

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

Document Code

## SEMESTER LEARNING PLAN

Taxation       8720903065       Compulsory Study Program Subjects       T=3       P=0       ECTS=4.77       3       A A         AUTHORIZATION       SP Developer       Course Cluster Coordinator       Study Program to Study Program (Signature)       Study Program (Signature)       Study Program (Signature)       Study Program (Signature)       Rochmawati, S.Pd., M.Pd.       Rochmawati, S.Pd., M.Pd. <t< th=""><th></th><th></th><th>_</th><th></th><th></th><th>_</th><th>_</th><th>_</th><th>_</th><th>_</th><th>_</th><th>_</th><th></th><th></th><th></th><th></th></t<>			_			_	_	_	_	_	_	_				
Image: Subject is and iteration in the image: Subject is a subject is subject is a subject is a subject is a subject is a sub	Courses			CODE			Cours	Course Family		C	Credit Weight			SEM	IESTER	Compilation Date
Moh. Danang Bahtiar, S.Pd., M.Pd.       Suci Rohayati, S.Pd., M.Pd.       Rochmawati, S.I         Learning model       Case Studies       PLO study program that is charged to the course learning Outcomes       PLO study program that is charged to the course         Program (PLO)       Able to communicate well orally and in writing in accounting and finance learning activities       PLO-10         PO -1       Responsible for deciding problems that occur in tax implementation       PO -2         PO -2       Master the theoretical concepts of taxation both in their development and application in everyday         PO -3       Able to apply tax calculations and resolve problems that occur         PLO-PO Matrix       PO-0         PO-1       PO-1         PO-2       PO-3         PO-1       PO-2         PO-3       Able to apply tax calculations and resolve problems that occur         PLO-PO Matrix       PO-1         PO-2       PO-3         PO-1       PO-2         PO-1       PO-3         PO-1       PO-2         PO-1       PO-2         PO-3       PO-1         PO-2       PO-3         PO-3       PO-1         PO-2       PO-3         PO-3       PO-1         PO-2       PO-1	Taxation			8720903065			Comp Progr	oulsor am Si	y Study ubjects	у Т	Г=3	P=0	ECTS=4.77	7	3	April 28, 2023
Learning model     Case Studies       Program Learning Outcomes     PLO study program that is charged to the course       Program Dipertives (PO)     PLO-10     Able to communicate well orally and in writing in accounting and finance learning activities       Program Objectives (PO)     PO - 1     Responsible for deciding problems that occur in tax implementation       PO - 2     Master the theoretical concepts of taxation both in their development and application in everyday       PO - 3     Able to apply tax calculations and resolve problems that occur       PLO-PO Matrix       PO - 1     PLO-10       PO - 1     PLO-10       PO - 1     PO - 1       PO - 2     PLO-10       PO - 1     PO - 1       PO - 2     PLO - 10       PO - 1     PO - 1       PO - 2     PLO - 10       PO - 1     PO - 1       PO - 2     PO - 1       PO - 1     PO - 2       PO - 1     PO - 2       PO - 1     PO - 1       PO	AUTHORIZATION			SP Develop	er				Co	urse	Clu	ster C	Coordinator	Stud	ly Progra	n Coordinato
model       Program Learning Outcomes       PLO study program that is charged to the course         PI-0-10       Able to communicate well orally and in writing in accounting and finance learning activities         Program Objectives (PO)       Po:1         Responsible for deciding problems that occur in tax implementation         PO:2       Master the theoretical concepts of taxation both in their development and application in everyday         PO:3       Able to apply tax calculations and resolve problems that occur         PLO-PO Matrix       PO:1         PO:2       PO:1         PO:2       PO:1         PO:2       PO:1         PO:2       PO:2         PO:3       Development and resolve problems that occur         PLO-PO Matrix       PO:2         PO:3       PO:0         PO:1       PO:2         PO:3       PO:1         PO:0       PO:0         PO:1       PO:1         PO:2       PO:1         PO:1       PO:1         PO:2       PO:1 </th <th></th> <th></th> <th></th> <th>Moh. Danang</th> <th>g Bał</th> <th>ntiar, S</th> <th>S.Pd.,M.F</th> <th>Pd.</th> <th>Suc</th> <th>ci Rol</th> <th>haya</th> <th>ati, S.F</th> <th>Pd., M.Pd.</th> <th>Ro</th> <th>ochmawati,</th> <th>S.Pd., M.Ak.</th>				Moh. Danang	g Bał	ntiar, S	S.Pd.,M.F	Pd.	Suc	ci Rol	haya	ati, S.F	Pd., M.Pd.	Ro	ochmawati,	S.Pd., M.Ak.
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PLO-10         Able to communicate well orally and in writing in accounting and finance learning activities           Program Objectives (PO)           PO -1         Responsible for deciding problems that occur in tax implementation           PO -2         Master the theoretical concepts of taxation both in their development and application in everyday           PO -3         Able to apply tax calculations and resolve problems that occur           PLO-PO Matrix         PO-0           PO-1         PO-2           PO-3         PO-1           PO-2         PO-3           PO-3         PO-1           PO-2         PO-3           PO-3         PO-1           PO-2         PO-3           PO-3         PO-1           PO-2         PO-3           PO-3         PO-4         Veck           PO-1         PO-2         PO-3           PO-1         PO-2         PO-3         PO-3         PO-3           PO-2         PO-3         PO-4         PO-4         PO-4         PO-4         PO-4           PO-2         PO-3         PO-2         PO-3         PO-3 <th></th> <td>PLO study</td> <td colspan="8">program that is charged to the course</td> <td></td>		PLO study	program that is charged to the course													
Piologian Objectives (PO)         P0 - 1       Responsible for deciding problems that occur in tax implementation         P0 - 3       Able to apply tax calculations and resolve problems that occur         PLO-PO Matrix       PLO-10         P0 - 3       Able to apply tax calculations and resolve problems that occur         PLO-PO Matrix       PLO-10         P0 - 3       PO - 1         PO - 2       PO - 2         PO - 3       PO - 1         PO - 2       PO - 3         PO Matrix at the end of each learning stage (Sub-PO)       Veek         PO - 1       PO - 1       PO - 1         PO - 2       PO - 3       PO - 1       PO - 1         PO - 2       PO - 2       PO - 3       PO - 1       PO - 1         PO - 2       PO - 3       PO - 1       PO - 1       PO - 1       PO - 1         PO - 1       PO - 2       PO - 1       PO - 1<		PLO-10	Able	to communica	ate w	ell ora	ally and in	n writi	ng in a	ccou	untin	g and	finance lear	ning ac	tivities	
P0-2         Master the theoretical concepts of taxation both in their development and application in everyday           P0-3         Able to apply tax calculations and resolve problems that occur           PLO-PO Matrix         PLO-PO Matrix           PO-1         PLO-10           PO-2         PLO-10           PO-3         PLO-10           PO-1         PLO-20           PO-3         PLO-10           PO-2         PLO-10           PO-3         PLO-10           PO-1         PLO-10           PO-2         PLO-10           PO-3         PLO-10           PO-1         PLO-10           PO-2         PLO-10           PO-3         PLO-10           PO-1         PLO-10           PO-1         PLO-10           PO-1         PLO           PO-2         PLO-10           PO-2         PLO-10         PLO-10           PO-2         PLO-10         PLO-10         PLO-10           PO-2         PLO-10         PLO-10         PLO-10           PO-2         PLO-10         PLO-10         PLO-10           PO-2         PLO-10         PLO-10         PLO-10           PO-3	(PLO)															
PO - 3         Able to apply tax calculations and resolve problems that occur           PLO-PO Matrix           PLO-PO Matrix           PO -1         PO -1           PO -2         PO -3           PO -3         O           PO -1         PO -2           PO -3         O           PO -3         O           PO -3         O           PO -4         PO -2           PO -3         O           PO -1         PO -3           PO -1         PO -1           PO -1         PO -1           PO -1         PO -1           PO -2         PO -1           PO -2         PO -1           PO -2         PO -1           PO -2         PO -1           PO -3         PO -1           PO -2         PO -1           PO -3         PO -1           PO -2         PO -1           PO -3         PO -2           PO -3         PO -2         PO -2 <th>ľ</th> <td>PO - 1</td> <td>Resp</td> <td>oonsible for de</td> <td>ecidin</td> <td>g prob</td> <td>lems tha</td> <td>at occi</td> <td>ur in ta</td> <td>x imp</td> <td>plem</td> <td>entati</td> <td>on</td> <td></td> <td></td> <td></td>	ľ	PO - 1	Resp	oonsible for de	ecidin	g prob	lems tha	at occi	ur in ta	x imp	plem	entati	on			
PLO-PO Matrix       PLO-PO Matrix         PO-1       PO-1         PO-2       PO-3         PO-3       PO-3         PO-1       PO-3         PO-3       PO-3         PO-1       PO-3         PO-3       PO-3         PO-1       PO-3         PO-1       PO-3         PO-1       PO-1         PO-1       PO-1         PO-1       PO-1         PO-1       PO-1         PO-2       PO-1         PO-1       PO-1         PO-2       PO-2         PO-3       PO-2         PO-3       PO-2         PO-3       PO-3         PO-1       PO-2         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-4       PO-4         PO-3       PO-4	ľ	PO - 2	Mast	ter the theoreti	ical c	oncep	ts of taxa	ation I	ooth in	their	r dev	elopn	nent and app	olicatior	n in everyd	ay life
P.O         PLO-10           PO-1	-	PO - 3	Able	to apply tax c	alcula	ations	and reso	olve p	roblem	s tha	at oc	cur				
PO-1       PO-2         PO-2       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-1       PO-3         PO-1       PO-1         PO-1       PO-1         PO-2       PO-1         PO-1       PO-1         PO-2       PO-1         PO-2       PO-1         PO-2       PO-1         PO-2       PO-3         PO-3       PO-3         PO-3       PO-2         PO-3       PO-3         PO-4       PO-4         PO-3       PO-4         PO-4       PO-4         PO-3       PO-4         PO-4		PLO-PO Ma	trix													
PO-1       PO-2         PO-2       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-3       PO-3         PO-1       PO-3         PO-1       PO-1         PO-1       PO-1         PO-2       PO-1         PO-1       PO-1         PO-2       PO-1         PO-2       PO-1         PO-2       PO-1         PO-2       PO-3         PO-3       PO-3         PO-3       PO-2         PO-3       PO-3         PO-4       PO-4         PO-3       PO-4         PO-4       PO-4         PO-3       PO-4         PO-4	-							_								
PO-2         PO-3           PO-3         PO-3           PO-3         PO-3           PO-3         PO-3           PO-4         PO-3           PO-3         PO-3           PO-4         PO-4           PO-1         PO-1           PO-2         PO-1           PO-2         PO-1           PO-2         PO-1           PO-2         PO-1           PO-2         PO-1           PO-3         PO-2           PO-3         PO-3           PO-3         PO-4           PO-2         PO-1           PO-3         PO-1           PO-3         PO-1           PO-2         PO-1           PO-3         PO-1           PO-2         PO-1           PO-3         PO-1           PO-3 <th></th> <td></td> <td></td> <td>P.O</td> <td></td> <td>PLC</td> <td>D-10</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				P.O		PLC	D-10									
PO-3         Week           PO Matrix at the end of each learning stage (Sub-PO)         PO Matrix at the end of each learning stage (Sub-PO)           PO Matrix at the end of each learning stage (Sub-PO)         PO Matrix at the end of each learning stage (Sub-PO)           PO-1         1         2         3         4         5         6         7         8         9         10         11         12         13         14         15           PO-1         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I				PO-1				1								
PO Matrix at the end of each learning stage (Sub-PO)         PO Matrix at the end of each learning stage (Sub-PO)         PO       PO <th< td=""><th></th><td></td><td></td><td>PO-2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>				PO-2												
P.O       Week         1       2       3       4       5       6       7       8       9       10       11       12       13       14       15         PO-1       1       1       1       1       1       1       1       1       12       13       14       15         PO-1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1 <td< td=""><th></th><td></td><td></td><td>PO-3</td><td></td><td></td><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>				PO-3				1								
P.O       Week         1       2       3       4       5       6       7       8       9       10       11       12       13       14       15         PO-1       1       1       1       1       1       1       1       1       12       13       14       15         PO-1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1 <td< td=""><th></th><td></td><td>L</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>			L													
P.O       Week         1       2       3       4       5       6       7       8       9       10       11       12       13       14       15         PO-1       1       2       3       4       5       6       7       8       9       10       11       12       13       14       15         PO-1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       <		PO Matrix a	t the	end of each	lear	ning	stage (S	Sub-F	PO)							
Main :       1       2       3       4       5       6       7       8       9       10       11       12       13       14       15         PO-1       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I						_										
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PO-2       PO-3					1	2	3 4	5	6	7	8	9	10 11	12 1	L3 14	15 16
Main :       Image: Construction of the constr			Р	0-1												
Main :       Image: Construction of the constr			Р	0-2												
Short Course Description       This course discusses analysis of basic tax concepts, general tax provisions and tax procedures related to the regulations, examines income tax received by domestic and foreign taxpayers and corporate taxpayers, when income Tax Articles 21.22, 23.24, 25 and 26; reviewing final income tax and income tax article 15; reviewing V Tax (VAT) and Luxury Goods Sales Tax (PPnBM); Stamp Duty.         References       Main :         1. Halim, Abdul, dkk. 2020. Perpajakan. Jakarta: Salemba Empat.         2. Mardiasmo. 2018. Perpajakan. Yogyakarta: ANDI.         3. Waluyo. 2017. Perpajakan Indonesia edisi satu. Jakarta: Salemba Empat.         4. Siti Resmi. 2017. Perpajakan Teori dan Kasus, Edisi 11 Buku 1. Jakarta: Salemba Empat.         5. Bohari. 2018. Pengantar Hukum Pajak. 2018. Jakarta: Raja Grafindo.				-		$\left  \right $										
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<ol> <li>Halim, Abdul, dkk. 2020. Perpajakan. Jakarta: Salemba Empat.</li> <li>Mardiasmo. 2018. Perpajakan.Yogyakarta: ANDI.</li> <li>Waluyo. 2017. Perpajakan Indonesia edisi satu. Jakarta: Salemba Empat.</li> <li>Siti Resmi. 2017. Perpajakan Teori dan Kasus, Edisi 11 Buku 1. Jakarta: Salemba Empat.</li> <li>Bohari. 2018. Pengantar Hukum Pajak. 2018. Jakarta: Raja Grafindo.</li> </ol>	Course	regulations, e Income Tax A	exami	nes income ta s 21.22, 23.24	ax re , 25	ceived and 2	l by dom 6; reviev	nestic ving fi	and for nal inc	preig	n ta	xpaye	rs and corp	orate ta	axpayers,	which include
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Supporters:		Supporters:														
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Week-	Final abilities of each learning stage	Eva	luation	Lear Studer	elp Learning, ning methods, nt Assignments, stimated time]	Learning materials [ References	Assessment Weight (%)
	(Sub-PŎ)	Indicator	Criteria & Form	Offline( offline)	Online ( <i>online</i> )	1	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Identify the basics of taxation	1.1 Explain the basic meaning of taxation 1.2 State the principles of taxation 1.3 Explain tax avoidance and evasion 1.4 State the types of tax rates	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	case studies, group work, lectures, discussions 3 X 50		Material: Basic understanding of taxation, principles of taxation, avoidance and evasion of tax, types of tax rates <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	2%
2	Identify general tax provisions (KUP)	2.1 Explain the general meaning of taxation and NPWP 2.2 Explain payment and deposit of tax 3.1 Review SPT, SKP and STP 3.1 Explain inspection and investigation	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		Material: General understanding of taxation and NPWP, Payment and remittance of tax, Studying SPT, SKP and STP, Examination and investigation Literature: Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%
3	Identify general tax provisions (KUP)	2.1 Explain the general meaning of taxation and NPWP 2.2 Explain payment and deposit of tax 3.1 Review SPT, SKP and STP 3.1 Explain inspection and investigation	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3X50		Material: General understanding of taxation and NPWP, Payment and remittance of tax, Studying SPT, SKP and STP, Examination and investigation Literature: Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%
4	Analyzing GENERAL Income Tax	4.1 Understanding income tax 4.2 Mentioning the subject and object of income tax 4.3 Preparing income tax calculations	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		Material: Income tax, Subject and object of income tax, Income tax Reference: Saidi, M. Djafari. 2022. Tax Law Update. Jakarta: Raja Grafindo	3%

5	Analyze income tax article 21/26	5.1 Explain the meaning of PPh article 21/26 5.2 Explain the subject and object of PPh article 21/26 5.3 Calculate PPh article 21/26 for permanent employees 6.1 Calculate PPh article 21 for daily, piecework and unit employees 7.1 Calculate PPh article 21 for work in the business category certain	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding PPh article 21/26, Subject and object of PPh article 21/26, Calculating PPh article 21/26 for permanent employees, Calculating PPh article 21 on daily, piecework, unit employees, Calculating PPh article 21 on work in certain business categories <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%
6	Analyze income tax article 21/26	5.1 Explain the meaning of PPh article 21/26 5.2 Explain the subject and object of PPh article 21/26 5.3 Calculate PPh article 21/26 for permanent employees 6.1 Calculate PPh article 21 for daily, piecework and unit employees 7.1 Calculate PPh article 21 for work in the business category certain	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	case studies, group work, lectures, discussions 3X50	Material: Understanding PPh article 21/26, Subject and object of PPh article 21/26, Calculating PPh article 21/26 for permanent employees, Calculating PPh article 21 on daily, piecework, unit employees, Calculating PPh article 21 on daily, piecework, unit employees, Calculating PPh article 21 on work in certain business categories <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%

7	Analyze income tax article 21/26	5.1 Explain the meaning of PPh article 21/26 5.2 Explain the subject and object of PPh article 21/26 5.3 Calculate PPh article 21/26 for permanent employees 6.1 Calculate PPh article 21 for daily, piecework and unit employees 7.1 Calculate PPh article 21 for work in the business category certain	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3X50	Material: Understanding PPh article 21/26, Subject and object of PPh article 21/26, Calculating PPh article 21/26 for permanent employees, Calculating PPh article 21 on daily, piecework, unit employees, Calculating PPh article 21 on work in certain business categories <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	4%
8	UTS	UTS	Criteria: Maximum value 100 Form of Assessment : Test	UTS 3 X 50	Material: UTS Library:	20%
9	Analyze income tax articles 22, 23, 24 and 25	9.1 Explain the meaning of PPh articles 22, 23, 24 and 2510.1 Review the basis for collecting PPh articles 22, 23, 24 and 2511.1 Calculation of PPh taxes articles 22, 23, 24 and 25	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding PPh articles 22, 23, 24 and 25, Basis for collecting PPh articles 22, 23, 24 and 25, Calculation of PPh taxes articles 22, 23, 24 and 25 References: Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	4%
10	Analyze income tax articles 22, 23, 24 and 25	9.1 Explain the meaning of PPh articles 22, 23, 24 and 2510.1 Review the basis for collecting PPh articles 22, 23, 24 and 2511.1 Calculation of PPh taxes articles 22, 23, 24 and 25	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding PPh articles 22, 23, 24 and 25, Basis for collecting PPh articles 22, 23, 24 and 25, Calculation of PPh taxes articles 22, 23, 24 and 25 <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	6%

11	Analyze income tax articles 22, 23, 24 and 25	9.1 Explain the meaning of PPh articles 22, 23, 24 and 2510.1 Review the basis for collecting PPh articles 22, 23, 24 and 2511.1 Calculation of PPh taxes articles 22, 23, 24 and 25	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding PPh articles 22, 23, 24 and 25, Basis for collecting PPh articles 22, 23, 24 and 25, Calculation of PPh taxes articles 22, 23, 24 and 25 <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	4%
12	Identify VAT and PPnBM	12.1 Explain the meaning of VAT, BKP/JKP, PPN Objects 13.1 Explain the meaning of PPnBM, PPnBM Objects 13.2 Calculate VAT and PPnBM rates	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: understanding VAT, BKP/JKP, VAT objects, understanding PPnBM, Objects, calculating VAT and PPnBM rates <b>Reader:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	4%
13	Identify VAT and PPnBM	12.1 Explain the meaning of VAT, BKP/JKP, PPN Objects 13.1 Explain the meaning of PPnBM, PPnBM Objects 13.2 Calculate VAT and PPnBM rates	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: understanding VAT, BKP/JKP, VAT objects, understanding PPnBM, objects, calculating VAT and PPnBM rates <b>Reader:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	5%
14	Identifying UN	14.1 Explaining the meaning of PBB14.2 Mentioning the Subject and Object of PBB14.3 Calculating PBB rates	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding PBB, Subject and Object of PBB, Calculating PBB rates <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%

15	ldentifying BPHTB	15.1 Explain the meaning of BPHTB15.2 State the Subject and Object of BPHTB15.3 Calculate BPHTB rates	Criteria: 1.Criteria: Rubric 2.Form: Non- test Form of Assessment : Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50	Material: Understanding BPHTB, Subject and Object of BPHTB, Calculating BPHTB rates <b>References:</b> Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.	3%
16	UAS	UAS	Criteria: Maximum value 100 Form of Assessment : Project Results Assessment / Product Assessment	UAS 3 X 50	Material: UAS Literature:	30%

## **Evaluation Percentage Recap: Case Study**

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Project Results Assessment / Product Assessment	30%
3.	Test	20%
		100%

## Notes

- 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.
- 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** abilities in the process and student learning outcomes are specific and measurable statements that identify the abilities 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.
- 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.