

Analisis kurikulum perpajakan di Indonesia: studi komparatif dengan Amerika, Eropa, dan Australia = Analysis of taxation curriculum in Indonesia a comparative study with the united states of America us Europe and Australia / Ika Surya Agustiningsih

Ika Surya Agustiningsih, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20446594&lokasi=lokal>

Abstrak

ABSTRAK

Tujuan penelitian ini untuk menganalisis desain kurikulum perpajakan pada jenjang strata 2 S2 di Indonesia dan membandingkannya dengan kurikulum perpajakan di Amerika, Eropa, dan Australia. Penelitian ini menggunakan pendekatan kualitatif. Hasil kajian menunjukkan bahwa kurikulum perpajakan di Amerika, Eropa, dan Australia lebih bersifat multidisiplin jika dibandingkan dengan kurikulum perpajakan di Indonesia. Hal ini didukung dengan adanya program studi perpajakan dan kerjasama antar fakultas sehingga lebih mudah memasukkan multidisiplin ilmu dalam kurikulum perpajakan. Dari sisi pendekatan pengajaran yang dilakukan, kurikulum perpajakan di Indonesia belum banyak menggunakan pendekatan komparatif.

ABSTRACT

The objective of this research is to analyze design of graduate tax curriculum in Indonesia, and compare it to the taxation curriculums in the US, Europe, and Australia. This research uses qualitative approach. The result of this assessment shows that taxation curriculums in The US, Europe, and Australia are more multidisciplinary than taxation curriculum in Indonesia. This is supported by the existence of Taxation Program and collaboration between faculties, so that it is more easily to incorporate multidisciplinary science in the taxation curriculum. From the side of the approach of the teaching, the taxation curriculum in Indonesia has not been much to use comparative approach.