	Universitas Negeri Surabaya **Faculty of Social and Legal Sciences, Bachelor of Laws Study Program**	**Document Code**

SEMESTER LEARNING PLAN

Courses		**CODE**	**Course Family**	**Credit Weight**			**SEMESTER**	**Compilation Date**
Tax law		7420102069	Compulsory Study Program Subjects	**T=2**	**P=0**	**ECTS=3.18**	4	July 17, 2024
AUTHORIZATION		**SP Developer**		**Course Cluster Coordinator**			**Study Program Coordinator**	
		....		....			Vita Mahardhika, S.H., M.H.	

Learning model	**Case Studies**	
Program Learning Outcomes (PLO)	**PLO study program that is charged to the course**	
	PLO-20	Act as a citizen who is proud and loves the country by obeying the law and being disciplined in social and state life;
	Program Objectives (PO)	
	PO - 1	After studying this course, students are able to understand the history of taxes, taxes and tax law, tax collection theory, tax differences, tax subjects and tax objects, tax rates, tax reform, tax debt, tax determination and regulation, tax payments and reporting, collection. taxes, tax audits and investigations, tax disputes and regional taxes and regional levies
	PLO-PO Matrix	

P.O	PLO-20
PO-1	

PO Matrix at the end of each learning stage (Sub-PO)

P.O	Week															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
PO - 1																

Short Course Description	Tax law courses provide students with an understanding of the history of taxes, taxes and tax law, tax collection theory, tax distinctions, tax subjects and tax objects, tax rates, tax reform, tax debt, tax determination and regulation, tax payments and reporting, tax collection, tax audits and investigations, tax disputes as well as regional taxes and regional levies

References	**Main :**	
	1. Bhakti, Teguh Satya dkkk.2018. Pola Prosedur Penyelesaian Sengketa Pajak dalam Sistem Peradilan Pajak .Jakarta : Puslitbang Hukum dan peradilan Balitbang Diklat Kumdil Mahkamah Agung RI 2. Ilyas, Wirawan B dan Richard Burton.2013. Hukum Pajak, Teori, Analisis, dan Perkembangannya. Jakarta : Salemba Empat. 3. Negara, Tunggul Anshari Setia.2017. Ilmu Hukum Pajak .Malang : Setara Press. 4. Pudyatmoko, Y, Sri. 2007. Penegakan dan Perlindungan hukum di Bidang Pajak. Jakarta : Salemba Empat.	
	Supporters:	

Supporting lecturer	Eny Sulistyowati, S.H., M.H. Mahendra Wardhana, S.H., M.Kn.

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	Understand the history of tax collection, taxes and tax law	1.Students can understand: the history of tax collection 2.sources of state revenue 3.meaning of tax 4.tax characteristics 5.tax function 6.fiscal policy 7.tax approach 8.tax law 9.position of tax law 10.relationship between tax law and civil law & criminal law	**Criteria:** 1.Good 2.Currently 3.Not enough **Forms of Assessment** : Participatory Activities, Project Results Assessment / Product Assessment, Practices / Performance	Lectures and questions and answers 2 X 50		**Material:** Understanding the history of tax collection, taxes and tax law. **Reference:** *State, uggul Anshari Setia. 2017. Tax Law Science .Malang: Setara Press.*	5%
2	Understand the theory of tax collection	Students understand: 1. background of tax collection2. principles of tax collection3. tax collection theory	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities, Practice/Performance	Lectures and questions and answers 2 X 50		**Material:** tax collection theory **References:** *Ilyas, Wirawan B and Richard Burton.2013. Tax Law, Theory, Analysis and Development. Jakarta : Salemba Empat.*	5%
3	Understand tax differences	1.Students understand: direct taxes 2.indirect taxes 3.central tax 4.local tax 5.subjective tax 6.objective tax	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures and questions and answers 2 X 50		**Material:** tax differentiation **Reference:** *Ilyas, Wirawan B and Richard Burton.2013. Tax Law, Theory, Analysis and Development. Jakarta : Salemba Empat.*	5%
4	Understand tax subjects and tax objects	1.Students understand: The subject of PPh tax 2.PPh tax object 3.Tax Subject Value Added Tax & Luxury Goods Sales Tax 4.Tax Objects: Value Added Tax and Luxury Goods Sales Tax 5.Tax subject to Stamp Duty 6.Stamp Duty tax object 7.PBB tax subject 8.PBB tax object 9.BPHTB tax subject 10.BPHTB Tax Object	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures and questions and answers 2 X 50		**Material:** tax subject and tax object **Reference:** *Ilyas, Wirawan B and Richard Burton.2013. Tax Law, Theory, Analysis and Development. Jakarta : Salemba Empat.*	5%

5	Understand tax rates	1. Students understand: tariff policy 2. fixed rate 3. proportional rates 4. progressive rates	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Project Results Assessment / Product Assessment, Portfolio Assessment	Lectures and questions and answers 2 X 50		**Material:** tax rates, tax reform **Reader:** *Ilyas, Wirawan B and Richard Burton.2013. Tax Law, Theory, Analysis and Development. Jakarta : Salemba Empat.* **Material:** Understanding the theory of tax collection. **Reference:** *Ilyas, Wirawan B and Richard Burton. 2013. Tax Law, Theory, Analysis and Development. Jakarta : Salemba Empat.*	5%
6	Understanding tax reform.	1. Students understand: the purpose of tax reform 2. tax regulations before tax reform 3. stages of tax reform	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Participatory Activities	Lectures and questions and answers 2 X 50		**Material:** tax rates, tax reform **References:** *State, uggul Anshari Setia. 2017. Tax Law Science .Malang: Setara Press.*	5%
7	Understanding tax debt	1. Students understand: the emergence of tax debt 2. difference between tax debt and ordinary debt 3. Tax assessments 4. tax collection 5. End of tax debt	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Participatory Activities	Lectures and questions and answers 2 X 50		**Material:** tax debts **References:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%
8	Able to work on the USS	U.S.S	**Criteria:** 1. Good 2. Currently 3. Not enough **Forms of Assessment** : Participatory Activities, Portfolio Assessment, Tests	Open 2 X 50		**Material:** USS **Library:** *Country, Bagus Anshari Setia. 2017. Tax Law Science .Malang: Setara Press.*	15%
9	Understand tax determination and decisions	1. Students understand: tax determination 2. tax assessment 3. privileges in the field of taxation 4. authority of the Director General of Taxes	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** tax determination and regulations **Reference:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%

10	Understand tax payments and tax reporting	1.Students can understand: paying taxes 2.tax reporting	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** understanding tax payments and tax reporting **References:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%
11	Understanding tax billing - part 1	1.Students can understand: authority in tax collection 2.tax bailiff 3.tax collection 4.forced letter 5.foreclosure	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** tax audits and investigations **References:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%
12	Understanding tax billing - part 2	1.Students understand: auction 2.legal action by taxpayers regarding tax collection 3.third party claims on tax confiscated objects 4.criminal sanctions in the field of tax collection	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** understanding tax collection - part 2 **References:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%
13	Understand tax audits and tax investigations	1.Students understand: tax audit 2.duties of tax inspectors 3.tax audit authority 4.rights and obligations of taxpayers in taxpayer audits 5.tax audit period 6.completion of tax audits 7.tax investigation	**Criteria:** 1.Good 2.Currently 3.Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** Understanding tax audits and tax investigations **References:** *Pudyatmoko, Y, Sri. 2007. Legal Enforcement and Protection in the Tax Sector. Jakarta : Salemba Empat.*	5%

14	Understanding tax disputes	1. Students understand tax objections 2. tax justice 3. tax lawsuit 4. tax appeal 5. judicial review 6. witness in tax court 7. evidence in tax court 8. tax court decision	**Criteria:** 1. Good 2. Currently 3. Not enough **Forms of Assessment** : Participatory Activities, Project Results Assessment / Product Assessment, Portfolio Assessment	Lectures, discussions and questions and answers 2 X 50		**Material:** Understanding tax disputes **References:** *Bhakti, Teguh Satya et al. 2018. Pattern of Procedures for Settlement of Tax Disputes in the Tax Justice System. Jakarta: Research and Development Center for Law and Justice Balitbang Kumdil Training and Education Supreme Court of the Republic of Indonesia*	5%
15	Understand local taxes and regional levies	1. Students understand: regional taxes 2. regional levies 3. tax revenue sharing 4. rectification. cancellation, reduction, tax assessment 5. elimination or reduction of administrative sanctions	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Participatory Activities	Lectures, discussions and questions and answers 2 X 50		**Material:** Understanding regional taxes and regional levies **Reference:** *State, uggul Anshari Setia.2017. Tax Law Science .Malang: Setara Press.*	5%
16	SEMESTER EXAMINATION (US)	Students understand the material at all meetings and are able to work on US questions	**Criteria:** 1. Good 2. Currently 3. Not enough **Form of Assessment** : Participatory Activities, Tests	Subjective question 2 X 50		**Material:** USS **Library:** *Bhakti, Teguh Satya et al. 2018. Procedure Pattern for Settlement of Tax Disputes in the Tax Justice System. Jakarta: Research and Development Center for Law and Justice Balitbang Kumdil Training and Education Supreme Court of the Republic of Indonesia*	15%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	68.34%
2.	Project Results Assessment / Product Assessment	5.84%
3.	Portfolio Assessment	9.17%
4.	Practice / Performance	4.17%
5.	Test	12.5%
		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** 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.