

Name: Tax Administration System					
module/course code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A103	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 (S1)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the scope of taxation theory. 2. Understand the tax institutional system. 3. Able to explain the provisions of tax laws and regulations implementation.				
3	Description This course provides an understanding of the basis of the tax administration system from the emergence of tax rights and obligations to the settlement of tax disputes.				
4	Subject aims/Content: 1. Construction of a Tax System 2. Institutional Rules for a Revenue Agency 3. Internal Organizational Design of Revenue Agency 4. Bookkeeping and Recording 5. Taxpayer Identification and Registration 6. Electronic Systems 7. Electronic Services for Taxpayers 8. Middle Semester Examination 9. Privacy Security and Confidentiality 10. Tax Audits 11. Administrative Rules for Tax Disputes 12. Arrears Collection 13. Small Business and Its Tax System 14. The Tax Shelter Battle 15. Indonesian Tax System 16. Final Examination of Semester				
5	Teaching methods: Interactive Discussion and Lecturer Conclusions				
6	Assessment methods: Presentation 10%, Discussion 15%, Assignment 20%, Quiz 5%, Middle Semester Exam 25%, and Final Semester Exam 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory 1. Fillebrown, C. B. Taxation, 2013, A. C. McClurg & Co: Chicago 2. Araki, Satoru dan Iris Claus, A Comparative Analysis of Tax Administration in Asia and Pacific, 2014, Asean Development Bank: Filipina 3. Diana, Anastasia dan Lilis Setiawati, Perpajakan Indonesia Konsep, Aplikasi, dan Penuntun Praktis, 2009, Yogyakarta: Andi XXX2 4. Waluyo, Perpajakan Indonesia Edisi 10 buku 1, 2011, Jakarta: Salemba Empat				

	C.2 Complementary 1. UU KUP
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