

Name: Basic Consumption Tax					
module/course code: PJK60028	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 2	Frequency Even Semester	Duration 1x / Semester
Types of courses: Tutorial/Lecture/Response		Contact hours: 150 minutes/week	Independent study 360 minutes/week	Class size X students: 30 Students	
1	Prerequisites for participation -				
2	<p>Learning outcomes</p> <ol style="list-style-type: none"> <li>1. Able to identify and explain concepts and theories regarding corporate income tax</li> <li>2. Able to calculate the amount of corporate income tax</li> <li>3. Able to analyze problems that arise in connection with corporate income tax</li> <li>4. Able to prepare corporate fiscal financial statements</li> <li>5. Able to determine solutions to problems that occur in the determination of corporate income tax</li> </ol>				
3	<p>Description</p> <p>This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of taxation, especially in the management of Corporate Income Tax which includes theoretical and practical concepts of Income Tax, especially for various types of business entities (entities), types of income that are classified as tax objects, not objects. taxes, and final income, and components of expenses that may and may not be tax deductible.</p>				
4	Teaching methods: Lectures, Discussions and Presentations				
5	Assessment methods: Presentation 10% Discussion 20% Task 20% Quiz 5% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 25%				
6	<p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> <li>1. <b>Ebrill, L., Keen, M., Bodin, J.-P., &amp; Summers, V.</b> (2010). <i>The Modern VAT</i>. Washington, DC: International Monetary Fund (IMF).</li> <li>2. <b>Bird, R. M., &amp; Gendron, P.-P.</b> (2018). <i>The VAT in Developing and Transitional Countries</i>. Cambridge: Cambridge University Press.</li> <li>3. <b>Easterly, W., &amp; Rebelo, S.</b> (2020). <i>Consumption Taxation in Developing Countries: The Role of VAT</i>. New York: Routledge.</li> <li>4. <b>Keen, M., &amp; Mintz, J.</b> (2016). <i>The Role of VAT in Economic Development</i>. Oxford: Oxford University Press.</li> <li>5. <b>Yun, K. H., &amp; Kim, Y. J.</b> (2014). <i>Consumption Taxation: A Global Perspective</i>. London: Palgrave Macmillan.</li> </ol> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. Gunadi. 2013. Panduan Komprehensif Pajak Penghasilan. Jakarta: Penerbit Bee Media Indonesia. (GUN)</li> <li>2. OECD. 2007. OECD Tax Policy Studies: Fundamental Reform of Corporate Income Tax. (OECD)</li> <li>3. Soemarso. 2007. Perpajakan: Pendekatan Komprehensif. Jakarta: Salemba Empat (SOE)</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Gunadi. 2009. Akuntansi Pajak. Grasindo. (AKP)</li> <li>2. Undang-undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan</li> </ol>				

	<ol style="list-style-type: none"><li>3. Peraturan Dirjen Pajak Nomor PER-32/PJ/2011 (PER32)</li><li>4. Cases of special relationship (HI)</li><li>5. Other related tax regulations</li></ol>
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