

Description of Course Unit
according to the ECTS User's Guide 2015

Course unit title	Tax Law
Course unit code	PKN6237
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Bachelor
Year of study when the course unit is delivered (if applicable)	2020
Semester/trimester when the course unit is delivered	6
Number of ECTS credits allocated	3,23 ECTS
Name of lecturer(s)	Anang Priyanto, M.Hum. & Chandra Dewi Puspitasari, LL. M.
Learning outcomes of the course unit	Students are able to master the basic knowledge of taxation and tax regulations in order to raise awareness and attitude to comply with tax obligations as good citizens,
Mode of delivery (face-to-face, distance learning)	Distance learning/face to face
Prerequisites and co-requisites (if applicable)	-
Course content	The purpose of this course is to equip students with basic knowledge of taxation and tax regulations in order to raise awareness and attitude to comply with tax obligations as good citizens. matters regarding tax collection, tax relations with Pancasila, taxes and development, tax subjects, tax objects and taxpayers, tax rates, how to calculate taxes, double taxation to handling tax disputes.
Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Anang Priyanto (2017), Dasar-dasar Hukum Pajak, UNY Pres. Yogyakarta. 2. Amin Wijaya Tunggal (1995), Pelaksanaan Pajak Penghasilan Perorangan, Bina Cipta Jakarta. 3. Bohari (1985), Pengantar Perpajakan, Ghalia Indonesia, Jakarta. 4. Rochmat Soemitro (1987), Asas-asas dan dasar-dasar Perpajakan 1 dan 2 , Eresco, Bandung. 5. ----- (1974), Pajak dan Pembangunan, Eresco, Bandung. 6. - - - - - (1986), Pajak Penghasilan, Eresco, Bandung. 7. _ _ _ _ _ (1986), Pajak Bumi dan Bangunan, Eresco, Bandung. 8. _ _ _ _ _ (1987), Pajak Pertambahan Nilai, Eresco, Bandung. 9. -- _ _ _ _ _ (1988), Aturan Bea Meterai, Eresco, Bandung.

Planned learning activities and teaching methods	Discussion, Q and A, collaboration learning, project collaborative learning
Language of instruction	Indonesian
Assessment methods and criteria	Methods: Written and oral tests, observation, results project collaborative learning Criteria: St. participation in the lecture, assignments