

## SYLLABUS

**Date/Revision** : May 23, 2015/August 15, 2017/SaP  
**Faculty** : Business & Social Sciences  
**Study Program(s)** : International Business Administration (IBA), Management (MGT/AVM), International Relations (INR)

### SUBJECT: FOUNDATION OF INDONESIAN TAXATION

#### 1 Basic Information

1.01	Subject Name	Foundation of Indonesian Taxation
1.02	Semester	5
1.03	Level	5
1.04	SKS	3
1.05	Mandatory / Curriculum	F
1.06	Subject Code	IDTS
1.07	Subject Code	IDTS-3000
1.08	Year	2017
1.09	Quality Control	Final Test, OFSE, see evaluation
1.10	Limitations	Min 12 and Max 32 students in one class
1.11	Combined with	MGT/AVM, IBA, INR
1.12	Prerequisite	None
1.13	Responsible	Cecep I. Surawijaya, MM, Aemy Widiati, MSi, Dr. Wiryawan, M.Ak
1.14	Revision	August 15, 2017/SaP

#### 2 Description of Subject

This course discusses about principles of taxation related with: tax regulation, income tax in article 21 related with income, article 22 related with government, article 23 related with special transaction, article 24 related with income from abroad, value added tax, some issues in taxes.

#### 3 Objectives

To equip students with the basic understanding on the Indonesian tax to allow them to have the minimal ability in filing their own tax, including attempting to provide immediate assistance to others.

## 4 Competency

After having the course, students are expected to:

- Students will have an overview of the most important in taxation.
- Students will be able to describe the core aspects of basic taxation and will be able to illustrate, contrast, and apply the main concepts and theories about taxation.
- Students are also able to discuss critically the role of a manager to know, analyze, and take decision related with taxation.

## 5 Learning Approach / Methodology

Approach : Combination of Expository - inquiry and collaborative  
 Method : Discussions, questions/answers, sample problems/cases, group works  
 Student Task : Home work, presentation  
 Media : LCD projector

## 6 Evaluation

5.1	<b>Absence maximum</b>	25%
5.2	<b>Participation &amp; Discussions</b>	10 Points
5.3	<b>Homework/Classwork &amp; Quizzes</b>	20 Points
5.4	<b>Presentation/Simulation/Homework &amp; Classwork</b>	10 Points
5.5	<b>Final Examination</b>	60 Points
	<b>Total</b>	100 Points

## 7 Text Book and Reference

1	<b>Main Text Book:</b> Resmi, S. (2014). <i>Perpajakan: Teori dan Kasus</i> . Jakarta: Salemba Empat.
2	<b>Supplement Textbooks:</b> <ul style="list-style-type: none"> <li>handouts</li> </ul>

## 8 Content / Topics of Lecture

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
1	<b>Introduction Session</b> <ul style="list-style-type: none"> <li>Identify the business and industry</li> <li>Tax system</li> <li>Role of tax for the country</li> </ul>	Ch. 1	Group formation  Group Topic selections for Group writing project
2	<b>General Tax Provisions and Procedures Law</b> <ul style="list-style-type: none"> <li>Kinds of taxes</li> </ul>	Ch. 2	

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
	<ul style="list-style-type: none"> <li>Administration regulation</li> <li>Taxpayer identification number</li> <li>How to pay the tax</li> <li>Due date and the charge</li> </ul>		
3	<b>Income Tax</b> <ul style="list-style-type: none"> <li>Final income tax</li> <li>Object of tax</li> </ul>	Ch. 3, 4	<b>Draft I</b>
4	<b>Income Tax (article 21)</b> <ul style="list-style-type: none"> <li>Identification individual taxpayer</li> <li>Calculate the permanent and non-permanent worker's tax</li> <li>Corporate tax</li> </ul>	Ch. 5	<b>Quiz I</b>
5	<b>Income Tax (article 22)</b> <ul style="list-style-type: none"> <li>Import tax</li> <li>Government tender tax</li> <li>Calculate the taxes</li> </ul>	Ch. 6	<b>Draft II</b>
6	<b>Income Tax (article 23)</b> <ul style="list-style-type: none"> <li>Object of tax regulated</li> <li>Calculate some taxes regulated</li> </ul>	Ch. 7	<b>Quiz II</b>
7	<b>Evaluation from previous discussion and chapters</b>	Ch. 1-7	
8	<b>Semester Break: Only Make-Up Classes</b>		
9	<b>Income Tax (article 24)</b> <ul style="list-style-type: none"> <li>Income from abroad</li> <li>Calculate the tax and avoid double taxation</li> </ul>	Ch. 8	<b>Draft III</b>
10	<b>Income Tax (article 25 &amp; 26)</b> <ul style="list-style-type: none"> <li>Monthly tax</li> <li>Pay and reports</li> <li>Income tax for foreigners</li> </ul>	Ch. 9, 10	<b>Quiz III</b>
11	<b>Value Added Tax (PPN) and Luxury Sales Tax (PPnBM)</b> <ul style="list-style-type: none"> <li>Purpose of the taxes</li> <li>Object for taxes</li> <li>Calculate the taxes</li> </ul>	Ch. 12	<b>Draft IV</b>
12	<b>Land and Building Tax (PBB)</b> <ul style="list-style-type: none"> <li>The meaning of land and building</li> <li>Land and building tax imposition base</li> <li>How to calculate the tax</li> </ul>	Ch. 13	<b>Quiz IV</b>
13	<b>Duty on Land and Building Right Acquisition (BPHTB)</b> <ul style="list-style-type: none"> <li>What meaning and use for the tax</li> <li>How to calculate the tax</li> </ul>	Ch. 14	<b>Draft V</b>
14	<b>Title Transfer Tax and Stamp Duty (BBN &amp; Bea Meterai)</b> <ul style="list-style-type: none"> <li>What and how to calculate title transfer tax</li> <li>What and the purpose of stamp duty</li> </ul>	Ch. 14	<b>Quiz V</b>
15	<b>Review chapters for final exams &amp; group projects</b>	Ch 8-14	<b>Final draft</b>
16	<b>Semester Break: Only Make-Up Classes</b>		
17	<b>Final Examination</b>	Ch 8-14	