

Name: Tax Planning					
<b>module/course code:</b>	<b>Student workload:</b>	<b>Credits (ECTS):</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A604	510 Minutes/Week	4.53 ECTS	6	Even 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)	
1	Prerequisites for participation 1. PJK4A203_PPN (WL) 2. PJK4A402_Withholding and Collection of Taxes (WL) 3. PJK4A503_International Tax (WM)				
2	Learning outcomes 1. Understand the scope and purpose of tax planning 2. Able to apply procedures and strategies in tax planning 3. Able to conceptualize tax planning in fulfilling tax obligations 4. Able to analyze tax planning in various types of taxes				
3	Description This course will discuss tax audits using tax audit methods and techniques.				
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:  C.1 Mandatory 1. Manajemen Perpajakan : Strategi perencanaan pajak dan bisnis, Chairil Anwar Pohan, 2014, Jakarta : Gramedia Pustaka Utama (A1) 2. Corporate tax management : Mengulas upaya pengelolaan pajak perusahaan secara konseptual praktikal, Iman Santoso & Ning Rahayu, 2013, Jakarta : Ortax (A2) 3. Tax Planning : menyiasati pajak dengan bijak , Djoko Moljono, 2009, Yogyakarta : Penerbit Andi (A3) 4. Tax Review dan strategi perencanaan pajak, Thomas Sumarsan, 2015, Jakarta : Indeks (A4) 5. Perencanaan pajak, Erly Suandy, 2011, Jakarta : Salemba Empat (A5)  C.2 Complementary 1. Taxes and Business Strategy A Planning Approach, Myron S. Scholes, Mark A. Wolfson, Merle Erickson, dkk, 2015, United States : Pearson (B1) 2. Strategic Business Tax Planning, John E. Karayan, Charles W. Swenson, 2007, New Jersey : John Wiley & Sons (B2)				

