



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 Practices	6220103135	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	5	May 8, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Aisyaturrahmi, SE., MA., Ak		Lintang Venusita, SE., M.Si., Ak			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-3	Develop logical, critical, systematic and creative thinking in carrying out specific work in their field of expertise and in accordance with work competency standards in the field concerned																																																																																
	PLO-10	Able to prepare, present and evaluate public accounting and tax reports, in accordance with the professional code of ethics, public accounting standards and tax regulations with the support of information technology																																																																																
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	PO - 1	Develop logical, critical, systematic and creative thinking in carrying out work in the field of taxation.																																																																																
	PO - 2	Able to prepare, present and evaluate tax reports, in accordance with tax regulations with the support of information technology;																																																																																
	PLO-PO Matrix																																																																																	
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PO Matrix at the end of each learning stage (Sub-PO)																																																																																		
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Short Course Description	This course provides students with knowledge about practices related to calculating or collecting pieces of evidence and SSP. The study materials taught in this course are PPH Article 21, PPH Article 22, PPH Article 23, PPH Article 4 paragraph 2, PPH Articles 25 and 29 for individuals and bodies, VAT (form 1111 M) and (form 1107 PUT)
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References	Main :	
		<ol style="list-style-type: none"> Abdul halim. 2016. Praktikum Perpajakan. edisi 2. Jakarta: Salemba Empat Abdul halim dkk. 2014. Perpajakan. Jakarta: Salemba Empat
	Supporters:	<ol style="list-style-type: none"> Undang-Undang No. 36 tahun 2008 sebagai hasil penyempurnaan Undang-Undang No. 17 tahun 2000 tentang Pajak Penghasilan. Undang-Undang No. 42 tahun 2009 sebagai hasil penyempurnaan UU No. 18 tahun 2000. Halim A, Bawono IR, Dara A. 2016. Perpajakan: Konsep, Aplikasi, Contoh, dan Studi Kasus. Jakarta: Salemba Empat Undang-Undang No. 8 tahun 1983 tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

Supporting lecturer		Lintang Venusita, S.E., M.Si., Ak. Made Dudy Satyawan, 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	Able to understand and analyze general information and case instructions	Accuracy in explaining and analyzing general information and case instructions	<p>Criteria: Descriptive rubric: Accurately describes general information and case instructions</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>Form of Learning Lecture 3 Credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60 ')): Individual Assignment Case study</p> <p>learning method 3 X 50</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Explains general information and instructions</p> <p>Reader: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	5%
2	Able to calculate and analyze PPh Article 21 which is withheld and paid in July	<p>1.Accuracy in calculating and analyzing PPh article 21</p> <p>2.Accuracy in making proof of tax withholding, SSP and reporting SPT for PPh article 21</p>	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>Form of Learning Lecture 3 Credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60 ')): Individual Assignment Case study</p> <p>learning method 3 X 50</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating Income Tax article 21; Create proof of tax deduction; Creating SSP; Reporting the SPT period for Income Tax Article 21</p> <p>Reference: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p> <p>Material: calculating PPh 21, making proof of tax withholding, making SSP, reporting SPT for PPh 21.</p> <p>References:</p>	5%

3	Able to calculate and analyze PPh article 21 which is withheld and paid in September	<p>1.Accuracy in calculating and analyzing PPh 21</p> <p>2.Accuracy in making proof of tax withholding, SSP and reporting SPT for PPh article 21</p>	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>Form of Learning Lecture 3 Credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60 ')): Individual Assignment Case study</p> <p>learning method 3 X 50</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating Income Tax article 21; Create proof of tax deduction; Creating SSP; Reporting the SPT period for Income Tax Article 21</p> <p>Reference: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	5%
4	Able to calculate and analyze PPh article 21 which is withheld and paid in December	<p>1.Accuracy in calculating PPh article 21</p> <p>2.Accuracy in making proof of tax withholding, SPP and reporting SPT for PPh article 21</p>	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>Form of Learning Lecture 3 Credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60 ')): Individual Assignment Case study</p> <p>learning method 3 X 50</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating Income Tax article 21; Create proof of tax deduction; Creating SSP; Reporting the SPT period for Income Tax Article 21</p> <p>Reference: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p> <hr/> <p>Material: calculating PPh 21, making proof of tax withholding, making SSP, reporting SPT for PPh 21.</p> <p>Reader: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i></p>	5%

5	Able to calculate and analyze PPh article 22 which is withheld and deposited	<p>1.Accuracy in calculating income tax article 22</p> <p>2.Accuracy in making proof of tax withholding, SSP, and reporting SPT period PPH article 22</p>	<p>Criteria: Descriptive rubric: descriptive work on cases and making presentations</p> <p>Forms of Assessment : Participatory Activities, Practical Assessment, Practical / Performance</p>	<p>Form of Learning Lecture 3 Credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')): Individual Assignment Case study</p> <p>learning method 3 X 50</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating Income Tax article 22; Create proof of tax deduction; Creating SSP; Reporting the SPT period for Income Tax Article 22</p> <p>Reference: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	10%
6	Able to calculate and analyze PPH 22 which is deducted and deposited	<p>1.Accuracy in calculating PPh article 22</p> <p>2.Accuracy in making proof of withholding, SPP and reporting tax return period Article 22</p>	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating Income Tax article 22; Create proof of tax deduction; Creating SSP; Reporting the SPT period for Income Tax Article 22</p> <p>Reference: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	5%
7	Able to calculate and analyze PPH 23 which is deducted and deposited	<p>1.Accuracy in calculating PPh article 23</p> <p>2.Accuracy in making proof of tax withholding, SSP and reporting tax returns for Article 23</p>	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA 3 X 50	<p>Material: Calculating PPh article 23; Making proof of tax withholding; Making SSP; Reporting SPT for the period of PPh article 23</p> <p>Reference: <i>Abdul halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	5%

8	Midterm exam	Do all the exam questions	Criteria: Do all the exam questions Form of Assessment : Test	do all the exam questions			15%
9	Able to calculate and analyze PPh article 4 paragraph 2 which is withheld and paid	1.Accuracy in calculating PPh article 4 paragraph 2 2.Accuracy in making proof of tax withholding, SSP and reporting tax return period Article 4 paragraph 2	Criteria: Descriptive rubrics work on cases and create presentations Form of Assessment : Practical Assessment	3 credits (1x(3x170')): Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study learning method	Vi-Learning: SIDIA 3 X 50	Material: Calculating PPh article 4 paragraph (2): Making proof of tax withholding: Making SSP: Reporting the SPT for the period of PPh article 4 paragraph (2) Reference: <i>Abdul halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i>	8%
10	Able to calculate and analyze PPh article 25 and PPh article 29 for individual taxpayers	1.Create fiscal financial reports 2.Calculating PPH Article 25 and calculating PPH underpayment (PPH Article 29)	Criteria: Descriptive rubrics work on cases and create presentations Form of Assessment : Participatory Activities, Practical Assessment	3 credits (1x(3x170')): Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study learning method	Vi-Learning: SIDIA	Material: Making fiscal financial reports: calculating PPh article 25: calculating underpaid PPh (PPH article 29): Making SSP: Reporting the annual SPT of individual taxpayers Reader: <i>Abdul halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i>	5%

11	Able to calculate and analyze PPh article 25 and PPh article 29 for individual taxpayers	Make SSP and report individual taxpayers' annual tax returns	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA	<p>Material: Making fiscal financial reports: calculating PPh article 25: calculating underpaid PPh (PPh article 29): Making SSP: Reporting the annual SPT of individual taxpayers</p> <p>Reader: <i>Abdul halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	5%
12	Able to calculate and analyze PPh article 25 and PPh article 29 for corporate taxpayers	<ol style="list-style-type: none"> 1.Create fiscal financial reports 2.Create a fiscal depreciation draft for assets 	<p>Criteria: Descriptive rubric: Descriptive rubric works on cases and makes presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA	<p>Material: Making fiscal financial reports; Make a list of asset depreciation according to fiscal; Creating SSP; Reporting the annual SPT of corporate taxpayers</p> <p>Reader: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	2%

13	Able to calculate and analyze PPh article 25 and PPh article 29 for corporate taxpayers	Make SSP and report the annual corporate tax return	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA	<p>Material: Making fiscal financial reports: calculating PPh article 25: calculating underpaid PPh (PPh article 29): Making SSP: Reporting the annual SPT of individual taxpayers</p> <p>Reader: <i>Abdul halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	2%
14	Able to calculate and analyze VAT (Form 1111 DM)	<ol style="list-style-type: none"> 1. Calculate output VAT and input VAT 2. Create future SSP and SPT 	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities, Practical Assessment</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA	<p>Material: Calculating output VAT: Calculating input VAT: Making SSP: Making period SPT</p> <p>Reader: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	2%
15	Able to calculate and analyze VAT (form 1107 PUT)	<ol style="list-style-type: none"> 1. Create VAT and PPnBM reports 2. Coordinating SPP for VAT and PPnBM deposits 	<p>Criteria: Descriptive rubric: working on cases and making presentations</p> <p>Form of Assessment : Participatory Activities</p>	<p>3 credits (1x(3x170')):</p> <p>Presentation and discussion [TM: 1x(3x50')]: explanation of material and discussion</p> <p>Assignment: Working on a case [BM: 1x(3x60')] Understanding PT material (1x(3x60')) : Individual Assignment 3 X 50 case study</p> <p>learning method</p>	Vi-Learning: SIDIA	<p>Material: Making VAT and PPnBM reports: Authorizing SPP and depositing VAT and PPnBM</p> <p>Reader: <i>Abdul Halim. 2016. Tax Practicum. edition 2. Jakarta: Salemba Empat</i> <i>Abdul Halim et al. 2014. Taxation. Jakarta: Salemba Empat</i></p>	6%

16	Final exams	Do all exam questions	Criteria: Do all exam questions Form of Assessment : Test	spelling exam questions			15%
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Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	34.83%
2.	Practical Assessment	31.83%
3.	Practice / Performance	3.33%
4.	Test	30%
		99.99%

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.