



Universitas Islam Indonesia

Faculty of Economics

INTERNATIONAL PROGRAM

Syllabus Tax Planning

Subject : Tax Planning
Credits : 3

Description

This subject gives comprehension and skill to students regarding company tax planning through various alternative transaction and the selection of the right accounting policy. This subject includes the basis of tax planning, decrease, revaluation, leasing transfer pricing, Fiscal financial report, domestic tax planning, international tax planning, and simulation on several cases related to tax planning.

Learning Outcomes:

Specifically, this subject aims to make students:

- Understand the concept and definition of tax planning
- Understand tax regulation which has direct impact to tax planning strategy
- Able to understand the concept and theory and also to write fiscal financial report
- Able to understand and identify any transactions which have direct impact on tax expense
- Able to do individual and team work in resolving tax planning cases

Topics

1. The Basis of Tax Planning
2. Tax Strategy
3. Fiscal Reconciliation: Basic Technique of Tax Planning
4. Decrease Planning
5. Constant Activa Revaluation Planning
6. Tax planning through lease transactions business
7. Transfer Pricing Planning
8. Domestic Tax Planning
9. Income Tax Planning article 21/26
10. Corporate Tax planning
11. VAT Tax Planning
12. Tax Audit and Tax Investigation
13. The year-end tax planning
14. International Tax Planning

References

Applicable Law (UU) of Tax (CTP Act, the Income Tax Act, VAT Act)

Tax Implementation Regulations associated with each sub subject:

- a. Government regulations
- b. Presidential decree
- c. The Minister of Finance
- d. The Director General of Taxes
- e. Circular of the Director General of Taxes

Erly Suandy. (2014). *Perencanaan Pajak*, Salemba Empat.

Chairil Anwar Pohan. (2015). *Manajemen Perpajakan*. Gramedia

Mohammad Zain. (2007). *Manajemen Perpajakan*. Salemba Empat.

Thomas Sumarsa. (2013). *Tax Review dan Strategi Perencanaan Pajak*. PT Elex Media.

Website Direktorat Jenderal Pajak // www.pajak.go.id

IAI, **Standar Akuntansi Keuangan**, Penerbit Salemba (SAK / KDPPLK)