

Name: Transfer Pricing					
module/course code: PJK4A907	Student workload: 510 Minutes/Week	Credits (ECTS): 4.53 ECTS	Semester 5-7	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 (S1)	
1	Prerequisites for participation PJK4A503_ International Taxation (WM)				
2	Learning outcomes 1. Able to understand the concept and implementation of transfer pricing in Indonesia 2. Able to understand the principles of fairness and customary business 3. Able to identify the selection of the most appropriate transfer pricing method 4. Able to understand and apply comparability analysis 5. Able to implement adequate transfer pricing documentation 6. Able to apply tax audit steps 7. Able to implement dispute resolutions related to transfer pricing				
3	Description This course studies basic concepts, functional analysis, company strategy, developments in transfer pricing practices and various transfer pricing issues in various countries, as well as transfer pricing for special transactions.				
4	Teaching methods: Discussion				
5	Assessment methods: Presentation 15% Discussion 15% Task 20% MIDDLE SEMESTER EXAM 25% FINAL SEMESTER EXAM 25%				
6	Other information e.g. bibliographical references: 1. <b>Eden, L.</b> (2017). <i>Taxing Multinationals: Transfer Pricing and Corporate Taxation in North America</i> . Cambridge: Cambridge University Press. 2. <b>Beams, C., &amp; Baxt, R.</b> (2020). <i>Transfer Pricing: A Practical Guide</i> . London: Wolters Kluwer. 3. <b>OECD</b> (2022). <i>Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations</i> . Paris: OECD Publishing. 4. <b>Lamb, R.</b> (2018). <i>International Transfer Pricing: Principles and Practice</i> . Boston: Cengage Learning. 5. <b>Kerkvliet, J.</b> (2019). <i>Transfer Pricing and Corporate Taxation: Problems, Principles, and Practice</i> . Oxford: Oxford University Press. C.1 Mandatory 1. Kurniawan, Anang Mury. 2015. Buku Pintar Transfer Pricing untuk Kepentingan Pajak. Andi Yogyakarta. (KUR) XXX2 C.2 Complementary 1. Peraturan Pelaksana terkait dengan Penerapan Transfer Pricing di Indonesia (PER) 2. Kasus Transfer Pricing di Indonesia				