



**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 Planning	6220103079	Study Program Elective Courses	T=3	P=0	ECTS=4.77	5	May 8, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Lintang Venusita, SE., Ak., M.Si., CA., BKP., ACPA.		Lintang Venusita, SE., Ak., M.Si., CA., BKP., ACPA.			Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.	

Learning model	Case Studies
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Program Learning Outcomes (PLO)	PLO study program that is charged to the course												
	PLO-5	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law											
	Program Objectives (PO)												
	PO - 1	Able to apply the Tax Consultant Code of Ethics that applies in Indonesia in interpreting, analyzing, calculating tax obligations owed by individual taxpayers and corporate taxpayers in an effort to carry out tax management											
	PO - 2	Implementing company income tax (PPh) management in accordance with applicable tax laws in Indonesia											
	PO - 3	Implementing Income Tax Withholding & Collection tax management in accordance with applicable tax laws in Indonesia											
	PO - 4	Implementing Value Added Tax and Sales Tax on Luxury Goods management											
	PO - 5	Implement comprehensive Tax management											
	PLO-PO Matrix												
		<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-5</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td></tr> <tr><td>PO-2</td><td></td></tr> <tr><td>PO-3</td><td></td></tr> <tr><td>PO-4</td><td></td></tr> <tr><td>PO-5</td><td></td></tr> </tbody> </table>	P.O	PLO-5	PO-1		PO-2		PO-3		PO-4		PO-5
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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;"> <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> <tr><td>PO-4</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-5</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																	PO-4																	PO-5																
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Short Course Description	This course includes a discussion of tax management concepts and practices which include: company tax obligations and rights, company income tax (PPh) management, PPh tax management withholding and collection, and management of value added tax and sales tax on luxury goods (VAT and PPnBM) .
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References	Main :	
		<ol style="list-style-type: none"> Santoso Imam dan Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax Suandy Erly, 2017, Edisi 6, PerencanaanPajak, Jakarta, Penerbit: Salemba Empat
	Supporters:	

1. Undang-Undang No. 28 tahun 2007 sebagai hasil penyempurnaan UU No. 16 tahun 2000 dan Undang-Undang No. 6 tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan
2. Undang-Undang No. 36 tahun 2008 sebagai hasil penyempurnaan Undang-Undang No. 17 tahun 2000 tentang Pajak Penghasilan
3. Undang-Undang No. 42 tahun 2009 sebagai hasil penyempurnaan UU No. 18 tahun 2000
4. Undang-Undang No. 8 tahun 1983 tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah
5. _____, Himpunan Peraturan Pemerintah, Keputusan Presiden, Keputusan Menteri Keuangan, Keputusan Direktur Jenderal Pajak, Dan Surat Edaran Direktur Jenderal Pajak
6. Neck, R., Uwe, J., & Schneider, F. (2012). Tax avoidance versus tax evasion : on some determinants of the shadow economy. In Tax Public Finance, 19, 104–117. <https://doi.org/10.1007/s10797-011-9197-5>
7. Kang, M. (2016). A psychological perspective on tax avoidance : Deferential avoidance vs . defiant avoidance, 14(1), 235–246. 7
8. Higgins, D. M., Omer, T. C., & Phillips, J. D. (2011). Does a Firm's Business Strategy Influence its Level of Tax Avoidance?
9. Kim, C. F. (2013). Corporate Political Connections and Tax Aggressiveness

Supporting lecturer Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak.
Lintang Venusita, S.E., M.Si., 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	Have the ability to differentiate Tax avoidance, tax evasion, and psychotax phenomena	<ol style="list-style-type: none"> 1.The accuracy of explaining the definition of active tax resistance with examples 2.Accuracy explains the definition of passive tax resistance with examples 3.Accuracy of analyzing risks and the impact of taxes on companies 	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion</p> <p>BM (1x(3x60')): Comprehension of material</p> <p>PT (1x(3x60')): Individual assignment</p> <p>3</p>	V-learning SiDia 3 X 50	<p>Material: Tax Resistance</p> <p>Literature: <i>Santoso Imam and Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax</i></p> <hr/> <p>Material: Tax Resistance</p> <p>References: <i>Kim, CF (2013). Corporate Political Connections and Tax Aggressiveness</i></p>	2%
2	Able to explain the motivation for tax management, various terms in tax planning and tax management and legal aspects of tax management	<ol style="list-style-type: none"> 1.Accuracy in explaining the factors that cause tax management 2.Accuracy in explaining definitions, differences and examples between tax planning and tax management 3.Accuracy in analyzing the legal aspects of tax management is reviewed from the KUP Law 	<p>Criteria: Criteria: Descriptive rubric for accuracy of explanation and analysis. Non-test form: Paper writing and group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion</p> <p>BM (1x(3x60')): Comprehension of material</p> <p>PT (1x(3x60')): Individual assignment</p> <p>3</p>	V-learning SiDia 3 X 50	<p>Material: Tax Management vs Tax Planning</p> <p>Literature: <i>Santoso Imam and Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax</i></p> <hr/> <p>Material: Tax Management vs Tax Planning</p> <p>Library: <i>Suandy Ery, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p>	5%
3	Able to explain the objectives, requirements and factors that must be considered in tax management	<ol style="list-style-type: none"> 1.Accuracy in explaining fundamental concepts of tax management 2.Accuracy in explaining tax management requirements in accordance with tax ethics 3.Accuracy in explaining and analyzing factors that influence the preparation of tax management strategies: relevant facts, tax factors and non-tax factors 	<p>Criteria: Criteria: Descriptive rubric for accuracy of explanation and analysis. Non-test form: Paper writing and group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion</p> <p>BM (1x(3x60')): Comprehension of material</p> <p>PT (1x(3x60')): Individual assignment</p> <p>3</p>	V-learning SiDia 3 X 50	<p>Material: Factors in implementing tax management</p> <p>Reference: <i>Santoso Imam and Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax</i></p> <hr/> <p>Material: Factors in implementing tax management</p> <p>Reference: <i>Suandy Ery, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p>	5%

4	Identify company tax rights and obligations	<p>1.Accuracy in explaining critical corporate tax management variables</p> <p>2.Accuracy in analyzing the implementation of corporate tax management</p>	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis Non-test form: Paper writing Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Company tax rights and obligations Reference: <i>Suandy Ery, 2017, Edition 6, Planning Pajak, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Company tax rights and obligations Reference: <i>Law no. 28 of 2007 as a result of improvements to Law no. 16 of 2000 and Law no. 6 of 1983 concerning General Provisions and Tax Procedures</i></p>	5%
5	Explains the management of company income tax (PPh).	The accuracy of explaining and analyzing the tax consequences in the form of partnership, PT and individual companies	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Answering practice questions, writing papers and group presentations</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Management of Corporate Income Tax Library: <i>Suandy Ery, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Management of Corporate Income Tax Library: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p> <p>Material: Management of Corporate Income Tax Library: _____ <i>Collection of Government Regulations, Presidential Decrees, Decrees of the Minister of Finance, Decrees of the Director General of Taxes, and Circular Letters of the Director General of Taxes</i></p>	5%

6	Explains the management of company income tax (PPH).	<p>1.Accuracy in analyzing the tax consequences of a holding-integrated vs subsidiary-disintegrated business structure approach</p> <p>2.Accuracy in analyzing the tax consequences of the main contractor-subcontractor (outsourcing) vs joint-operation business approach for handling a project</p>	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis Non-test form: Paper writing Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Management of Corporate Income Tax Library: <i>Suandy Erly, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p> <hr/> <p>Material: Management of Corporate Income Tax Library: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p> <hr/> <p>Material: Management of Corporate Income Tax Library: <i>Collection of Government Regulations, Presidential Decrees, Decrees of the Minister of Finance, Decrees of the Director General of Taxes, and Circular Letters of the Director General of Taxes</i></p>	5%
7	Explains the management of company income tax (PPH).	<p>1.Accuracy in analyzing tax consequences using the accrual system bookkeeping method vs. mixed cash system</p> <p>2.Accuracy in analyzing tax consequences with accounting methods for inventory valuation systems</p> <p>3.Accuracy in analyzing tax consequences using accounting methods for calculating depreciation and amortization</p> <p>4.Fiscal reconciliation</p>	<p>Criteria: Criteria: Descriptive rubric Accuracy of explaining and analyzing Non-test form: Working on practice questions, writing papers, group presentations</p> <p>Form of Assessment : Practice / Performance</p>	<p>3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Management of Corporate Income Tax Library: <i>Suandy Erly, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p> <hr/> <p>Material: Management of Corporate Income Tax Library: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p> <hr/> <p>Material: Management of Corporate Income Tax Library: <i>Collection of Government Regulations, Presidential Decrees, Decrees of the Minister of Finance, Decrees of the Director General of Taxes, and Circular Letters of the Director General of Taxes</i></p>	10%
8	Midterm exam	Midterm exam	<p>Criteria: Midterm exam</p> <p>Form of Assessment : Test</p>	Midterm Exam 2 X 50	Midterm Exam via V-learning SiDia 2 X 50		10%

9	Explain transfer pricing concepts and strategies	<ol style="list-style-type: none"> 1.Accuracy in explaining the definition and concept of transfer pricing 2.Accuracy in explaining the transfer pricing method 3.Accuracy in analyzing the impact of transfer pricing on the company's tax burden 	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis Non-test form: Paper writing Group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Transfer Pricing Library: <i>Suandy Erly, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Transfer Pricing Literature: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p>	5%
10	Explains the management of Income Tax Withholding and Collection	<ol style="list-style-type: none"> 1.Accuracy in explaining the provisions for Income Tax Withholding and Collection 2.Accuracy of analyzing Withholding Income Tax Clauses in Contracts 	<p>Criteria: Criteria: Descriptive rubric Accuracy of explaining and analyzing Non-test form: Working on practice questions, writing papers, group presentations</p> <p>Form of Assessment : Practice / Performance</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Pot-put tax planning Reference: <i>Suandy Erly, 2017, Edition 6, PlanningPajak, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Pot-put tax Reference: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p>	10%
11	Explains the management of Income Tax Withholding and Collection	<ol style="list-style-type: none"> 1.Accuracy in interpreting tax management in PPh withholdings and collections 2.Accuracy in explaining the role of accounting records in PPh withholding and collection 	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Paper writing, group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Pot-put tax planning Reference: <i>Suandy Erly, 2017, Edition 6, PlanningPajak, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Pot-put tax Reference: <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax</i></p>	5%
12	Explains the management of Income Tax Withholding and Collection	<ol style="list-style-type: none"> 1.Accuracy in analyzing fiscal reconciliation of PPh Withholding objects withholding and collection 2.Accuracy in analyzing tax planning on PPh withholding and collection 3.Accuracy in analyzing current issues and the latest research regarding tax plans for PPh withholding and collection 	<p>Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Paper writing, group presentation</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3</p>	V-learning SiDia 3 X 50	<p>Material: Pot-put tax planning Reference: <i>Suandy Erly, 2017, Edition 6, PlanningPajak, Jakarta, Publisher: Salemba Empat</i></p> <p>Material: Tax strategy References: <i>Higgins, DM, Omer, TC, & Phillips, JD (2011). Does a Firm's Business Strategy Influence its Level of Tax Avoidance?</i></p>	5%

13	Able to explain and analyze the management of Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM)	1.Accuracy in explaining the VAT system in Indonesia 2.Accuracy in analyzing the function of tax invoices in tax credit	Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Paper writing, group presentation Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	V-learning SiDia 3 X 50	Material: VAT tax planning Library: <i>Suandy Erly, 2017, Edition 6, PlanningPajak, Jakarta, Publisher: Salemba Empat</i> Material: Tax invoice Reference: <i>Law no. 8 of 1983 concerning Value Added Tax and Sales Tax on Luxury Goods</i>	5%
14	Able to explain and analyze the management of Value Added Tax and Sales Tax on Luxury Goods (VAT and PPnBM)	Accuracy in applying VAT is exempted and facilities are provided in tax management	Criteria: Criteria: Descriptive rubric Accuracy of explaining and analyzing Non-test form: Doing practice questions. paper writing, group presentations Form of Assessment : Practice / Performance	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	V-learning SiDia 3 X 50	Material: VAT tax planning Library: <i>Suandy Erly, 2017, Edition 6, PlanningPajak, Jakarta, Publisher: Salemba Empat</i> Material: Tax invoice Reference: <i>Law no. 8 of 1983 concerning Value Added Tax and Sales Tax on Luxury Goods</i> Material: VAT tax planning Reader: <i>Santoso Imam and Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax</i>	10%
15	Able to apply international tax planning concepts	Accuracy in explaining and analyzing the principles of international tax structures and tax treaties	Criteria: Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Paper writing, group presentation Form of Assessment : Participatory Activities	3 credits (1x(3x170')): TM (1x(3x50')): Explanation of material and discussion BM (1x(3x60')): Comprehension of material PT (1x(3x60')): Individual assignment 3	V-learning SiDia 3 X 50	Material: Tax planning Bibliography: <i>Santoso Imam and Ning Rahayu. 2013. Corporate Tax Management. Jakarta: Ortax</i> Material: Tax planning Reference: <i>Suandy Erly, 2017, Edition 6, Tax Planning, Jakarta, Publisher: Salemba Empat</i>	3%
16	Final exams	Final exams	Criteria: Final exams Form of Assessment : Test	Final Exam Semester 2 X 50	Final Semester Exam via V-learning SiDia 2 X 50		10%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Practice / Performance	30%
3.	Test	20%
		100%

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** 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.
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.