

Name: Value Added Tax					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A20	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 (S1)
1	Prerequisites for participation 1. PJK4A101_Introduction to Taxation (WL) 2. PJK4A103_Tax Administration System (WM)				
2	Learning outcomes 1. Mastering theoretical concepts and principles and principles of Value Added Tax and its implementation in Indonesia 2. Mastering the basics and problems in tax policy making, especially Value Added Tax 3. Understand the principles of good Value Added Tax management and their application 4. Able to make appropriate decisions in the context of solving problems in the field of Value Added Tax 5. Able to identify problems and present various alternative handling of Value Added Tax administration problems 6. Able to solve cases in the field of Value Added Tax				
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 Value Added Tax (PPN) and Luxury Goods Sales Tax (PPnBM) which includes theoretical and practical concepts of PPN and PPnBM				
4	Subject aims/Content : 1. Forms of Consumption Tax and Alternative Tax Basis 2. Reformulation of Indirect Taxes on Consumption and Its Development in Various Countries 3. Sales Tax and Value Added Tax Concepts 4. Policy Design of Value Added Tax and Value Added Tax as Objective Tax 5. Taxable Entrepreneurs 6. VAT Collector 7. Objects and Non-VAT Objects 8. MIDDLE SEMESTER EXAM 9. Tax Invoice 10. Calculation of Value Added Tax 11. Input Tax Credit 12. VAT Facilities 13. Specific Tax Objects 14. Restitution 15. Luxury Sales Tax 16. SEMESTER FINAL EXAM				
5	Teaching methods : Interactive Discussion, Group Work, Lecture				
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:				

	<p>C.1 Mandatory</p> <ol style="list-style-type: none"> 1. Rosdiana, Haula, Edi Slamet Irianto, dan Titi Muswati Putranti. 2011. Teori Pajak Pertambahan Nilai: Kebijakan dan Implementasinya di Indonesia. Bogor: Ghalia Indonesia (RET) 2. Sukarji, Untung. Pokok-Pokok PPN Pajak Pertambahan Nilai Edisi Revisi 2014. 2014. Jakarta: Rajawali Pres (UNT) X X 2 <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Undang-Undang No 42 tahun 2009 tentang Pajak Pertambahan Nilai 2. Schenk, Alan dan Oliver Oldman. 2007. Value Added Tax: A Comparative Approach. New York: Cambridge University Press.
--	---