



**Universitas Negeri Surabaya
Faculty of Vocational Studies
D4 Public Administration Study Program**

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date
Tax Administration	6330103056	Compulsory Study Program Subjects	T=1 P=2 ECTS=4.77	5	July 17, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator	
	Noviyanti, S.AP., M.AP		Dr. Weni Rosdiana, S.Sos., M.AP.	

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program which is charged to the course																																																																			
PLO-6	Contribute to improving the quality of life in society, nation and state and the progress of civilization based on Pancasila																																																																			
PLO-9	Able to study cases of the application of science and technology that pay attention to and apply humanities values in the field of management and public sector policy in order to produce prototypes, standard procedures, designs and, compile the results of the study in the form of working papers, and upload them on the university website																																																																			
PLO-13	Able to apply methods, procedures and work systems that support the formulation, analysis and resolution of applied public problems																																																																			
PLO-15	Mastering knowledge about the concepts and practices of information management, information technology system-based services and scientific writing																																																																			
	Program Objectives (PO)																																																																			
PO - 1	Master the basic concepts of taxation which include general tax provisions, tax administration, and various taxes and their provisions																																																																			
PO - 2	Able to simulate simple tax calculations in the context of completing technical tasks for tax services as a tax authority.																																																																			
	PLO-PO Matrix																																																																			
	<table border="1" style="margin: auto;"> <tr> <td>P.O</td> <td>PLO-6</td> <td>PLO-9</td> <td>PLO-13</td> <td>PLO-15</td> </tr> <tr> <td>PO-1</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>PO-2</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	P.O	PLO-6	PLO-9	PLO-13	PLO-15	PO-1					PO-2																																																								
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PO-2																																																																				
	PO Matrix at the end of each learning stage (Sub-PO)																																																																			
	<table border="1" style="margin: auto;"> <tr> <td rowspan="2">P.O</td> <td colspan="16">Week</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td> </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> </table>	P.O	Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PO-1																	PO-2																
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PO-1																																																																				
PO-2																																																																				

Short Course Description	This course will discuss the scope of basic concepts of taxation, various types of taxation along with tax calculation simulations in the context of completing technical tasks for tax services as tax authorities.
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References	Main :

1. Mardiasmo. 2011. Perpajakan. Edisi Revisi 2011. Yogyakarta: Andi.
2. Nugroho, Suryo Dwianto A. 2009. Cara Mudah Menghitung Pajak Pribadi. Jakarta: Raih Asa Sukses.
3. Rosdiana, Haula dan Edi Slamet Irianto. 2011. Panduan Lengkap Tata cara Perpajakan di Indonesia. Jakarta: Visimedia.
4. Supramono dan Theresia Woro Damayanti. 2010. Perpajakan Indonesia 13 Mekanisme dan Perhitungan. Yogyakarta: CV. Andi Offset.
5. Soemarso S. R. 2007. Perpajakan: Pendekatan Komprehensif. Jakarta: Salemba Empat.
6. Soemitro, Rochmat. 1992. Dasar-dasar Hukum Pajak dan Pajak Pendapatan 1994. Bandung: PT Eresco.
7. Buku Ajar mata kuliah Administrasi Perpajakan.
8. Undang-Undang no 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan
9. Peraturan Pemerintah (PP) Nomor 49 Tahun 2022 tentang Pajak Pertambahan Nilai Dibebaskan dan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah Tidak Dipungut atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu dan/atau Penyerahan Jasa Kena Pajak Tertentu dan/atau Pemanfaatan Jasa Kena Pajak Tertentu dari Luar Daerah Pabean

Supporters:

1. Undang Undang No 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan
2. Peraturan Pemerintah Nomor 61 Tahun 2020 Tentang Barang Kena Pajak yang Tergolong Mewah Selain Kendaraan Bermotor yang Dikenai Pajak Penjualan Atas Barang Mewah
3. Undang Undang No 36 Tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan
4. Undang-undang (UU) Nomor 12 Tahun 1994 tentang Perubahan atas Undang-Undang Nomor 12 Tahun 1985 tentang Pajak Bumi dan Bangunan
5. UU No. 28 Tahun 2009 mengatur tentang BPHTB

Supporting lecturer

Lintang Venusita, S.E., M.Si., Ak.
Dr. Weni Rosdiana, S.Sos., M.AP.
Noviyanti, S.AP., M.AP.

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	Students are able to understand general provisions and tax procedures	<ol style="list-style-type: none"> 1.Explain the meaning of tax 2.Explain the function of taxes 3.Explain the distribution of taxes 4.Explain the terms and theory of tax collection 5.Explain the principles, systems and procedures for tax collection 6.Explains the emergence and write-off of tax debts and SKP 	<p>Criteria: Student participation through general questions about taxes</p> <p>Form of Assessment : Participatory Activities</p>	Pulpit lectures, and 3 X 50 discussions		<p>Material: Definition of tax and terms in taxation</p> <p>Reference: <i>Law no. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Procedures for Taxation</i></p> <hr/> <p>Material: Understanding tax according to experts, rules in taxation</p> <p>Reader: <i>Mardiasmo. 2011. Taxation. 2011 Revised Edition. Yogyakarta: Andi.</i></p> <hr/> <p>Material: Terms and theory of tax collection</p> <p>Reference: <i>Soemarso SR 2007. Taxation: A Comprehensive Approach. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Principles, systems and procedures for collecting taxes,</p> <p>Reference: <i>Textbook for Tax Administration courses.</i></p>	4%
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2	Students are able to understand general provisions and tax procedures	<ol style="list-style-type: none"> 1.Explain the meaning of tax 2.Explain the function of taxes 3.Explain the distribution of taxes 4.Explain the terms and theory of tax collection 5.Explain the principles, systems and procedures for tax collection 6.Explains the emergence and write-off of tax debts and SKP 	<p>Criteria: Student participation through general questions about taxes</p> <p>Form of Assessment : Participatory Activities</p>	Pulpit lectures, and 3 X 50 discussions		<p>Material: Definition of tax and terms in taxation</p> <p>Reference: <i>Law no. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Procedures for Taxation</i></p> <hr/> <p>Material: Understanding tax according to experts, rules in taxation</p> <p>Reader: <i>Mardiasmo. 2011. Taxation. 2011 Revised Edition. Yogyakarta: Andi.</i></p> <hr/> <p>Material: Terms and theory of tax collection</p> <p>Reference: <i>Soemarso SR 2007. Taxation: A Comprehensive Approach. Jakarta: Salemba Empat.</i></p> <hr/> <p>Material: Principles, systems and procedures for collecting taxes,</p> <p>Reference: <i>Textbook for Tax Administration courses.</i></p>	5%
3	Students are able to understand general provisions and tax procedures	<ol style="list-style-type: none"> 1.Explaining NPWP 2.Explaining NPPKP 3.Explain tax rates 4.Explaining stamp duty 5.Explains the emergence and write-off of tax debts and SKP 	<p>Criteria: Student participation through general questions about taxes</p> <p>Form of Assessment : Participatory Activities</p>	Pulpit lecture, Question and answer, Discussion 3 X 50		<p>Material: NPWP and NPPKP provisions</p> <p>Reference: <i>Law no. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures</i></p> <hr/> <p>Material: Tax rates and stamp duty</p> <p>Reference: <i>Mardiasmo. 2011. Taxation. 2011 Revised Edition. Yogyakarta: Andi.</i></p>	5%

4	Students are able to understand and simulate the calculation of Income Tax article 21 (PPH 21)	<ol style="list-style-type: none"> 1.Explains the provisions of income tax article 21 2.Simulate the calculation of Income Tax article 21 (PPH 21) 	Form of Assessment : Participatory Activities	Pulpit lecture, Question and answer, Discussion 3 X 50		Material: Income tax provisions Reference: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i> <hr/> Material: Simulation of income tax calculation (pph 21) References: <i>Nugroho, Suryo Dwianto A. 2009. Easy Way to Calculate Personal Tax. Jakarta: Achieve the Hope of Success.</i>	5%
5	Students are able to understand and simulate the calculation of Income Tax article 21 (PPH 21)	<ol style="list-style-type: none"> 1.Explains the provisions of income tax article 21 2.Simulate the calculation of Income Tax article 21 (PPH 21) 	Criteria: income tax calculation performance (pph 21) Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lecture, Question and answer, 3 X 50 simulation		Material: Income tax provisions Reference: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i> <hr/> Material: Simulation of income tax calculation (pph 21) References: <i>Nugroho, Suryo Dwianto A. 2009. Easy Way to Calculate Personal Tax. Jakarta: Achieve the Hope of Success.</i>	10%
6	Students are able to understand and simulate the calculation of Income Tax article 21 (PPH 21)	<ol style="list-style-type: none"> 1.Explains the provisions of income tax article 21 2.Simulate the calculation of Income Tax article 21 (PPH 21) 	Criteria: income tax calculation performance (pph 21) Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lecture, Question and answer, 3 X 50 simulation		Material: Income tax provisions Reference: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i> <hr/> Material: Simulation of income tax calculation (pph 21) References: <i>Nugroho, Suryo Dwianto A. 2009. Easy Way to Calculate Personal Tax. Jakarta: Achieve the Hope of Success.</i>	10%

7	Students are able to understand and simulate Value Added Tax (VAT) calculations	1.Explain the provisions of value added tax (VAT) 2.Simulates VAT calculations	Criteria: VAT calculation performance Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lecture, Question and answer, 3 X 50 simulation		Material: Value added tax (VAT) provisions Reference: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i> Material: VAT Calculation Reader: <i>Supramono and Theresia Woro Damayanti. 2010. Indonesian Taxation 13 Mechanisms and Calculations. Yogyakarta: CV. Andi Offset.</i> Material: VAT Library: <i>Government Regulation (PP) Number 49 of 2022 concerning Exempt Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Services Subject to Certain Taxes and/or Utilization of Certain Taxable Services from Outside the Customs Area</i>	5%
8	MIDTERM EXAM	Sub CPMK meeting 1-7	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Test	Performance 2 X 35		Material: tax function and tax distribution Reader: <i>Mardiasmo. 2011. Taxation. 2011 Revised Edition. Yogyakarta: Andi.</i> Material: Explaining the terms and theory of tax collection. Reference: <i>Soemarso SR 2007. Taxation: A Comprehensive Approach. Jakarta: Salemba Empat.</i> Material: Explains the principles, systems and procedures for collecting	8%

						<p>taxes.</p> <p>Library: <i>Textbook for the Tax Administration course.</i></p> <hr/> <p>Material: General tax provisions and tax terms, NPWP, NPPKP</p> <p>Reference: <i>Law no. 28 of 2007 concerning the Third Amendment to Law No. 6 of 1983 concerning General Provisions and Procedures for Taxation</i></p> <hr/> <p>Material: PPh 21 and VAT Library: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i></p> <hr/> <p>Material: VAT Library: <i>Government Regulation (PP) Number 49 of 2022 concerning Exempt Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Services Subject to Certain Taxes and/or Utilization of Certain Taxable Services from Outside the Customs Area</i></p>
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9	Students are able to understand and simulate Value Added Tax (VAT) calculations	1.Explain VAT provisions 2.Simulates VAT calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Forms of Assessment : Participatory Activities, Practice/Performance, Tests	Performance 3 x 50		Material: VAT Library: <i>Government Regulation (PP) Number 49 of 2022 concerning Exempt Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Services Subject to Certain Taxes and/or Utilization of Certain Taxable Services from Outside the Customs Area</i> Material: VAT Library: Law No. 7 of 2021 concerning Harmonization of Tax Regulations	5%
10	Students are able to understand and simulate the calculation of Luxury Goods Sales Tax (PPnBM)	1.Explain VAT provisions 2.Simulates VAT calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities	Pulpit lectures, and 3 x 50 simulations		Material: PPnBM Library: <i>Government Regulation (PP) Number 49 of 2022 concerning Exempt Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Services Subject to Certain Taxes and/or Utilization of Certain Taxable Services from Outside the Customs Area</i> Material: PPnBM Library: <i>Government Regulation Number 61 of 2020 concerning Taxable Goods Classified as Luxury Apart from Motorized Vehicles which are Subject to Sales Tax on Luxury Goods</i>	5%

11	Students are able to understand and simulate Land and Building Tax (PBB) calculations	1.Explain UN provisions 2.Simulate PBB calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lectures, and 3 x 50 discussions		Material: land and building tax provisions Reference: <i>Law (UU) Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax</i> Material: Land and building tax calculations Reader: <i>Rosdiana, Haula and Edi Slamet Irianto. 2011. Complete Guide to Tax Procedures in Indonesia. Jakarta: Visimedia.</i>	5%
12	Students are able to understand and simulate Land and Building Tax (PBB) calculations	1.Explain UN provisions 2.Simulate PBB calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lectures, and 3 x 50 simulations		Material: land and building tax provisions Reference: <i>Law (UU) Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax</i> Material: Land and building tax calculations Reader: <i>Rosdiana, Haula and Edi Slamet Irianto. 2011. Complete Guide to Tax Procedures in Indonesia. Jakarta: Visimedia.</i>	5%
13	Students are able to understand and simulate the calculation of Land and Building Rights Acquisition Fees (BPHTB)	1.Explain the provisions of BPHTB 2.Simulates BPHTB calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lectures, and 3 x 50 simulations		Material: BPHTB provisions Reference: <i>Law no. 28 of 2009 regulates BPHTB</i> Material: BPHTB calculations Reader: <i>Supramono and Theresia Woro Damayanti. 2010. Indonesian Taxation 13 Mechanisms and Calculations. Yogyakarta: CV. Andi Offset.</i>	5%

14	Students are able to understand and simulate the calculation of Land and Building Rights Acquisition Fees (BPHTB)	1.Explain the provisions of BPHTB 2.Simulates BPHTB calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lectures, and 3 x 50 simulations		Material: BPHTB provisions Reference: <i>Law no. 28 of 2009 regulates BPHTB</i> Material: BPHTB calculations Reader: <i>Supramono and Theresia Woro Damayanti. 2010. Indonesian Taxation 13 Mechanisms and Calculations. Yogyakarta: CV. Andi Offset.</i>	5%
15	Students are able to understand and simulate the calculation of Land and Building Rights Acquisition Fees (BPHTB)	1.Explain the provisions of BPHTB 2.Simulates BPHTB calculations	Criteria: Answer questions carefully and responsibly according to tax regulations Form of Assessment : Participatory Activities, Practice/Performance	Pulpit lectures, and 3 x 50 simulations		Material: BPHTB provisions Reference: <i>Law no. 28 of 2009 regulates BPHTB</i> Material: BPHTB calculations Reader: <i>Supramono and Theresia Woro Damayanti. 2010. Indonesian Taxation 13 Mechanisms and Calculations. Yogyakarta: CV. Andi Offset.</i>	5%
16	FINAL EXAMS	Sub CPMK meeting 1-15	Form of Assessment : Test	Summative Performance 2 X 45		Material: General tax provisions Reference: <i>Law No. 7 of 2021 concerning Harmonization of Tax Regulations</i> Material: PPh 21 Reference: <i>Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax</i> Material: VAT Library: <i>Government Regulation (PP) Number 49 of 2022 concerning Exempt Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected</i>	12%

						<p><i>on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Services Subject to Certain Taxes and/or Utilization of Certain Taxable Services from Outside the Customs Area</i></p> <p>Material: PPnBM Library: Government Regulation Number 61 of 2020 concerning Taxable Goods Classified as Luxury Apart from Motorized Vehicles which are Subject to Sales Tax on Luxury Goods</p> <p>Material: PBB Reference: Law (UU) Number 12 of 1994 concerning Amendments to Law Number 12 of 1985 concerning Land and Building Tax</p> <p>Material: BPHTB Reference: Law no. 28 of 2009 regulates BPHTB</p>
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50.67%
2.	Practice / Performance	26.67%
3.	Test	21.67%
		99.01%

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.