

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	COURSE STATUS	PRE-REQUISITE COURSE
AKU5610	Etika Bisnis dan Profesi	3	1	Compulsory	-

**GRADUATE
 COMPETENCY
 GOALS (CG)
 ADDRESSED BY
 THE COURSE**

Graduates of Magister Akuntansi program at FEB UGM shall:

Competency Goals	Learning Objectives	High	Med	Low	Performance Measurement
1 Students demonstrate the ability to communicate effectively	1.1 Demonstrate the ability to write highly organized reports.	V			Assignment
	1.2 Demonstrate the ability to follow standard writing style.	V			Assignment
	1.3 Demonstrate the ability to write with consistent flow of thought.	V			Assignment
	1.4 Demonstrate the ability to use visual aids professionally.	V			Assignment
	1.5 Demonstrate the ability to present in an organized manner.	V			Assignment
	1.6 Demonstrate the ability to answer questions.	V			Assignment, Exam
2 Students demonstrate the ability to work in teams	2.1 Demonstrate a leadership role in managing the team.	V			Assignment
	2.2 Deliver strong efforts and contribute ideas for task completion.	V			Assignment
	2.3 Demonstrate the ability to appreciate opinions from different perspectives.	V			Assignment
3 Students are able to exercise professional ethics	3.1 Demonstrate the ability to identify ethical issues in the accounting profession.	V			Exam Assignment
	3.2 Demonstrate the ability to apply the appropriate judgment in making ethical decisions.	V			Exam Assignment
4 Students demonstrate the ability to analyze financial statements for decision making	5.1 Demonstrate the mastery of accounting concepts and theories.			V	Exam Assignment
	5.2 Demonstrate comprehensive knowledge of accounting standards			V	Exam Assignment
	5.3 Demonstrate the ability to make accounting adjustment to conform with economic reality.			V	Exam Assignment
	5.4 Demonstrate the ability to predict prospect based on fundamental data.			V	Exam Assignment

		5.5	Demonstrate the ability to apply alternative valuation models.			V	Exam Assignment										
		5.6	Demonstrate the ability to identify accounting problems.			V	Exam Assignment										
		5.7	Demonstrate the ability to identify use relevant accounting numbers in making decisions.			V	Exam Assignment										
		5.8	Demonstrate the ability to solve accounting problems.			V	Exam Assignment										
COURSE OBJECTIVES	Upon the completion of the Etika Bisnis dan Profesi course, students are expected to be able to:																
	CO 1	Demonstrate an understanding of the ethical principles and moral standards															
	CO 2	Demonstrate the ability to identify ethical issues in the accounting profession.															
	CO 3	Demonstrate the ability to apply the appropriate judgment in making ethical decisions.															
	CO4	Demonstrate competency in oral and interpersonal communication, including one-on-one, small-group communication, and public presentation															
COURSE OBJECTIVES TO CGs MAPPING	<table border="1"> <thead> <tr> <th></th> <th>CO 1</th> <th>CO 2</th> <th>CO 3</th> <th>CO 4</th> </tr> </thead> <tbody> <tr> <td>CG 3</td> <td>V</td> <td>V</td> <td>V</td> <td>V</td> </tr> </tbody> </table>								CO 1	CO 2	CO 3	CO 4	CG 3	V	V	V	V
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COURSE DESCRIPTION	<p>This course introduces descriptive and normative ethical principles and their application to individual behaviour and the business environment. This course is designed to discuss various factors that influence managerial decision-making involving ethical issues. This course also equips students to understand ethical principles or norms and provides insight into socially and morally acceptable alternatives to business issues.</p>																
COURSE MATERIAL	<p>Main Reading</p> <ul style="list-style-type: none"> Crane, A., Matten, D., Glozer, S., Spence, L. (2019). Business Ethics: Managing corporate citizenship and sustainability in the age of globalization. Oxford: Oxford University Press (CM) <p>Recommended Readings</p> <ul style="list-style-type: none"> Ferrell, O.C., Fraedrich, J. and Ferrell, L. (2022). Business Ethics: Ethical Decision Making and Cases. 11th Edn. Boston, MA: Cengage Learning Carroll, A. B., & Brown, J. (2022). Business & society: Ethics, sustainability & stakeholder management. Cengage Learning. Velasquez, M.G. (2014). Business Ethics: Concepts and Cases. 7th edition. Prentice Hall. Laasch, O., & Conaway, R. (2016). Responsible Business: The Textbook for Management Learning, Competence, and Innovation. Routledge. Practical cases and academic articles <table border="1"> <thead> <tr> <th>Meeting</th> <th>Topic</th> <th>Reference</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Syllabus, class management, and introduction to business ethics</td> <td>Syllabus</td> </tr> <tr> <td>2</td> <td>Introducing Business Ethics</td> <td>CM1</td> </tr> </tbody> </table>							Meeting	Topic	Reference	1	Syllabus, class management, and introduction to business ethics	Syllabus	2	Introducing Business Ethics	CM1	
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	Case: Gotong Royong: Toward Sustainable Palm Oil	
3	<i>Framing Business Ethics</i> <i>Case: Global McEthics</i>	CM2
4	<i>Evaluating Business Ethics</i> <i>Case: Canada's oil sands</i>	CM3
5	<i>Making Decisions in Business Ethics</i> <i>Case: Volkswagen emission scandal</i>	CM4
6	<i>Managing Business Ethics</i> <i>Case: Siemens</i>	CM5
7	<i>Shareholders and Business Ethics</i> <i>Case: CG for Professional football club</i>	CM6
Mid Exam		
8	<i>Employees and Business Ethics</i> <i>Case: The expendables</i>	CM7
9	<i>Consumers and Business Ethics</i> <i>Case: Sharing is caring?</i>	CM8
10	<i>Suppliers, Competitors, and Business Ethics</i> <i>Case: Uzbek cotton</i>	CM9
11	<i>Civil Society and Business Ethics</i> <i>Case: TOMS and 'one for one'</i>	CM10
12	<i>Government, Regulation, and Business Ethics</i> <i>Case: Governing sustainability</i>	CM11
13	<i>Etika Bisnis dan Profesi</i> <i>Case: PT Garuda Indonesia</i>	Kode Etik Profesi
14	<i>Future Perspectives, Corporate Governance, and Business Ethics</i>	CM12, Modul/Handout
Final Exam		

<p>ASSESSMENT METHODS AND LINKAGE TO COURSE OBJECTIVES</p>	<table border="1" data-bbox="448 286 1302 533"> <thead> <tr> <th rowspan="2">ASSESSMENT CRITERIA</th> <th rowspan="2">PERCENTAGE (%)</th> <th colspan="4">COURSE OBJECTIVES</th> </tr> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> </tr> </thead> <tbody> <tr> <td>Assignment (Individual and Group)</td> <td>25</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> <tr> <td>Mid-term exam</td> <td>25</td> <td>X</td> <td>X</td> <td></td> <td></td> </tr> <tr> <td>Final exam</td> <td>25</td> <td>X</td> <td>X</td> <td></td> <td></td> </tr> <tr> <td>Discussion and Participation</td> <td>25</td> <td></td> <td></td> <td></td> <td>X</td> </tr> </tbody> </table> <p>Mid-term and Final Exam</p> <p>The mid-term and final examinations will test the student’s knowledge, understanding, comprehension, and capability to apply the course material in solving ethical issues.</p> <p>Individual Assignment</p> <p>Students will provide a one-page summary of the chapters and a maximum of two pages of answers to the selected case/article.</p> <p>Group Assignment</p> <p>The group assignments consist of case writing on business ethics and sustainability issues in Indonesia within the last 5 years.</p>	ASSESSMENT CRITERIA	PERCENTAGE (%)	COURSE OBJECTIVES				1	2	3	4	Assignment (Individual and Group)	25	X	X	X	X	Mid-term exam	25	X	X			Final exam	25	X	X			Discussion and Participation	25				X										
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	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	<ol style="list-style-type: none"> 1. Students are expected to attend the class with proper preparation by reading the materials required in each session. 2. Contribute to the class by actively participating in the facilitator-led discussion. 3. Listen to the lecture, summarize, and note important items to discuss further during the course. 4. Do all course assignments. 5. 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	<p>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).</p> <p>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.</p> <p>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.</p>		
AUTHORIZATION	DATE	COURSE COORDINATOR	HEAD OF THE STUDY PROGRAM
	15 July 2024	Prof. Mahfud Sholihin, Ph.D.	Prof. Dr. Abdul Halim

