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|---|---|---|------------------------------------|-----|-----------|---|-----------------------|------|-------|-------|--------|---|--|--------|--|---|--------|---|--|--------|---|--|--------|---|--|--------|---|--|--------|---|
|  | <p align="center">Universitas Negeri Surabaya Fakultas Ilmu Hukum Program Studi S2 Hukum</p> | | | | | <p align="center">Kode Dokumen</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| <p align="center">RENCANA PEMBELAJARAN SEMESTER</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MATA KULIAH (MK) | KODE | Rumpun MK | BOBOT (sks) | | | SEMESTER | Tgl Penyusunan | | | | | | | | | | | | | | | | | | | | | | | |
| Tax and Sport | 7410802013 | Mata Kuliah Wajib Program Studi | T=2 | P=0 | ECTS=4.48 | 2 | 6 Desember 2025 | | | | | | | | | | | | | | | | | | | | | | | |
| OTORISASI | Pengembang RPS | | Koordinator RMK | | | Koordinator Program Studi | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dr. Mieke Yustia A.R.S., S.H., M.H. | | Prof. Dr. I Made Sriundi,M., M.Pd. | | | PUDJI ASTUTI | | | | | | | | | | | | | | | | | | | | | | | | |
| Model Pembelajaran | Case Study | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capaian Pembelajaran (CP) | CPL-PRODI yang dibebankan pada MK | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPL-3 | Mengembangkan pemikiran logis, kritis, sistematis, dan kreatif dalam melakukan pekerjaan yang spesifik di bidang keahliannya serta sesuai dengan standar kompetensi kerja bidang yang bersangkutan | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPL-5 | Mampu mengidentifikasi, mengkaji dan mengembangkan teori-teori hukum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Capaian Pembelajaran Mata Kuliah (CPMK) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 1 | Mahasiswa mampu menjelaskan konsep dasar pajak dan bagaimana prinsip-prinsip perpajakan diterapkan dalam industri olahraga. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 2 | Mahasiswa mampu menganalisis penerapan pajak penghasilan pada atlet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 3 | Mahasiswa mampu menjelaskan struktur pajak yang berlaku untuk klub dan organisasi olahraga. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 4 | Mahasiswa mampu menjelaskan bagaimana pajak diterapkan pada pendapatan yang diperoleh dari sponsor dan kegiatan komersial dalam olahraga. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 5 | Mahasiswa mampu menjelaskan peraturan pajak properti yang berlaku untuk stadion dan fasilitas olahraga. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 6 | Mahasiswa mampu menganalisis peraturan perpajakan internasional yang berlaku untuk atlet yang bermain di berbagai negara. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | CPMK - 7 | Mahasiswa mampu menjelaskan bagaimana pajak diterapkan pada pendapatan yang diperoleh dari hak citra dan pemasaran atlet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Matrik CPL - CPMK | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1"> <tr> <td>CPMK</td> <td>CPL-3</td> <td>CPL-5</td> </tr> <tr> <td>CPMK-1</td> <td align="center">✓</td> <td></td> </tr> <tr> <td>CPMK-2</td> <td></td> <td align="center">✓</td> </tr> <tr> <td>CPMK-3</td> <td align="center">✓</td> <td></td> </tr> <tr> <td>CPMK-4</td> <td align="center">✓</td> <td></td> </tr> <tr> <td>CPMK-5</td> <td align="center">✓</td> <td></td> </tr> <tr> <td>CPMK-6</td> <td align="center">✓</td> <td></td> </tr> <tr> <td>CPMK-7</td> <td align="center">✓</td> <td></td> </tr> </table> | | | | | | CPMK | CPL-3 | CPL-5 | CPMK-1 | ✓ | | CPMK-2 | | ✓ | CPMK-3 | ✓ | | CPMK-4 | ✓ | | CPMK-5 | ✓ | | CPMK-6 | ✓ | | CPMK-7 | ✓ |
| CPMK | CPL-3 | CPL-5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-1 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-2 | | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-3 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-4 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-5 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-6 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-7 | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Matrik CPMK pada Kemampuan akhir tiap tahapan belajar (Sub-CPMK) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | | <table><tr><td rowspan="2">CPMK</td><td colspan="16">Minggu Ke</td></tr><tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>CPMK-1</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr><tr><td>CPMK-2</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPMK-3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPMK-4</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPMK-5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPMK-6</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPMK-7</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | CPMK | Minggu Ke | | | | | | | | | | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | CPMK-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | CPMK-2 | | | | | | | | | | | | | | | | | CPMK-3 | | | | | | | | | | | | | | | | | CPMK-4 | | | | | | | | | | | | | | | | | CPMK-5 | | | | | | | | | | | | | | | | | CPMK-6 | | | | | | | | | | | | | | | | | CPMK-7 | | | | | | | | | | | | | | | | |
| CPMK | Minggu Ke | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CPMK-7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deskripsi Singkat MK | Mata kuliah "Tax and Sport" dirancang untuk memberikan pemahaman mendalam tentang bagaimana prinsip-prinsip perpajakan diterapkan dalam industri olahraga. Mata kuliah ini akan mengeksplorasi berbagai aspek pajak yang relevan dengan atlet, klub, organisasi olahraga, sponsor, dan event olahraga besar. Selain itu, mahasiswa akan mempelajari regulasi pajak internasional, kepatuhan, dan dampak kebijakan pajak terhadap industri olahraga. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pustaka | Utama : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1. Sports Law and Taxation 2. The Taxation of International Entertainers and Athletes: All the World's a Stage 3. Taxation of Athletes and Sportsmen in International Tax Law" Penulis: Thomas M. Griffith | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Pendukung : | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1. Undang-undang (UU) Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang 2. Undang-undang (UU) Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah 3. Undang-undang (UU) Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dosen Pengampu | Prof. Dr. I Made Sri Undy Mahardika, M.Pd. Eny Sulistyowati, S.H., M.H. Dr. Mieke Yustia Ayu Ratna Sari, S.H., M.H. Muh. Ali Masnun, S.H., M.H. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mg Ke- | Kemampuan akhir tiap tahapan belajar (Sub-CPMK) | Penilaian | | Bentuk Pembelajaran, Metode Pembelajaran, Penugasan Mahasiswa, [Estimasi Waktu] | | Materi Pembelajaran [Pustaka] | | Bobot Penilaian (%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Indikator | Kriteria & Bentuk | Luring (offline) | Daring (online) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | (8) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Mahasiswa mampu memahami dasar-dasar Tax and Sports | Kehadiran, partisipasi, keaktifan | Kriteria: Ketepatan memahami dasar-dasar Tax and Sports Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Portofolio | *Kuliah & Diskusi, *Tugas-1: mendeskripsikan secara sederhana dasar-dasar Tax and Sports | Penugasan | Materi: Pengantar Dasar-dasar Tax and Sports Pustaka: | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Mahasiswa mampu mendeskripsikan peristilahan di bidang Tax and Sports | Dapat mendeskripsikan peristilahan di bidang Tax and Sports | Kriteria: Ketepatan mendeskripsikan peristilahan di bidang Tax and Sports Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Praktikum | *Kuliah & Diskusi, *Tugas-2: Melakukan review materi | | Materi: Pengantar Dasar-dasar peristilahan di bidang Tax and Sports Pustaka: | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Mahasiswa mampu memahami dasar-dasar hukum perpajakan | Dapat memahami dasar-dasar hukum perpajakan | Kriteria: Ketepatan memahami dasar-dasar hukum perpajakan Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi, *Tugas-3: Melakukan review materi | Daring | Materi: Dasar-dasar peristilahan di bidang Tax and Sports Dasar-dasar hukum perpajakan Pustaka: | | 20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Mahasiwa mampu menjelaskan unsur-unsur perpajakan | Dapat menjelaskan unsur-unsur perpajakan | Kriteria: Ketepatan unsur perpajakan Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Portofolio | *Kuliah & Diskusi, *Tugas-4: Menyebutkan dan menjelaskan unsur-unsur perpajakan | Daring | Materi: Dasar-dasar peristilahan di bidang Tax and Sports Dasar-dasar hukum perpajakan Pustaka: | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 5 | Mahasiswa mampu menjelaskan subjek dan objek pajak, khususnya di bidang keolahragaan | Dapat menjelaskan subjek dan objek pajak, khususnya di bidang keolahragaan | Kriteria: Ketepatan menjelaskan subjek dan objek pajak, khususnya di bidang keolahragaan Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi, *Tugas-5: menjelaskan subjek dan objek pajak, khususnya di bidang keolahragaan | Daring | Materi: Dasar-dasar peristilahan di bidang Tax and Sports Dasar-dasar hukum perpajakan Pustaka: | 0% |
| 6 | Mahasiswa mampu menjelaskan jenis-jenis pajak dan perbedaannya | Dapat menjelaskan jenis-jenis pajak dan perbedaannya | Kriteria: Ketepatan menjelaskan jenis-jenis pajak dan perbedaannya Bentuk Penilaian : Aktifitas Partisipasif, Penilaian Portofolio | *Kuliah & Diskusi, *Tugas-6: Presentasi secara berkelompok terkait jenis-jenis pajak dan perbedaannya | Daring | Materi: Dasar-dasar hukum perpajakan Jenis-jenis pajak dan perbedaannya Pustaka: | 0% |
| 7 | Mahasiswa mampu menjelaskan fungsi dan manfaat mempelajari Tax and Sports di bidang keilmuan dan praktik hukum | Dapat menjelaskan fungsi dan manfaat mempelajari Tax and Sports di bidang keilmuan dan praktik hukum | Kriteria: Ketepatan menjelaskan fungsi dan manfaat mempelajari Tax and Sports di bidang keilmuan dan praktik hukum Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas-7: review materi | Daring | Materi: Dasar-dasar hukum perpajakan Fungsi dan manfaat mempelajari Tax and Sports di bidang keilmuan dan praktik hukum Pustaka: | 0% |
| 8 | UJIAN TENGAH SEMESTER | Penilaian ujian | Kriteria: Penilaian ujian Bentuk Penilaian : Aktifitas Partisipasif, Tes | Case Methode | | Materi: Hukum Keolahragaan Pustaka: <i>Sports Law and Taxation</i> | 30% |
| 9 | Mahasiswa mampu menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di dunia | Dapat menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di dunia | Kriteria: Ketepatan menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di dunia Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi *Tugas 8 : review materi | | Materi: Kasus-kasus yang terjadi di bidang Tax and Sports di dunia Pustaka: | 0% |
| 10 | Mahasiswa mampu menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di Indonesia | Dapat menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di Indonesia | Kriteria: Ketepatan menjelaskan kasus-kasus yang terjadi di bidang Tax and Sports di Indonesia Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 9 : Presentasi kasus tentang Tax and Sports di Indonesia | | Materi: Kasus-kasus yang terjadi di bidang Tax and Sports di Indonesia Pustaka: | 0% |
| 11 | Mahasiswa mampu menganalisis upaya penyelesaian sengketa terkait kasus Tax and Sports di dunia | Dapat menganalisis upaya penyelesaian sengketa terkait kasus Tax and Sports di dunia | Kriteria: Ketepatan analisis upaya penyelesaian sengketa terkait kasus Tax and Sports di dunia Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 10: Studi kasus penyelesaian sengketa terkait kasus Tax and Sports di dunia | | Materi: Kasus-kasus yang terjadi di bidang Tax and Sports di dunia Pustaka: | 0% |
| 12 | Mahasiswa menganalisis upaya penyelesaian sengketa terkait kasus Tax and Sports di Indonesia | Dapat menganalisis upaya penyelesaian sengketa terkait kasus Tax and Sports di Indonesia | Kriteria: Ketepatan menganalisis upaya penyelesaian sengketa terkait kasus Tax and Sports di Indonesia Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 11 : Presentasi terkait upaya penyelesaian sengketa terkait kasus Tax and Sports di Indonesia | | Materi: Kasus-kasus yang terjadi di bidang Tax and Sports di Indonesia Pustaka: | 20% |
| 13 | Mahasiswa mampu menganalisis problematika pengaturan dan praktik Tax and Sports di Indonesia | Dapat menganalisis problematika pengaturan dan praktik Tax and Sports di Indonesia | Kriteria: Ketepatan menganalisis problematika pengaturan dan praktik Tax and Sports di Indonesia Bentuk Penilaian : Aktifitas Partisipasif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 12 : Presentasi terkait problematika pengaturan dan praktik Tax and Sports di Indonesia | | Materi: Problematika pengaturan dan praktik Tax and Sports di Indonesia Pustaka: | 0% |

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| 14 | Mahasiswa mampu mengevaluasi pengaturan dan praktik Tax and Sports di Indonesia | Dapat mengevaluasi pengaturan dan praktik Tax and Sports di Indonesia | Kriteria: Ketepatan dalam mengevaluasi pengaturan dan praktik Tax and Sports di Indonesia Bentuk Penilaian : Aktifitas Partisipatif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 13 : review matei | | Materi: Pengaturan dan praktik Tax and Sports di Indonesia Pustaka: | 0% |
| 15 | Mahasiswa mampu merumuskan inovasi terkait dengan pengaturan dan praktik Tax and Sports di Indonesia | Dapat merumuskan inovasi terkait dengan pengaturan dan praktik Tax and Sports di Indonesia | Kriteria: Ketepatan merumuskan inovasi terkait dengan pengaturan dan praktik Tax and Sports di Indonesia Bentuk Penilaian : Aktifitas Partisipatif | *Kuliah & Diskusi dalam kelompok kecil. *Tugas 14 : Menyusun artikel terkait pengaturan dan praktik Tax and Sports di Indonesia | | Materi: Inovasi terkait pengaturan dan praktik Tax and Sports di Indonesia Pustaka: | 0% |
| 16 | UJIAN AKHIR SEMESTER | Penilaian ujian | Kriteria: Penilaian ujian Bentuk Penilaian : Tes | Case Method 50 | | Materi: Ujian Pustaka: <i>Taxation of Athletes and Sportsmen in International Tax Law</i> | 30% |

Rekap Persentase Evaluasi : Case Study

| No | Evaluasi | Persentase |
|----|------------------------|------------|
| 1. | Aktifitas Partisipatif | 55% |
| 2. | Tes | 45% |
| | | 100% |

Catatan

1. **Capaian Pembelajaran Lulusan Prodi (CPL - Prodi)** adalah kemampuan yang dimiliki oleh setiap lulusan prodi yang merupakan internalisasi dari sikap, penguasaan pengetahuan dan ketrampilan sesuai dengan jenjang prodinya yang diperoleh melalui proses pembelajaran.
2. **CPL yang dibebankan pada mata kuliah** adalah beberapa capaian pembelajaran lulusan program studi (CPL-Prodi) yang digunakan untuk pembentukan/pengembangan sebuah mata kuliah yang terdiri dari aspek sikap, ketrampilan umum, ketrampilan khusus dan pengetahuan.
3. **CP Mata kuliah (CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPL yang dibebankan pada mata kuliah, dan bersifat spesifik terhadap bahan kajian atau materi pembelajaran mata kuliah tersebut.
4. **Sub-CPMK Mata kuliah (Sub-CPMK)** adalah kemampuan yang dijabarkan secara spesifik dari CPMK yang dapat diukur atau diamati dan merupakan kemampuan akhir yang direncanakan pada tiap tahap pembelajaran, dan bersifat spesifik terhadap materi pembelajaran mata kuliah tersebut.
5. **Indikator penilaian** kemampuan dalam proses maupun hasil belajar mahasiswa adalah pernyataan spesifik dan terukur yang mengidentifikasi kemampuan atau kinerja hasil belajar mahasiswa yang disertai bukti-bukti.
6. **Kreteria Penilaian** adalah patokan yang digunakan sebagai ukuran atau tolok ukur ketercapaian pembelajaran dalam penilaian berdasarkan indikator-indikator yang telah ditetapkan. Kreteria penilaian merupakan pedoman bagi penilai agar penilaian konsisten dan tidak bias. Kreteria dapat berupa kuantitatif ataupun kualitatif.
7. **Bentuk penilaian:** tes dan non-tes.
8. **Bentuk pembelajaran:** Kuliah, Responsi, Tutorial, Seminar atau yang setara, Praktikum, Praktik Studio, Praktik Bengkel, Praktik Lapangan, Penelitian, Pengabdian Kepada Masyarakat dan/atau bentuk pembelajaran lain yang setara.
9. **Metode Pembelajaran:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, dan metode lainnya yg setara.
10. **Materi Pembelajaran** adalah rincian atau uraian dari bahan kajian yg dapat disajikan dalam bentuk beberapa pokok dan sub-pokok bahasan.
11. **Bobot penilaian** adalah prosentasi penilaian terhadap setiap pencapaian sub-CPMK yang besarnya proposional dengan tingkat kesulitan pencapaian sub-CPMK tsb., dan totalnya 100%.
12. TM=Tatap Muka, PT=Penugasan terstruktur, BM=Belajar mandiri.

RPS ini telah divalidasi pada tanggal 2 Desember 2024

Koordinator Program Studi S2
Hukum

UPM Program Studi S2 Hukum



PUDJI ASTUTI
NIDN 0027126003



NIDN 0007088801

