



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

Document Code

**SEMESTER LEARNING PLAN**

<b>Courses</b>	<b>CODE</b>	<b>Course Family</b>	<b>Credit Weight</b>	<b>SEMESTER</b>	<b>Compilation Date</b>													
Taxation	6220104081	Compulsory Study Program Subjects	T=4 P=0 ECTS=6.36	2	May 8, 2023													
<b>AUTHORIZATION</b>	<b>SP Developer</b>		<b>Course Cluster Coordinator</b>		<b>Study Program Coordinator</b>													
	Lintang Venusita, SE., Ak., M.Si., CA., BKP., ACPA.		Lintang Venusita, SE., Ak., M.Si., CA., BKP., ACPA.		Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.													
<b>Learning model</b>	Case Studies																	
<b>Program Learning Outcomes (PLO)</b>	<b>PLO study program that is charged to the course</b>																	
	<b>PLO-5</b>	Able to apply and analyze basic principles of various economic theories; Accounting Science, Business; and Business Law																
	<b>PLO-6</b>	Able to analyze financial reports and conduct audits in accordance with the professional code of ethics and audit standards with the support of information technology																
	<b>Program Objectives (PO)</b>																	
	<b>PO - 1</b>	Able to apply ethical principles in the taxation profession																
	<b>PO - 2</b>	Able to combine technical competencies in calculating personal income tax, corporate income tax, calculating VAT, regional taxes and regional levies																
	<b>PO - 3</b>	Able to apply applicable tax regulations, with the support of information technology in reporting Periodic/Annual Tax Returns and filling out tax invoices																
	<b>PO - 4</b>	Able to apply the applicable Professional Code of Ethics and Public Accounting Standards, with the support of information technology																
	<b>PO - 5</b>	Able to apply and analyze theoretical and practical concepts regarding various theories in Accounting, Financial Reporting, Individual and Corporate Taxation and Regional Taxes																
	<b>PLO-PO Matrix</b>																	
		P.O	PLO-5	PLO-6														
		PO-1																
		PO-2																
		PO-3																
		PO-4																
		PO-5																
<b>PO Matrix at the end of each learning stage (Sub-PO)</b>																		
		P.O	Week															
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		PO-1																
		PO-2																
		PO-3																
		PO-4																
		PO-5																
<b>Short Course Description</b>	This course discusses the basic concepts of taxation, general tax provisions and tax procedures in relation to the latest tax regulations, examines income tax received by individual taxpayers and corporate taxpayers; reviewing final income tax, Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM), regional taxes, regional levies, Stamp Duty and international taxation in accordance with the provisions of the applicable law. Learning is carried out using lecture and discussion methods.																	
<b>References</b>	<b>Main :</b>																	

<ol style="list-style-type: none"> <li>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.</li> <li>2. Undang-Undang No. 36 Tahun 2008 sebagai hasil penyempurnaan Undang-Undang No. 17 Tahun 2000 tentang Pajak Penghasilan dan UU No 36 Tahun 2008 Tentang Perubahan Keempat atas UU Nomor 7 Tahun 1983 tentang Pajak Penghasilan</li> <li>3. PP No. 46 Tahun 2013 jo PMK No.107/PMK.011/2013 jo PP No. 23 Tahun 2028</li> <li>4. 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.</li> <li>5. Undang-Undang No. 13 Tahun 1985 jo UU Nomor 10 Tahun 2020 tentang Bea Materai</li> <li>6. Undang-Undang No. 28 Tahun 2009 tentang Pajak dan Retribusi daerah</li> <li>7. _____, Himpunan Peraturan Pemerintah, Keputusan Presiden, Keputusan Menteri Keuangan, Keputusan Direktur Jenderal Pajak, Dan Surat Edaran Direktur Jenderal Pajak.</li> <li>8. Halim A, Bawono IR, Dara A, 2015, Perpajakan: Konsep, Aplikasi, Contoh, dan Studi Kasus. Salemba Empat.</li> <li>9. Mardiasmo, 2019, Perpajakan Edisi Revisi Tahun 2019, Yogyakarta: Penerbit Andi.</li> <li>10. Waluyo dan Wirawan B. Ilyas, 2019. Perpajakan Indonesia . Edisi 12. Jakarta: Penerbit Salemba Empat</li> <li>11. Undang-undang No.7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan</li> </ol>							
<b>Supporters:</b>							
<ol style="list-style-type: none"> <li>1. Setiawan, Benny, 2017, Kupas Tuntas PPh POTPUT, Edisi 2, Jakarta, Penerbit Salemba Empat</li> <li>2. Tjaraka Heru dan Rochmad Djohar Djaelani, 2007, Perpajakan, Jakarta, Universitas Terbuka</li> </ol>							
<b>Supporting lecturer</b>	Prof. Dr. Dian Anita Nuswantara, S.E., M.Si., Ak. Lintang Venusita, S.E., M.Si., Ak. Made Dudy Satyawan, S.E., M.Si., Ak. Dr. Dewi Prastiwi, S.E., Ak., M.Si. 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	Have the ability to explain the definition, function of tax, justification for collection, types of taxes and the existence of Tax Law as well as the relationship between Tax Law and other laws	<ol style="list-style-type: none"> <li>1.Accuracy in explaining the definition of tax</li> <li>2.Accuracy in explaining the function of taxes</li> <li>3.Accuracy in explaining the justification for tax collection and the principles of tax collection</li> <li>4.Accuracy in explaining the tax collection system and types of taxes</li> <li>5.Accuracy in analyzing the existence of Tax Law and the relationship between Tax Law</li> </ol>	<b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion  <b>Form of Assessment :</b> Participatory Activities	4 credits (1x(4x170')):  TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50	V-learning SiDia 4 X 50	<b>Material:</b> KUP Library: Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax and Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax  <b>Material:</b> Changes in NPWP <b>Reference:</b> Law No. 7 of 2021 concerning Harmonization of Tax Regulations  <b>Material:</b> KUP Library: Mardiasmo, 2019, Taxation Revised Edition 2019, Yogyakarta: Andi Publisher.	5%

2	Have the ability to explain General Tax Provisions regarding tax subjects, taxpayers, NPWP and SPT which include the meaning, function and legal consequences, as well as recording and bookkeeping	<ol style="list-style-type: none"> <li>1.Accuracy in explaining: Tax Subject Taxpayer Rights and Obligations of Taxpayer</li> <li>2.Accuracy in explaining the Taxpayer Identification Number (understanding, function and legal consequences)</li> <li>3.Accuracy in explaining the Notification Letter (understanding, function and legal consequences)</li> <li>4.Accuracy in analyzing Bookkeeping and Recording for Taxpayers</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric for accuracy of explanation and analysis</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> KUP <b>Library:</b> 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.</p> <p><b>Material:</b> KUP <b>Library:</b> Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</p>	5%
3	Have the ability to explain General Tax Provisions regarding Tax Audits, regarding Tax Determinations and Assessments	<ol style="list-style-type: none"> <li>1.Accuracy in analyzing the Definition and Objectives of Examination</li> <li>2.Accuracy in analyzing Tax Assessments and Assessments</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> KUP <b>Library:</b> 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.</p> <p><b>Material:</b> STP and SKP <b>Reference:</b> Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</p>	5%
4	Have the ability to explain General Tax Provisions regarding Collection and Payment of Tax Debts as well as regarding legal efforts for Taxpayers to submit Objections and Appeals	<ol style="list-style-type: none"> <li>1.Accuracy in analyzing Tax Debt Collection and Payment</li> <li>2.Accuracy in analyzing Objections and Appeals</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> Can explain the Collection and Payment of Tax Debts <b>Library:</b> 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.</p> <p><b>Material:</b> Sanctions, fines for late payment of tax owed <b>Reference:</b> Law No. 7 of 2021 concerning Harmonization of Tax Regulations</p>	5%

5	Able to calculate PPh article 21/26 and fill out Periodic Income Tax Return 21/26	<ol style="list-style-type: none"> <li>1.Accuracy in explaining the subject and object of PPh ps 21 tax</li> <li>2.Accuracy in calculating PPh PS 21 basic and gross up</li> <li>3.Accuracy in explaining the subject and object of PPh ps 26 tax</li> <li>4.Accuracy in explaining PPh PS 26 rates and calculating PPh PS 26</li> <li>5.Accuracy in analyzing filling in SPT for PPh 21/26 period</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of calculating and explaining Test form: Doing practice questions</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> Income tax <b>Reference:</b> <i>Law No.7 of 2021 concerning Harmonization of Tax Regulations</i></p> <hr/> <p><b>Material:</b> PPh 21 and 26 <b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax and Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax</i></p>	10%
6	Able to calculate PPh articles 22, 23, 24, 15 and final PPh	<ol style="list-style-type: none"> <li>1.Accuracy in explaining the subject, object, tax rate of PPh PS 22 and calculating PPh PS 22</li> <li>2.Accuracy in explaining the subject, object, tax rate of PPh PS 23 and calculating PPh PS 23</li> <li>3.Accuracy in explaining the subject, object, tax rate of PPh PS 24 and calculating PPh PS 24</li> <li>4.Accuracy in explaining the subject, object, tax rate of PPh PS 15 and calculating PPh PS 15</li> <li>5.Accuracy in explaining subjects, objects, Final PPh tax rates and calculating Final PPh</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of description and explanation Test form: Answering practice questions</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> PotPut Income Tax and Final Income Tax <b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax and Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax</i></p> <hr/> <p><b>Material:</b> PPh PotPut and PPh Final <b>Library:</b> <i>Setiawan, Benny, 2017, Complete discussion of PPh POTPUT, Edition 2, Jakarta, Publisher Salemba Empat</i></p>	10%

7	Able to calculate tax installments (PPh PS 25) and calculate tax debt (PPh PS 29)	<p>1.Accuracy in calculating article 25 tax installments</p> <p>2.Accuracy in calculating PPh article 29</p> <p>3.Accuracy in analyzing year-end tax reporting</p>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion</p> <p>BM (1x(4x60')): Comprehension of material</p> <p>PT (1x(4x60')): Individual Assignment 4 X 50</p>	<p>V-learning SiDia 4 X 50</p>	<p><b>Material:</b> Corporate Income Tax <b>Library:</b> Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax and Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax</p> <p><b>Material:</b> Corporate Income Tax References : Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</p>	5%
8	Midterm exam	Midterm exam	<p><b>Criteria:</b> Midterm exam</p> <p><b>Form of Assessment :</b> Test</p>	Midterm Exam 2 X 50	Midterm Exam via V-learning SiDia 2 X 50		10%

9	Able to understand the concept of personal tax	<p>1.Accuracy in analyzing differences between domestic and foreign taxpayers</p> <p>2.Accuracy in analyzing the limitations of small entrepreneurs</p> <p>3.Accuracy in explaining and calculating 1% final PPh</p> <p>4.Accuracy in analyzing the status of tax obligations</p> <p>5.Speed in filling out PPh OP e-SPT (1770, 1770S, 1770SS)</p>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion</p> <p>BM (1x(4x60')): Comprehension of material</p> <p>PT (1x(4x60')): Individual Assignment 4 X 50</p>	<p>V-learning SiDia 4 X 50</p>	<p><b>Material:</b> Personal Income Tax <b>Reference:</b> <i>Law no. 36 of 2008 as a result of improvements to Law no. 17 of 2000 concerning Income Tax and Law No. 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax</i></p> <hr/> <p><b>Material:</b> Personal Income Tax <b>Reference:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i></p> <hr/> <p><b>Material:</b> PPh 21, 22, 23, Final <b>Library:</b> <i>Setiawan, Benny, 2017, Complete Analysis of PPh POTPUT, Edition 2, Jakarta, Salemba Empat Publisher</i></p>	5%
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10	Able to understand the concept of corporate tax	<ol style="list-style-type: none"> <li>1.Accuracy in analyzing Corporate Income Tax objects</li> <li>2.Accuracy in analyzing deductible expenses and non-deductable expenses</li> <li>3.Accuracy in explaining and analyzing fixed and temporary differences</li> <li>4.Accuracy in preparing fiscal reconciliation</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	<p>V-learning SiDia 4 X 50</p>	<p><b>Material:</b> Corporate Income Tax References : <i>Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</i></p> <hr/> <p><b>Material:</b> Corporate Income Tax <b>Library:</b> <i>Mardiasmo, 2019, Taxation Revised Edition 2019, Yogyakarta: Andi Publisher.</i></p> <hr/> <p><b>Material:</b> Corporate Income Tax <b>Reference:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i></p> <hr/> <p><b>Material:</b> Corporate Income Tax <b>Library:</b> <i>Tjaraka Heru and Rochmad Djohar Djaelani, 2007, Taxation, Jakarta, Open University</i></p>	5%
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11	Able to explain the basic concepts of VAT & BM VAT, calculating VAT payable and reporting VAT periods	<p>1.Accuracy in analyzing the VAT and PPnBM imposition mechanisms</p> <p>2.Accuracy in analyzing VAT and PPnBM objects</p> <p>3.Accuracy in analyzing BKP/JKP submissions</p> <p>4.Accuracy in explaining when VAT and PPnBM are payable and where VAT is payable</p>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> VAT and PPnBM <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> BKP/JKP, VAT and PPnBM <b>References:</b> <i>Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</i></p> <hr/> <p><b>Material:</b> BKP/JKP, VAT and PPnBM <b>Library:</b> <i>Mardiasmo, 2019, 2019 Revised Edition of Taxation, Yogyakarta: Andi Publisher.</i></p>	5%
12	Able to explain the basic concepts of VAT & BM VAT, calculating VAT payable and reporting VAT periods	<p>1.Accuracy in analyzing tax invoices and return notes</p> <p>2.Accuracy in calculating VAT and PPnBM</p> <p>3.Accuracy in filling out VAT SPT using the e-invoice application</p>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of calculating and explaining Test form: Doing practice questions</p> <p><b>Form of Assessment :</b> Practice / Performance</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> Tax Invoices <b>References:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i></p> <hr/> <p><b>Material:</b> VAT SPT <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 <b>Library:</b> <i>Mardiasmo, 2019, Taxation Revised Edition 2019, Yogyakarta: Andi Publisher.</i></p>	10%



13	Have the ability to explain the concept of Regional Tax, calculate PBB and BPHTB	<ol style="list-style-type: none"> <li>1.Accuracy in analyzing the concept of Regional Tax</li> <li>2.Accuracy in analyzing the concept of Land and Building Tax</li> <li>3.Accuracy in analyzing the BPHTB concept</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion</p> <p>BM (1x(4x60')): Comprehension of material</p> <p>PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> Regional taxes, PBB and BPHTB</p> <p><b>Reference:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i></p> <hr/> <p><b>Material:</b> Regional taxes, PBB and BPHTB</p> <p><b>Reference:</b> <i>Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</i></p> <hr/> <p><b>Material:</b> Regional taxes, PBB and BPHTB</p> <p><b>Reference:</b> <i>Law no. 28 of 2009 concerning Regional Taxes and Levies</i></p>	3%
14	Able to explain the concept of regional levies and stamp duty	<ol style="list-style-type: none"> <li>1.Accuracy in explaining the object of regional levies</li> <li>2.Accuracy in explaining the subject of regional levies</li> <li>3.Accuracy in explaining and calculating regional levies</li> <li>4.Accuracy in explaining the subject and object of stamp duty and calculating the stamp duty payable</li> </ol>	<p><b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion</p> <p><b>Form of Assessment :</b> Participatory Activities</p>	<p>4 credits (1x(4x170')):</p> <p>TM (1x(4x50')): Explanation of material and discussion</p> <p>BM (1x(4x60')): Comprehension of material</p> <p>PT (1x(4x60')): Individual Assignment 4 X 50</p>	V-learning SiDia 4 X 50	<p><b>Material:</b> Regional levies</p> <p><b>Reference:</b> <i>Law no. 28 of 2009 concerning Regional Taxes and Levies</i></p> <hr/> <p><b>Material:</b> Stamp Duty</p> <p><b>Reference:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i></p> <hr/> <p><b>Material:</b> Stamp Duty</p> <p><b>References:</b> <i>Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</i></p> <hr/> <p><b>Material:</b> Stamp Duty</p> <p><b>Library:</b> <i>Law no. 13 of 1985 in conjunction with Law Number 10 of 2020 concerning Stamp Duty</i></p>	2%

15	Able to explain the concept of international taxation	1. Able to explain the concept of avoiding double taxation 2. Able to explain the meaning and concept of BUT 3. Able to explain the concept of transfer pricing	<b>Criteria:</b> Criteria: Descriptive rubric Accuracy of explanation and analysis. Non-test form: Class discussion  <b>Form of Assessment :</b> Participatory Activities	4 credits (1x(4x170')): TM (1x(4x50')): Explanation of material and discussion BM (1x(4x60')): Comprehension of material PT (1x(4x60')): Individual Assignment 4 X 50	V-learning SiDia 4 X 50	<b>Material:</b> BUT <b>Reference:</b> <i>Waluyo and Wirawan B. Ilyas, 2019. Indonesian Taxation. Edition 12. Jakarta: Salemba Empat Publishers</i>  <b>Material:</b> Transfer Pricing <b>References:</b> <i>Halim A, Bawono IR, Dara A, 2015, Taxation: Concepts, Applications, Examples and Case Studies. Salemba Four.</i>	5%
16	Final exams	Final exams	<b>Criteria:</b> Final exams  <b>Form of Assessment :</b> Test	Final Exam Semester 2 X 50	Final Semester Exam via V-learning SiDia 2 X 50		10%

#### Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
1.	Participatory Activities	50%
2.	Practice / Performance	30%
3.	Test	20%
		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.