

Name: International Taxation					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
PJK4A503	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 <ul style="list-style-type: none"> 1. PJK4A302_Enterprise Income Tax (WL) 2. PJK4A103_Tax Administration System (WL) 3. PJK4A304_International Business (WM) 				
2	Learning outcomes <ul style="list-style-type: none"> 1. Able to explain and answer understanding of tax law and International Tax 2. Able to assume classification, combination, and manage to resolve conflicts in International Taxes based on ethics 3. Able to realize, study, explore and pattern conflicts as well as discuss analysis of international tax cases based on administrative ethics and Indonesian national insight 4. Pairing the basics of problems and rationalizing theories and problems in international tax policy making in Indonesia from a public and private point of view. 5. Follow and replicate in implementing various alternative handling of tax administration problems, especially International Taxes to show the public and private sectors to overcome and manage alternative suggestions that refer to the theoretical conception of tax administration. 				
3	Description This course will discuss the definitions and concepts of international taxation, tax treaties, and cases of harmful tax practices.				
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: <ul style="list-style-type: none"> 1. Avi-Yonah, R. S. (2011). <i>International Tax as International Law: An Analysis of the International Tax Regime</i>. Cambridge: Cambridge University Press. 2. Reuven, S. A., & Torgler, B. (2014). <i>Comparative Income Taxation: A Structural Analysis</i> (4th Edition). New York: Kluwer Law International. 3. Owens, J., & Cockfield, A. J. (2012). <i>Taxing Global Digital Commerce</i>. Alphen aan den Rijn: Kluwer Law International. 4. Holmes, K. (2014). <i>International Tax Policy and Double Tax Treaties: An Introduction to Principles and Application</i> (2nd Edition). Amsterdam: IBFD. 5. Brauner, Y. (2017). <i>Base Erosion and Profit Shifting (BEPS): The Global Battle to Tax Corporations</i>. Oxford: Oxford University Press. C.1 Mandatory <ul style="list-style-type: none"> 1. Anang Mury, Pajak Internasional Beserta Contoh Aplikasinya, Bogor: Ghalia Indonesia, 2011. (AM) 2. Djoko Muljono, Pajak Berganda? Tidak Lagi! Pedoman Mudah dan Praktis 				

Memahami Tax Treaty, Yogyakarta: Penerbit Andi, 2011.(DM)

C.2 Complementary

1. Holmes, Kevin. 2007. International Tax Policy and Double Tax Treaties. IBFD Publications BV. Amsterdam (KH)
2. Kurniawan, Anang Mury,SST,Ak. 2012. Tax Treaty Memahami Persetujuan Penghindaran Pajak Berganda (P3B) melalui Studi Kasus.Bee Media Indonesia. Cibubur. (AMK)