

ACCOUNTING GRADUATE PROGRAM (MAKSI) FACULTY OF ECONOMICS AND
BUSINESS

UNIVERSITAS GADJAH MADA

Course Syllabus: Business Ethics and Profession

Vision of MAKSI

To become a leading Accounting Graduate Program in Southeast Asia in terms of education, research, and application of accounting knowledge.

Mission of MAKSI

To advance the nation through (1) education that produces future leaders with high integrity, (2) research to advance the science of accounting, and (3) doing service for the community by making use of the knowledge in the fields of accounting.

MAKSI's Learning Goals and Objectives

No	Learning Goals	Learning Objectives
1	Students demonstrate the ability to communicate effectively	Demonstrate the ability to produce concise written reports
		Demonstrate the ability to present ideas effectively
2	Students demonstrate the ability to work in teams	Demonstrate the ability to work in team
3	Students are able to exercise professional ethics	Demonstrate the ability to exercise professional ethics
4	Students demonstrate the ability to comprehend, analyze and apply accounting numbers for decision making	Demonstrate the ability to comprehend accounting numbers
		Demonstrate the ability to analyze financial statement
		Demonstrate the ability to make a sound decision in accounting problems

Description and Objectives of the Course

This course covers various principles/standards of ethics (normative ethics) and applies those in discussion on numerous cases. In addition, this course also discusses various factors that influence managerial and/or professional decisions related to ethical issues

(descriptive ethics). Therefore, this course also discusses the results of numerous empirical researches on ethical problems, especially those relevant to accounting.

This course aim at discussing various principles of normative and descriptive ethics. The understanding of business and professional ethics (especially for the accountant profession) can hopefully give insights to individuals so that they will not behave in any way that inflicts any harm to the stakeholders. In addition, this course also aims at providing research ideas in the fields of business ethics and the accountant profession.

Teaching Mehod

This course uses an independent and participative learning method in the form of seminars. Students are required to: (1) read course materials prior to each meeting, (2) write a summary of the course materials (RMK) or a research criticism report (LKR) for each topic of discussion, (3) be prepared to be asked to present their RMK or LKR and answer all questions from their peers or instructor, (4) actively ask questions and comment on the discussed topic when not presenting. Only logical argument demonstrating good and coherent thinking will be given points in the assessment. This course will also discuss various ethical cases and research results regarding accounting. At the end of the semester, students are required to submit an individual paper on an ethical case.

Assessment

a. Student Performance Evaluation:

Participation in discussions	15%
RMK or LKR presentation	15%
Case writing	20%
Mid-term Examination	25%
Final Examination	<u>25%</u>
Total	100%

b. Grades: A (100% - 91%), A- (90% - 85%), B+ (84,99% - 80%), B (79,99% - 71%), B- (70% - 66%), C+ (65% - 61%), C (60% - 56%), D (55% - 46%), E (<= 45%)

Teaching Materials

Bachtiar, E (2012). Kasus-Kasus Etika Bisnis dan Profesi. Salemba Empat (B)

McPhail, K. And Walters, D. (2009). Accounting & Business Ethics. Routledge. (MW)

Velasquez, M.G. (2012). Business Ethics: Concepts and Cases. Sixth Edition. Pearson Prentice Hall (V).

Selected articles (to be given)

Course Plan

Session	Topic	Reference	Presenter	Discussant
1	<ul style="list-style-type: none"> Course Plan and explanation on the syllabus Course overview 			
2	Business, Accounting, and Ethics	V1		
3	Descriptive and normative perspectives on accounting ethics	MW 2 & 3; V2		
4	Moral philosophy, market, and accounting ethics (1)	MW 4, 5 & 6; V 3 & 4		
5	The ethics of international accounting, intellectual capital and accounting reporting	MW 7, 8 & 9		
6	Ethics and the Environment, Consumer, Production, Marketing, Job Discrimination	V 5, 6, 7		
7	Case Discussion			
MID TERM EXAMINATION				
8	Case Discussion			
9	Case Discussion			
10	Case Discussion			
11	Article Discussion			
12	Article Discussion			
13	Article Discussion			
14	Wrap up & reflection			
FINAL EXAMINATION				

Academic Integrity

The Accounting Program of FEB UGM does not tolerate academic dishonesty in any form, including, but not limited to, signing attendance list for somebody else, copying somebody else’s work, plagiarism, sharing answers with others, using books or notes while taking the exam, submitting one work for multiple courses, etc.. Any breach of these terms will result in the “E” grade for the course.

