

UNIVERSITAS INDONESIA  
FACULTY OF ECONOMICS AND BUSINESS  
DEPARTMENT OF ACCOUNTING  
UNDERGRADUATE PROGRAM

**SYLLABUS**  
**Tax Management**  
**ECAU603203**  
**EVEN SEMESTER 2020/2021**

Lecturer	Email Address
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Subject Code	ECAU603203
Subject Title	Tax Management
Credit Value	3
Type	Optional
Pre-requisite/ Co-requisite/ Exclusion	Taxation 2 (ECAU6031 05)
General Description, Role, and Purposes	<p>This course generally discusses the implementation and practical issues of the tax laws and regulations of individuals and companies' level, to achieve tax savings, not only through tax planning, but also proper administration with the goal of increasing corporate value. This course also gives an emphasis on the ethical issues of taxation and the effects of tax management in companies. The discussion of this course also includes Corporate Income Tax, Article 21 Income Tax, Withholding Tax, Value Added Tax, and international taxation practice.</p> <p>This course will be equipping students with the basic concepts of tax management, tax planning, aggressive tax planning, tax evasion, tax avoidance, and (v) anti-tax avoidance. Students to be able to analyze and understand tax implications of a transaction or business to increase value of enterprise and saving tax burden legally.</p>
Subject Learning Outcomes (LO)	<p>Students are expected to be able to achieve the followings:</p> <p>L01: Objectives to improve cognitive abilities.</p> <ol style="list-style-type: none"> <li>1. understand the general principles of Indonesian tax system as a framework to analyze tax implications of various business and transactions, either conventional or new ones (T1).</li> <li>2. understand the concepts and applications of the tax management, tax planning, legal tax avoidance, aggressive tax planning, and tax evasion based on factual case study (T2).</li> <li>3. have tax management skills for a corporate taxpayer, especially by identifying potential tax planning for different variables of transactions and business. (T3).</li> </ol> <p>L02: Objectives relating to personality development (soft skills))</p>

	<p>Demonstrate critical thinking, by bridging the commercial considerations, accounting and legal perspectives that affect the tax implications.</p> <p>L03: Objectives relating to Ethical and Social Considerations</p> <p>Understand ethical and social considerations and identify ethical dilemmas related to decisions in tax planning.</p>												
Teaching/Learning Methodology	<p>1. Active lecturing by lecturers</p> <p>2. Student centered learnings by group discussion, mini case study, students' presentations, and assignments</p> <p>The active lecturing method used in class is always combined with discussions, direct questions and answers and discussion of mini cases brought by the lecturer. In lecturing, lecturers can raise practical cases to give students a clearer picture of taxation practices in a company.</p> <p>Group Discussions</p> <p>Students will be divided into groups according to their number and will be assigned to analyze different factual tax cases and issues based on the conceptual framework of the tax management. Minutes of the discussion must be written in a technical paper, which may indicate source of reference and logical rationale for each given case resolution. Source reference must be written at the end of each paper. The statement of authorship must be attached to the front (after the title page). Students are required to be active to rise questions and provided answer in discussions. The lecturer will assess the participation of students in the discussion.</p> <p>Presence</p> <p>Students are expected to always attend classes and required to attend at least 80% of all 14 meetings. Those who attend less than 80% will not be allowed to sit for the final exam.</p>												
Assessment Method in Alignment with Intended Learning Outcomes	<table><tr><td>No.</td><td>Assessments</td><td>Weight</td></tr><tr><td>1</td><td>Paper, Presentation, and Discussion</td><td>40%</td></tr><tr><td>2</td><td>Mid Term Exam</td><td>30%</td></tr><tr><td>3</td><td>Final Exam</td><td>30%</td></tr></table>	No.	Assessments	Weight	1	Paper, Presentation, and Discussion	40%	2	Mid Term Exam	30%	3	Final Exam	30%
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Reading List and References	<p>Tax Laws and Regulation:</p> <p>Prevailing tax laws and operating regulations ("UU"), such as:</p> <p>1. Law No.6 Year 1983 on Taxation Procedures and General Provisions as amended several times recently by Law No. 16 Year 2009.</p> <p>2. Law No.7 Year 1983 on Income Tax as amended several times and recently by Law No. 36 Year 2008.</p> <p>3. Law No.8 Year 1983 on Value Added Tax of Goods and Services and Sales Tax of Luxury Goods as amended several times and recently by Law No. 42 Year 2009.</p> <p>4. Law No. 19 Year 1997 on Tax Collection by Distress Warrant as amended recently by Law No. 19 Year 2000.</p>												



	<p>5. Law No. 14 Year 2002 on Tax Court.</p> <p>6. 6. Law No. 28 Year 2009 on Regional Tax and Retribution.</p> <p>Books:</p> <ol style="list-style-type: none"> <li>1. Mohammad Zain, Manajemen Perpajakan, Penerbit Salemba Empat, 2007. (MZ)</li> <li>2. John E. Karayan and Charles W. Swenson. Strategic BusinessTax Planning 2<sup>nd</sup> Edition. John Wiley &amp; Sons, Inc. 2007. (KS)</li> <li>3. Erly Suandy, Perencanaan Pajak, Salemba Empat, 2001. (ES)</li> <li>4. OECD Model Tax Convention 2014.</li> <li>5. 2011 UN Model Convention.</li> <li>6. OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administration</li> </ol>
Statement of Authorship	<p style="text-align: center;">Statement of Authorship</p> <p>I/We.....the undersigned declare to the best of my/our ability that the paper/assignment here with is an authentic writing carried out by myself/ourselves. No other authors or work of other authors have been used without any reference to its sources.</p> <p>This paper/assignment has never been presented or used as paper' assignment for other courses except if I/we clearly stated otherwise.</p> <p>I/Wefully understand that this assignment can be reproduced and/or communicated for the purpose of detecting plagiarism.</p> <p>Name :</p> <p>Student's ID Number :</p> <p>Signature Course :</p> <p>Paper/Assignment Title :</p> <p>Date :</p> <p>Lecturer</p> <p>(signed by all and every single student if its a group assignment)</p>



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## Subject Synopsis and Lecturing Schedule

Generally, lecturing will be divided into two schedules:

- a. Lecturing up to the tenth meeting will be active and cooperating learning to discuss applied tax management, by discussing tax technical matters and how accounting and legal concepts plays role in tax management, practical issues during tax audits, and other commercial considerations.
- b. From the tenth meeting above, lecturing will be in group discussions and presentations, to more understand on concepts of practical implementation of the tax legislations, complications resulted from the accounting and legal concepts for tax analysis, professional ethics in taxation, corridors limiting tax planning, tax credit restrictions relating to double taxation, phenomenon of global value chains, Base Erosion and Profit Shifting (BEPS) practices by multinational companies, and discussion of papers related to tax management, etc.

Session	Main/Subtopic	Reference
1 <i>Active Lecturing</i>  T1, T2, L02, L03	<ol style="list-style-type: none"> <li>General explanations on syllabus, refreshments of relevant topics from Taxation 1 and Taxation 2.</li> <li>Review on the general principles of Indonesian tax system</li> <li>General explanations and discussion about introduction of tax management</li> </ol>	Materials from Taxation 1 and Taxation 2, UU, ES, MZ
2 <i>Active Lecturing</i>  T1, T3, L02	<ol style="list-style-type: none"> <li>General explanations and discussion Non-Tax Expenses occurred in Tax Planning.</li> <li>General explanations and discussion about symmetric uncertainty, progressive tax rates, and risk taking.</li> <li>Understanding about risk sharing and hidden action consideration</li> <li>Discussion about tax planning vs financial statement</li> </ol>	MZ KS ES UU
3 <i>Active Lecturing</i>  T1, T3, L02	<ol style="list-style-type: none"> <li>Forms of business entity commonly used along with their tax implications: <ol style="list-style-type: none"> <li>Limited liability company or PT.</li> <li>Limited Partnership (CV),</li> <li>Sole Proprietorship</li> </ol> </li> <li>understand the difference between taxation rules between types of business entities.</li> </ol>	MZ KS ES UU



4 <i>Active Lecturing</i> T1, T3, L02	<ol style="list-style-type: none"> <li>1. General explanations and discussion about financing method and taxation. How corporation choosing financing strategy to minimize tax.</li> <li>2. Discussion about Equity Financing and Debt Financing</li> <li>3. Financing from overseas</li> </ol>	MZ KS ES UU
5 <i>Active Lecturing</i> T1, T3, L02	<ol style="list-style-type: none"> <li>1. Bookkeeping and Tax Reporting (related to the self-assessment system) vs tax audit, management for handling a tax audit</li> <li>2. Reconciliation of costs and expenses with objects of withholding taxes reported in monthly withholding tax returns.</li> <li>3. Tax equalization</li> </ol>	MZ KS ES UU
6 <i>Active and Cooperating Lecturing</i> T1, T3, L02	<ol style="list-style-type: none"> <li>1. General explanations and discussion about Tax Planning in Corporate Income Tax</li> <li>2. Discussion about Taxable-Deductible concept, inventories method, depreciation methods, Capital Expenditure versus Revenue Expenditure, and tax accounting concept</li> </ol>	MZ KS ES UU
7 <i>Active and Cooperating Lecturing</i> T1, T3, L02	<ol style="list-style-type: none"> <li>3. Continues explanations and discussion about Tax Planning in Corporate Income Tax</li> <li>4. Discussion about deferred tax and fiscal reconciliation.</li> <li>5. Tax planning for employee taxes (Art 21)</li> </ol>	MZ KS ES UU
<b>MID TERM EXAM</b>		
8 <i>Active Lecturing</i> T1, T3, L02	<ol style="list-style-type: none"> <li>1. Introduction to International Taxation for tax management</li> <li>2. Changes in production base from local to overseas vice versa,</li> <li>3. Economic considerations, such as comparative and competitive advantages, BEPS considerations, profit shifting, transfer pricing.</li> <li>4. State's efforts to deal with tax avoidance: <ul style="list-style-type: none"> <li>• Anti-tax avoidance rules in the Income Tax Law</li> <li>• Transfer pricing rules</li> </ul> </li> </ol>	MZ KS ES UU





	<ul style="list-style-type: none"> <li>• Tax avoidance provision in Tax Treaties (P3B)</li> <li>• Tax credit restrictions</li> </ul>	
9 <i>Active and Cooperating Lecturing</i>	<ol style="list-style-type: none"> <li>1. General explanations and discussion about research in tax management</li> <li>2. Discussion about tax research methodology, tax avoidance measures, and current issues of tax management research</li> </ol>	Journal (Prepared by lecturer) KS
10  Student presentation	<ol style="list-style-type: none"> <li>1. Group 1 presents a mini case study on tax management and Group 2 challenger against Group 1</li> <li>2. Group 2 presents a mini case study on tax management and Group 1 challenger against Group 2.</li> <li>3. Discussion</li> </ol>	Paper and Tax court Supreme Court verdicts Regulations related to the mini case study.
11  Student presentation	<ol style="list-style-type: none"> <li>1. Group 3 presents a mini case study on tax management and Group 4 challenger against Group 3.</li> <li>2. Group 4 presents a mini case study on tax management and Group 3 challenger against Group 4.</li> <li>3. Discussion</li> </ol>	Paper and Tax court Supreme Court verdicts Regulations related to the mini case study.
12  Student presentation	<ol style="list-style-type: none"> <li>1. Group 5 presents a mini case study on tax management and Group 6 challenger against Group 5.</li> <li>2. Group 6 presents a mini case study on tax management and Group 5 challenger against Group 6.</li> <li>3. Discussion</li> </ol>	Paper and Tax court Supreme Court verdicts Regulations related to the mini case study.
13  Student presentation	<ol style="list-style-type: none"> <li>1. Group 7 presents a mini case study on tax management and Group 8 challenger against Group 7.</li> <li>2. Group 8 presents a mini case study on tax management and Group 7 challenger against Group 8.</li> <li>3. Discussion</li> </ol>	Paper and Tax court Supreme Court verdicts Regulations related to the mini case study.
14 <i>Active and Cooperating Lecturing</i>	Comprehensive review on the lecturing sessions the entire paper and court decisions that have been discussed by groups of students. Exam preparation	Paper and Tax court Supreme Court verdicts Regulations related to the mini case study. MZ, ES, KS
<b>FINAL EXAM</b>		

