



**Universitas Negeri Surabaya**  
**Faculty of Economics and Business**  
**Bachelor of Accounting Education Study Program**

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>																																													
Tax accounting	8720903009		T=3 P=0 ECTS=4.77	4	July 18, 2024																																													
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>																																													
	.....		.....		Rochmawati, S.Pd., M.Ak.																																													
<b>Learning model</b>	Case Studies																																																	
<b>Program Learning Outcomes (PLO)</b>	PLO study program that is charged to the course																																																	
	Program Objectives (PO)																																																	
	PLO-PO Matrix																																																	
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 10%;">P.O</td> <td colspan="16"></td> </tr> </table>					P.O																																											
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	PO Matrix at the end of each learning stage (Sub-PO)																																																	
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td rowspan="2" style="width: 5%;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 5%;">1</td> <td style="width: 5%;">2</td> <td style="width: 5%;">3</td> <td style="width: 5%;">4</td> <td style="width: 5%;">5</td> <td style="width: 5%;">6</td> <td style="width: 5%;">7</td> <td style="width: 5%;">8</td> <td style="width: 5%;">9</td> <td style="width: 5%;">10</td> <td style="width: 5%;">11</td> <td style="width: 5%;">12</td> <td style="width: 5%;">13</td> <td style="width: 5%;">14</td> <td style="width: 5%;">15</td> <td style="width: 5%;">16</td> </tr> </table>																P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																		
<b>Short Course Description</b>	This course discusses the study and analysis of the convergence of tax standards and tax law, fiscal and commercial financial reports, financial position reports, income tax accounting and implementation of personal and corporate PPh article 21, Implementation of PP46 2013, Classification of costs and compensation for losses, Fiscal reconciliation, Accounting for Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM). Learning is carried out by applying lecture, discussion and assignment methods.																																																	
<b>References</b>	<b>Main :</b>																																																	
	<ol style="list-style-type: none"> <li>1. Agoes, Sukrisno dan Estralita T. 2013. Akuntansi Perpajakan Edisi 3. Jakarta : Salemba Empat.</li> <li>2. Halim, Abdul,dkk. 2014. Perpajakan. Jakarta: Salemba Empat.</li> <li>3. Harnanto. 2010. Akuntansi Perpajakan. Yogyakarta: BPF.</li> <li>4. Juan, Ng Eng dan Ersu Tri Wahyuni. 2012. Panduan Praktis Standar Akuntansi Keuangan. Jakarta: Salemba Empat.</li> <li>5. Mardiasmo. 2013. Perpajakan. Yogyakarta: ANDI.</li> <li>6. Muljono, Djoko. 2009. Akuntansi Pajak. Yogyakarta: ANDI.</li> <li>7. Waluyo. 2014. Akuntansi Pajak. Jakarta: Salemba Empat.</li> </ol>																																																	
	<b>Supporters:</b>																																																	
<b>Supporting lecturer</b>	Rochmawati, S.Pd., M.Ak. Dr. Suci Rohayati, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd.																																																	
<b>Week-</b>	<b>Final abilities of each learning stage (Sub-PO)</b>	<b>Evaluation</b>		<b>Help Learning, Learning methods, Student Assignments, [ Estimated time]</b>		<b>Learning materials [ References ]</b>	<b>Assessment Weight (%)</b>																																											
		<b>Indicator</b>	<b>Criteria &amp; Form</b>	<b>Offline ( offline )</b>	<b>Online ( online )</b>																																													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)																																											

1	Identify the basic concepts of accounting and tax accounting	1.1 Explaining the development of accounting according to SAK 1.2 Explaining the meaning of IFRS and PSAK 1.3 Explaining PSAK Financial Reports 1.4 Explaining SAK ETAP 1.5 Explaining Financial Reports Based on SAK ETAP 1.6 Explaining the Definition of Taxes and Tax Laws 1.7 Explaining Bookkeeping Obligations for Individual and Corporate Taxpayers	<b>Criteria:</b> 1.If you answer correctly all total marks are 100 (7 questions) 2.Question no. 1 15 3.Question no. 2 20 4.Question no. 3 10 5.Question no. 4 15 6.Question no. 5 15 7.Question no. 6 10 8.Question no. 7 15	Reading assignments and lectures 3 X 50			0%
2	Identify commercial and Fiscal financial reports	2.1 Explain the meaning of Commercial Financial Reports 2.2 Explain the meaning of Fiscal Financial Reports 3.1 Develop a basic framework for financial reports 3.2 Analyze and interpret financial reports	<b>Criteria:</b> 1.If you answer correctly, the total score is 100 (4 questions) 2.Question no. 1 25 3.Question no. 2 25 4.Question no. 3 25 5.Question no. 4 25	Reading and lecture assignments Reading and discussion assignments Composing exercises Counting exercises and discussions 6 X 50			0%
3							0%
4	Identify current assets and intangible assets	4.1 Explain the meaning of current assets 4.2 Identify accounts included in current assets 4.3 Explain the position of current assets in tax accounting 5.1 Explain the meaning of intangible assets 5.2 Identify accounts included in intangible assets 5.3 Explain the position of intangible assets in tax accounting	<b>Criteria:</b> 1.If you answer correctly all total marks are 100 (6 questions) 2.Question no. 1 10 3.Question no. 2 20 4.Question no. 3 20 5.Question no. 4 10 6.Question no. 5 20 7.Question no. 6 20	Reading assignments and discussion lectures 9 X 50			0%
5							0%
6	Identify fixed assets and long-term investments	6.1 Explain the meaning of fixed assets 6.2 Identify accounts included in fixed assets 6.3 Explain the position of fixed assets in taxes 7.1 Explain the meaning of long-term investments 7.2 Explain the position of long-term investments in taxes	<b>Criteria:</b> 1.If you answer correctly, the total score is 100 (5 questions) 2.Question no. 1 20 3.Question no. 2 20 4.Question no. 3 20 5.Question no. 4 20 6.Question no. 5 20	Reading assignments and lectures Discussion 6 X 50			0%
7							0%
8	UTS			3 X 50			0%

9	Identify liabilities and equity	9.1 Explain the meaning of liabilities 9.2 Classify the position of liabilities in taxes 9.3 Explain the position of liabilities in taxes 10.1 Explain the meaning of equity 10.2 Explain the position of equity in taxes	<b>Criteria:</b> 1.If you answer correctly, the total score is 100 (5 questions) 2.Question no. 1 20 3.Question no. 2 20 4.Question no. 3 20 5.Question no. 4 20 6.Question no. 5 20	Reading assignments and lectures Discussion 6 X 50			0%
10	Identify income and expenses	11.1 Explain the meaning of income 11.2 Identify accounts included in income 11.3 Explain the position of income in tax accounting 12.1 Explain the meaning of expenses 12.2 Identify accounts included in expenses 12.3 Explain the position of expenses in tax accounting	<b>Criteria:</b> 1.If you answer correctly all total marks are 100 (6 questions) 2.Question no. 1 10 3.Question no. 2 20 4.Question no. 3 20 5.Question no. 4 10 6.Question no. 5 20 7.Question no. 6 20	Reading assignments and discussions Practices Reading assignments and lectures 6 X 50			0%
11							0%
12	Identify reconciliation of commercial and fiscal financial reports	13.1 explains the meaning of reconciliation of commercial and fiscal financial reports. 13.2 states the form of reconciliation of commercial and fiscal financial reports. 14. Prepare commercial and fiscal financial reports	<b>Criteria:</b> 1.If you answer correctly, the total score is 100 (3 questions) 2.Question no. 1 30 3.Question no. 2 30 4.Question no. 3 40	Reading assignments and lectures 6 X 50 exercises			0%
13							0%
14	Identifying Value Added Tax (VAT) and PPnBM	14. Explain the meaning of VAT and PPnBM and their implementation 15. Commercial and fiscal accounting treatment of VAT and PPnBM	<b>Criteria:</b> 1.If you answer correctly, the total score is 100 (2 questions) 2.Question no. 1 50 3.Question no. 2 50	Reading assignments and lectures Discussion 6 X 50			0%
15							0%
16	UAS			3 X 50			0%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

#### Notes

1. **Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
2. **The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.

3. **Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
4. **Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
5. **Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
6. **Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
7. **Forms of assessment:** test and non-test.
8. **Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
9. **Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
10. **Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
11. **The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
12. TM=Face to face, PT=Structured assignments, BM=Independent study.