

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
	Types of courses: Tutorial/Lecture/Response	Contact hours: 100 minutes/week		Independent study 240 minutes/week	Class size X students 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	Other information e.g. bibliographical references: C.1 Mandatory 1. Siahaan, Marihot Pahala. 2005. Pajak Daerah, edisi Revisi. Depok: PT. Rajagrafindo Persada (SPD) 2. Suhadak dan Trilaksono Nugroho. 2007. Paradigma Baru: Pengelolaan Keuangan Daerah dalam Penyusunan APBD di Era Otonomi. Malang: Bayumedia (SPK) Publishing. 3. Diaz Priantara. 2012. Perpajakan Indonesia. Jakarta: Mitra Wacana Media (DPI) C.2 Complementary 1. Mardiasmo. 2002. Otonomi dan Manajemen Keuangan Daerah. Yogyakarta: Andi Offset (MOM) 2. Aries Djaenuri. 2014. Hubungan Keuangan Pusat – Daerah, Elemen-elemen Penting Hubungan Keuangan Pusat – Daerah. Bogor: Ghalia Indonesia (AHK) 3. Prawoto, Agus. 2010. Pengantar Keuangan Publik, Edisi Pertama. Yogyakarta: BPFE (PPK)
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