Agus Setiawan dan Basri Musri, Jakarta: Raja Grafindo, 2007 <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. UU KUP (A1) 2. PMK Nomor 17/PMK.03/2013 (A2) 3. PMK Nomor 18/PMK.03/2013 (A3) 4. SE-65/PJ/2013 (A4)
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