



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

SYLLABUS
TAXATION 1 (3 SKS)
ECAU603101
EVEN SEMESTER 2018/2019

No.	Lecturer	E-mail
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Subject Code	ECAU603101
Subject Title	Taxation 1
Credit Value	3
Year	2
Pre-requisite/ Co-requisite/ Exclusion	Financial Accounting 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 can independently complete personal income tax, corporate income tax, and value-added tax. This course discusses tax concepts, tax system, basic concepts of income tax, administration, recording and reporting of income tax, withholding tax, personal income tax, corporate income tax, Value-Added Tax (<i>Pajak Pertambahan Nilai/PPN</i>), and Sales Tax on Luxury Goods (<i>Pajak Penjualan atas Barang Mewah/PPnBM</i>).
Subject Learning Outcomes	<p>Upon completion of the subject, students will be able to apply technical competence in taxation as well as to demonstrate ethics and social responsibility.</p> <p>1. Technical Competence: Able to apply technical competence in taxation (LO1)</p> <p>a. Able to explain taxation compliance and filing requirements in Indonesia (T1)</p> <ul style="list-style-type: none"> • Explain tax concepts and tax system in Indonesia • Explain concepts of income tax, administration of withholding tax, and tax reporting • Explain concept of Value-Added Tax and Sales Tax on Luxury Goods

- b. Able to prepare direct and indirect tax calculations for individuals and organizations (T2)
 - Calculate, record, and report withholding tax
 - Calculate, record, and report personal income tax
 - Calculate, record, and report corporate income tax
 - Calculate, record, and report Value-Added Tax and Sales Tax on Luxury Goods

Subject
Synopsis/
Indicative
Syllabus

Week #	Topics	LO	References
1	<p>Pre-Lecturing:</p> <ul style="list-style-type: none"> a. Description of Syllabus b. Group Allocation c. Explanation of Assignment d. Explanation of Class Rules <p>Introduction to Indonesian Taxation</p> <ul style="list-style-type: none"> a. Tax System b. Rule and Function of Tax in Government Budget c. Tax Concepts (Including Tax Levy) d. Problems in Tax Levy e. Link between Tax and Accounting 	T1	<p>Ch 1 (W)</p> <p><i>Active Lecturing (AL)</i></p>
2	<p>Income Tax</p> <ul style="list-style-type: none"> a. Subject and Non-Subject of Income Tax b. Object and Non-Object of Income Tax c. Deductible and Non-Deductible Expenses d. Summary of Income Tax Calculation (Gross and Net Income, Deemed Net Income) 	T1	<p>UU PPh Art 2, 3, 4, 6(1), 6(2), 10, 11, 15, 17, 18, 28(1), 28(2)</p> <p><i>Active Lecturing (AL)</i></p>
3	<p>Withholding Tax – Income Tax Article 21/26</p> <ul style="list-style-type: none"> a. Tax Withholders and Tax Subject b. Tax Object: Salary, Severance, Honorarium, etc. c. Illustration of Income Tax Art 21/26 Calculation d. Recording and Presentation of Income Tax Art 21/26 on Financial Statement 	T1, T2	<p>UU PPh Art 21, 26</p> <p><i>Active Lecturing (AL)</i></p>

4	<p>Withholding Tax – Income Tax Article 22, 23/26, 4(2) and Tax Credit (Art 24)</p> <p>a. Tax Withholders and Tax Subject</p> <p>b. Tax Object:</p> <ul style="list-style-type: none"> • Import Activity, Purchase of Goods, etc. • Dividend, Interest, Service Delivery, etc. • Land/Building Rent, Deposit Interest, etc. <p>c. Tax Credit Concept of Income Tax Art 24</p> <p>d. Illustration of Income Tax Art 22, 23/26, 24, 4(2) Calculation</p> <p>e. Recording and Presentation of Income Tax Art 22, 23/26, 24, 4(2) on Financial Statement</p>	T1, T2	<p>UU PPh Art 22, 23/26, 24, 4(2)</p> <p><i>Active Lecturing (AL)</i></p>
5	<p>Case 1: Withholding Tax and Tax Credit Art 24</p> <p>a. Calculation of Income Tax Art 21/26, 22, 23/26, and 4(2)</p> <p>b. Reporting of Income Tax Art 21/26, 22, 23/26, and 4(2)</p> <p>c. Calculation and Reporting of Income Tax Art 24</p>	T1, T2	<p>UU PPh Art 21, 22, 23/26, 24, 4(2)</p> <p><i>Case-Based Learning (CBL)</i></p>
6	<p>Taxable Income Calculation</p> <p>a. Small and Micro Business (UKM) Taxation – Final Tax PP 23/2018</p> <p>b. Fiscal Reconciliation Concept</p> <p>c. Identification of Object and Non-Object of Income Tax</p> <p>d. Identification of Deductible and Non-Deductible Expenses</p> <p>e. Loss Compensation</p> <p>f. Calculation of Taxable Income, Tax Payable and Under/Overpayment</p> <p>g. Illustration of Individual Income Tax Calculation</p>	T1, T2	<p>UU PPh</p> <p><i>Active Lecturing (AL)</i></p>
7	<p>Individual Income Tax Calculation</p> <p>a. Type of Individual Taxpayer and Its Tax Reporting</p>	T1, T2	<p>UU PPh Art 4 (1), 6, 7, 8, 9, 10, 16, 17, 25, 28, 29</p>

	<ul style="list-style-type: none"> b. Income Tax Art 25 c. Tax Calculation for Individual Taxpayer with more than 1 Income Source d. Tax Calculation for Individual Taxpayer Doing Business e. Tax Reporting of Individual Taxpayer <p>Case 2: Calculation and Reporting of Individual Income Tax</p>		<p><i>Active Lecturing (AL) and Case-Based Learning (CBL)</i></p>
MIDTERM EXAM			
8	<p>Corporate Income Tax and Permanent Establishment (<i>Bentuk Usaha Tetap/BUT</i>)</p> <ul style="list-style-type: none"> a. Fiscal Reconciliation b. Income Tax Art 25 Special Condition c. Concept and Calculation of Current and Deferred Tax d. Definition of Permanent Establishment/PE e. Tax Object of PE f. PE Tax Calculation g. Calculation and Reporting of Corporate Income Tax h. Recording and Presentation of Corporate Income Tax on Financial Statement 	T1, T2	<p>UU PPh Art 4, 5, 6, 9, 16, 17, 28, 29 PSAK 46</p> <p><i>Active Lecturing (AL)</i></p>
9	<p>Assets Taxation (<i>also applied to Individual Income Tax</i>)</p> <ul style="list-style-type: none"> a. Acquisition of Fixed Assets, Inventory, Investment Property b. Fiscal Depreciation and Amortization c. Asset Revaluation d. Sales of Assets e. Related Party Transaction f. Leased Asset g. The Difference between Accounting and Tax Treatment of Assets and Implication to the Financial Statement h. Illustration of Assets Taxation Calculation 	T1, T2	<p>UU PPh Art 10, 11, 18</p> <p><i>Active Lecturing (AL)</i></p>

	10	Case 3: Corporate Income Tax a. Calculation of Corporate Income Tax and PE Income Tax b. Reporting of Corporate Income Tax	T1, T2	UU PPh <i>Case-Based Learning (CBL)</i>
	11	Concepts of Value-Added Tax (VAT) and Sales Tax on Luxury Goods a. Basic Concepts, Object, Tariff of VAT and Sales Tax on Luxury Goods b. VAT Taxpayer c. VAT and Sales Tax on Luxury Goods Tax Base d. Calculation of VAT In, VAT Out and Over/Underpayment e. Reporting and Recording of VAT and Sales Tax on Luxury Goods	T1, T2	UU PPN Art 1-5, 7, 9, 10, 11a, 12, 14, 16, 33, 36 <i>Active Lecturing (AL)</i>
	12	VAT Tax Object, Tax Invoice, VAT Withholder a. Delivery of Taxable Goods (<i>Barang Kena Pajak/BKP</i>) and Taxable Service (<i>Jasa Kena Pajak/JKP</i>) b. Non BKP and Non JKP c. Tax Invoice d. Taxable Time e. Goods Return and Service Cancellation f. Creditable VAT In g. VAT Withholder and Confirmation for VAT Taxpayer h. VAT of Self Construction	T1, T2	UU PPN Art 1, 3, 4, 6(13), 9, 13(5), 13(7), 16, 32 <i>Active Lecturing (AL)</i>
	13	Case 4: Value-Added Tax (VAT) a. Calculation of VAT and Sales Tax on Luxury Goods b. VAT Reporting	T1, T2	UU PPN <i>Case-Based Learning (CBL)</i>
	14	General Lecture: Customs and Excise		<i>Active Lecturing (AL)</i>
	FINAL EXAM			
Teaching/ Learning Methodology	Teaching methods applied in this subject are active lecturing and case-based learning. In active lecturing, lecturer presents the related materials and students are			

	<p>required to be actively involved during the lecture. This course also applies case-based learning in which students achieve the learning objectives by discussing and solving related problems or cases under guidance of the lecturer. Students are required to submit papers containing analysis of the cases and to deliver presentation of the cases which is then followed by discussion.</p> <p>Students are also required to attend tutorial sessions to improve their technical skill related to all topics in this subject. During lectures or tutorial sessions, students will also be required to complete quizzes.</p> <p>The policy related to plagiarism, cheating, and attendance must refer to faculty regulation.</p>																																																						
<p>Assessment Method in Alignment with Intended Learning Outcomes</p>	<table border="1"> <thead> <tr> <th rowspan="2">Specific Assessment Methods/Tasks</th> <th rowspan="2">% Weighting</th> <th colspan="2">Intended Learning Outcomes to be Assessed</th> </tr> <tr> <th>T1</th> <th>T2</th> </tr> </thead> <tbody> <tr> <td>Continuous Assessment</td> <td>100</td> <td></td> <td></td> </tr> <tr> <td>GROUP</td> <td>15</td> <td></td> <td></td> </tr> <tr> <td>- Case 1: Calculation and Reporting of Withholding Tax (3%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Case 2: Calculation and Reporting of Personal Income Tax (4%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Case 3: Calculation and Reporting of Corporate Income Tax (4%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Case 4: Calculation and Reporting of VAT and Sales Tax on Luxury Goods (4%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>INDIVIDUAL</td> <td>85</td> <td></td> <td></td> </tr> <tr> <td>- Participation (5%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Quiz (10%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Mid-Term Exam (30%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Final Exam (30%)</td> <td></td> <td>20</td> <td>80</td> </tr> <tr> <td>- Tutorial (10%)</td> <td></td> <td>20</td> <td>80</td> </tr> </tbody> </table>	Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed		T1	T2	Continuous Assessment	100			GROUP	15			- Case 1: Calculation and Reporting of Withholding Tax (3%)		20	80	- Case 2: Calculation and Reporting of Personal Income Tax (4%)		20	80	- Case 3: Calculation and Reporting of Corporate Income Tax (4%)		20	80	- Case 4: Calculation and Reporting of VAT and Sales Tax on Luxury Goods (4%)		20	80	INDIVIDUAL	85			- Participation (5%)		20	80	- Quiz (10%)		20	80	- Mid-Term Exam (30%)		20	80	- Final Exam (30%)		20	80	- Tutorial (10%)		20	80
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<p>Details of Learning Methods</p>	<p>The specific learning methods used in this subject are:</p> <ul style="list-style-type: none"> Active Lecturing (Session 1, 2, 3, 4, 6, 7, 8, 9, 11, and 12) Almost in all sessions, lecturers will explain the tax concepts, type of tax and how to calculate the tax using examples. Students should be active in class to discuss the topic related to this subject with the lecturer as facilitator. Case-Based Learning (Session 5, 7, 10, and 13) Students are divided into groups to discuss specific case and then they have to present it. Other students are required to ask questions. Lecturer will give conclusion after discussion. 																																																						

	<ul style="list-style-type: none"> • Quiz Students must finish quizzes during lectures or tutorial sessions to test their understanding of the topics. Quizzes will be conducted before and after the midterm exam. • Tutorial This subject is completed with tutorial class to discuss problems and cases, including how to completely fill tax return. 																								
Student Study Effort Expected	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: left;">Class Contacts:</td> </tr> <tr> <td>Lectures</td> <td style="text-align: right;">20 hours</td> </tr> <tr> <td>Discussion</td> <td style="text-align: right;">9 hours</td> </tr> <tr> <td>Presentation</td> <td style="text-align: right;">4 hours</td> </tr> <tr> <td>Quiz</td> <td style="text-align: right;">2 hours</td> </tr> <tr> <td>SUB TOTAL</td> <td style="text-align: right;">35 hours</td> </tr> <tr> <td colspan="2" style="text-align: left;">Other Study Effort:</td> </tr> <tr> <td>Preparation for Cases</td> <td style="text-align: right;">8 hours</td> </tr> <tr> <td>Self-Study</td> <td style="text-align: right;">14 hours</td> </tr> <tr> <td>Tutorial</td> <td style="text-align: right;">30 hours</td> </tr> <tr> <td>SUB TOTAL</td> <td style="text-align: right;">52 hours</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">87 hours</td> </tr> </table> <p>A</p>	Class Contacts:		Lectures	20 hours	Discussion	9 hours	Presentation	4 hours	Quiz	2 hours	SUB TOTAL	35 hours	Other Study Effort:		Preparation for Cases	8 hours	Self-Study	14 hours	Tutorial	30 hours	SUB TOTAL	52 hours	TOTAL	87 hours
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Reading List and References	<p>Required Readings:</p> <ol style="list-style-type: none"> 1. Law No. 36 year 2008 on Income Tax (<i>Pajak Penghasilan</i>) (UU PPh) 2. Law No. 42 year 2009 on Value-Added Tax and Sales Tax on Luxury Goods (<i>Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah</i>) (UU PPN) 3. Law No. 28 year 2007 on Taxation General Provisions and Procedures (<i>Ketentuan Umum dan Tata Cara Perpajakan</i>) (UU KUP) 4. Other tax regulations (UU, PERPU, PP, PMK, KMK, PER, KEP, SE, etc.) <p>Supplementary Readings:</p> <ol style="list-style-type: none"> 1. Tubagus Chairul Amakhi. 2017. <i>General Provision and Procedures in Taxation & Tax Court (Ketentuan Umum Perpajakan & Undang-Undang Pengadilan Pajak)</i>. Jakarta: Perca Publisher. (TCA1) 2. Tubagus Chairul Amakhi. 2017. <i>Income Tax Law (Undang-Undang Pajak Penghasilan)</i>. Jakarta: Perca Publisher. (TCA2) 3. Tubagus Chairul Amakhi. 2017. <i>Value Added & Regional Tax Law (Undang-Undang Pajak Pertambahan Nilai & Daerah)</i>. Jakarta: Perca Publisher. (TCA3) 4. Waluyo. 2010. <i>Perpajakan Indonesia, Book 1 and Book 2</i>. Jakarta: Penerbit Salemba Empat. (W) 5. www.pajak.go.id, www.kanwilpajakwpbesar.go.id, www.ortax.org, etc. 																								