



**Universitas Negeri Surabaya  
Faculty of Economics and Business  
Bachelor of Management Study Program**

**Document Code**

**SEMESTER LEARNING PLAN**

Courses	CODE	Course Family	Credit Weight			SEMESTER	Compilation Date
Taxation	6120103125	Compulsory Study Program Subjects	T=3	P=0	ECTS=4.77	3	August 10, 2023
AUTHORIZATION	SP Developer		Course Cluster Coordinator			Study Program Coordinator	
	Yuyun Isbanah, S.E., M.SM.		Trias Madanika Kusumaningrum, SE., S.Pd., MM.			Yuyun Isbanah, S.E., M.SM.	

Learning model	Case Studies																																																																																																					
Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																																																																																					
<b>PLO-14</b>	(PLO 1) Graduates are able to master management theory as a whole																																																																																																					
Program Objectives (PO)																																																																																																						
<b>PO - 1</b>	P3. Students are able to practice filling out SPT correctly.																																																																																																					
<b>PO - 2</b>	C4. Students are able to study the general provisions and tax procedures that apply according to the Tax Law correctly.																																																																																																					
<b>PO - 3</b>	C3. Students are able to calculate the tax owed by individual taxpayers (OP) and Permanent Establishment Taxpayers (BUT) carefully.																																																																																																					
<b>PO - 4</b>	A5. Students are able to show tough and adaptive character.																																																																																																					
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 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, 25 and 26; reviewing final income tax and income tax article 15; reviewing value added tax (VAT) and luxury goods sales tax (PPNBM); stamp duty, regional taxes, regional levies and international taxes in accordance with applicable law provisions. Learning is carried out using the case based method.

References	<b>Main :</b>

1. 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. 2. Undang-Undang No. 36 tahun 2008 sebagai hasil penyempurnaan Undang-Undang No. 17 tahun 2000. tentang Pajak Penghasilan.
3. 3. Undang-Undang No. 42 tahun 2009 sebagai hasil penyempurnaan UU No. 18 tahun 2000 dan Undang-Undang No. 8 tahun 1983 tentang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.
4. 4. Undang-Undang No. 10 tahun 2020 tentang Bea Materai.
5. 5. Undang-Undang No. 28 tahun 2009 tentang Pajak dan Retribusi daerah.
6. 6. Halim A, Bawono IR, Dara A. 2020. Perpajakan: Konsep, Aplikasi, Contoh, dan Studi Kasus Edisi 3. Jakarta: Salemba Empat.
7. 7. Suandy Erly. 2011. Akuntansi Perpajakan. Jakarta: Salemba Empat.
8. 8. Tjaraka Heru dan Rochmad Djohar Djaelani. 2007. Perpajakan. Jakarta: Universitas Terbuka.
9. 9. Waluyo. 2017. Perpajakan Indonesia. Jakarta: Salemba Empat .
- 10.10. Muljono, 2008. Ketentuan Umum Perpajakan. Yogyakarta: AND

**Supporters:**

**Supporting lecturer**

Dr. Harlina Meidiaswati, S.E., M.Si.  
 Dr. Dewi Prastiwi, S.E., Ak., M.Si.  
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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	1.1. Explain the basic meaning of taxation 2.2. Mention the function of taxes 3.3. Mention the principles of tax collection 4.4. State the types of taxes 5.5. Mention the types of tax rates	<b>Criteria:</b> 1. Holistic Rubric 2. Read basic tax material in reference books as well as laws regarding General Provisions and Tax Procedures  <b>Form of Assessment :</b> Participatory Activities	discussion, case study 3 X 50		<b>Material:</b> basics of taxation <b>Bibliography:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)  <b>Material:</b> basics of taxation <b>Reader:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.  <b>Material:</b> basics of taxation <b>Reader:</b> Suandy Erly. 2011. Tax Accounting. Jakarta: Salemba Empat	2%

2	Identify general tax provisions (KUP)	<p>1.Explain the general meaning of taxation, NPWP, and NPPKP</p> <p>2.Explaining tax payments and deposits</p>	<p><b>Criteria:</b> Form: Non-test</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Reading assignments, lectures, discussions and case assignments 3 X 50		<p><b>Material:</b> KUP <b>Library:</b> <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> <hr/> <p><b>Material:</b> KUP <b>Library:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <hr/> <p><b>Material:</b> KUP <b>Library:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	2%
3	Identify general tax provisions (KUP)	<p>1.Studying SPT, SKP, and STP</p> <p>2.Explain inspection and investigation</p> <p>3.Explain objections and appeals</p>	<p><b>Criteria:</b> Holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	simulation of filling out SPT and working on 3x50 case studies		<p><b>Material:</b> coup <b>Reference:</b> <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> <hr/> <p><b>Material:</b> KUP <b>Library:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <hr/> <p><b>Material:</b> KUP <b>Library:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	6%

4	Analyzing Income Tax, PPh Article 4 Paragraph 1, and PPh Article 15	<ol style="list-style-type: none"> <li>1.Understanding income tax</li> <li>2.Mention the expenses that can and cannot be deducted from income</li> <li>3.mention the subject and object of income tax</li> <li>4.Explains the PTKP layers and tax rates</li> <li>5.Explain asset groups and amortization</li> <li>6.Explains net income calculated based on norms</li> <li>7.Identify and calculate PPh Article 4 paragraph 2 (PPh on Interest and Other Deposits, savings interest tax paid by cooperatives to cooperative members, lottery prize tax, and share and securities transaction tax)</li> <li>8.Identify and calculate Income Tax Article 15</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1.Criteria: Grading rubric</li> <li>2.Form: Non-test</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	Read literature, listen to students' explanations, and continue with practice calculating PPh 3 X 50		<p><b>Material:</b> PPH article 4 paragraph 1 <b>References:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <p><b>Material:</b> PPH article 4 paragraph 1 <b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</i></p> <p><b>Material:</b> PPH article 4 paragraph 1 <b>Reference:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	5%
5	Analyze income tax article 21/26	<ol style="list-style-type: none"> <li>1.Explain the meaning of PPh article 21/26</li> <li>2.Explains the subject and object of PPh article 21/26</li> <li>3.Calculate PPh article 21/26 for permanent employees</li> <li>4.Calculating PPh article 21` for daily, piece and piece employees</li> <li>5.Calculating PPh article 21 for work in certain business categories</li> <li>6.Analyzing Periodic Income Tax Returns 21/26</li> <li>7.Analyzing Year-End Tax Reporting and Tax Reporting (WPOP)</li> </ol>	<p><b>Criteria:</b> holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, Lectures, discussions, Practice Questions 3 X 50		<p><b>Material:</b> PPH 21/26 <b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</i></p> <p><b>Material:</b> PPH 21/26 <b>Bibliography:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <p><b>Material:</b> PPH 21/26 <b>Reference:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	6%

6	Analyzing Income Tax Articles 22,23, and 24	<ol style="list-style-type: none"> <li>1.Explain the meaning of Income Tax Articles 22, 23 and 24</li> <li>2.Review the basis for collecting Income Tax Articles 22, 23 and 24</li> <li>3.Calculation of Income Tax Articles 22,23 and 24</li> </ol>	<p><b>Criteria:</b> Holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, Lectures, discussions, Practice 3 X 50 case study questions		<p><b>Material:</b> PPh 21/26 <b>Reference:</b> Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</p> <p><b>Material:</b> PPh 21/26 <b>Reference:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</p> <p><b>Material:</b> PPh 21/26 <b>Bibliography:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</p>	4%
7	Analyzing Income Tax Articles 25, 29 and filling out SPT	<ol style="list-style-type: none"> <li>1.Explain the meaning of PPh Article 25 and PPh Article 29</li> <li>2.Review the basis for collecting PPh Article 25 and PPh Article 29</li> <li>3.Tax calculation for PPh Article 25 and PPh Article 29</li> <li>4.Practice of filling out SPT for WPOP (form 1770SS)</li> </ol>	<p><b>Criteria:</b> 1.Criteria: Grading rubric 2.Form: Non-test</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, Lectures, discussions, Practice 3 X 50 case study questions		<p><b>Material:</b> PPh 21/26 <b>Reference:</b> Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</p> <p><b>Material:</b> PPh 21/26 <b>Bibliography:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</p> <p><b>Material:</b> PPh 21/26 <b>Reference:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</p>	3%
8	UTS	UTS	<p><b>Criteria:</b> 1.structured questions 2.Maximum value 100</p> <p><b>Form of Assessment :</b> Test</p>	3 X 50		<b>Material:</b> UTS <b>Library:</b>	20%

9	Analyze the concept of Individual Taxpayer	<ol style="list-style-type: none"> <li>1.Explain the differences between domestic and foreign taxpayers</li> <li>2.Explain the limitations of small entrepreneurs</li> <li>3.Explaining the 1% final PPh</li> <li>4.Explain the status of tax obligations</li> <li>5.Completion of PPh OP e-SPT (1770 and 1770SS)</li> </ol>	<p><b>Criteria:</b> Holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, lectures and practice 3 X 50 case study questions		<p><b>Material:</b> income tax articles 22,23,24 and 25</p> <p><b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</i></p> <hr/> <p><b>Material:</b> income tax articles 22,23,24 and 25</p> <p><b>References:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <hr/> <p><b>Material:</b> income tax articles 22,23,24 and 25</p> <p><b>Reference:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	2%
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10	Able to explain the concept of Corporate Taxpayer	<ol style="list-style-type: none"> <li>1. Describe the object of Corporate Income Tax</li> <li>2. Explain what fees can be charged and what cannot be charged</li> <li>3. Explain the differences between permanent and temporary in corporate taxpayers</li> <li>4. Explain fiscal reconciliation (Differences and causes of differences)</li> <li>5. Completion of Corporate Income Tax e-SPT (1771)</li> </ol>	<p><b>Criteria:</b></p> <ol style="list-style-type: none"> <li>1. Criteria: Grading rubric</li> <li>2. Form: Non-test</li> </ol> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, lectures and practice 3 X 50 case study questions		<p><b>Material:</b> Income Tax articles 22,23,24 and 25</p> <p><b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax.</i></p> <hr/> <p><b>Material:</b> PPh articles 22, 23, 24 and 25</p> <p><b>References:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <hr/> <p><b>Material:</b> Income Tax articles 22,23,24 and 25</p> <p><b>Reference:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	4%
11	Identify VAT and PPnBM	<ol style="list-style-type: none"> <li>1. Explain the meaning of VAT, BKP/JKP, VAT Object</li> <li>2. Explain the meaning of PPnBM, PPnBM Objects</li> <li>3. Calculate VAT and PPnBM rates</li> <li>4. Tax invoice</li> </ol>	<p><b>Criteria:</b> Holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, lectures and practice 3 X 50 case study questions		<p><b>Material:</b> VAT and PPnBM</p> <p><b>Reference:</b> <i>Law no. 42 of 2009 as a result of improvements to Law no. 18 of 2000 and Law no. 8 of 1983 concerning Value Added Tax and Sales Tax on Luxury Goods.</i></p> <hr/> <p><b>Material:</b> VAT and PPnBM</p> <p><b>Reader:</b> <i>Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</i></p> <hr/> <p><b>Material:</b> VAT and PPnBM</p> <p><b>Library:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i></p>	2%

12	Identify VAT and PPnBM	<p>1.Explain the meaning of VAT, BKP/JKP, VAT Object</p> <p>2.Explain the meaning of PPnBM, PPnBM Objects</p> <p>3.Calculate VAT and PPnBM rates</p>	<p><b>Criteria:</b> Holistic rubric</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	Presentations, lectures and practice 3 X 50 case study questions		<p><b>Material:</b> VAT and PPnBM <b>Reference:</b> Law no. 42 of 2009 as a result of improvements to Law no. 18 of 2000 and Law no. 8 of 1983 concerning Value Added Tax and Sales Tax on Luxury Goods.</p> <p><b>Material:</b> VAT and PPnBM <b>Reader:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</p> <p><b>Material:</b> VAT and PPnBM <b>Library:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</p>	2%
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13	Identify the various types of local taxes	<p>1. Identify the various types of regional taxes (Division of central and regional taxes, Definition and Types of Regional Taxes, Regional Tax Regulations, Subjects and Objects of Regional Taxes, and Regional Tax Collection Systems)</p> <p>2. Explain and calculate the rates for each regional tax</p> <p>3. Explaining Land and Building Tax (Understanding PBB, PBB Subjects and Objects, PBB Collection System, and PBB Calculation)</p> <p>4. Explaining BPHTB (Understanding BPHTB, Subject and object of BPHTB, Time and place where BPHTB is owed, and Calculation of BPHTB owed)</p>	<p><b>Criteria:</b></p> <p>1. Criteria: Grading rubric</p> <p>2. Form: Non-test</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	Presentations, lectures and practice case study questions 3 X 50		<p><b>Material:</b> stamp duty <b>Reference:</b> Law no. 13 of 1985 concerning Stamp Duty</p> <hr/> <p><b>Material:</b> stamp duty <b>Reference:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</p> <hr/> <p><b>Material:</b> stamp duty <b>Reference:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</p>	2%
14	Identify the various types of local taxes	<p>1. Identifying regional levies (objects of regional levies, subjects of regional levies, methods of calculating and collecting regional levies)</p> <p>2. Explain the subject and object of stamp duty as well as how to calculate and collect stamp duty)</p>	<p><b>Criteria:</b></p> <p>Holistic rubric</p> <p><b>Form of Assessment :</b></p> <p>Participatory Activities</p>	Presentations, lectures and practice case study questions 3 X 50		<p><b>Material:</b> regional taxes <b>Reference:</b> Law no. 28 of 2009 concerning Regional Taxes and Levies.</p> <hr/> <p><b>Material:</b> regional taxes <b>References:</b> Halim A, Bawono IR, Dara A. 2020. Taxation: Concepts, Applications, Examples and Case Studies Edition 3. Jakarta: Salemba Empat. (Required Book)</p> <hr/> <p><b>Material:</b> regional taxes <b>Reference:</b> Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</p>	8%

15	Identify the various types of International Taxes	1.Explain the concept of avoiding double taxation 2.Explain the meaning of BUT 3.Explain the concept of transfer pricing	<b>Criteria:</b> 1.Criteria: Grading rubric 2.Form: Non-test  <b>Form of Assessment :</b> Participatory Activities	Presentations, lectures and practice case study questions 3 X 50		<b>Material:</b> regional levies <b>Reference:</b> <i>Law no. 28 of 2009 concerning Regional Taxes and Levies.</i>  <b>Material:</b> regional levies <b>Reference:</b> <i>Tjaraka Heru and Rochmad Djohar Djaelani. 2007. Taxation. Jakarta: Open University.</i>  <b>Material:</b> regional levies <b>Reference:</b> <i>Waluyo. 2017. Indonesian Taxation. Jakarta: Salemba Empat.</i>  <b>Material:</b> regional levies <b>Reference:</b> <i>Suandy Ery. 2011. Tax Accounting. Jakarta: Salemba Empat</i>	2%
16	UAS	UAS	<b>Criteria:</b> Maximum value 100  <b>Form of Assessment :</b> Test	3 X 50		<b>Material:</b> UAS <b>Literature:</b>	30%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Test	50%
		100%

#### 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** 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.
- 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.

