



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

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date																																	
Tax accounting	6220103020		T=3 P=0 ECTS=4.77	5	July 17, 2024																																	
AUTHORIZATION	SP Developer		Course Cluster Coordinator	Study Program Coordinator																																		
	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.																																		
Learning model	Case Studies																																					
Program Learning Outcomes (PLO)	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: 100px; height: 30px;">P.O</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: 30px; height: 30px;">P.O</td> <td colspan="16" style="text-align: center;">Week</td> </tr> <tr> <td style="width: 20px;">1</td> <td style="width: 20px;">2</td> <td style="width: 20px;">3</td> <td style="width: 20px;">4</td> <td style="width: 20px;">5</td> <td style="width: 20px;">6</td> <td style="width: 20px;">7</td> <td style="width: 20px;">8</td> <td style="width: 20px;">9</td> <td style="width: 20px;">10</td> <td style="width: 20px;">11</td> <td style="width: 20px;">12</td> <td style="width: 20px;">13</td> <td style="width: 20px;">14</td> <td style="width: 20px;">15</td> <td style="width: 20px;">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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Short Course Description	This course covers the basic concepts of tax accounting, fiscal financial reports, current assets, fixed assets and intangible assets, long-term investments and other assets, debts and other liabilities, taxes payable, own capital and equity, income, costs and deductions from income, transactions in foreign currency, bookkeeping in foreign currency, as well as reconciliation of commercial and fiscal financial reports in accordance with the provisions of the applicable law.																																					
References	Main :																																					
	1. <ol style="list-style-type: none"> 1. Waluyo. 2012. <i>Akuntansi Pajak</i>, Edisi Ke Empat . Jakarta: Salemba Empat. 2. Gunadi. 2009. <i>Akuntansi Pajak</i>. Jakarta: Penerbit Gramedia 3. Waluyo. 2011. <i>Perpajakan Indonesia</i>. Buku 1 Edisi 10. Jakarta: Penerbit Salemba Empat 4. Ikatan Akuntan Indonesia. 2009. <i>Pernyataan Standar Akuntansi Keuangan per 1 Juli 2009</i>. Jakarta: Penerbit Salemba Empat 5. Undang-undang No.28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan 6. Undang-undang No. 36 Tahun 2008 tentang Pajak Penghasilan 7. Undang Undang No. 42 tahun 2009 sebagai hasil penyempurnaan Undang-Undang No. 8 tahun 1983 tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah. 																																					
	Supporters:																																					
Supporting lecturer	Lintang Venusita, S.E., M.Si., Ak. Aisyaturrahmi, S.E., M.A.,Ak.																																					
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	Understanding of bookkeeping, the relationship between tax accounting and commercial accounting, basic concepts and objectives of reporting, general approaches, differences in reporting orientation, accounting principles, the process of preparing fiscal financial reports and their relationship with commercial financial reports	<ol style="list-style-type: none"> 1. Able to explain the development of SAI 2. Able to explain the difference between SAI and tax provisions 3. Able to explain the meaning of bookkeeping, requirements and sanctions if you do not keep bookkeeping, 4. Able to explain the relationship between tax accounting and commercial accounting, 5. Able to explain the institution that makes the provisions, 6. Able to explain basic concepts, objectives, qualitative characteristics, as well as the nature and limitations of tax accounting. 7. Able to explain the general approach to fiscal financial reports 8. able to explain differences in reporting orientation 9. able to explain accounting principles as a subject 10. able to explain the process of depreciation of fiscal financial reports 11. able to explain the relationship between fiscal financial reports and commercial financial reports 	Criteria:	Discussion lecture independent learning 3 X 50		0%
2	Understanding the meaning of current asset items from a fiscal aspect.	<ol style="list-style-type: none"> 1. Able to explain cash and banks from a fiscal aspect, 2. Able to explain securities from a fiscal aspect, 3. Able to explain deposits from a fiscal aspect, 4. Able to explain receivables from a fiscal aspect 5. Able to explain inventory from a fiscal aspect 6. able to explain prepaid expenses from a fiscal aspect 	Criteria:	Lecture discussion 3 X 50		0%

3	Understanding the meaning of fixed asset items is seen from the fiscal, depreciation and amortization aspects.	1. Able to explain fixed asset and intangible asset posts from a fiscal aspect 2. Able to explain depreciation and amortization from a fiscal aspect 3. Able to explain asset withdrawals and disposals from a fiscal aspect, 4. Able to explain devaluation and revaluation from a fiscal aspect	Criteria:	Lecture Discussion 3 X 50			0%
4	Understanding of the meaning of long-term investment posts, other assets seen from a fiscal aspect	1. Able to explain shares from a fiscal aspect, 2. Able to explain bonds from a fiscal aspect, 3. Able to explain other securities, as well as investments in other assets from a fiscal aspect,	Criteria:	Lecture Discussion 3 X 50			0%
5	Understanding the meaning of debt items and other liabilities seen from the fiscal aspect	1. Able to explain debt and other obligations from a fiscal aspect. 2. Able to explain and restructure debt from a fiscal aspect	Criteria:	Lecture discussion 3 X 50			0%
6	Understanding of tax debts and receivables, as well as filing objections and appeals.	1. Able to explain income tax debts and receivables according to article 21.22.23.25. and 26 2. able to explain VAT and PPNBM receivables 3. able to explain other tax debts and receivables 4. able to explain the submission of appeal objections	Criteria:	Lecture discussion 3 X 50			0%
7	Understanding of own capital and equity items, capital adjustments and differences in revaluation of fixed assets.	1. Able to explain share capital from a fiscal aspect 2. Able to explain retained earnings from a fiscal aspect 3. Able to explain share capital rights, warrants and share options from a fiscal aspect 4. Able to explain capital adjustments due to quasi reorganization 5. Able to explain the difference in revaluation of fixed assets from fiscal specs	Criteria:	Lecture discussion 3 X 50			0%
8	UTS	UTS	Criteria: UTS	UTS 3 X 50			0%
9	Able to calculate tax installments (PPH ps 25) and tax reporting	able to explain tax installments article 25 explain tax calculation article 29 explain end of year tax reporting Annual SPT	Criteria: ...	LECTURE HD DISCUSSION 3 X 50			0%

10	Understanding of the meaning of income, its recognition and realization, as well as an understanding of the meaning of costs, expenses and deductions from income, compensation for losses and tax facilities.	Able to explain the meaning of recognition and measurement of income from a fiscal aspect Able to explain the meaning of costs and expenses Able to explain deductions from income and recognition Able to explain compensation for losses and tax facilities	Criteria:	written test oral test 3 X 50			0%
11	Understanding of filling out VAT SPT	Able to complete and complete VAT SPT	Criteria:	Lecture DISCUSSION 3 X 50			0%
12	Understanding of the meaning of reconciliation of commercial and fiscal financial statements, differences in treatment, time and permanence.	explain the meaning of reconciliation of commercial and fiscal financial statements explain several differences in treatment explain the definition of time differences and permanent differences	Criteria:	Lecture Discussion 3 X 50			0%
13	Understanding of the meaning of transactions with foreign currency, carrying out bookkeeping, submitting SPT, and terminating bookkeeping.	1. Able to explain the meaning of transactions in foreign currency, such as purchases, accounts payable, exchange differences and devaluation, termination 2. Able to explain the implementation of bookkeeping and submission of SPT using foreign currency	Criteria: ...	Lecture Discussion 3 X 50			0%
14	Understanding of PSAK 46 (DEFERRED TAX)	explain the meaning of PSAK 46 explain the concept of current tax material and deferred tax expense explain deferred tax assets explain deferred tax liabilities	Criteria:	Lecture Discussion 6 X 50			0%
15							0%
16	UAS	UAS	Criteria: UAS	UAS 3 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

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** 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.