



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

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

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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,

	<p>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</p> <ul style="list-style-type: none"> 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>
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Subject Synopsis/ Indicative Syllabus				
	Week #	Topics	LO	References
	1	<p>Pre-Lecturing</p> <p>a. Explanation of Syllabus b. Group Allocation c. Explanation of Assignment d. Explanation of Class Rules</p> <p>Review and Introduction</p> <p>a. Review of Basic Concepts of Taxation, Tax Law, and Tax System and Tax Organizations in Indonesia b. Review of Income Tax (PPH), Value-Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM) c. Introduction to the Taxation General Provisions and Procedures (KUP)</p>	T1	<p>UU PPh, UU PPN, UU KUP, and Other Sources</p> <p><i>Active Lecturing (AL)</i></p>
	2	<p>Taxation General Provisions and Procedures (KUP) – 1</p> <p>KUP: Registration, Bookkeeping, Tax Payment, and Tax Filing</p> <p>a. Taxpayer Identification Number (NPWP) and Validation Number of Taxable Entrepreneur (NPPKP) b. Bookkeeping vs Recording c. Tax Payment d. Tax Filing e. Tax Penalties f. Ethical Issues</p>	T1	<p>UU KUP and Other Sources</p> <p>UU KUP: Article 2, 2A, 3, 4, 5, 6, 7, 8, 9, 10, 11, 28, 32</p> <p><i>Cooperative Learning (CL)</i></p>
3	<p>Taxation General Provisions and Procedures (KUP) – 2</p> <p>KUP: Tax Audit, Tax Assessment, Tax Collection, and Taxation Information</p>	T1	<p>UU KUP, UU PPSP, PERPU 1/2017 and Other Sources</p>	

	<ul style="list-style-type: none"> 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 		<p>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</p> <p><i>Cooperative Learning (CL)</i></p>
4	<p>Taxation General Provisions and Procedures (KUP) – 3</p> <p>KUP: Criminal Offence and Tax Investigation</p> <ul style="list-style-type: none"> a. Criminal Offence in Taxation b. Preliminary Investigation c. Tax Investigation d. Tax Penalties e. Ethical Issues 	T1	<p>UU KUP, UU PPSP and Other Sources</p> <p>UU KUP: Article 38, 39, 39A, 40, 41, 41A, 41B, 41C, 43, 43A, 44, 44A, 44B</p> <p><i>Cooperative Learning (CL)</i></p>
5	<p>Taxation General Provisions and Procedures (KUP) – 4</p> <p>KUP: Tax Objection, Tax Appeal, and Tax Lawsuit</p> <ul style="list-style-type: none"> a. Procedures, Requirements, Decision, and Penalties of Tax Objection, Tax Appeal, and Tax Lawsuit b. Tax Penalties c. Ethical Issues 	T1	<p>UU KUP and Other Sources</p> <p>UU KUP: Article 23, 25, 26, 26A, 27, 27A</p> <p><i>Cooperative Learning (CL)</i></p>
6	<p>Case 1: KUP Case Study – 1</p> <ul style="list-style-type: none"> a. Registration, Bookkeeping, Tax Payment, and Tax Filing b. Tax Audit, Tax Assessment, Tax Collection, and Taxation Information c. Tax Penalties 	T1	<p>UU KUP, UU PPSP, PERPU 1/2017 and Other Sources</p> <p><i>Case-Based Learning (CBL) and Presentation</i></p>

	<p>7</p> <p>Case 2: KUP Case Study – 2</p> <p>a. Criminal Offence and Tax Investigation</p> <p>b. Tax Objection, Tax Appeal, and Tax Lawsuit</p> <p>c. Tax Penalties</p>	T1	<p>UU KUP, UU PPSP, and Other Sources</p> <p><i>Case-Based Learning (CBL) and Presentation</i></p>
MIDTERM EXAM			
	<p>8</p> <p>Tax Court</p> <p>a. Tax Court Arrangement</p> <p>b. Tax Court Procedural Law</p> <p>c. Tax Appeal Procedures</p> <p>d. Tax Lawsuit Procedures</p> <p>e. Ethical Issues in Tax Court, Tax Appeal and Tax Lawsuit</p>	T1	<p>UU Pengadilan Pajak and Other Sources</p> <p><i>Active Lecturing by Guest Lecturer</i></p>
	<p>9</p> <p>Case 3: Tax Court</p> <p>a. Tax Court Arrangement</p> <p>b. Tax Court Procedural Law</p> <p>c. Tax Appeal Procedures</p> <p>d. Tax Lawsuit Procedures</p>	T1	<p>UU Pengadilan Pajak and Other Sources</p> <p><i>Cooperative Learning (CL)</i></p>
	<p>10</p> <p>Presentation: Tax Court Observation Report</p> <p>a. Analysis of Tax Court Process</p> <p>b. Analysis of Case Observed in Tax Court</p> <p>c. Analysis of Accounting, Audit, and Management Aspects in Taxation</p>	T1	<p>UU Pengadilan Pajak, UU KUP, UU PPh, UU PPN and Other Sources</p> <p><i>Experiential Learning (EL) and Presentation</i></p>
	<p>11</p> <p>Judicial Review in Supreme Court Procedures, Requirements, Decision, and Penalties of Judicial Review in Supreme Court</p>	T1	<p>UU Pengadilan Pajak, UU Mahkamah Agung, and Other Sources</p> <p><i>Cooperative Learning (CL)</i></p>
	<p>12</p> <p>Introduction to Tax Management</p> <p>a. Introduction to Tax Professionals (e.g. Tax Consultant, Tax Manager)</p> <p>b. Introduction to Tax Management</p>	T2	<p>UU KUP, UU PPh, UU PPN and Other Sources</p>

		c. Tax Planning, Tax Avoidance, and Tax Evasion		<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 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	T1	UU PDRD, UU PPh and UU Bea Meterai <i>Active Lecturing (AL)</i>
	FINAL EXAM			
Teaching/ Learning Methodology	Teaching methods used in this course are active lecturing, cooperative learning, experiential learning, and case-based learning. In cooperative learning, students discuss materials in several groups under the guidance of the lecturer. 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>This course also applies the experiential learning method in which students are required to attend a tax trial in tax court and to analyze tax court process and tax cases observed in the tax court. Students are also required to submit the observation report and to deliver presentation of the report which is then followed by discussion.</p> <p>The policy related to plagiarism, cheating and attendance must refer to the 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>30</td> <td></td> <td></td> </tr> <tr> <td>- Case 1: KUP Case Study – 1 (5%)</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td>- Case 2: KUP Case Study – 2 (5%)</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td>- Case 3: Tax Court (5%)</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td>- Case 4: Introduction to Tax Management (5%)</td> <td></td> <td></td> <td>100</td> </tr> <tr> <td>- Experiential Learning: Tax Court Observation Report (10%)</td> <td></td> <td>100</td> <td></td> </tr> <tr> <td>INDIVIDUAL</td> <td>70</td> <td></td> <td></td> </tr> <tr> <td>- Individual Contribution (e.g. Cooperative Learning, Quizzes, Individual Assignments) (10%)</td> <td></td> <td>80</td> <td>20</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> </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	- Experiential Learning: Tax Court Observation Report (10%)		100		INDIVIDUAL	70			- Individual Contribution (e.g. Cooperative Learning, Quizzes, Individual Assignments) (10%)		80	20	- Midterm Exam (30%)		100		- Final Exam (30%)		75	25
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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, 12, and 14) Lecturers will explain materials in the class. This method will also be conducted during guest lecture. • Cooperative Learning (Session 2, 3, 4, 5, 8, 9, and 11) Students are divided into groups and discuss the specific topic related to the taxation general provisions and procedures (KUP) in Focus Group Discussion (FGD) and Home Group Discussion (HGD). The materials are divided into several topics for FGD, and then all of FGD's topics will be discussed in HGD. Finally, each group will present the results of discussions with the lecturer as a facilitator. Results of the discussion are expected to improve students' understanding of the concept. 																																																		

	<ul style="list-style-type: none"> • Case-Based Learning (Session 6, 7, and 13) Students are divided into groups to discuss specific cases and to present cases with the lecturer as a facilitator. • Experiential Learning – Tax Court Observation (Session 10) In session 1, students are informed that they are required to attend a tax trial in tax court before the midterm exam and to present the observation in session 9. It is expected that students have more understanding of the tax appeal atmosphere and 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
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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 (<i>Pajak Penghasilan</i>) (UU PPh) 6. 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) 7. Law No. 28 year 2009 on Local Taxes and Retributions (<i>Pajak Daerah dan Retribusi Daerah</i>) (UU PDRD) 8. Law No. 13 year 1985 on Stamp Duty (<i>Bea Meterai</i>) (UU Bea Meterai) 9. Law No. 12 year 1985 on Land and Building Tax (<i>Pajak Bumi dan Bangunan</i>) (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.