SYLLABUS



ETIKA BISNIS DAN PROFESI

Master in Accounting

UNIVERSITAS GADJAH MADA Faculty of Economics and Business 2024



UNIVERSITAS GADJAH MADA Faculty of Economics and Business Master in Accounting

SEMESTER LEARNING PROGRAM AND ACTIVITY PLAN

COURSE CODE	COURSE NAME	CREDIT UNIT	SEMESTER	COUR STATI		PI	RE-REQUISITE COURSE
AKU5610	Etika Bisnis dan Profesi	3	1	Compul	sory		-
GRADUATE	Graduates of Ma	igister Akun	tansi program at FEB	UGM shall:			
COMPETENCY GOALS (CG) ADDRESSED BY THE COURSE	Competency Goals	Learning	g Objectives	Low	Performance Measurement		
	1 Students demonstrate	· V	Demonstrate the ability to write highly organized repo	v orts.			Assignment
	the ability to	te fe	Demonstrate the ability to ollow standard writing sty				Assignment
	effectively	V	Demonstrate the ability to write with consistent flow hought.	of V			Assignment
			Demonstrate the ability to isual aids professionally.	use V			Assignment
		p	Demonstrate the ability to resent in an organized nanner.	V			Assignment
			Demonstrate the ability to nswer questions.	V			Assignment, Exam
	2 Students demonstrate		Demonstrate a leadership renamed in managing the team.	role V			Assignment
	the ability to work in teams	С	Deliver strong efforts and ontribute ideas for task ompletion.	V			Assignment
		a	Demonstrate the ability to ppreciate opinions from ifferent perspectives.	V			Assignment
	3 Students are able to exercise	io	Demonstrate the ability to dentify ethical issues in the counting profession.	V			Exam Assignment
	professiona ethics	3.2 E	Demonstrate the ability to pply the appropriate adgment in making ethica ecisions.	1 V			Exam Assignment
	4 Students demonstrate the ability to	a	Demonstrate the mastery of counting concepts and neories.	of		V	Exam Assignment
	analyze financial statements	k	Demonstrate comprehension nowledge of accounting tandards	ve		V	Exam Assignment
	for decision making	n	Demonstrate the ability to nake accounting adjustme o conform with economic eality.			V	Exam Assignment
		p	Demonstrate the ability to redict prospect based on undamental data.			V	Exam Assignment

COURSE Oberonstrate the ability to apply alternative valuation models. V Exam Assignment models. S.6 Demonstrate the ability to identify accounting problems. V Exam Assignment				1	_						
S.6 Demonstrate the ability to identify accounting problems.				5.5					V	Exam	
S.6 Demonstrate the ability in identify accounting problems. S.7 Demonstrate the ability in identify use relevant accounting numbers in making decisions. S.8 Demonstrate the ability in identify use relevant accounting numbers in making decisions. S.8 Demonstrate the ability in V Exam Assignment							on			Assignment	
Seminary accounting problems Assignment				5.6					3.7	Г	
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		Case: Gotong Royong:	
		Toward Sustainable Palm Oil	
	3	Framing Business Ethics Case: Global McEthics	CM2
	4	Evaluating Business Ethics Case: Canada's oil sands	СМЗ
_	5	Making Decisions in Business Ethics Case: Volkswagen emission scandal	CM4
	6	Managing Business Ethics Case: Siemens	CM5
_	7	Shareholders and Business Ethics Case: CG for Professional football club	CM6
		Mid Exam	
	8	Employees and Business Ethics Case: The expendables	CM7
	9	Consumers and Business Ethics Case: Sharing is caring?	CM8
_	10	Suppliers, Competitors, and Business Ethics Case: Uzbek cotton	CM9
	11	Civil Society and Business Ethics Case: TOMS and 'one for one'	CM10
_	12	Government, Regulation, and Business Ethics Case: Governing sustainability	CM11
	13	Etika Bisnis dan Profesi Case: PT Garuda Indonesia	Kode Etik Profesi
_	14	Future Perspectives, Corporate Governance, and Business Ethics	CM12, Modul/Handout

ASSESSMENT	1										
METHODS AND	L gapas		- an m		DED GEVEN GE	۱ ~		- op 15	CONT. IN C		
INKAGE TO	ASSESS	MEN'	T CRII	ERIA	PERCENTAGE			E OBJE	_		
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BJECTIVES	Assignm	ient (I	ndividu	ial and	25	X	X	X	X		
	Group)			25	37	37					
		Mid-term exam Final exam			25 25	X	X				
	Discussi		l Doutio	ination	25	Λ	Λ		X		
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		nsion,	and ca	pability to	ons will test the stud apply the course ma			-	-		
	Students v	Students will provide a one-page summary of the chapters and a maximum of two pages of answers to the selected case/article.									
	Group As	Group Assignment									
	The group assignments consist of case writing on business ethics and sustainability issues in Indonesia within the last 5 years.										
	muonesia	witiiii	i uic ia:	st 5 years.							
RADING											
	Grade	Ra	nge	Cumula	tive Weighted Grade						
	A	90-1		4,0	are weighted stade						
	A-	+	39,99	3,75							
	A/B		34,99	3,5							
	B+		79,99	3,25							
	В		74,99	3							
	B-	60-69,99		2,75							
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	A	ıuc	Like	A with co	onsistent evidence of			riginality	and understand		
	in identifying, producing and communicating conflicting arguments, perspectives or problem-solving approaches; critically evaluate the problem										
	its solutions and the implications of the problem.								· · · · · · · · · · · · · · · · · · ·		
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	A-			Like B+, with much evidence of originality in defining and analyzing issues or problems and in creating solutions; using levels, styles and suitable							
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Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with

Fail to demonstrate the major part or the whole part of learning goals.

disciplinary conventions.

disciplinary conventions.

C+ to C

C- to D

	E There is no	work that can be graded.						
INSTRUCTOR	Prof. Mahfud Sholihin, Ph.D., Ak., CA., CPA (Aust)							
	Email: mahfud@ugm.ac.id							
	Consultation by appointment							
STUDENT'S RESPONSIBILITIES	 Students are expected to attend the class with proper preparation by reading the materials required in each session. Contribute to the class by actively participating in the facilitator-led discussion. Listen to the lecture, summarize, and note important items to discuss further during the course. Do all course assignments. Do the mid-term and final exams in the scheduled week. The student has no right to ask for mid-term and final exams on other occasions except in force majeure conditions. 							
ACADEMIC INTEGRITY	Universitas Gadjah Mada does not tolerate any form of plagiarism as this is a severe violation of academic integrity. Plagiarism encompasses presenting someone else's words, work, opinions, or factual information as one's own without giving proper acknowledgment. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables, and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. All discovered instances involve the negative grading of the assignment and result in a failure of the course (Grade = E). In the case of group work, the entire team members will fail the course (Grade = E). Participation is a fundamental part of the course. Punctuality and regular attendance in class are of prime importance for successfully completing this course. Students will be expected to attend class on time and remain there until the end of the session. It is imperative for students to comply with all assessed activities. If you have an emergency that leads you to come late, you should contact your instructor in advance.							
AUTHORIZATION	DATE	COURSE COORDINATOR	HEAD OF THE					
			STUDY PROGRAM					
	15 July 2024	Prof. Mahfud Sholihin, Ph.D.	Prof. Dr. Abdul Halim					

