



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

SYLLABUS
 TAXATION 2 (3 SKS)
 ECAU603105
 ODD SEMESTER 2019/2020

No.	Lecturer	E-mail
1	Yulianti S.E., M.E., Ph.D. Christine S.E., M.Int.Tax.	yuli.a@ui.ac.id indivara_devi@yahoo.com
2	Vitria Indriani S.E., M.B.A.	vitria.indriani@gmail.com
3	Siti Nuryanah S.E., M.S.M., M.Bus(Acc.), Ph.D.	siti.nuryanah@ui.ac.id
4	Dr. Dwi Martani S.E., Ak.	dwi.martani@gmail.com
5	Dian Nastiti S.E., Ak., M.Com.	dian_nastiti@yahoo.com
6	Dr. Dahlia Sari S.E., M.Si Christine S.E., M.Int.Tax.	dahlia-s@ui.ac.id indivara_devi@yahoo.com
7	Yulianti S.E., M.E., Ph.D. Nanda ayu Wijayanti, Ph.D	yuli.a@ui.ac.id nanda.ayu@ui.ac.id

Subject Code	ECAU603105
Subject Title	Taxation 2
Credit Value	3
Year	3
Pre-requisite/ Co-requisite/ Exclusion	Taxation 1
Role and Purposes	This course is a part of the Taxation class which consists of Taxation 1 and Taxation 2. This course is intended that students are expected to be able to analyze tax compliance of individual and corporate taxpayers. Students are also expected to be able to analyze tax management and international taxation on non-complex transactions. This course discusses the taxation general provisions and procedures, regulation of tax court, basic concepts of tax management and international taxation, ethical issues in taxation, as well as regulation of local taxes and retributions.
Subject Learning Outcomes	Upon completion of the subject, students will be able to apply technical competence in taxation as well as to demonstrate ethics and social responsibility, critical thinking, and communication skills. Technical Competence: Able to apply technical competence in taxation (LO1) a. Able to analyze taxation compliance and filing requirements in Indonesia (T1)

	<ul style="list-style-type: none"> Analyze the taxation general provisions and procedures (<i>Ketentuan Umum dan Tata Cara Perpajakan/KUP</i>) and its application: registration, bookkeeping, tax payment, tax filing, tax audit, tax assessment, tax collection and further actions, tax investigation, tax objection, tax appeal, tax lawsuit, judicial review, and tax penalties Analyze the procedure of tax court and its application <p>b. Able to explain the differences between tax planning, tax avoidance, and tax evasion (T2)</p>												
<p>Subject Synopsis/ Indicative Syllabus</p>	<table border="1"> <thead> <tr> <th data-bbox="371 629 523 667">Week #</th> <th data-bbox="523 629 983 667">Topics</th> <th data-bbox="983 629 1129 667">LO</th> <th data-bbox="1129 629 1406 667">References</th> </tr> </thead> <tbody> <tr> <td data-bbox="371 667 523 1420">1</td> <td data-bbox="523 667 983 1420"> <p>Pre-Lecturing</p> <ul style="list-style-type: none"> Explanation of Syllabus Group Allocation Explanation of Assignment Explanation of Class Rules <p>Review and Introduction</p> <ul style="list-style-type: none"> Review of Basic Concepts of Taxation, Tax Law, and Tax System and Tax Organizations in Indonesia Review of Income Tax (PPh), Value-Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM) Introduction to the Taxation General Provisions and Procedures (KUP) </td> <td data-bbox="983 667 1129 1420">T1</td> <td data-bbox="1129 667 1406 1420"> UU PPh, UU PPN, UU KUP, and Other Sources <i>Active Lecturing (AL)</i> </td> </tr> <tr> <td data-bbox="371 1420 523 2009">2</td> <td data-bbox="523 1420 983 2009"> <p>Taxation General Provisions and Procedures (KUP) – 1</p> <p>KUP: Registration, Bookkeeping, Tax Payment, and Tax Filing</p> <ul style="list-style-type: none"> Taxpayer Identification Number (NPWP) and Validation Number of Taxable Entrepreneur (NPPKP) Bookkeeping vs Recording Tax Payment Tax Filing Tax Penalties </td> <td data-bbox="983 1420 1129 2009">T1</td> <td data-bbox="1129 1420 1406 2009"> UU KUP and Other Sources UU KUP: Article 2, 2A, 3, 4, 5, 6, 7, 8, 9, 10, 11, 28, 32 <i>Active Lecturing (AL)</i> </td> </tr> </tbody> </table>	Week #	Topics	LO	References	1	<p>Pre-Lecturing</p> <ul style="list-style-type: none"> Explanation of Syllabus Group Allocation Explanation of Assignment Explanation of Class Rules <p>Review and Introduction</p> <ul style="list-style-type: none"> Review of Basic Concepts of Taxation, Tax Law, and Tax System and Tax Organizations in Indonesia Review of Income Tax (PPh), Value-Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM) Introduction to the Taxation General Provisions and Procedures (KUP) 	T1	UU PPh, UU PPN, UU KUP, and Other Sources <i>Active Lecturing (AL)</i>	2	<p>Taxation General Provisions and Procedures (KUP) – 1</p> <p>KUP: Registration, Bookkeeping, Tax Payment, and Tax Filing</p> <ul style="list-style-type: none"> Taxpayer Identification Number (NPWP) and Validation Number of Taxable Entrepreneur (NPPKP) Bookkeeping vs Recording Tax Payment Tax Filing Tax Penalties 	T1	UU KUP and Other Sources UU KUP: Article 2, 2A, 3, 4, 5, 6, 7, 8, 9, 10, 11, 28, 32 <i>Active Lecturing (AL)</i>
Week #	Topics	LO	References										
1	<p>Pre-Lecturing</p> <ul style="list-style-type: none"> Explanation of Syllabus Group Allocation Explanation of Assignment Explanation of Class Rules <p>Review and Introduction</p> <ul style="list-style-type: none"> Review of Basic Concepts of Taxation, Tax Law, and Tax System and Tax Organizations in Indonesia Review of Income Tax (PPh), Value-Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM) Introduction to the Taxation General Provisions and Procedures (KUP) 	T1	UU PPh, UU PPN, UU KUP, and Other Sources <i>Active Lecturing (AL)</i>										
2	<p>Taxation General Provisions and Procedures (KUP) – 1</p> <p>KUP: Registration, Bookkeeping, Tax Payment, and Tax Filing</p> <ul style="list-style-type: none"> Taxpayer Identification Number (NPWP) and Validation Number of Taxable Entrepreneur (NPPKP) Bookkeeping vs Recording Tax Payment Tax Filing Tax Penalties 	T1	UU KUP and Other Sources UU KUP: Article 2, 2A, 3, 4, 5, 6, 7, 8, 9, 10, 11, 28, 32 <i>Active Lecturing (AL)</i>										

		f. Ethical Issues		
	3	Taxation General Provisions and Procedures (KUP) – 2 KUP: Tax Audit, Tax Assessment, Tax Collection, and Taxation Information a. Self-Assessment vs Tax Audit b. Tax Assessment c. Tax Collection d. Active Tax Collection Efforts (e.g. Warning Letter, Distress Warrant, Confiscation, Public Auction) e. Abolishment of Secrecy Obligation of Third Party f. Information from Government and Other Agencies g. Tax Penalties h. Ethical Issues	T1	UU KUP, UU PPSP, PERPU 1/2017 and Other Sources UU KUP: Article 12, 13, 13A, 14, 15, 16, 17, 17A, 17B, 17C, 17D, 17E, 18, 19, 20, 21, 22, 24, 29, 29A, 30, 31, 34, 35, 35A, 36, 36A, 36B, 36C <i>Active Lecturing (AL)</i>
	4	Taxation General Provisions and Procedures (KUP) – 3 KUP: Criminal Offence and Tax Investigation a. Criminal Offence in Taxation b. Preliminary Investigation c. Tax Investigation d. Tax Penalties e. Ethical Issues	T1	UU KUP, UU PPSP and Other Sources UU KUP: Article 38, 39, 39A, 40, 41, 41A, 41B, 41C, 43, 43A, 44, 44A, 44B <i>Active Lecturing (AL)</i>
	5	Taxation General Provisions and Procedures (KUP) – 4 KUP: Tax Objection, Tax Appeal, and Tax Lawsuit a. Procedures, Requirements, Decision, and Penalties of Tax Objection, Tax Appeal, and Tax Lawsuit b. Tax Penalties c. Ethical Issues	T1	UU KUP and Other Sources UU KUP: Article 23, 25, 26, 26A, 27, 27A <i>Active Lecturing (AL)</i>

6	Case 1: KUP Case Study – 1 a. Registration, Bookkeeping, Tax Payment, and Tax Filing b. Tax Audit, Tax Assessment, Tax Collection, and Taxation Information c. Tax Penalties	T1	UU KUP, UU PPSP, PERPU 1/2017 and Other Sources <i>Case-Based Learning (CBL) and Presentation</i>
7	Case 2: KUP Case Study – 2 a. Criminal Offence and Tax Investigation b. Tax Objection, Tax Appeal, and Tax Lawsuit c. Tax Penalties	T1	UU KUP, UU PPSP, and Other Sources <i>Case-Based Learning (CBL) and Presentation</i>
MIDTERM EXAM			
8	Tax Court a. Tax Court Arrangement b. Tax Court Procedural Law c. Tax Appeal Procedures d. Tax Lawsuit Procedures e. Ethical Issues in Tax Court, Tax Appeal and Tax Lawsuit	T1	UU Pengadilan Pajak and Other Sources <i>Active Lecturing by Guest Lecturer</i>
9	Case 3: Tax Court a. Tax Court Arrangement b. Tax Court Procedural Law c. Tax Appeal Procedures d. Tax Lawsuit Procedures	T1	UU Pengadilan Pajak and Other Sources <i>Active Lecturing (AL)</i>
10	Presentation: Analysis on Tax Court Summary of Decision a. Analysis of Case Observed in the Decision Summary	T1	UU Pengadilan Pajak, UU KUP, UU PPh, UU PPN and Other Sources <i>Small Group Discussion and Presentation</i>
11	Judicial Review in Supreme Court	T1	UU Pengadilan Pajak, UU

		Procedures, Requirements, Decision, and Penalties of Judicial Review in Supreme Court		Mahkamah Agung, and Other Sources <i>Cooperative Learning (CL)</i>
	12	Introduction to Tax Management a. Introduction to Tax Professionals (e.g. Tax Consultant, Tax Manager) b. Introduction to Tax Management c. Tax Planning, Tax Avoidance, and Tax Evasion	T2	UU KUP, UU PPh, UU PPN and Other Sources <i>Active Lecturing by Guest Lecturer</i>
	13	Case 4: Introduction to Tax Management a. Tax Planning, Tax Avoidance, and Tax Evasion	T2	UU KUP, UU PPh, UU PPN and Other Sources <i>Case-Based Learning (CBL) and Presentation</i>
	14	Local Taxes and Retributions, Land and Building Tax of Rural and Urban Areas (PBB-P2), Acquisition Duty of Right on Land and Building (BPHTB), Tax on Title Transfer of Land and Building (PPhTB) and Stamp Duty a. Definition, Subject, Object, Tariff, and Calculation of Land and Building Tax of Rural and Urban Areas (PBB-P2), Acquisition Duty of Right on Land and Building (BPHTB), and Other Local Taxes and Retributions b. Definition, Subject, Object, Tariff, and Calculation of Tax on Title Transfer of Land and Building (PPhTB) and Stamp Duty	T1	UU PDRD, UU PPh and UU Bea Meterai <i>Active Lecturing (AL)</i>

		c. Illustration of Land and Building Tax of Rural and Urban Areas (PBB-P2), Acquisition Duty of Right on Land and Building (BPHTB), Tax on Title Transfer of Land and Building (PPhTB), and Stamp Duty																																												
FINAL EXAM																																														
Teaching/ Learning Methodology	<p>Teaching methods used in this course are active lecturing, experiential learning, and case-based learning.</p> <p>In case-based learning, students achieve the learning objectives by discussing and analyzing cases in several groups under guidance of the lecturer. Students are required to submit papers containing an analysis of the cases and to deliver presentation of the cases which is then followed by discussion.</p> <p>This course also applies the experiential learning method in which students are required to analyze tax cases observed in the tax court. Students are required to submit and present their analysis, which is then followed by a discussion.</p> <p>The policy related to plagiarism, cheating and attendance must refer to the faculty regulation.</p>																																													
Assessment Method in Alignment with Intended Learning Outcomes	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Specific Assessment Methods/Tasks</th> <th rowspan="2" style="text-align: center;">% Weighting</th> <th colspan="2" style="text-align: center;">Intended Learning Outcomes to be Assessed</th> </tr> <tr> <th style="text-align: center;">T1</th> <th style="text-align: center;">T2</th> </tr> </thead> <tbody> <tr> <td>Continuous Assessment</td> <td style="text-align: center;">100</td> <td></td> <td></td> </tr> <tr> <td>GROUP</td> <td style="text-align: center;">30</td> <td></td> <td></td> </tr> <tr> <td>- Case 1: KUP Case Study - 1 (5%)</td> <td></td> <td style="text-align: center;">100</td> <td></td> </tr> <tr> <td>- Case 2: KUP Case Study - 2 (5%)</td> <td></td> <td style="text-align: center;">100</td> <td></td> </tr> <tr> <td>- Case 3: Tax Court (5%)</td> <td></td> <td style="text-align: center;">100</td> <td></td> </tr> <tr> <td>- Case 4: Introduction to Tax Management (5%)</td> <td></td> <td></td> <td style="text-align: center;">100</td> </tr> <tr> <td>- Small Group Discussion and Presentation: Analysis on Tax Court Summary of Decision (10%)</td> <td></td> <td style="text-align: center;">100</td> <td></td> </tr> <tr> <td>INDIVIDUAL</td> <td style="text-align: center;">70</td> <td></td> <td></td> </tr> <tr> <td>- Individual Contribution (e.g. Cooperative</td> <td></td> <td style="text-align: center;">80</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>				Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed		T1	T2	Continuous Assessment	100			GROUP	30			- Case 1: KUP Case Study - 1 (5%)		100		- Case 2: KUP Case Study - 2 (5%)		100		- Case 3: Tax Court (5%)		100		- Case 4: Introduction to Tax Management (5%)			100	- Small Group Discussion and Presentation: Analysis on Tax Court Summary of Decision (10%)		100		INDIVIDUAL	70			- Individual Contribution (e.g. Cooperative		80	20
Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed																																												
		T1	T2																																											
Continuous Assessment	100																																													
GROUP	30																																													
- Case 1: KUP Case Study - 1 (5%)		100																																												
- Case 2: KUP Case Study - 2 (5%)		100																																												
- Case 3: Tax Court (5%)		100																																												
- Case 4: Introduction to Tax Management (5%)			100																																											
- Small Group Discussion and Presentation: Analysis on Tax Court Summary of Decision (10%)		100																																												
INDIVIDUAL	70																																													
- Individual Contribution (e.g. Cooperative		80	20																																											

	<table border="1"> <tr> <td>Learning, Quizzes, Individual Assignments) (10%)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Midterm Exam (30%)</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td>- Final Exam (30%)</td> <td></td> <td>75</td> <td>25</td> </tr> </table>	Learning, Quizzes, Individual Assignments) (10%)				- Midterm Exam (30%)		100		- Final Exam (30%)		75	25												
Learning, Quizzes, Individual Assignments) (10%)																									
- Midterm Exam (30%)		100																							
- Final Exam (30%)		75	25																						
Details of Learning Methods	<p>The specific learning methods used in this subject are:</p> <ul style="list-style-type: none"> • Active Lecturing (Session 1, 2, 3, 4, 5, 8, 11, 12, and 14) Lecturers will explain materials in the class. This method will also be conducted during guest lecture. For the lectures, students will be provided with mini case studies. Students are required to work on the case studies before class and lecturers will discuss the solutions in class. • Case-Based Learning (Session 6, 7, 9, and 13) Students are divided into groups to discuss specific cases and to present cases with the lecturer as a facilitator. • Small Group Discussuin (Session 10) In session 10, students are divided into small groups to analyze the summary of tax court's decision assigned to them (each group will analyze a different appeal case). It is expected that students can have more understanding of the tax appeal process in the tax court. 																								
Student Study Effort Expected	<table border="1"> <tr> <td colspan="2">Class Contacts:</td> </tr> <tr> <td>Lectures</td> <td>8.5 hours</td> </tr> <tr> <td>Discussion</td> <td>17.5 hours</td> </tr> <tr> <td>Presentation</td> <td>9 hours</td> </tr> <tr> <td>SUBTOTAL</td> <td>35 hours</td> </tr> <tr> <td colspan="2">Other Study Effort:</td> </tr> <tr> <td>Preparation for Cases and Observation Report</td> <td>18 hours</td> </tr> <tr> <td>Preparation for Cooperative Learning</td> <td>10 hours</td> </tr> <tr> <td>Self-Study</td> <td>14 hours</td> </tr> <tr> <td>Tax Court Observation</td> <td>3 hours</td> </tr> <tr> <td>SUBTOTAL</td> <td>45 hours</td> </tr> <tr> <td>TOTAL</td> <td>80 hours</td> </tr> </table>	Class Contacts:		Lectures	8.5 hours	Discussion	17.5 hours	Presentation	9 hours	SUBTOTAL	35 hours	Other Study Effort:		Preparation for Cases and Observation Report	18 hours	Preparation for Cooperative Learning	10 hours	Self-Study	14 hours	Tax Court Observation	3 hours	SUBTOTAL	45 hours	TOTAL	80 hours
Class Contacts:																									
Lectures	8.5 hours																								
Discussion	17.5 hours																								
Presentation	9 hours																								
SUBTOTAL	35 hours																								
Other Study Effort:																									
Preparation for Cases and Observation Report	18 hours																								
Preparation for Cooperative Learning	10 hours																								
Self-Study	14 hours																								
Tax Court Observation	3 hours																								
SUBTOTAL	45 hours																								
TOTAL	80 hours																								
Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> 1. Law No. 28 year 2007 on Taxation General Provisions and Procedures (<i>Ketentuan Umum dan Tata Cara Perpajakan</i>) (UU KUP) 2. Law No. 19 year 2000 on Tax Collection using Distress Warrant (<i>Penagihan Pajak dengan Surat Paksa</i>) (UU PPSP) 3. Government Regulation in Lieu of Law No. 1 year 2017 on Access to Financial Information for Taxation Purposes (<i>Akses Informasi Keuangan untuk Kepentingan Perpajakan</i>) (PERPU 1/2017) 4. Law No. 14 year 2002 on Tax Court (<i>Pengadilan Pajak</i>) (UU Pengadilan Pajak) 																								

5. Law No. 36 year 2008 on Income Tax (*Pajak Penghasilan*) (UU PPh)
6. Law No. 42 year 2009 on Value-Added Tax and Sales Tax on Luxury Goods (*Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan Atas Barang Mewah*) (UU PPN)
7. Law No. 28 year 2009 on Local Taxes and Retributions (*Pajak Daerah dan Retribusi Daerah*) (UU PDRD)
8. Law No. 13 year 1985 on Stamp Duty (*Bea Meterai*) (UU Bea Meterai)
9. Law No. 12 year 1985 on Land and Building Tax (*Pajak Bumi dan Bangunan*) (UU PBB)
10. Other tax regulations (UU, PERPU, PP, PMK, KMK, PER, KEP, SE, etc.)

Supplementary Readings:

1. Tubagus Chairul Amakhi. 2017. *General Provision and Procedures in Taxation & Tax Court (Ketentuan Umum Perpajakan & Undang-Undang Pengadilan Pajak)*. Jakarta: Perca Publisher. (TCA1)
2. Tubagus Chairul Amakhi. 2017. *Income Tax Law (Undang-Undang Pajak Penghasilan)*. Jakarta: Perca Publisher. (TCA2)
3. Tubagus Chairul Amakhi. 2017. *Value Added & Regional Tax Law (Undang-Undang Pajak Pertambahan Nilai & Daerah)*. Jakarta: Perca Publisher. (TCA3)
4. Waluyo. 2010. *Perpajakan Indonesia*, Book 1 and Book 2. Jakarta: Penerbit Salemba Empat. (W)
5. Website: www.pajak.go.id, www.kanwilpajakwpbesar.go.id, www.ortax.org, etc.