

| Name: Local Taxes & Retribution | | | | | |
|---------------------------------|--|------------------|-------------------|--|---------------|
| module/course code: | Student workload: | Credits (ECTS): | Semester | Frequency | Duration |
| PJK4A204 | 340 Minutes/Week | 3.02 ECTS | 2 | Even Semester | 1x / Semester |
| Types of courses: | | Contact hours: | Independent study | Class size X students: | |
| Tutorial/Lecture/Response | | 100 minutes/week | 240 minutes/week | 30 Students (S1) 15 students (S2) 10 students (S3) | |
| 1 | Prerequisites for participation 1. PJK4A101_Introduction to Taxation (WM) | | | | |
| 2 | Learning outcomes 1. Able to understand the provisions of Regional Taxes and Regional Levies 2. Able to build insight into regional authority in managing local revenue sources 3. Able to analyze the position of Regional Taxes and Regional Levies in state finances 4. Able to analyze regional potentials 5. Able to solve problems related to Regional Taxes and Regional Retribution | | | | |
| 3 | Description This course is given to strengthen mastery and broaden knowledge of expertise competencies in the field of Regional Taxes and Regional Levies (PDRD) as a form of regional authority in managing regional revenue sources including the position of regional taxes and regional levies and regional levies in state finances. | | | | |
| 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. OECD. (2019). <i>Taxing Wages: Local Taxes and Contributions</i> . Paris: OECD Publishing. 2. Bahl, R., & Bird, R. M. (2018). <i>Fiscal Decentralization and Local Finance in Developing Countries</i> . Cheltenham: Edward Elgar Publishing. 3. Martinez-Vazquez, J., & Timofeev, A. (2015). <i>Decentralizing Taxes and Revenues: Comparative Studies of Local Taxes in Emerging Economies</i> . Cheltenham: Edward Elgar Publishing. 4. Shah, A. (2014). <i>Public Services Delivery</i> . Washington, DC: World Bank. 5. Mikesell, J. L. (2013). <i>Fiscal Administration: Analysis and Applications for the Public Sector</i> (9th Edition). Boston: Cengage Learning. C.1 Mandatory 1. Siahaan, Marihot Pahala. 2005. Pajak Daerah, edisi Revisi. Depok: PT. Rajagrafindo Persada (SPD) 2. Suhadak dan Trilaksono Nugroho. 2007. Paradigma Baru: Pengelolaan Keuangan Daerah dalam Penyusunan APBD di Era Otonomi. Malang: Bayumedia (SPK) Publishing. 3. Diaz Priantara. 2012. Perpajakan Indonesia. Jakarta: Mitra Wacana Media (DPI) | | | | |

C.2 Complementary

1. Mardiasmo. 2002. Otonomi dan Manajemen Keuangan Daerah. Yogyakarta: Andi Offset (MOM)
2. Aries Djaenuri. 2014. Hubungan Keuangan Pusat – Daerah, Elemen-elemen Penting Hubungan Keuangan Pusat – Daerah. Bogor: Ghalia Indonesia (AHK)
3. Prawoto, Agus. 2010. Pengantar Keuangan Publik, Edisi Pertama. Yogyakarta: BPFE (PPK)