

Name: Taxation					
Module/course code: IAB62011	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 4	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. Be able to explain the definition of taxation 2. Able to classify types of taxation 3. Able to understand the basics of taxation 4. Able to apply the basics of taxation				
3	Description: This course provides knowledge about the basics and philosophy of taxation which includes tax background, basic tax philosophy, legal basis for tax collection. In addition, an understanding of the tax paradigm in Indonesia is also given.				
4	Teaching methods: Lectures, Discussions, and Group Works				
5	Assessment methods: Task, Mid-Term Exam, Final-Term Exam, and Quiz				
6	Other information e.g. bibliographical references: 1. Law No. 9 of 1994 as a result of improvements to Law no. 6 of 1983 concerning General Provisions and Tax Procedures 2. Law No. 10 of 1994 as a result of improvements to Law no. 7 of 1983 concerning Income Tax 3. Law No. 11 of 1994 as a result of improvements to Law no. 8 of 1983 concerning Value Added Tax 4. Goods and Services Sales Tax on Luxury Goods Law no. 12 of 1994 as a result of improvements to Law no. 12 of 1985 5. Law No. 13 of 1985 regarding Customs Fees 6. Law No. 12 of 1997 concerning Fees for Acquisition of Land and Building Rights (BPHTB) 7. Government Regulations, Decrees of the Minister of Finance and Circular Letters of the Director General of Taxes which are in force to date 8. International Taxation, Gunadi, FEUI, 2007. 9. Agreement on Avoidance of Double Taxation-An Introduction, Rachmanto Surahmat, Gramedia, 2000. 10. Taxation, Prof. Dr. Mardiasmo, MBA., Ak, CV. Andi Offset, Yogyakarta, 2018				