

Name: Tax Accounting					
<b>module/course code:</b>	<b>Student workload:</b>	<b>Credits (ECTS):</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A501	510 Minutes/Week	4.53 ECTS	7	Odd Semester	1x / Semester
<b>Types of courses:</b>		<b>Contact hours:</b>	<b>Independent study</b>	<b>Class size X students:</b>	
Tutorial/Lecture/Response		150 minutes/week	360 minutes/week	30 Students (S1) 15 students (S2) 10 students (S3)	
1	Prerequisites for participation 1. IAB4109_Financial Accounting 3 (WL)				
2	Learning outcomes 1. Understand the relationship between commercial and fiscal accounting. 2. Understand the tax aspects in each transaction and their accounting treatment. 3. Mastering the principles and techniques of tax accounting. 4. Understand the presentation of tax accounts in financial statements. 5. Able to apply accounting principles and techniques as well as being able to make corporate fiscal financial reports in assisting the fulfillment of taxpayer obligations.				
3	Description This course will discuss the concept and position of tax accounting in business entities, procedures for recognizing, journalizing, and recording transactions based on tax regulations, besides that, fiscal reconciliation and accounting for current and deferred taxes and their presentation in financial statements will also be discussed..				
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. Spilker, B. C., Ayers, B. C., Robinson, J. R., Outslay, E., Barrick, J. A., Weaver, C. D., & Worsham, R. G. (2021). <i>McGraw-Hill's Taxation of Individuals and Business Entities</i> (12th Edition). New York: McGraw-Hill Education. 2. Hoffman, W. H., Raabe, W. A., Maloney, D. M., Young, J. C., & Nellen, A. (2020). <i>South-Western Federal Taxation: Comprehensive Volume</i> (43rd Edition). Mason: Cengage Learning. 3. Pratt, J., & Kulsrud, W. (2018). <i>Federal Taxation</i> (14th Edition). New York: Wiley. 4. Whittenburg, G., Altus-Buller, S., & Gill, S. (2019). <i>Income Tax Fundamentals</i> (37th Edition). Boston: Cengage Learning. 5. Jones, S., & Rhoades-Catanach, S. (2020). <i>Principles of Taxation for Business and Investment Planning</i> (23rd Edition). New York: McGraw-Hill Education. C.1 Mandatory 1. Akuntansi Pajak, Waluyo, Jakarta: Salemba Empat, 2012. (W) 2. Akuntansi Perpajakan, Hery, Jakarta: PT. Grasindo, 2014. (H) C.2 Complementary 1. Intermediate Accounting: 15 Ed., Kieso, Weygandt, Warfield, Hoboken: John Wiley				

	and Son, 2015. (KWW)
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