Name: Tax Policy					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A605	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 (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:

C.1 Mandatory

1. Kebijakan Publik di Negara-negara Berkembang, Riant Nugroho, 2014, Yogyakarta : Pustaka Pelajar (KPNB)
2. Public policy (Teori, manajemen, dinamika, analisis, konvergensi, dan kimia kebijakan), Riant Nugroho, 2014, Jakarta : Alex Media Komputindo (PP)
3. Tax Policy Formation and the Transnationalization of the Public Policy Arena, Nina Dadalauri, 2011, Denmark : Aarhus Universitet (TPFT)
4. The Public Policy Process, Michael Hill, 2005, England : Pearson (TPPP)
5. National And Local Taxation, Michael Rayner, 1978, London : The Macmillan Press LTD (NLT)
6. The Political Process of Policymaking : A Pragmatic Approach to Public Policy, Philippe Zittoun, 2014, New York : Palgrave Macmillan (PPP)

C.2 Complimentary

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)
2. The Changing Politics of Tax Policy Reform in Developing Countries, Mick Moore, Governance & Public Sector Management, 2013 (CPTP)
3. Tax Policy From A Public Choice Perspective, Randall G. Holcombe, National Tax Journal, 1998, Vol. 51, No. 2, 359-371 (TPPC)
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)
5. Global Perspectives On E-Commerce Taxation Law, Subhajit Basu, 2007, England : Ashgate Publishing Limited (GPET)
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)
7. OECD Tax Policy Studies No.20 : Tax Policy Reform and Economic Growth, OECD, 2010, Perancis : OECD (OTPS)
8. OECD Economics Department Working Papers No. 176 : Taxation and Economic Performance, Willi Leibfritz, John Thornton, & Alexandra Bibbee, 1997, Perancis : OECD (OEDWP)
9. Taxing Consumption in a Global Economy, Harry Grubert & T. Scott Newlon, 1997, Washington : American Enterprise Institute (TCGE)
10. Theory of Equitable Taxation (Normative Foundation and Distributive Consequences of Income Taxation), Johann K. Brunner, 1965, Berlin : Springer (TET)