



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

Document Code

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Taxation	8720903065	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	April 28, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Moh. Danang Bahtiar, S.Pd.,M.Pd.		Suci Rohayati, S.Pd., M.Pd.			Rochmawati, S.Pd., M.Ak.	

<b>Learning model</b>	Case Studies																																																																																			
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																																																																																			
	<b>PLO-10</b>   Able to communicate well orally and in writing in accounting and finance learning activities																																																																																			
	<b>Program Objectives (PO)</b>																																																																																			
	<b>PO - 1</b>   Responsible for deciding problems that occur in tax implementation																																																																																			
	<b>PO - 2</b>   Master the theoretical concepts of taxation both in their development and application in everyday life																																																																																			
	<b>PO - 3</b>   Able to apply tax calculations and resolve problems that occur																																																																																			
	<b>PLO-PO Matrix</b>																																																																																			
	<table border="1" style="margin-left: 40px;"> <tr> <td>P.O</td> <td>PLO-10</td> </tr> <tr> <td>PO-1</td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> </tr> <tr> <td>PO-3</td> <td></td> </tr> </table>	P.O	PLO-10	PO-1		PO-2		PO-3																																																																												
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<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																																																																																				
<table border="1" style="margin-left: 40px;"> <tr> <th rowspan="2">P.O</th> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> <tr> <td>PO-1</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></td><td></td><td></td> </tr> <tr> <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><td></td><td></td><td></td><td></td> </tr> <tr> <td>PO-3</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></td><td></td><td></td> </tr> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																	PO-3																
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**Short Course Description** | This course discusses analysis of basic tax concepts, general tax provisions and tax procedures related to the latest tax regulations, examines income tax received by domestic and foreign taxpayers and corporate taxpayers, which includes Income Tax Articles 21.22, 23.24 , 25 and 26; reviewing final income tax and income tax article 15; reviewing Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM); Stamp Duty.

<b>References</b>	<b>Main :</b>
	<ol style="list-style-type: none"> <li>1. Halim, Abdul, dkk. 2020. Perpajakan. Jakarta: Salemba Empat.</li> <li>2. Mardiasmo. 2018. Perpajakan.Yogyakarta: ANDI.</li> <li>3. Waluyo. 2017. Perpajakan Indonesia edisi satu. Jakarta: Salemba Empat.</li> <li>4. Siti Resmi. 2017. Perpajakan Teori dan Kasus, Edisi 11 Buku 1. Jakarta: Salemba Empat.</li> <li>5. Bohari. 2018. Pengantar Hukum Pajak. 2018. Jakarta: Raja Grafindo.</li> <li>6. Saidi, M. Djafari. 2022. Pembaharuan Hukum Pajak. Jakarta: Raja Grafindo</li> </ol>
	<b>Supporters:</b>

<b>Supporting lecturer</b>		Dr. Suci Rohayati, S.Pd., M.Pd. Moh. Danang Bahtiar, S.Pd., M.Pd.					
Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [ Estimated time]		Learning materials [ References ]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline ( offline )	Online ( online )		
(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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> Basic understanding of taxation, principles of taxation, avoidance and evasion of tax, types of tax rates <b>References:</b> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> General understanding of taxation and NPWP, Payment and remittance of tax, Studying SPT, SKP and STP, Examination and investigation <b>Literature:</b> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3X50		<b>Material:</b> General understanding of taxation and NPWP, Payment and remittance of tax, Studying SPT, SKP and STP, Examination and investigation <b>Literature:</b> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> Income tax, Subject and object of income tax, Income tax <b>Reference:</b> <i>Saidi, M. Djafari. 2022. Tax Law Update. Jakarta: Raja Grafindo</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> 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> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	case studies, group work, lectures, discussions 3X50		<b>Material:</b> 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> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3X50		<b>Material:</b> 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> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	4%
8	UTS	UTS	<b>Criteria:</b> Maximum value 100  <b>Form of Assessment :</b> Test	UTS 3 X 50		<b>Material:</b> UTS <b>Library:</b>	20%
9	Analyze income tax articles 22, 23, 24 and 25	9.1 Explain the meaning of PPh articles 22, 23, 24 and 25 10.1 Review the basis for collecting PPh articles 22, 23, 24 and 25 11.1 Calculation of PPh taxes articles 22, 23, 24 and 25	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> 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> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	4%
10	Analyze income tax articles 22, 23, 24 and 25	9.1 Explain the meaning of PPh articles 22, 23, 24 and 25 10.1 Review the basis for collecting PPh articles 22, 23, 24 and 25 11.1 Calculation of PPh taxes articles 22, 23, 24 and 25	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> 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> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	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	<p><b>Criteria:</b></p> <p>1.Criteria: Rubric</p> <p>2.Form: Non-test</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<p><b>Material:</b></p> <p>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</p> <p><b>References:</b></p> <p><i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i></p>	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	<p><b>Criteria:</b></p> <p>1.Criteria: Rubric</p> <p>2.Form: Non-test</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<p><b>Material:</b></p> <p>understanding VAT, BKP/JKP, VAT objects, understanding PPnBM, PPnBM objects, calculating VAT and PPnBM rates</p> <p><b>Reader:</b></p> <p><i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i></p>	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	<p><b>Criteria:</b></p> <p>1.Criteria: Rubric</p> <p>2.Form: Non-test</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<p><b>Material:</b></p> <p>understanding VAT, BKP/JKP, VAT objects, understanding PPnBM, PPnBM objects, calculating VAT and PPnBM rates</p> <p><b>Reader:</b></p> <p><i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i></p>	5%
14	Identifying UN	14.1 Explaining the meaning of PBB14.2 Mentioning the Subject and Object of PBB14.3 Calculating PBB rates	<p><b>Criteria:</b></p> <p>1.Criteria: Rubric</p> <p>2.Form: Non-test</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<p><b>Material:</b></p> <p>Understanding PBB, Subject and Object of PBB, Calculating PBB rates</p> <p><b>References:</b></p> <p><i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i></p>	3%

15	Identifying BPHTB	15.1 Explain the meaning of BPHTB 15.2 State the Subject and Object of BPHTB 15.3 Calculate BPHTB rates	<b>Criteria:</b> 1.Criteria: Rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	PBL, project work, case studies, group work, lectures, discussions 3 X 50		<b>Material:</b> Understanding BPHTB, Subject and Object of BPHTB, Calculating BPHTB rates <b>References:</b> <i>Halim, Abdul, et al. 2020. Taxation. Jakarta: Salemba Empat.</i>	3%
16	UAS	UAS	<b>Criteria:</b> Maximum value 100  <b>Form of Assessment :</b> Project Results Assessment / Product Assessment	UAS 3 X 50		<b>Material: UAS Literature:</b>	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.
- 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.
- 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.
- 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.
- 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.
- Forms of assessment:** test and non-test.
- 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.
- Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 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%.
- TM=Face to face, PT=Structured assignments, BM=Independent study.