



Universitas Negeri Surabaya
Faculty of Economics and Business
Economic Education Undergraduate Study Program

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																																																																																			
Taxation	8720302239		T=2	P=0	ECTS=3.18	5	July 17, 2024																																																																																			
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator																																																																																				
	Mohamad Arief Rafsanjani		Suci Rohayati			Dr. Retno Mustika Dewi, S.Pd., M.Pd.																																																																																				
Learning model	Case Studies																																																																																									
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																									
	Program Objectives (PO)																																																																																									
	PO - 1	Able to show a responsible attitude																																																																																								
	PO - 2	Master the theoretical concepts of taxation, both their development and application in everyday life																																																																																								
	PO - 3	Able to apply tax calculations and solve problems that occur																																																																																								
	PLO-PO Matrix																																																																																									
	<table border="1" style="margin: auto;"> <tr><td>P.O</td></tr> <tr><td>PO-1</td></tr> <tr><td>PO-2</td></tr> <tr><td>PO-3</td></tr> </table>						P.O	PO-1	PO-2	PO-3																																																																																
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																										
	<table border="1" style="margin: auto;"> <thead> <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> </thead> <tbody> <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> </tbody> </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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PO-3																																																																																										
Short Course Description	In this course students learn about the analysis of basic concepts of taxation, general tax provisions and tax procedures linked to the latest tax regulations, examine income tax received by individual taxpayers and corporate taxpayers both domestically and abroad which includes PPh 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); PBB and BPHTB																																																																																									
References	Main :																																																																																									
		1. Siti Resmi. 2019. Perpajakan Teori dan Kasus (Edisi 11). Jakarta: Salemba 4																																																																																								
	Supporters:																																																																																									
		1. Halim, Abdul,dkk. 2019. Perpajakan. Jakarta: Salemba Empat. 2. Mardiasmo. 2019. Perpajakan.Yogyakarta: ANDI. 3. Wahono, Sugeng. 2012. Mengurus Pajak Itu Mudah. Jakarta : PT Elex Media Komputindo. 4. Waluyo. 2014. Perpajakan Indonesia edisi satu. Jakarta: Salemba Empat.																																																																																								
Supporting lecturer	Eka Hendi Andriansyah, S.Pd., M.Pd. Mohamad Arief Rafsanjani, 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) Explain the basic meaning of taxation. (2) State the principles of taxation. Explain tax avoidance and evasion. (3) State the types of tax rates. (4) Review of international journal articles related to current tax issues.	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities	- Lecture - Discussion 2 X 50		Material: Definition and principles of taxation, tax avoidance and evasion, types and rates of tax Reader: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	10%
2	Identify general tax provisions (KUP)	(1) Explain the general meaning of taxation and NPWP. (2) Explain the payment and deposit of taxes. (3) Study SPT, SKP and STP. (4) Explain the inspection and investigation	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities	Approach: Case Based Learning - Lecture - Students are given several cases of violations in the field of taxation - Students analyze the cases and differentiate them into tax evasion or tax evidence - Discussion Task 1: Search for and analyze tax evasion cases 2 X 50		Material: Understanding taxation and NPWP, payment and deposit of tax, tax reporting letter, tax assessment letter and tax bill. Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	15%
3	Analyzing Income Taxes	(1) Definition of income tax. (2) Mention the subject and object of income tax. (3) Prepare income tax calculations	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities, Tests	- Lecture - Discussion - Guided practice 2 x 50 minutes		Material: Understanding income tax, tax subjects and tax objects, income deductions and income tax calculations Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	10%

4	Determine income tax article 21/26	(1) Explain the meaning of PPh article 21/26. (2) Explain the subject and object of PPh article 21/26. (3) Determine PPh article 21/26 for permanent employees. (4) Determine PPh article 21 for daily, piece rate and unit employees. (5) Determine PPh article 21 for work in certain business categories	<p>Criteria: Unesa scoring guidelines</p> <p>Form of Assessment : Practice/Performance, Test</p>	<p>Week 4 Approach: Case based learning</p> <p>Steps: - Lecture - Discussion - Students solve taxation cases in practice questions (counts 1,2,3) in the U1 reference book chapter 5 2 X 50</p>		<p>Material: Understanding PPh 21/26, tax subject and tax object PPh 21/26, calculation of PPh 21/26 Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	5%
5	Determine income tax article 21/26	(1) Explain the meaning of PPh article 21/26. (2) Explain the subject and object of PPh article 21/26. (3) Determine PPh article 21/26 for permanent employees. (4) Determine PPh article 21 for daily, piece rate and unit employees. (5) Determine PPh article 21 for work in certain business categories	<p>Criteria: Unesa scoring guidelines</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	<p>Week 5 - Discussion in groups - Students solve taxation cases in practice questions (counts 4, 5) in the U1 reference book chapter 5 2 X 50</p>		<p>Material: Understanding PPh 21/26, tax subject and tax object PPh 21/26, calculation of PPh 21/26 Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	5%
6	Determine income tax article 21/26	(1) Explain the meaning of PPh article 21/26. (2) Explain the subject and object of PPh article 21/26. (3) Determine PPh article 21/26 for permanent employees. (4) Determine PPh article 21 for daily, piece rate and unit employees. (5) Determine PPh article 21 for work in certain business categories	<p>Criteria: Unesa scoring guidelines</p> <p>Forms of Assessment : Participatory Activities, Practice/Performance, Tests</p>	<p>Week 6 - Discussion in groups - Students solve taxation cases in practice questions (calculations 6, 7, 8) in the U1 reference book chapter 5 2 X 50</p>		<p>Material: Understanding PPh 21/26, tax subject and tax object PPh 21/26, calculation of PPh 21/26 Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	5%

7	Determine income tax article 21/26	(1) Explain the meaning of PPh article 21/26. (2) Explain the subject and object of PPh article 21/26. (3) Determine PPh article 21/26 for permanent employees. (4) Determine PPh article 21 for daily, piece rate and unit employees. (5) Determine PPh article 21 for work in certain business categories	<p>Criteria: Unesa scoring guidelines</p> <p>Form of Assessment : Participatory Activities, Practice/Performance</p>	<p>Week 7</p> <ul style="list-style-type: none"> - Discussion in groups - Students solve taxation cases in practice questions (counts 9, 10) in the U1 reference book chapter 5 <p>2 X 50</p>		<p>Material: Understanding PPh 21/26, tax subject and tax object PPh 21/26, calculation of PPh 21/26</p> <p>Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	5%
8	UTS	-	<p>Criteria: Unesa scoring guidelines</p> <p>Form of Assessment : Test</p>	- 3 X 50		<p>Material: Meeting material 1-7</p> <p>Reader: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	0%
9	Determine income tax articles 22,23,24 and 25	(1) Explain the meaning of PPh articles 22,23,24 and 25. (2) Analyze the basis for collecting PPh articles 22,23,24 and 25. (3) Determine the tax for PPh articles 22,23,24 and 25	<p>Criteria: Unesa scoring guidelines</p> <p>Forms of Assessment : Participatory Activities, Practice/Performance, Tests</p>	<p>Week 9</p> <ul style="list-style-type: none"> - Lecture - Discussion <p>2 X 50</p>		<p>Material: Understanding PPh articles 22,23,24 and 25, Basis for collecting PPh articles 22,23,24 and 25 Calculation of PPh articles 22,23,24 and 25</p> <p>Reference: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	7%
10	Determine income tax articles 22,23,24 and 25	1 Explain the meaning of PPh articles 22,23,24 and 25 Analyze the basis for collecting PPh articles 22,23,24 and 25 3 Determine the tax for PPh articles 22,23,24 and 25	<p>Criteria: Unesa scoring guidelines</p> <p>Forms of Assessment : Participatory Activities, Practice/Performance, Tests</p>	<ul style="list-style-type: none"> - Lectures - Discussions in groups - Students solve taxation cases PPh 22 and 23 in practice questions in the U1 reference book chapters 6 - 7 <p>2 X 50</p>		<p>Material: Understanding PPh articles 22,23,24 and 25, Basis for collecting PPh articles 22,23,24 and 25 Calculation of PPh articles 22,23,24 and 25</p> <p>Reference: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i></p>	8%

11	Determine income tax articles 22,23,24 and 25	(1) Explain the meaning of PPh articles 22,23,24 and 25. (2) Analyze the basis for collecting PPh articles 22,23,24 and 25. (3) Determine the tax for PPh articles 22,23,24 and 25	Criteria: Unesa scoring guidelines Forms of Assessment : Participatory Activities, Practice/Performance, Tests	Week 11 - Lecture (lecture) - Discussion in groups of 2 X 50		Material: Understanding PPh articles 22,23,24 and 25, Basis for collecting PPh articles 22,23,24 and 25 Calculation of PPh articles 22,23,24 and 25 Reference: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	5%
12	Determine income tax articles 22,23,24 and 25	(1) Explain the meaning of PPh articles 22,23,24 and 25. (2) Analyze the basis for collecting PPh articles 22,23,24 and 25. (3) Determine the tax for PPh articles 22,23,24 and 25	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities, Practice/Performance	Week 12 - Lecture (lecture) - Discussion in groups - Students complete taxation cases PPh 24 and 25 in practice questions in the U1 reference book chapters 8 - 9 2 X 50		Material: Understanding PPh articles 22,23,24 and 25, Basis for collecting PPh articles 22,23,24 and 25 Calculation of PPh articles 22,23,24 and 25 Reference: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	5%
13	Determine VAT and PPnBM	(1) Explain the meaning of VAT, BKP/JKP, VAT Object. (2) Explain the meaning of PPnBM, PPnBM Objects. (3) Calculate VAT and PPnBM rates	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities, Practice/Performance	Week 13 - Lecture (lecture) - Discussion in groups of 2 x 50		Material: Understanding VAT, BKP/JKP, VAT Objects Understanding PPnBM, PPnBM Objects Calculation of VAT and PPnBM rates Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	5%
14	Determine VAT and PPnBM	(1) Explain the meaning of VAT, BKP/JKP, VAT Object. (2) Explain the meaning of PPnBM, PPnBM Objects. (3) Calculate VAT and PPnBM rates	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities, Practice/Performance	Week 14 - Lecture (lecture) - Discussion in groups - Students complete VAT and PPnBM taxation cases in practice questions in the P2 reference book chapter 5 2 x 50		Material: Understanding VAT, BKP/JKP, VAT Objects Understanding PPnBM, PPnBM Objects Calculation of VAT and PPnBM rates Library: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	5%

15	Determine PBB and BPHTB	16.1 Explaining the meaning of BPHTB 16.2 Mentioning the Subject and Object of BPHTB 16.3 Calculating BPHTB rates	Criteria: Unesa scoring guidelines Form of Assessment : Participatory Activities, Practice/Performance	Approach: Case based learning - Lecture - Discussion in groups - Students complete PBB and BPHTB taxation cases in practice questions P2 chapters 7 – 8 3 X 50		Material: Understanding PBB and BPHTB Subject and Object of PBB and BPHTB Calculation of PBB and BPHTB rates Reference: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	10%
16	UAS	-	Criteria: Unesa scoring guidelines Form of Assessment : Test	- 3 X 50		Material: Meeting material 9-15 Reader: <i>Official Site. 2019. Taxation Theory and Cases (11th Edition). Jakarta: Salemba 4</i>	0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	55.84%
2.	Practice / Performance	28.34%
3.	Test	15.84%
		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.

