

Name: Taxation Practicum					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
PJK4A802	170 Minutes/Week	1.51 ECTS	6	Even Semester	1x / Semester
Types of courses:		Contact hours:	Independent study	Class size X students:	
Practicum		60 minutes/week	110 minutes/week	30 Students (S1)	
1	Prerequisites for participation 1. PJK4A504_ International Taxation (WL)				
2	Learning outcomes 1. Understand and explain the concept of tax (PPh, PPN, and PPnBM) 2. Understand and explain the concept of calculating year-end taxes and withholding PPH in the middle of the year 3. Transaction analysis and identification of related taxation aspects 4. Identification of objects, tariffs, and tax withholding in accordance with laws and regulations 5. Calculation of outstanding income tax and payment of outstanding income tax 6. Manual income tax reporting				
3	Description The tax practicum course emphasizes the application of mechanisms and techniques for calculating, depositing and reporting income tax that must be carried out by every taxpayer in accordance with applicable tax laws and regulations				
4	Teaching methods: Lectures, Case Studies				
5	Assessment methods: Assignment 40%, Discussion 15%, Middle Semester Examination 20%, Final Semester Examination 25%				
6	Other information e.g. bibliographical references: 1. Willis, E., Hoffman, W., Maloney, D., Raabe, W., & Young, J. (2021). <i>South-Western Federal Taxation: Comprehensive Volume</i> (44th Edition). Mason: Cengage Learning. 2. Spilker, B., Ayers, B., Barrick, J., Outslay, E., Robinson, J., Weaver, C., & Worsham, R. (2021). <i>McGraw-Hill's Taxation of Individuals and Business Entities</i> (12th Edition). New York: McGraw-Hill Education. 3. Sawyers, R., Raabe, W., Whittenburg, G., & Gill, S. (2019). <i>Federal Tax Research</i> (11th Edition). Boston: Cengage Learning. 4. Jones, S., & Rhoades-Catanach, S. (2020). <i>Principles of Taxation for Business and Investment Planning</i> (23rd Edition). New York: McGraw-Hill Education. 5. Pope, T. R., Anderson, K. E., & Kramer, J. (2019). <i>Prentice Hall's Federal Taxation: Individuals</i> (33rd Edition). Upper Saddle River: Pearson. C.1 Mandatory 1. Irwansyah Lubis, Abidah Sari L, "Praktikum Perpajakan All Taxes", Jakarta: Mitra Wacana Media, 2014 - IL				