

 UNESA	Universitas Negeri Surabaya Faculty of Social and Legal Sciences Master of Law Study Program					Document Code																																
SEMESTER LEARNING PLAN																																						
Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date																															
Tax and Sport	7410802013		T=2	P=0	ECTS=4.48	2	July 18, 2024																															
AUTHORIZATION	SP Developer		Course Cluster Coordinator		Study Program Coordinator																																	
		Eny Sulistyowati		Dr. Pudji Astuti, S.H., M.H.																																	
Learning model	Case Studies																																					
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-8	Applying logical, critical, and innovative thinking and solutions through the development of science and technology in their scientific field																																				
	PLO-12	Able to analyze, synthesize and evaluate regulations in the field of sports law and law in general based on concepts and theories;																																				
	Program Objectives (PO)																																					
	PO - 1	Students are able to explain the basic concepts of tax and how tax principles are applied in the sports industry.																																				
	PO - 2	Students are able to analyze the application of income tax to athletes.																																				
	PO - 3	Students are able to explain the tax structure that applies to sports clubs and organizations.																																				
	PO - 4	Students are able to explain how tax is applied to income obtained from sponsorship and commercial activities in sports.																																				
	PO - 5	Students are able to explain the property tax regulations that apply to stadiums and sports facilities.																																				
	PO - 6	Students are able to analyze international tax regulations that apply to athletes who play in various countries.																																				
	PO - 7	Students are able to explain how taxes are applied to income obtained from athlete image and marketing rights.																																				
	PLO-PO Matrix																																					
	<table border="1" style="margin: auto;"> <thead> <tr> <th>P.O</th> <th>PLO-3</th> <th>PLO-8</th> <th>PLO-12</th> </tr> </thead> <tbody> <tr><td>PO-1</td><td></td><td></td><td></td></tr> <tr><td>PO-2</td><td></td><td></td><td></td></tr> <tr><td>PO-3</td><td></td><td></td><td></td></tr> <tr><td>PO-4</td><td></td><td></td><td></td></tr> <tr><td>PO-5</td><td></td><td></td><td></td></tr> <tr><td>PO-6</td><td></td><td></td><td></td></tr> <tr><td>PO-7</td><td></td><td></td><td></td></tr> </tbody> </table>						P.O	PLO-3	PLO-8	PLO-12	PO-1				PO-2				PO-3				PO-4				PO-5				PO-6				PO-7			
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PO Matrix at the end of each learning stage (Sub-PO)																																						

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Short Course Description The "Tax and Sport" course is designed to provide an in-depth understanding of how tax principles are applied in the sports industry. This course will explore various aspects of tax relevant to athletes, clubs, sports organizations, sponsors and major sporting events. Additionally, students will study international tax regulations, compliance, and the impact of tax policy on the sports industry.

References

Main :

1. Sports Law and Taxation
2. The Taxation of International Entertainers and Athletes: All the World's a Stage
3. Taxation of Athletes and Sportsmen in International Tax Law" Penulis: Thomas M. Griffith

Supporters:

Supporting lecturer Eny Sulistyowati, S.H., M.H.
Muh. Ali Masnun, S.H., M.H.

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		Presence, participation, activeness	Form of Assessment : Participatory Activities, Portfolio Assessment	Offline	Assignment		20%
2	Income Tax for Athletes		Form of Assessment : Participatory Activities, Practical Assessment	Offline			0%
3		Presence, Liveliness, Presence	Form of Assessment : Participatory Activities	Offline	Online		0%
4			Form of Assessment : Participatory Activities, Portfolio Assessment	Offline	Online		0%
5			Form of Assessment : Participatory Activities	Offline	Online		0%
6			Form of Assessment : Participatory Activities, Portfolio Assessment	Offline	Online		0%

7				Offline	Online		0%
8				Case Method			0%
9				Case Method			0%
10				Case Method			0%
11				Case Method			0%
12				Case Method			0%
13				Case Method			0%
14				Case Method			0%
15				Case Method			0%
16				Case Method			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	10%
2.	Portfolio Assessment	10%
		20%

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.