

Name: Tax Administration System					
module/course code: PJK60025	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 1	Frequency Odd 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	Learning outcomes 1. Understand the scope of taxation theory. 2. Understand the tax institutional system. 3. Able to explain the provisions of tax laws and regulations implementation.				
3	Description This course provides an understanding of the basis of the tax administration system from the emergence of tax rights and obligations to the settlement of tax disputes.				
4	Teaching methods: Interactive Discussion and Lecturer Conclusions				
5	Assessment methods: Presentation 10%, Discussion 15%, Assignment 20%, Quiz 5%, Middle Semester Exam 25%, and Final Semester Exam 25%				
6	<p>Other information e.g. bibliographical references:</p> <ol style="list-style-type: none"> Hellerstein, W. J., & Hellerstein, J. R. (2015). <i>State Taxation: Principles and Planning</i> (2nd Edition). New York: Wolters Kluwer. OECD (2020). <i>Revenue Statistics 2020: A Comprehensive Dataset</i>. Paris: OECD Publishing. Bird, R. M., & Zolt, E. M. (2017). <i>Taxation and Development: The Weakest Link?</i> Cambridge: Cambridge University Press. Bahl, R. W., & Bird, R. M. (2014). <i>Public Sector Accounting and Financial Reporting: A Comparative Approach</i>. New York: Routledge. Ebrill, L., Keen, M., Bodin, J.-P., & Summers, V. (2021). <i>Tax Administration: A Comparative Approach</i>. Washington, DC: International Monetary Fund (IMF). <p>C.1 Mandatory</p> <ol style="list-style-type: none"> Fillebrown, C. B. <i>Taxation</i>, 2013, A. C. McClurg & Co: Chicago Araki, Satoru dan Iris Claus, <i>A Comparative Analysis of Tax Administration in Asia and Pacific</i>, 2014, Asean Development Bank: Filipina Diana, Anastasia dan Lilis Setiawati, <i>Perpajakan Indonesia Konsep, Aplikasi, dan Penuntun</i> Praktis, 2009, Yogyakarta: Andi XXX2 Waluyo, <i>Perpajakan Indonesia Edisi 10 buku 1</i>, 2011, Jakarta: Salemba Empat <p>C.2 Complementary</p> <ol style="list-style-type: none"> UU KUP 				