



UNIVERSITAS PENDIDIKAN NASIONAL (UNDIKNAS UNIVERSITY)
FACULTY OF BUSINESS AND ECONOMICS

Jl. Bedugul No. 39 Sidakarya Denpasar, Telp (0361) 723868 Fax. (0361) 723077 Kode Pos (3261) 225

SYLLABUS

TAXATION

COURSE CODE: 1812419

ECTS: 5

SEMESTER AND YEAR OFFERED: SEMESTER 3/ YEAR 2

LECTURER: AGUS FREDY MARADONA, PH.D

1. DESCRIPTION

This course discusses the concepts and definitions of taxation, and provides a framework for understanding the impact of implementing tax laws and regulations, on commercial financial statements, so that a comparison between commercial financial statements and fiscal financial statements is obtained. Besides that understanding of measurement, treatment and recording of assets, liabilities, income and costs based on fiscal accounting.

2. EXPECTED LEARNING OUTCOMES

After completion of this unit, students should be able to

- 1) Have knowledge and understanding of basic accounting and taxation concepts,
- 2) Have the ability to perform calculations, recording, reporting and tax planning for corporate and personal taxpayers,
- 3) Have knowledge of recognition and measurement in tax accounting,
- 4) Have the ability to carry out fiscal reconciliation

3. REFERENCES

Compulsory:

- a. Mardiasmo, Perpajakan, Penerbit Andi, 2016.
- b. Waluyo, Akuntansi Perpajakan, Edisi 4, Penerbit Salemba Empat, 2012.
- c. Revisi Penerbit Salemba 4, 2009.
- d. Peraturan Perpajakan lainnya (KMK, PMK, SE, Surat Dirjen Pajak, dll)
- e. Bacaan lainnya (Indonesia Tax Review, Jurnal Perpajakan Indonesia, dll)
- f. www.pajak.go.id, www.kanwilpajakwpbesar.go.id, www.ortax.org

Vision:

Becoming a superior study program in 2020 as a center for human resource development in the field of accounting that is professional, global-minded, and has entrepreneurial spirit based on the concept of Tri Hita Karana.

4. METHOD OF ASSESSMENT

No.	Assessment	Marks
1.	Mid-term Test	10 %
2.	Final Test	15 %
3.	Individual assignment	35 %
4.	Group assignment	15 %
5.	Active participation in discussion	25 %
	Total	100%

5. UNIT GUIDE AND STUDY PLANNER

Meeting	Module Topic
1	Basic concept of taxation (basic law) Law No. 28/2008 concerning KUP
2	Theory of Tax Collection / Tax Types
3	Taxation Obligations
4	Law No. 36/2008 concerning Income Tax, Subjects & Non-Subjects, Tax Objects, Tax Cutters
5	Depreciation
6	Article 6, Article 9 of Law No. 36/2008
7	Non-taxable income(PTKP) and Tax Rates
8	Mid term Exam
9	Practice / Law No. 32 / pj / 2015 Taxation Article 21/26 Income Tax
10	Income Tax (PPH) Article 22
11	Income Tax (PPH) Article 23/26
12	Article 24 Income Tax, Article 25 Income Tax and Final Income Tax
13	Value Mining Tax (VAT) and Luxury Goods Sales Tax (PPnBM)
14	Government Regulation 23 of 2018
15	Regional taxes (Law No. 28/2009, Law No. 34/2000), Stamp Duty
16	Final Test

6. WORKLOAD

TAXATION
16 weeks

		Weeks per semester																TOTAL hrs
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	Homework, assignments	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	24
	Workshops			4				4										8
	Exam preparation							9								10		19
	Company visits, excursions																	0
INDEPENDENT WORK	Preparation for presentations and papers			2		2		2			2		2		2			12
	Preparation for class	2	2	2	2	2	2	2			2	2	2	2	2	2		24
	Follow-up for class	1	1	1	1	1	1	1			1	1	1	1	1	1		12
	Final essay paper															10		10
	Course evaluation																2	2
	Workshops and Excursion Paper			2				2										4
																		115
HRS OF EXAMS										2							2	4
MANDATORY CLASS ATTENDANCE	Class Weekly hrs ~2	2	2	2	2	2	2	2			2	2	2	2	2	2		26
	TOTAL WORKLOAD PER COURSE (HOURS)																	145
	TOTAL ECTS																	5

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