

Name: Tax Planning					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A604	510 (minutes/week)	4.53 ECTS	VI	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. PJK4A203_PPN (WL) 2. PJK4A402_Withholding and Collection of Taxes (WL) 3. PJK4A503_International Tax (WM)				
2	Learning outcomes 1. Understand the scope and purpose of tax planning 2. Able to apply procedures and strategies in tax planning 3. Able to conceptualize tax planning in fulfilling tax obligations 4. Able to analyze tax planning in various types of taxes				
3	Description This course will discuss tax audits using tax audit methods and techniques.				
4	Subject aims/Content : 1. Introduction and Overview of Tax Planning 2. Tax Planning Overview (2) 3. Non-Tax Burden in Tax Planning 4. Tax Planning through fulfilling tax obligations 5. Tax Planning for Corporate Income Tax 6. Corporate Income Tax Planning (2) 7. Corporate Income Tax Planning (3) 8. MIDDLE SEMESTER EXAM 9. Tax Planning PPh 21/26 10. Tax Planning Withholding Income Tax 11. Tax Planning PPN and PPnBM 12. Tax Planning on Special Transactions 13. Tax Planning on examination, investigation, interest payments, and tax refunds 14. Tax Planning Companies That Have a Special Relationship II 15. Tax Planning on International Taxes 16. SEMESTER FINAL EXAM				
5	Teaching methods: Lecturer presentation, Question and answer with students, Participatory discussion between lecturers and students.				
6	Assessment methods: Presentation 10% Discussion 20% Task 30% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%				
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Manajemen Perpajakan : Strategi perencanaan pajak dan bisnis, Chairil Anwar Pohan, 2014, Jakarta : Gramedia Pustaka Utama (A1)				

	<ol style="list-style-type: none"> 2. Corporate tax management : Mengulas upaya pengelolaan pajak perusahaan secara konseptual praktikal, Iman Santoso & Ning Rahayu, 2013, Jakarta : Ortax (A2) 3. Tax Planning : menyiasati pajak dengan bijak , Djoko Moljono, 2009, Yogyakarta : Penerbit Andi (A3) 4. Tax Review dan strategi perencanaan pajak, Thomas Sumarsan, 2015, Jakarta : Indeks (A4) 5. Perencanaan pajak, Erly Suandy, 2011, Jakarta : Salemba Empat (A5) <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Taxes and Business Strategy A Planning Approach, Myron S. Scholes, Mark A. Wolfson, Merle Erickson, dkk, 2015, United States : Pearson (B1) 2. Strategic Business Tax Planning, John E. Karayan, Charles W. Swenson, 2007, New Jersey : John Wiley & Sons (B2)
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