

Name: Administrative Ethics					
module/co urse code	Student workload	Credits (ECTS)	Semester	Frequency	Duration
IAF4003	510 (minutes/week)	4.53 ECTS	II	Even Semester	1x per semester
	Types of courses: Tutorial/Lecture/ Response	Contact hours: 150 minutes/week		Independent study 360 minutes/week	Class size X students 30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation				
2	Learning outcomes 1. Able to understand ethical theory, professional ethics in the field of taxation, organizational and national ethics, code of ethics for tax consultants, code of ethics for tax employees. 2. Able to build ethical and anti-corruption attitudes and behavior. 3. Able to analyze various ethical issues in the field of taxation.				
3	Description Courses that provide students with understanding and mastery of organizational ethics and work in the field of taxation both scientifically and practically in the field.				
4	Subject aims/Content: 1. Introduction to Professional Ethics 2. Ethics 3. Ethical theory and ethical decision making. 4. A climate of ethics and organizational integrity 5. Ethics of National Life 6. Ethics of tax consultant 7. Tax Employee Ethics 8. MIDDLE SEMESTER EXAM 9. Ethical issues in the field of taxation (various types of tax fraud done by the company) 10. Ethical issues in the field of taxation (transfer pricing) 11. Issues in the field of taxation (tax haven) 12. Tax evasion I 13. Tax evasion II 14. The Ethics of Tax evasion abroad 15. Corruption education in higher education 16. SEMESTER FINAL EXAM				
5	Teaching methods: Presentation, Student, Active participation student, Lecture/exposure lecturer				
6	Assessment methods: 10% presentation, 25% discussion, Task 15%, MIDDLE SEMESTER EXAM 25%, FINAL SEMESTER EXAM 25%				
7	Other information e.g. bibliographical references: C.1 Mandatory				

1. Ronald F. Duska, B.S. Duska, J. Ragatz.2011. Accounting ethic. Wiley OnlineLibrary. British (RFD)
2. Barten.K. 2000. Pengantar Etika Bisnis. Penerbit Kanisius. Yogyakarta. (BR)
3. Leonard J. Brooks and Paul Dunn (2012). Business & Professional Ethics for Directors, Executives and Accountants. South-Western College Publishing, 6th edition. (LJ)
4. Robert W. McGee, The Ethics of Tax Evasion Perspectives in Theory and Practice (RWM)

C.2 Complementary

1. Tim Edukasi Perpajakan Direktorat Jenderal Pajak. 2016. Materi Terbuka kesadaran pajak dalam perguruan tinggi. Kementerian Riset, Teknologi dan Pendidikan Tinggi RI Direktorat Jenderal Pembelajaran dan Kemahasiswaan. Jakarta (bab 2, 5, 6,9) (TEP)
2. Ludigdo, unti. Nilai-nilai Luhur Pancasila dalam Mencegah Terjadinya Kecurangan Peraturan Menteri Keuangan Nomor 1/PM.3/2007 (LU)
3. Hlavica, Christian danHülsberg, Frank M. 2011. Tax Fraud & Forensic Accounting.Gabler:Germany (HCH)
4. <https://www.quora.com/How-is-tax-fraud-detected> (TFD)
5. Bogdanov, Dan; Marko, Jõemets; Siim, Sander and Vaht, Meril. How the Estonian Tax and Customs Board Evaluated a Tax Fraud Detection System Based on Secure Multi-party Computation. (BDV)
6. Tim Penulis Buku Pendidikan Anti Korupsi. 2011. Pendidikan anti korupsi untuk pendidikan tinggi. Kementerian Pendidikan dan Kebudayaan RI Direktorat Jenderal Pendidikan Tinggi: Jakarta Bagian Hukum Kepegawaian (TPB)