	ne: Persona Iule/cour	Student workload	Credits	Semester	Frequency	Duration
se code		Stauent Workload	(ECTS)	Jemester	requeriey	Duration
PJK4A202		510	4.53 ECTS	II	Even Semester	1x per
		(minutes/week)				semester
		Types of courses:	Contact hours	:	Independent	Class size X
					study	students
		Tutorial/Lecture/	150 minutes/v	veek	360	30 students
		Response	150 mmates, v	VCCK	minutes/week	30 stadents
1	Prerequi	erequisites for participation				
	1. PJK4A101_Introduction to Taxation (WL)					
	2. PJK4A103_Tax Administration System (WM)					
2	Learning outcomes					
	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					
3	This course is given to strengthen mastery and broaden knowledge of expertise competencie					
,	•		han mastany an	d broaden kno	wladge of expertise	e competencie
5	This cour	rse is given to strengt	•			•
3	This cour	rse is given to strengt eld of taxation, espec	ially in the man	agement of pe	ersonal income tax	which include
<b>J</b>	This cour in the fie theoretic	rse is given to strengt eld of taxation, espec cal and practical conce	ially in the man	nagement of peong income tax	ersonal income tax (PPh) imposed on ir	which includendividuals, bot
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- 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

## C.2 Complementary

- 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)