

Name: Introduction to Taxation						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A101		510 (minutes/week)	4.53 ECTS	I	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
1	Prerequisites for participation					-
2	Learning outcomes					
	1. Be able to explain the definition of taxation					
	2. Able to classify types of taxation					
	3. Able to understand the basics of taxation					
	4. Able to apply the basics of taxation					
3	Description					
	This course provides knowledge about the basics and philosophy of taxation which includes tax background, basic tax philosophy, legal basis for tax collection. In addition, an understanding of the tax paradigm in Indonesia is also given.					
4	Subject aims/Content :					
	1. Introduction to Taxation					
	2. Justice in Taxation					
	3. Tax Bases, Tax Rates and Tax Units					
	4. When Taxes Payable					
	5. National and Local Taxes					
	6. Income Tax					
	7. Personal Income Tax					
	8. MIDDLE SEMESTER EXAM					
	9. Corporate Income Tax					
	10.Sales Tax and Value Added Tax					
	11.Commodity Tax					
	12.Land and Building Tax					
	13.Inheritance Tax					
	14.International Taxation					
	15.Tax Reform					
	16.SEMESTER FINAL EXAM					
5	Teaching methods : Group Presentation, Interactive Discussion, Lecturer Conclusion					
6	Assessment methods : Presentation 10% Discussion 15% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%					
7	Other information e.g. bibliographical references:					
	C.1 Mandatory					
	1. Popkin, D. William, Introduction to Taxation Fifth Edition, 2012, Matthew Bender & Co. Inc. (PW)					
	2. Mardiasmo, Perpajakan Edisi Terbaru, 2016, Yogyakarta: Andi Offset (MDS)					
	C.2 Complementary					

	<ol style="list-style-type: none"><li>1. Myles, Gareth D, Public Economics, 2002, Cambridge University Press (MG)</li><li>2. Fillebrown, C. B, Taxation, 1914, A.C. McClurg &amp; Co (FCB)</li></ol>
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