

Module/Course Title: <b>Taxation Practices</b>					
Module/Course Code <b>AKTNUM6033</b>	Student Workload 123 hours	Credits (ECTS) 4.92	Semester <b>3</b>	Frequency Every year (August)	Duration 1 Semester
1	<b>Type of Course:</b> a. Tutorial b. Project work module c. Discussion		Contact Hours -	Independent Study 123	Class Size 35 Students
2	<b>Prerequisites for participation (if applicable):</b> AKTNUM6014				
3	<b>Learning outcomes:</b> Master concepts of taxation regulations and business law, hence able to independently calculate and reconcile taxes to make tax returns using information technologies according to regulations and professional ethics, contributing to the improvement of societal, nation, and state life				
4	<p><b>Subject aims:</b></p> <ol style="list-style-type: none"> <li>1. Implement the practices of calculating, deducting, and reporting income tax (PPH)</li> <li>2. Break down the fiscal reconciliation calculation process</li> <li>3. Implement year-end calculation for corporate taxpayers</li> <li>4. Implement the practices of calculating, paying, and reporting value-added tax (PPN) and sales tax on luxury goods (PPnBM)</li> <li>5. Understand e-billing, e-form, and e-SPT applications</li> </ol> <p><b>Course contents:</b></p> <p>Calculate, make proof of deduction and payment letters of Article 21/26 income tax for permanent and non-permanent employees, Article 4 Paragraph 2 income tax, and Article 23 income tax that must be deducted/collected; Complete periodical tax return as a proof of tax report; Develop fiscal depreciation of corporate fixed assets, identify deductible and non-deductible income in the making of fiscal reconciliation reports, classify types of income that can be counted as taxable components, conduct year-end taxable amount calculation on corporate operational activities, classify income taxes that have been deducted/collected by other domestic and foreign parties (Article 24 income tax), calculate underpaid or overpaid income tax (Article 28A/29 income tax), monthly income tax instalment (Article 25 income tax) for corporations, underpaid or overpaid value-added tax, and sales tax on luxury goods due; Analyze transactions of taxable goods (BKP) handover, transactions of taxable goods (BKP) procurement, and e-billing and e-SPT use</p>				
5	<b>Teaching methods:</b> Class discussions, classroom training				
6	<b>Assessment methods:</b> Students presentation (25%), assignments (30%), mid-term exam (20%), and final exam (25%)				
7	<b>This module/course is used in the following study program's as well:</b> N/A				
8	<b>Responsibility for module/course:</b> Ria Zulkha E, S.ST., M.Si				
9	<p><b>Reading List:</b></p> <ol style="list-style-type: none"> <li>1. Resmi, Siti. 2016. Praktikum Perpajakan Buku 1 dan 2. Jakarta: SalembaEmpat</li> <li>2. Resmi, Siti. 2017. Perpajakan Teori dan Kasus. Jakarta: SalembaEmpat</li> <li>3. Undang-Undang Perpajakan, Peraturan Perpajakan (KMK, PMK, SE, Surat DirjenPajak, dll)</li> <li>4. Mardiasmo. 2016. Perpajakan. Yogyakarta : Andi</li> </ol>				