

Name: Tax Practicum						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A802		170 (minutes/week)	1.51 ECTS	VI	Even Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Practicum	60 minutes/week		110 minutes/week	30 Students (S1)
1	Prerequisites for participation PJK4A504_ International Taxation (WL)					
2	Learning outcomes 1. Understand and explain the concept of tax (PPh, PPN, and PPnBM) 2. Understand and explain the concept of calculating year-end taxes and withholding PPH in the middle of the year 3. Transaction analysis and identification of related taxation aspects 4. Identification of objects, tariffs, and tax withholding in accordance with laws and regulations 5. Calculation of outstanding income tax and payment of outstanding income tax 6. Manual income tax reporting					
3	Description The tax practicum course emphasizes the application of mechanisms and techniques for calculating, depositing and reporting income tax that must be carried out by every taxpayer in accordance with applicable tax laws and regulations					
4	Subject aims/Content: 1. Lecture Contract + Introduction to Tax Practicum Submission Practice Annual Income Tax Return for Individuals (outline of material) 2. The Practice of Calculating Income Tax Payable by WP OPs who Organize Bookkeeping 3. The Practice of Calculating Income Tax Payable by WP OP who Organizes Recording 4. Practices for Calculating Income Tax Payable by WP OP Subject to PP 46 5. Practice of Reporting PPh OP with WPT 1770 SS Practice of Reporting PPh OP with SPT 1770 S 6. Practices for Submitting Corporate Income Tax Returns 7. Practices for Submitting Corporate Income Tax Returns 8. Middle Semester Examination 9. Practices for Submitting Periodic Income Tax Returns Article 21 10.Practices for Submitting Periodic Income Tax Returns Article 22 11.Practices for Submitting Periodic Income Tax Returns Article 23 12.Practices for Submitting Periodic Income Tax Returns Article 24 and Periodic Income Tax Returns Article 26 13.Practice of Submitting Periodic SPT PPh Article 25 and PPh Article 4 (2) 14.Practices for Submitting Periodic VAT and PPnBM SPT 15.Practices for Payment of Tax Deposit Letters (SSP) 16.Final Examination of Semester					
5	Teaching methods: Lectures, Case Studies					
6	Assessment methods: Assignment 40%, Discussion 15%, Middle Semester Examination 20%, Final Semester Examination 25%					
7	Other information e.g. bibliographical references:					

	<p>C.1 Mandatory</p> <ol style="list-style-type: none">1. Irwansyah Lubis, Abidah Sari L, "Praktikum Perpajakan All Taxes", Jakarta: Mitra Wacana Media, 2014 - IL
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