

Name: Appraisal					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
PJK4A502	510 Minutes/Week	4.53 ECTS	5	Odd Semester	1x / 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. PJK4A403_Financial Management (WL) 2. IAB4175_Financial Accounting 2 (WM)				
2	Learning outcomes 1. Explain the concept of value and discipline of assessment 2. Shows different types of properties 3. Associating the concept of value for tax purposes 4. Apply various assessment approaches 5. Believing in the importance of standards and codes of ethics in assessing and complying with them 6. Carrying out residential real property assessments 7. Design a property appraisal report				
3	Description This course will study the concepts, methods and principles of property valuation that are relevant to tax purposes as well as provide an understanding of the appraiser profession, accompanied by the practice of making simple residential real property appraisal reports.				
4	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10% Discussion 15% Task 25% Middle Semester Exam 25% Final Semester Exam 25%				
6	Other information e.g. bibliographical references: 1. Reilly, R. F. & Schweihs, R. P. (2015). <i>The Handbook of Business Valuation and Intellectual Property Analysis</i> . New York: McGraw-Hill Education. 2. Glickman, M. E. (2013). <i>Appraising the Appraisal: The Art of Appraisal Review</i> . Chicago: Appraisal Institute. 3. Linneman, P. (2018). <i>Real Estate Finance and Investments: Risks and Opportunities</i> (5th Edition). Philadelphia: Linneman Associates. 4. Simons, R. A. (2017). <i>Real Estate Valuation and Strategy: A Guide for Appraisers, Investors, and Lenders</i> . Hoboken: Wiley. 5. Pratt, S. P., Niculita, A. (2021). <i>Valuing a Business: The Analysis and Appraisal of Closely Held Companies</i> (6th Edition). New York: McGraw-Hill Education. C.1 Mandatory 1. Ronald F. Duska, B.S. Duska, J. Ragatz.2011. Accounting ethic. Wiley OnlineLibrary. British (RFD) 2. Directors, Executives and Accountants. South-Western College Publishing, 6th edition. (LJ) 3. Robert W. McGee, The Ethics of Tax Evasion Perspectives in Theory and Practice (RWM)				

C.2 Complementary

1. Tim Edukasi Perpajakan Direktorat Jenderal Pajak. 2016. Materi Terbuka kesadaran pajak dalam perguruan tinggi. Kementerian Riset, Teknologi dan Pendidikan Tinggi RI Direktorat Jenderal Pembelajaran dan Kemahasiswaan. Jakarta (bab 2, 5, 6,9) (TEP)
2. Ludigdo, unti. Nilai-nilai Luhur Pancasila dalam Mencegah Terjadinya Kecurangan Peraturan Menteri Keuangan Nomor 1/PM.3/2007 (LU)
3. Hlavica, Christian danHülsberg, Frank M. 2011. Tax Fraud & Forensic Accounting.Gabler:Germany (HCH)
4. <https://www.quora.com/How-is-tax-fraud-detected> (TFD)
5. Bogdanov, Dan; Marko, Jõemets; Siim, Sander and Vaht, Meril. How the Estonian Tax and Customs Board Evaluated a Tax Fraud Detection System Based on Secure Multi-party Computation. (BDV)