

	Universitas Negeri Surabaya Faculty of Economics and Business, Bachelor of Science in Office Administration Education Study Program					Document Code	
SEMESTER LEARNING PLAN							
Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Taxation	8721002071		T=2	P=0	ECTS=3.18	3	July 18, 2024
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
			Brillian Rosy, S.Pd., M.Pd.	
Learning model	Case Studies						
Program Learning Outcomes (PLO)	PLO study program that is charged to the course						
	Program Objectives (PO)						
	PLO-PO Matrix						
		<div style="border: 1px solid black; padding: 5px; display: inline-block;">P.O</div>					
Short Course Description	This course discusses the analysis of basic concepts of taxation, general tax provisions and tax procedures linked to the latest tax regulations, examines income tax received by individual taxpayers and corporate taxpayers both domestically and abroad which includes PPh articles 21,22,23,24, 25and 26; reviewing final income tax and income tax article 15; reviewing Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM); Stamp Duty. Learning is carried out using lecture and discussion methods.						
References	Main :						
	1. Undang-Undang No. 28 tahun 2007 sebagai hasil penyempurnaan UU No. 16 tahun 2000 dan Undang-Undang No. 6 tahun 1983tentang Ketentuan Umum dan Tata Cara PerpajakanUndang-Undang No. 36 tahun 2008 sebagai hasilpenyempurnaan Undang-Undang No. 17 tahun 2000 tentang Pajak Penghasilan. Undang-Undang No. 42 tahun 2009 sebagai hasil penyempurnaan UU No. 18 tahun 2000 dan Undang-Undang No. 8 tahun 1983tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah. Undang-Undang No. 13 tahun 1985 tentang Bea MateraiUndang-Undang No. 28 tahun 2009 tentang Pajak danRetribusi daerah. _____,Himpunan Peraturan Pemerintah, Keputusan Presiden, Keputusan Menteri Keuangan,Keputusan Direktur Jenderal Pajak, Dan Surat Edaran Direktur Jenderal Pajak.Halim A,Bawono IR, Dara A,2016,Perpajakan:Konsep,Aplikasi,Contoh, dan Studi Kasus.Salemba Empat (Buku Wajib)Suandy Erly, 2009, Perpajakan,Jakarta, Penerbit Salemba EmpatTjarakaHeru dan Rochmad Djohar Djaelani, 2007, Perpajakan,Jakarta, Universitas Terbuka.Wahluyo dan Wirawan B. Ilyas, 2010. Perpajakan Indonesia. Jakarta: Penerbit Salemba EmpatMuljono, 2008. Ketentuan Umum Perpajakan.Yogyakarta: Penerbit ANDI.Scholes, M.S.,and Wolfson, Mark A. 1992. Taxation and business strategy:A Planning Approach. New Jersey.						
	Supporters:						
Supporting lecturer	Dr. Agung Listiadi, S.Pd., M.Ak. Moh. Danang Bahtiar, S.Pd., M.Pd. Choirul Nikmah, S.AB., M.AB.						

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	Identify the basics of taxation	Explaining the basic meaning of taxation. Mentioning the principles of taxation. Explaining tax avoidance and evasion. Mentioning types of tax rates. Review of international journal articles related to current tax issues.		2 X 50			0%
2	Identify general tax provisions (KUP)	2.1 Explain the general meaning of taxation and NPWP 2.2 Explain payment and deposit of tax 3.1 Review SPT, SKP and STP 3.1 Explain inspection and investigation		Reading assignments, lectures and assignments 4 X 50			0%
3							0%
4	Analyzing GENERAL Income Tax	4.1 Understanding income tax 4.2 stating the subject and object of income tax 4.3 Preparing income tax calculations		reading assignments and lectures 2 X 50			0%
5	Analyze income tax article 21/26	5.1 Explain the meaning of PPh article 21/26 5.2 Explain the subject and object of PPh article 21/26 5.3. Calculating PPh article 21/26 for permanent employees 6.1 Calculating PPh article 21` for daily, contract, unit employees 7.1 calculating PPh article 21 for work in certain business categories		Reading assignments, lectures and assignments 6 X 50			0%
6							0%
7							0%
8	UTS			2 X 50			0%

9	Analyze income tax articles 22,23,24 and 25	9 . Explaining the meaning of PPh articles 22,23,24 and 25 10. Examining the basis for collecting PPh articles 22,23,24 and 25 10. Calculation of PPh taxes articles 22,23,24 and 25		Reading assignments, lectures and assignments 4 X 50			0%
10							0%
11	Able to identify and calculate PPh Article 4 Paragraph 2 (Final Income Tax) and PPh Article 15	Able to explain the meaning of Final Income Tax		presentation, discussion, practice 2 X 50			0%
12	Identify VAT and PPnBM	12. Explain the meaning of VAT, BKP/JKP, VAT Object 13. Explain the meaning of PPnBM, PPnBM Object 14. Calculate VAT and PPnBM rates		Reading assignments, lectures and assignments 4 X 50			0%
13							0%
14	Identifying UN	15.1 Explaining the meaning of PBB 15.2 Mentioning the Subject and Object of PBB 15.3 Calculating PBB rates		Reading assignments, lectures and assignments 1 2 X 50			0%
15	identify BPHTB	16.1 Explaining the meaning of BPHTB 16.2 Mentioning the Subject and Object of BPHTB 16.3 Calculating BPHTB rates		Reading assignments, lectures and assignments 2 X 50			0%
16	UAS			3 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

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.