

Name: Administrative Ethics					
module/course code:	Student workload:	Credits (ECTS):	Semester	Frequency	Duration
IAF4003	510 Minutes/Week	4.53 ECTS	2	Even Semester	1x / Semester
Types of courses:		Contact hours:	Independent study	Class size X students:	
Tutorial/Lecture/Response		150 minutes/week	360 minutes/week	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	Teaching methods: Lectures, Discussions, Discovery Learning				
5	Assessment methods: Presentation 10%; Discussion 15%; Task 10%; Quiz 15%; Middle Semester Exam 25%; and Final Semester Exam 25%				
6	Other information e.g. bibliographical references: C.1 Mandatory 1. Cooper, T. L. (2019). <i>The Responsible Administrator: An Approach to Ethics for the Administrative Role</i> (6th ed.). San Francisco, CA: Jossey-Bass. 2. Bowman, J. S., & West, J. P. (2020). <i>Public Service Ethics: Individual and Institutional Responsibilities</i> (2nd ed.). London: Routledge. 3. Svava, J. H. (2015). <i>The Ethics Primer for Public Administrators in Government and Nonprofit Organizations</i> (2nd ed.). Burlington, MA: Jones & Bartlett Learning. 4. Menzel, D. C. (2017). <i>Ethics Management for Public Administrators: Leading and Building Organizations of Integrity</i> (3rd ed.). New York: Routledge. 5. Lawton, A., Rayner, J., & Lasthuizen, K. (2016). <i>Ethics and Management in the Public Sector</i> (2nd ed.). London: Routledge. 6. Ronald F. Duska, B.S. Duska, J. Ragatz.2011. Accounting ethic. Wiley OnlineLibrary. British (RFD) 7. Barten.K. 2000. Pengantar Etika Bisnis. Penerbit Kanisius. Yogyakarta. (BR) 8. Leonard J. Brooks and Paul Dunn (2012). Business & Professional Ethics for Directors, Executives and Accountants. South-Western College Publishing, 6th edition. (LJ) 9. 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)