

Name: Personal Income Tax						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A202		510 (minutes/week)	4.53 ECTS	II	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
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"> 1. Undang-Undang KUP (KUP) 2. Undang-undang PPh (PPh) X X 2 3. Peraturan Pemerintah No.74/2011 tentang Hak dan Kewajiban Perpajakan (PP) 4. Peraturan Menteri Keuangan tentang Subjek dan Objek Pajak (PMK) 5. Peraturan Direktur Jenderal pajak (PER) 6. Peraturan Lainnya yang Terkait <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Panduan Komprehensif Pajak Penghasilan, Gunadi, 2013, PT. Bee Media Indonesia (GUN) 2. Perpajakan: Teori dan Praktek, Sitti Resmi, 2015, UGM Press (SITI) 3. www.pajak.go.id (PAJ) 4. www.ortax.com (ORTAX) 5. www.oecd.com (OECD)
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