



**COURSE OUTLINE
and
SET OF COURSE**

Course : TAXATION

Code/credits : EA 497 / 3 SKS

**MANAGEMENT DEPARTMENT
FACULTY OF ECONOMICS
DIPONEGORO UNIVERSITY
SEMARANG**

Out Lines of Teaching Program

Lecture Code	: EA 497.
Lecture	: Taxation of I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.

Out Lines of Teaching Program

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Description

This lecture gives understanding about imposition bases of tax, and its(the characteristic. Consequence pemajakan, law path and sanction to collision will be diketengahkan as part of understanding to argument pemajakan applied now.

Purpose of common instruksional (PCI)

After following this course, student is expected to has ability:

1. Comprehends law and reasoning of imposition of tax in Indonesia.
2. Comprehends tax imporser system consequence to obligation of taxpayer and tax subject.
3. Comprehends the justice and tax imporser ground theory either international and also national.

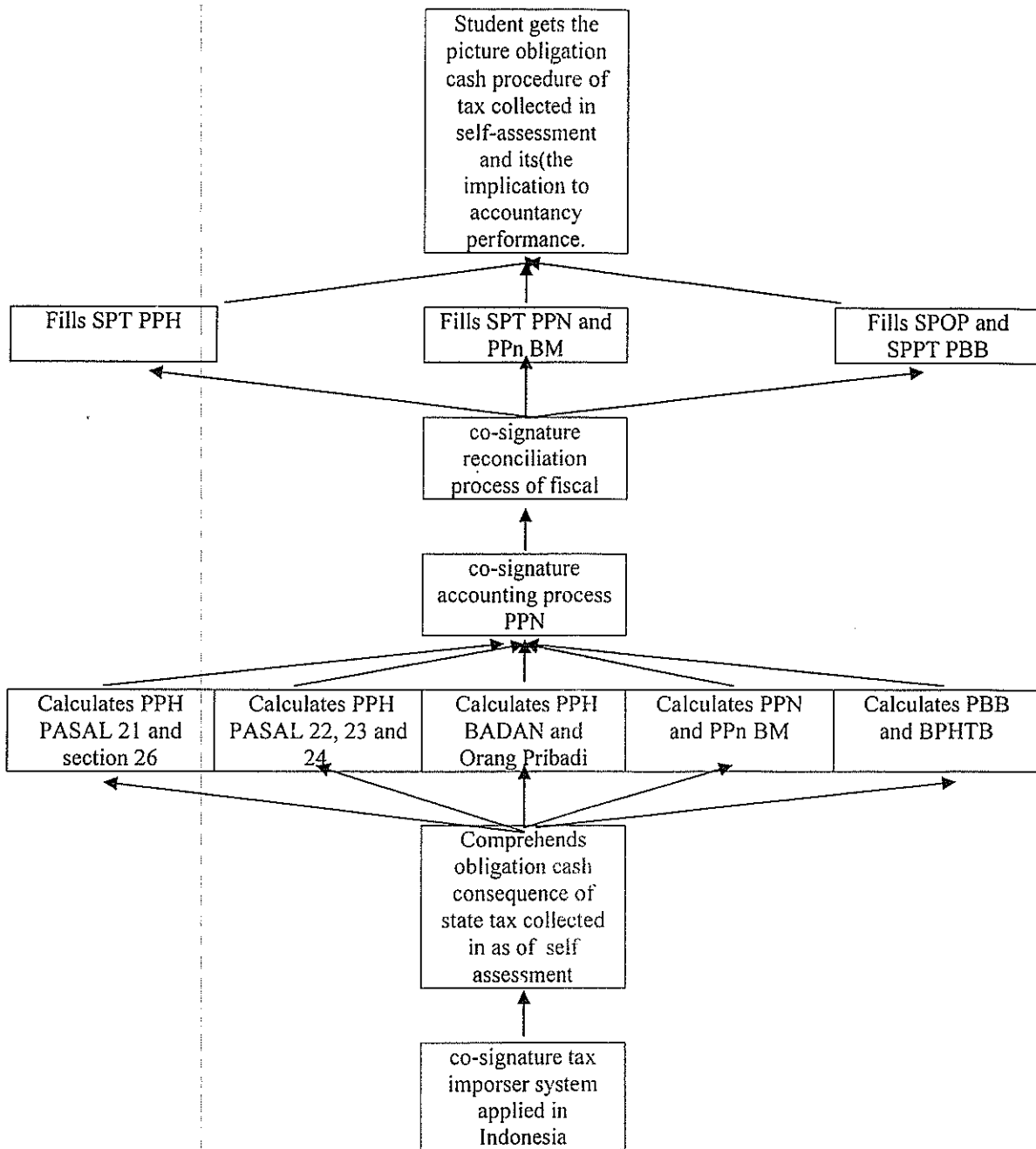
Purpose of special instruksional (PSI)

1. co-signature history of tax imporser in Indonesia.
2. co-signature argument procedure of law in imposition of tax.
3. co-signature state tax types and area tax along with way of its(the collector and calculation.
4. co-signature argument of its(the tax reform and interrelationship with emphasis function of tax.

No.	PCI	Main Topic	Sub Topic	Duration	Reference
1.	Understanding obligation cash procedure of tax.	Common rule and taxation procedures	Reasoning of imposition of tax, Understanding of taxation base, inauguration of Taxpayer, Objection and compares, inspection of Tax, Rights and obligations wp, Bookkeeping and sanction of taxation.	150 Minutes.	1) UU No. 28 / 2007 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
2.		General PPh	State tax, Area tax, Subject and tax object, PTKP, Mechanism of obligation cash P Ph, P Ph to overseas wp.	150 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
3.	Calculates tax liability.	P Ph section 21 and 26	Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure.	150 Minutes.	1) Section 21 and Section 26 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
4.		P Ph section 22	Treasurer and Importer.	150 Minutes.	1) Section 22 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
5.		P Ph section 23 and section 4 (2)	Collector and cutter, Collector base.	150 Minutes.	1) Section 23 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
6.		P Ph section 24	Inter-states tax credit constrain, calculation of Tax.	150 Minutes.	1) Section 24 UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
7.		PBB	Understanding, Mechanism, Subject and tax object. Calculation, Tariff, Distribution tax and sanction.	150 Minutes.	1) UU No. 12 / 1994 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
8.		PPN and P Pn BM	Background, Subject and tax object, Tollbooth order, imposition base of Tax, Inauguration PKP, Mechanism, calculation of Tax.	150 Minutes.	1) UU No. 18 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
9.		SKFLN (Overseas	Purpose, Classification,	150 Minutes.	Endang Kiswara, Konsep dan Aplikasi

		Fiscal Letter) and Bea Meterai	Sanction, and when its deadline.		Perpajakan Indonesia, BP UNDIP, 2007.
10.	Doing integration of bookkeeping of tax in system accounting information.	Tax accountancy	Accountancy PPH (decrease, fluctuation of currency, timing difference and permanent difference, accountancy profit and fiscal profit, reconciliation of fiscal), and Accountancy PPN.	150 Minutes.	Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.
11.		P Ph section 25 and section 29	Calculation of instalment of tax.	150 Minutes.	UU No. 17/ 2000 along with its execution order.
12.	Doing reporting of tax in media SPT.	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPN BM, SPOP and SPPT PBB.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
13.		Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.
14.		Practice Of PPH BADAN & People person	Practice Of Admission filling of SPT PPH individu and corporate.	150 Minutes.	Endang Kiswara, Praktikum Perpajakan, BP UNDIP, 2007.

Result of Analysis Instructional Taxation I



Setting of Course Unit's Sessions

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Sessions	: 14.
Duration	: Each 150 Minutes.

Setting of Course Unit's Sessions

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 1 st .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to taxpayer.	co-signature obligation cash procedure of tax.	Common rule and taxation procedures	- Reasoning of imposition of tax, Understanding of taxation base, Inauguration of taxpayer and entrepreneur hits tax, Objection and compares, inspection of Tax, rights and obligations wp, Bookkeeping and sanction of taxation.	100 Minutes.	1) Law No. 16 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2005. School activity

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains understanding of taxation base, inauguration of taxpayer, objection and compares, inspection of tax, rights and obligations wp, bookkeeping and sanction of taxation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates kuliah Memberi image of kuliah which will come.	evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following, whose reply is tax subject, taxpayer, is the tax object, DPP, how much is tax rate, is tax imporser system and how much is the P Ph value, based on rule section 21, 22, 23 and 26 UU P Ph No. 28 / 2007 ! Closed Books !

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM, electric and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent: salary one month Rp 3 million, Jamsostek is paid Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without child), company general and administration expense Rp 0,5 M, orders importer to deliver capsule lift from Singapore (for the price of CIF: Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (area tax) Rp 5 million.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 2 nd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporser system consequence to administration burden of taxpayer.	co-signature obligation cash procedure of tax.	General PPh.	- State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains state tax, area tax, subject and tax object , PTKP,MEKANISM of obligation cash P Ph, P Ph to overseas wp.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Based on data following explains tax subject, taxpayer, and the tax object !

PT. Houri during the year 2001 obtaining production from effort for Rp 1 M, deviden Rp 50 million, deposit interest Rp 100 million, obligation interest Rp 75 million, gratification of cash from fanfare BCA Rp 100 million, present a car toyota new deer from toss Bank, what given in the form of cash Rp 150 million, production from operation effort for in Singapore Rp 200 million, (there is tax treaty between Indonesias - Singapore since 1990, P Ph in Singapore 25%). Costs happened : transportation Rp 100 million, salary and honourable of employee Rp 200 million, (between it is A (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand. functional allowance Rp 500 thousand, subsidy expense of PAM, electrics and phones for person house Rp 1 million, bigamous of dentist (production joined forces with husband, one month Rp 1 million), bears 4 and B (Kabag.Accountancy : salary one month Rp 3 million, jamsostek is paid x'self Rp 125 thousand, subsidy BBM person car Rp 100 thousand one month, bigamous without chlid), orders importer to

deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, P Pn BM 75%, PPN 10%), decoration supply of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design interior from Australian (lives in Indonesia during 10 days with payment Rp 50 million), administrasi and public Rp 150 million, depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption of everyday office of Rp 50 million, director tour of duty to Indonesia part of east Rp 25 million, retribution Rp 5 million, land tax and building Rp 1 million, development tax I (local tax) Rp 2 million, fee for a transportation consultant from Taiwan for the price of Rp 25 million.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 3 rd .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature tax imporsers system consequence to administration burden of taxpayer.	Calculates tax is owed.	P Ph section 21 and 26	- Subject and tax object, Cutter, Rights and obligations wp, Calculation procedure. - State tax, Area tax, Subject and tax object , PTKP, Mechanism of obligation cash PPh, P Ph to overseas wp.	100 Minutes.	1) Section 21 and Section 26 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, cutter, rights and obligations wp, calculation.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

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Response / Quiz / Examination

1) WP JAYABAYA has a wife with responsibility 5 chlid. If the wife obtaining production out of one employers have been cut P Ph section 21 and the work not related to effort for husband or member of other family, hence level of PTKP given to wp Jayabaya is equal (Elaborates the components) !

While for the wife, at the time of cutting of P Ph section 21 by the employer is given by PTKP Rp.....Because

If production of wife must be joined forces with production of husband, hence level of PTKP hat given to wp Jayabaya is equal

2) WP SURTIKANTI on 1 January 2002 having status wife from Mr. Aminoto which just a few minutes in PHK in the year 2001, though there are 3 chlid. Surtikanti works in a bank with production one month Rp 1.500.000,- part time payment Rp 500000,-, THT RP 75000,- and clothes subsidy Rp 75.00,- Jamsostek is paid. So, without suspected date of 5 August 2002 they set mind on divorced

(though that moment of middle Bu Surtikanti of pregnancy 6 month, and according to result of USG, the baby estimated to be twin), third the child will follow the mother. Based on this data, try to calculate P Ph section 21 paid by Bu Surtikanti in the year 2002.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 4 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accountancy in calculation tax is owed,	Calculates tax liability.	P Ph section 22 General PPh.	Treasurer, and Importer.	100 Minutes.	1) Section 22 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of tax with treasurer and transaction of importer.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

PT. Iraq is consumer goods whole saler, during the year 2002 obtaining production from effort for Rp 10 M, deviden Rp 150 million, deposit interest Rp 500 million, obligation interest Rp 100 million, gratification of cash from fanfare BCA Rp 100 million, present a car Toyota Kijang from toss Bank Just4U for the price of Rp 150 million, net earnings from branch of the company in Singapore Rp 2 M (there is tax treaty between Indonesias - Singapore since 1990, tax in Singapore 25%).

Costs effort for in Indonesia company : cost of goods sold percentage from selling price is 60%, transportation Rp 500 million, salary and honourable of employee Rp 1 M (between it is for Sadam Husen (manager) : salary one month Rp 10 million, jamsostek is paid by company Rp 125 thousand, functional allowance Rp 500 thousand, subsidy expense of PAM. electrics and phones for person house Rp 1 million, dentist wife (production joined forces with husband, one month Rp 1 million), bears 4 and Qusay (Accountancy Superintendent : salary one month Rp 3 million, Jamsostek is paid x'self Rp 125 thousand, person car fuel subsidy Rp 100 thousand one month, bigamous without chlid), company general and administration expense Rp 0,5 M. orders importer to deliver capsule lift from Singapore (for the price of CIF : Rp 1 M, import cost 50%, PPn BM 75%, PPN 10%), sells decoration of investiture party of mayor Semarang for the price of Rp 100 million, employs a consultant design

interior from Hongkong (lives in Indonesia during 10 days with payment Rp 50 million), all depreciation and amortization Rp 50 million, contribution for team Asian Games Indonesia Rp 100 million, consumption snack office officer Rp 100 million, manager tour of duty to Indonesia part of east Rp 50 million, retribution parks and garbage Rp 10 million, land tax and building Rp 2,5 million, development tax I (local tax) Rp 5 million. Relates To P Ph section 22, explains

- a. object,
- b. subject,
- c. mandatory,
- d. imposition base of tax,
- e. rate, and
- f. tax imporser system.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 5 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understanding the application of rule of tax and accountancy in calculation tax is owed, understanding tax imposer system consequence to administration burden of taxpayer.	Calculates tax liability.	PPH section 23 and section 4 article 2.	- Collector, Cutter, and Collector base.	100 Minutes.	1) Section 23 Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains collector procedure, cutting, and collector base.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Bank P is having address in Jl. Pattimura No. 40 Semarang, has NPWP 01.633.445.1.541.001 doing withholding to production given to other party. Cutting of PPH section 4 (2) what done during August 2004 is

- (1) Payment of deposit interest to client A, having address in Jl. Pahlawan, Gang Pejuang I No. 50 Semarang, nominally deposit Rp 50.000.000,-, interest rate 12% per year.
- (2) Giving of car toss present for the price of Rp 200.000.000,- to B, having address in Jl. Tumapel No. 222 Semarang.
- (3) Payment of reward to execution of construction service for the price of Rp 250.000.000,- to PT. C, what has NPWP: 01.115.226.3.541.010, and having address in Jl. Bathik Madrim No7 Semarang.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 6 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
co-signature the application of rule of tax and accountancy in calculation tax is owed,	Calculates tax liability.	P Ph section 24	- Inter-states tax credit constrain, calculation of Tax.	100 Minutes.	1) Section 24 Law No. 17 The year 2000 along with its execution order. 2) Endang Kiswara, Concept and Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains mechanism of inter-states tax credit, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. UC has 10 office of branches in Indonesia and one of in Penang, Malaysia. During the year 2002, obtained production from within country equal to Rp 5 Billion and from outside country Rp 1 Billion. If there is agreement of P3B between Indonesias with Malaysia, hence to production obtained in Malaysia will not be hit P Ph again in Indonesia, and pemajakan in Malaysia will be confessed as factor component tax credit, in calculation SPT PPh Badan PT. UC for year tax 2002. Tax rate in Malaysia 25%.

Tax to production in Malaysia : Rp 1 Billion x 25% = Rp 250.000.000,-.

Production component of gross coming from production in Malaysia is Rp 1 Billion.

2) PT. CU has its office is central in Indonesia, and has 5 office of branch beyond the sea, that is Kuala Lumpur, Manila, New York, Tokyo and Seoul. During the year 2002 companies obtains production equal to Rp 10 Billion, everyone of Indonesia Rp 2 Billion, Mud Confluence Rp 1 Billion, Manila Rp 2 Billion, New York Rp 3 Billion, Tokyo Rp 1 Billion and Seoul Rp 1 Billion. Indonesia has signed agreement of P3B with Malaysia, Filipina, Japan and Seoul, but with United States has not

is exist. So P Ph oweed in each state is Indonesia : $(Rp\ 50\ \text{million} \times 10\ \%) + (Rp\ 50\ \text{million} \times 15\%) + (Rp\ 900\ \text{million} \times 30\%) = Rp\ 282.500.000,-$.

Malaysia : $Rp\ 1\ \text{Billion} \times 25\% = Rp\ 250.000.000,-$.

Philippine : $Rp\ 2\ \text{Billion} \times 30\% = Rp\ 600.000.000,-$.

United States : $Rp\ 3\ \text{Billion} \times 35\% = Rp\ 1.050.000.000,-$.

Japan : $Rp\ 1\ \text{Billion} \times 40\% = Rp\ 400.000.000,-$.

South Korea : $Rp\ 1\ \text{Billion} \times 30\% = Rp\ 300.000.000,-$.

Calculation of maximum constrain of foreign tax credit, except tax coming from United States (because has not agreement of P3B).

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 7 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is owed,	Calculates tax liability.	PPN and PPn BM	Background, Subject and tax object, Tollbooth Order, imposition bottom of Tax, Inauguration PKP Mechanism calculation tax.	100 Minutes.	1) UU No. 18 / 2000 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, Tollbooth Law, imposition bottom of tax, inauguration PKP., mechanism, calculation tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Entrepreneur hits tax PT. Tragedy Iraq is a supermarket and department store which during the tax second the year 2005 having transaction data as follows: Omzet sale of Rp 1 M, number of operating costs 50% from circulation of business, HPP BKP is 60% from sale value, delivery of BKP is 75% from overall of sale, other 25% is delivery JKP. delivery to employee freely Rp 100 million, delivery as present to consumer for the price of Rp 50 million, usage x'self by company Rp 150 million, retur sale of Rp 200 million, retur purchasing of Rp 50 million, BKP hit by PPn BM with rate 10% is 50% from total omzet sale, rate 50% a number of 25% and the rest is not object PPn BM. How much is value PPn BM to be paid by PT. Tragedy Iraq for a period of tax second the year 2005 ?

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 8 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax is oweed.	Calculates tax liability.	PBB and BPHTB	Background, Subject and tax object, imposition bottom of Tax, Mechanism of tax calculation.	100 Minutes.	1) Law No. 12 the year 1994 along with its exercise order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains subject and tax object, imposition bottom of tax, mechanism, calculation of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. At 14 February 2004 Mr. Subekti sells a lawn land to PT. P with a width of 1000 m² with selling price for the price of Rp 100.000.000,-. Notaris yg will sign conveyancing act to the soil;land;ground applies to both parties (seller and buyer) for soon pays tax oweed and delivers its(the tax voucher to notary as covenant preemptive land right this data,

(a) Explains tax type yg is worn by thd above transaction and how many level !

(b) Tax imporser system applied illustratively ?

2. PT. Sulfur has plant in Jl. M No. 14 Semarang: Soil;land;ground wide 1500 m², value sells land around Rp 100000,- per m² (the year 2005), the price of buying former (the year 2000) per m² Rp 50000,-, Building wide 1005 m², looked into from the construction is valuable Rp 150000,- per m². Areal plant rented from Mr. H. Company holds Hak Guna Bangunan (HGB), what applied during 10 years. Who is land tax subject and building to plant PT. The sulfur and how many level of tax to be paid?

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 9 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	SKFLN (Overseas Fiscal Letter) and Bea Meterai	Purpose, Classification, Sanction, and When deadline.	100 Minutes.	1) Law No. 17 The year 2000 along with its(the execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Purpose, classification, sanction, and when the deadline.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1. When FLN is collected?
2. Is implication of fiscal collector to collector PPh?
3. Why there is collection of stamp duties toll? Explains the object!

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 10 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand the application of rule of tax and accounting in calculation tax liability.	Integrates bookkeeping of tax in accounting information system.	Tax accounting	Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and Accounting PPN.	100 Minutes.	1) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains Accounting PPH (reduction, fluctuation of token money, timing difference and permanent difference, accounting income and fiscal income), and accountancy for PPN.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) PT. X is a car tire manufacturer, motor tire, and bicycle tire, which during tax ke-5 the year 2004 doing transaction as follows:

- buys natural rubber raw material from farmer for the price of Rp 500 million,
- buys plant imitation of rubber raw material PVC for the price of Rp 750 million,
- imports dilution of chemistry mixing rubber from Japan for the price of Rp 500 million,
- buys computer 3 unit for the price @ Rpp 10 million,
- buys equipments of plant worker helmet for the price of Rp 100 million,
- sells car tire to dealer Rp 1 billion,
- sells motor tire to spare part shop Rp 500 million,
- PPN unable to pay for a period of before all Rp 5 million,

- sells car tire to government treasurer (PERTAMINA) for the price of Rp 100 million, retur sale of car tire Rp 50 million,
- retur purchasing of natural rubber from farmer Rp 5 million,
- purchasing rebate of artificial rubber of Rp 10 million,
- natural rubber bonus from farmer Rp 10 million.

Based on above data, bookkeeping journal create of PPN and calculate PPN liability !

2) Compiles commercial reduction conversion table to fiscal based on data following:

Company plant asset data on 31 Decembers 2004 :

Description; Acquisition price (Rp); Accumulated depreciation (Rp); Bock value (Rp);

Non building :

Group of 1 325.166.190,- 162.583.095,- 162.583.095,-

Group of 2 706.304.000,- 353.152.000,- 353.152.000,-

Group of 3 1.323.114.000,- 882.076.000,- 441.038.000,-

Group of 4 457.629.630,- 305.086.420,- 152.543.210,-

Building :

Permanent 1.500.000.000,- 1.000.000.000,- 500.000.000,-

Tidak permanent - - -

In the early of the year 2005 PT. D buys a pice of land with a width of 1500 m2 in town S, laid at border on plant now, and signed in front of notary D, SH with charter no. 999. Then above land by extension of plant building and office with a width of 300 m2 with expense of Rp 117.460.000,- and permanent semi building with a width of 700 m2 , for the price of Rp 82.580.000,- and applied to starts August 2005.

To complement plant facility, in the early of January 2005 bought by machine along with its supply, office furniture and fixtures and plant, and computer, with data according to categorisation of tax is

Descriptio; Economic Benefit (Year); Price (Rp)

Photocopier, calculator; 4 38.425.000,-

Mebel and equipment of wood; 4 120.000.000,-

Sepeda motor; 4 10.000.000,-

AC and fan; 8 6.150.000,-

Komputer, printer and scanner; 8 28.250.000,-

Mesin packaging; 16 62.500.000,-

Mesin bleaching, dyeing, printing and finishing; 16 1.323.437.500,-

Altogether is dwindled since year disbursement (2005), except machine bleaching, dyeing, printing and finishing, what dwindled starts the asset is operated (the year 2003), in the affirmative from Ditjen tax.

During the year 2005 has been sold old machines with selling price Rp 33.362.500,- (book salvage value Rp 30.000.000,- acquisition price Rp 60.000.000,-) while company bus (cluster 2) book salvage value Rp 55.775.000,- acquisition price Rp 111.550.000,- has experienced accident and gets insurance Rp 48.275.000,-.

Reduction of the fiscal done in the same parts big during the benefit (straight-line method), while commercial reduction done in part of part to decline during the benefit (doubled declining balance method). Commercial reduction one year amounts to Rp 328.603.297,-. As also to at commercial reduction, allocation of reduction of fiscal is done in the same way, that is 65% to aharga production fundamental, 25% to sales charge and the rest to general and administrative expense.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 11 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding the application of rule of tax and accounting in calculation tax liability.	Doing reporting of tax in tax return (SPT).	PPh section 25 and section 29.	Calculation of installment payment of tax.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Explains calculation installment payment of tax.	Sits, hears, response with answer or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

1) Known: PPh owed based on SPT PPh the year 2005 Rp 50.000.000,-P Cross cut of employer (PPh section 21) Rp 15.000.000,-.

P Ph collected by other party (PPh section 22) Rp 10.000.000,-.

P Ph which cross cut of oelh other party (PPh pasall 23) Rp 2.500.000,-.

overseas PPh Credit Insuranceansi (PPh section 24) Rp 7.500.000,-.

If PPh as referred to in above example with reference to production received and obtained for part of year tax covering a period of 6 month of in the year 2005, hence how much is level of monthly installment to be paid x'self each month in the year 2006? When arising SKPLB or SKPBB?

2) PT. Inscribed nitrogen as wp at KPP Magelang on 1 February 2005. Circulation of gross according to bookkeeping month of February is Rp 75.000.000,- and production of countable net based on bookkeeping of is Rp 7.500.000,-. Installment payment calculate of Tax section 25 for the year 2005!

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 12 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
understand method calculation tax liability.	Doing reporting of tax in tax return (SPT).	Practice Of PPN, PPN BM & PBB	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPN and PPn BM, SPOP and SPPT PBB.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PBB, BPHTB, PPN and PPn BM.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 13 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understand method calculation tax liability.	Does reporting of tax in tax return (SPT).	Practice Of Section 21 & 26	Practice Of Admission filling of SPT PPH PASAL 21 and 26.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax.	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice Of Admission filling of SPT PPH.PASAL 21 and 26.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluation response of Lecturer.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental section 21 and section 26.

Code of Lecture	: EA 497.
Lecture	: Taxation I.
Credit Hours	: 3.
Prerequisite	: Intermediate Financial Accounting I.
Session	: 14 th .
Duration	: 150 Minutes.

PCI	PSI	Main Topic	Sub Topic	Duration	Reference
Understanding method calculation tax is oweed.	Reporting of tax in tax return (SPT).	Practice Of Admission filling of SPT PPh individual and corporate.	Practice Of Admission filling of SPT PPh Orang Pribadi and Badan.	100 Minutes.	1) UU No. 17 / 2000 along with its execution order. 2) Endang Kiswara, Konsep dan Aplikasi Perpajakan Indonesia, BP UNDIP, 2007.

Learning Activities

Phase	Lecturer Activity	Students' Activity	Media
Antecedent	Explains reasoning of imposition of tax,	Sits, hears, silent.	LCD, White board, Spidol, Speaker.
Presentation	Practice of Admission filling of SPT PPh individual and corporate.	Does case or stall explanation of lecturer.	
Conclusion	Embraces matter Evaluates of course which will come.	Evaluates practice by giving try-out semester final exam.	

Course Evaluation

Evaluation during lecture is done by taking response, to know level of understanding of student to a topic. Participation which in the form of critical study, and question and answer response also becomes part of evaluation of lecturer to know study effectivity in class.

Response / Quiz / Examination

Finalizes practice assignments of discussion fundamental PPh Orang Pribadi and Badan.