

Name: Basic Income Tax					
module/course code: PJK60027	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"> 1. Understand the Terms and Rules Regarding Personal Income Tax 2. Able to Analyze Problems with Personal Income Tax 3. Able to Explain and Find Solutions for Personal Income Tax 4. Have sufficient skills in understanding Personal Income Tax 5. Able to Predict the Development of Knowledge on Personal Income Tax 6. Able to Explore and Develop Knowledge on Personal Income Tax Issues 				
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 personal income tax which includes theoretical and practical concepts of calculating income tax (PPh) imposed on individuals, both employees/employees and non-employees. The concept of personal income tax is applied to various conditions that occur in the real world.</p>				
4	Teaching methods: Lectures, Discussions and Active 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"> 1. Wills, E., & Edwards, D. (2019). <i>Fundamentals of Federal Income Taxation</i> (18th Edition). New York: Wolters Kluwer. 2. Kleinbard, E. D. (2015). <i>We Are Better Than This: How Government Should Spend Our Money</i>. New York: Oxford University Press. 3. McDaniel, P., & Slemrod, J. (2019). <i>The Economics of Taxation</i>. Cambridge: MIT Press. 4. Scholz, J. K., & White, M. (2021). <i>Introduction to Federal Income Taxation in Canada</i> (12th Edition). Toronto: Thomson Reuters. 5. Ruhl, J. (2017). <i>Principles of Income Taxation for Individuals</i>. Boston: Cengage Learning. <p>C.1 Mandatory</p> <ol style="list-style-type: none"> 1. Undang-Undang KUP (KUP) 2. Undang-undang PPh (PPh) X X 2 3. Peraturan Pemerintah No.74/2011 tentang Hak dan Kewajiban Perpajakan (PP) 4. Peraturan Menteri Keuangan tentang Subjek dan Objek Pajak (PMK) 5. Peraturan Direktur Jenderal pajak (PER) 6. Peraturan Lainnya yang Terkait <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Panduan Komprehensif Pajak Penghasilan, Gunadi, 2013, PT. Bee Media Indonesia (GUN) 2. Perpajakan: Teori dan Praktek, Sitti Resmi, 2015, UGM Press (SITI) www.pajak.go.id 				

	(PAJ) 4. www.ortax.com (ORTAX) 5. www.oecd.com (OECD)
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