



### 1. Course Identity

|  |                        |                      |                           |
|--|------------------------|----------------------|---------------------------|
| <b>Course Name/Block</b>                 | Taxation               |                      |                           |
| <b>Faculty</b>                           | Business and Economics | <b>Study Program</b> | Accounting                |
| <b>Code</b>                              | 31203521               | <b>Credit Points</b> | 3                         |
| <b>Group</b>                             | Compulsory Subjects    | <b>Intake</b>        | Compulsory                |
| <b>Semester</b>                          | 3                      | <b>Availability</b>  | Odd Semesters             |
| <b>Methods</b>                           | In Class/Tutorial      | <b>Media</b>         | Blended                   |
| <b>Subject Group/Block</b>               | Taxation               | <b>Prerequisite</b>  | Intermediate Accounting 1 |
| <b>Instructor/Instructor Coordinator</b> |                        |                      |                           |

### 2. COURSE LEARNING OUTCOMES (CLO)

| GLO Code | GLO Formulation  | CLO Code | CLO Formulation   | Indicators  | Assessment/Evaluation  | Weight                         |
|----------|--|----------|---|---|--|--------------------------------|
| 4.1      | Students have knowledge, skills, competencies, and professional attitudes in the field of taxation | 4.1.1    | Able to master the concept of taxation and taxation regulations and can apply them in solving tax case calculations | Able to explain the concept of taxation both central and local taxes.   | <ul style="list-style-type: none"> <li>Exams: Mid Term Exam</li> <li>Quiz</li> </ul>   | 5%<br>5%                       |
|          |  |          |   | Able to identify various tax regulations both central tax and local tax   | <ul style="list-style-type: none"> <li>Exams: Mid Term Exam &amp; Final Exam</li> <li>Quiz</li> <li>Individual Assignment</li> <li>Group Assignment</li> </ul> | 10%<br>5%<br>5%<br>5%          |
|          |  |          |   | Being able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Exams: Mid Term Exam &amp; Final Exam</li> <li>Quiz</li> <li>Individual Assignment</li> <li>Group Assignment</li> </ul> | 10%<br>20%<br>5%<br>15%<br>10% |

### 3. Map of Learning Achievement Analysis



#### 4. Learning Experience and References

|                            |  |
|----------------------------|--|
| <b>Learning Experience</b> | Students gain learning experience through assignments as follows: <ol style="list-style-type: none"> <li>1. Present material</li> <li>2. Discuss material in class</li> <li>3. Identifying tax regulations</li> <li>4. Working on a tax calculation case</li> <li>5. Do Quiz</li> </ol>  |
| <b>References</b>          | <ol style="list-style-type: none"> <li>1. Applicable Tax Act (UU KUP, PPh Law, PPN and PPnBM Law, Stamp Duty Law and Regional Tax and Retribution Law)</li> <li>2. Tax Implementation Regulations related to each sub-subject:                         <ol style="list-style-type: none"> <li>a. Government regulations</li> <li>b. Presidential decree</li> <li>c. Decree of the Minister of Finance</li> <li>d. Decree of the Director General of Taxes</li> <li>e. Director General of Tax Circular</li> </ol> </li> <li>3. Official Siti, Taxation, Theory and Cases, Book 1 Issue 10, Jakarta: Salemba Empat, 2017 (SR 1)</li> <li>4. Official Siti, Taxation, Theory and Cases, Book 1 Issue 10, Jakarta: Salemba Empat, 2017 (SR 2)</li> <li>5. Untung Sukardji, VAT Points, Indonesian Value Added Tax, Rajawali Press, 2010 (US)</li> <li>6. Wirawan B.Ilyas and Richard Burton, Tax Law, Salemba Empat, Latest Edition (WR)</li> <li>7. Oyok Abuyamin, Central and Regional Taxation, Humanities, 2010 (OA)</li> <li>8. Waluyo and Wirawan, Indonesian Taxation, Salemba Empat, Latest Edition, (WW)</li> <li>9. Marihot P. Siahaan (2005), Regional Taxes and Regional Retribution, Raja Grafindo Persada (MS)</li> <li>10. Website of the Directorate General of Taxes // <a href="http://www.pajak.go.id">www.pajak.go.id</a></li> <li>11. IAI, Financial Accounting Standards, Salemba Issuers (SAK / KDPPLK)</li> </ol> <p>Other references, especially those relating to tax regulations and tax forms, are determined during college (available on the tax directorate general website: <a href="http://www.go.id">www.go.id</a>)</p> |

#### 5. Details of Learning Activities

| Meeting<br>s | CLO/ Sub-CLO | Main/ Sub-Topics | Learning Method/ Model | Impleme<br>ntation | Reference<br>s |
|--------------|--------------|------------------|------------------------|--------------------|----------------|
|--------------|--------------|------------------|------------------------|--------------------|----------------|



|   |  |   |   |                         |                               |
|---|--|---|---|-------------------------|-------------------------------|
| 1 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to explain the concept of taxation both central and local taxes.                                 | <ul style="list-style-type: none"> <li>Introduction to taxation &amp; Ethics in Taxation</li> </ul> | <p><b>FF :</b><br/>- Students study and discuss the scope of taxation, the definition of taxes, state levies other than taxes, and tax classifications.</p> <p><b>SA :</b><br/>Students doing exercises on the basics of taxation.</p> <p><b>IA &amp; OL :</b><br/>- Students use google classroom to download study materials / materials and practice questions from lecturers.</p> | Duration 3 x 50 minutes | SR 1 Ch 1                     |
| 2 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to explain the concept of taxation both central and local taxes.                                 | <ul style="list-style-type: none"> <li>General Provisions and Tax Procedures (Part 1)</li> </ul>    | <p><b>FF :</b><br/>- Students study and discuss general provisions and procedures for taxation, NPWP, tax payment procedures, tax assessments and assessments</p> <p><b>SA :</b><br/>Students make presentations in groups and do practice questions about KUP part 1</p> <p><b>IA &amp; OL :</b><br/>Students work on assignments and upload them via google classroom</p>           | Duration 3 x 50 minutes | SR1 Ch 2; UU No 16/2009 (KUP) |
| 3 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to explain the concept of taxation both central and local taxes.                                 | <ul style="list-style-type: none"> <li>General Provisions and Tax Procedures (Part 2)</li> </ul>    | <p><b>FF :</b><br/>Students study and discuss tax collection, objections, appeals, bookkeeping and tax audits, as well as other special provisions.</p> <p><b>SA :</b><br/>Students work on exercises and quizzes on the basics of taxation and KUP</p> <p><b>IA &amp; OL :</b><br/>Students work on assignments or cases and upload them via google classroom</p>                    | Duration 3 x 50 minutes | SR1 Ch 2; UU No 16/2009 (KUP) |
| 4 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury | <ul style="list-style-type: none"> <li>General Income Tax (Part 1)</li> </ul>                       | <p><b>FF :</b><br/>Students study and discuss PPh Subjects and objects; Calculation of net income and PKP; deductibles and non-deductible expenses; and depreciation according to tax.</p> <p><b>SA :</b><br/>Students present material in groups and work on general PPh practice questions</p> <p><b>IA &amp; OL :</b><br/>Students doing work assignments</p>                      | Duration 3 x 50 minutes | SR1 Ch 3, UU No 26/2008 (PPh) |



|   | Goods Sales Tax (PPnBM)   |  |  |                         |                               |
|---|---|--|--|-------------------------|-------------------------------|
| 5 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases: Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>General Income Tax (Part 2)</li> </ul>                | <p><b>FF :</b><br/>Students study and discuss rates and calculation of income tax</p> <p><b>SA :</b><br/>Students working on cases of calculation of general income tax</p> <p><b>IA :</b><br/>Students doing practice exercises</p>   | Duration 3 x 50 minutes | SR1 Ch 3, UU No 26/2008 (PPh) |
| 6 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases: Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Article 21 Income Tax (Part 1)</li> </ul>             | <p><b>FF :</b><br/>Students study and discuss the rights and obligations of taxpayers, the object of income tax article 21, not the tax object of income tax article 21, the tariff of income tax article 21 and the procedures for calculating Tax 21 article.</p> <p><b>SA :</b><br/>Students make article 21 PPh theory and do Article 21 PPh exercises (part 1)</p> <p><b>IA :</b><br/>Students doing practice exercises</p> | Duration 3 x 50 minutes | SR1 Ch 5, UU No 26/2008 (PPh) |
| 7 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases: Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Article 21 Income Tax (Part 2)</li> </ul>             | <p><b>FF :</b><br/>Students study and discuss the procedures for calculating Article 21 Income Tax</p> <p><b>SA :</b><br/>Students work on Article 21 PPh practice questions part 2</p> <p><b>IA :</b><br/>Students doing practice questions</p>   | Duration 3 x 50 minutes | SR1 Ch 5, UU No 26/2008 (PPh) |
| 8 | Able to master the concept of taxation and taxation regulations and be able to apply them   | <ul style="list-style-type: none"> <li>Final Income Tax and Article 26 Income Tax</li> </ul> | <p><b>FF :</b><br/>Students study and discuss the Final Income Tax and Article 26 Income Tax</p> <p><b>SA :</b></p>  | Duration 3 x 50 minutes | SR1 Ch 4; SR 1 Ch 10, UU No   |



|    |  |  |   |                         |   |
|----|--|--|---|-------------------------|---|
|    | in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM)   |  | Students present the theory of final income tax and income tax article 26 in groups and work on the practice questions of final income tax and income tax article 26<br><br><b>IA:</b><br>Students doing practice exercises   |                         | 26/2008 (PPh)   |
| 9  | Mampu menguasai the concept of taxation and taxation regulations and can apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM)    | <ul style="list-style-type: none"> <li>Income Tax Article 22</li> <li>Income Tax Article 23</li> </ul> | <b>FF :</b><br>Students study and discuss PPh Articles 22 and 23<br><br><b>SA:</b><br>Students make PPh theory articles 22 and 23 in groups and work on practice questions of PPh articles 22 and 23<br><br><b>IA :</b><br>Students doing practice exercises                            | Duration 3 x 50 minutes | SR1 Ch 6 & SR Bab 7, UU No 26/2008 (PPh)              |
| 10 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Income Tax Article 24 and Article 25</li> </ul>                 | <b>FF :</b><br>Students study and discuss PPh Article 24 and Article 25<br><br><b>SA :</b><br>Students make PPh theory articles 24 and 25 in groups and work on practice questions of PPh articles 24 and 25<br><br><b>IA:</b><br>Students doing practice exercises                     | Duration 3 x 50 minutes | SR1 Ch 8 & SR 1 Ch 9; SR 1 Bab 8; UU No 26/2008 (PPh) |
| 11 | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh),  | <ul style="list-style-type: none"> <li>Fiscal reconciliation</li> </ul>                                | <b>FF :</b><br>Students study and discuss the theory of preparing fiscal reconciliation and techniques for preparing fiscal financial reports<br><br><b>SA :</b><br>Students present the theory of fiscal reconciliation in groups and work on fiscal reconciliation practice questions | Duration 3 x 50 minutes | SR 1 CH 11  |

|           |  |  |   |                         |   |
|-----------|--|--|---|-------------------------|---|
|           | Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM)   |  | <b>IA &amp; OL:</b><br>Students work on the assignments of fiscal financial statements and upload them through Google classroom   |                         |   |
| <b>12</b> | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Value Added Tax (VAT)</li> <li>Luxury Sales Tax (PPnBM)</li> </ul>                                    | <b>FF :</b><br>Students study and discuss PPN and PPnBM<br><br><b>SA:</b><br>Students make PPN and PPnBM theory in groups and work on PPN and PPnBM practice questions<br><br><b>IA :</b><br>Students doing work assignments  | Duration 3 x 50 minutes | SR 2 Ch 1 ; UU No 42/2009               |
| <b>13</b> | Able to master the concept of taxation and taxation regulations and be able to apply them in solving tax calculation cases:<br>Able to calculate various types of taxes including Income Tax (PPh), Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) | <ul style="list-style-type: none"> <li>Land and Building Tax (PBB)</li> <li>Fees for Transfer of Land and Building Rights (BPHTB)</li> </ul> | <b>FF :</b><br>Students study and discuss Land and Building Tax and Land and Building Transfer Fees.<br><br><b>SA:</b><br>Students present the theory of PBB and BPHTB in groups and work on PBB and BPHTB practice questions<br><br><b>IA :</b><br>Students doing work assignments | Duration 3 x 50 minutes | SR 2 Ch 2; UU No 28/2009; UU No 20/2000 |
| <b>14</b> |  | <ul style="list-style-type: none"> <li>Local content (Islamic values in taxation)</li> </ul>   | <b>FF :</b><br>Students study and discuss Islamic values in taxation.<br><br><b>SA :</b><br>Students compile a paper about Islamic values in taxation   | Duration 3 x 50 minutes | Article                                 |

### 6. Assessment System and Evaluation


#### Assessment System

The Benchmark for Assessment Reference of this course employs assessment criteria and weights in accordance with Rector's Decree No. 5/PR/Rek/BPA/III/2014 Article 12:

| Total         | Nilai | Total         | Nilai |
|---------------|-------|---------------|-------|
| > 80,00       | A     | 62,50 – 64,99 | C+    |
| 77,50 – 79,99 | A-    | 60,00 – 62,49 | C     |
| 75,00 – 77,49 | A/B   | 55,00 – 59,99 | C-    |



|                   |   |               |     |               |     |
|-------------------|---|---------------|-----|---------------|-----|
|                   |   | 72,50 – 74,99 | B+  | 50,00 – 54,99 | C/D |
|                   |   | 70,00 – 72,49 | B   | 45,00 – 49,99 | D+  |
|                   |   | 67,50 – 69,99 | B-  | 40,00 – 44,99 | D   |
|                   |   | 65,00 – 67,49 | B/C | < 40          | E   |
| Evaluation System | Presentation = 20%<br>Individual Assignment = 15%<br>Quizz = 15%<br>Mid Term Exam = 25%<br>Final Exam = 25%<br><br>* Students who take Taxation courses are declared to pass the course if the average value reaches a minimum of 60 (C), if the indicator has not been reached then it will repeat the course. |               |     |               |     |

|  |                                      |   |
|--|--------------------------------------|---|
| Date:  | Date:                                | Date:   |
| Validated by the Head of Study Program   | Checked by Subject Group Coordinator | Prepared by Instructor/Instructor Coordinator |
|  |                                      |   |
| Dr. Mahmudi, S.E., M.Si., Ak, CMA  |                                      |   |