

Course: Taxation						
module/course code IAB62011		Student workload X hours 510 Minutes / Week	Credits (ECTS) 4.53 ECTS	Semester 4	Frequency Odd Semester	Duration X semester(s) 1x / Semester
		Types of Tutorial/Lecture/Response	Contact hours : 150 Minutes / Week		Independent study 360 Minutes / Week	Class size X students 30 students
1	Prerequisites for participation (if applicable) -					
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 1. Lectures 2. Discussions 3. Group Works					
6	Assessment methods 1. Task					

	<ol style="list-style-type: none"> 2. Mid-Term Exam 3. Final-Term Exam 4. Quiz
7	<p>Other information e.g. bibliographical references</p> <ol style="list-style-type: none"> 1. Law No. 9 of 1994 as a result of improvements to Law no. 6 of 1983 concerning General Provisions and Tax Procedures 2. Law No. 10 of 1994 as a result of improvements to Law no. 7 of 1983 concerning Income Tax 3. Law No. 11 of 1994 as a result of improvements to Law no. 8 of 1983 concerning Value Added Tax 4. Goods and Services Sales Tax on Luxury Goods Law no. 12 of 1994 as a result of improvements to Law no. 12 of 1985 5. Law No. 13 of 1985 regarding Customs Fees 6. Law No. 12 of 1997 concerning Fees for Acquisition of Land and Building Rights (BPHTB) 7. Government Regulations, Decrees of the Minister of Finance and Circular Letters of the Director General of Taxes which are in force to date 8. International Taxation, Gunadi, FEUI, 2007. 9. Agreement on Avoidance of Double Taxation-An Introduction, Rachmanto Surahmat, Gramedia, 2000. 10. Taxation, Prof. Dr. Mardiasmo, MBA., Ak, CV. Andi Offset, Yogyakarta, 2018