



**Universitas Negeri Surabaya
Faculty of Economics and Business
Bachelor of Accounting Study Program**

Document Code

SEMESTER LEARNING PLAN

Courses	CODE	Course Family	Credit Weight	SEMESTER	Compilation Date
Business and Professional Ethics	6220102043		T=2 P=0 ECTS=3.18	4	July 17, 2024

AUTHORIZATION	SP Developer	Course Cluster Coordinator	Study Program Coordinator
	Dr. Rohmawati Kusumaningtias, S.E., Ak., MSA.

Learning model	Case Studies
----------------	--------------

Program Learning Outcomes (PLO)	PLO study program that is charged to the course																																													
	Program Objectives (PO)																																													
	PLO-PO Matrix																																													
		P.O																																												
	PO Matrix at the end of each learning stage (Sub-PO)																																													
		P.O	<table border="1" style="width: 100%; text-align: center;"> <tr> <th colspan="16">Week</th> </tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th><th>11</th><th>12</th><th>13</th><th>14</th><th>15</th><th>16</th> </tr> </table>													Week																1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Week																																														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																															

Short Course Description	The study program is designed to provide education for students so that they are able to have an understanding of values, ethical awareness, code of ethics for the accounting profession and ethical governance in business and the accounting profession. In order to prepare professional accountants with high ethics, this course also discusses several main issues in the application of business ethics such as good corporate governance (GCG) and corporate social responsibility (CSR). Apart from that, this course also discusses the basic concepts of professional ethics and the application of the code of ethics for accountants in Indonesia and internationally. Also discussed in this course are various regulations and cases related to the accounting profession in Indonesia and in the world.
--------------------------	--

References	Main :	
		<ol style="list-style-type: none"> 1. Sukrisno Agoes, EtikaBisnis dan Profesi, 2009 2. PedomanEtika Bisnis, Komite Nasional untuk Kebijakan Governance 3. Brooks, Leonard J, Business and Professional Ethicsfor Accountants, 2000 4. IFAC,Code Ethics for Professional Accountant, . 5. IAI,KAP, Aturan Etika Profesi Akuntan Publik 6. Undang Undang Akuntan Publik
	Supporters:	

Supporting lecturer	Dr. Meylia Elizabeth Ranu, S.Pd., M.S.M. Durinta Puspasari, S.Pd., M.Pd. Novi Trisnawati, S.Pd., M.Pd.
---------------------	--

Week-	Final abilities of each learning stage (Sub-PO)	Evaluation		Help Learning, Learning methods, Student Assignments, [Estimated time]		Learning materials [References]	Assessment Weight (%)
		Indicator	Criteria & Form	Offline (offline)	Online (online)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Understand concepts and be able to apply ethics as an accountant	1. Explain accounting as a profession. 2. Explain the need for ethics	Criteria: accuracy, suitability, neatness, creativity	· Lecture · Discussion · PBI 2 X 50			0%

2	Understand concepts and be able to apply ethics as an accountant	1. Explain accounting as a profession. 2. Explain the need for ethics	Criteria: accuracy, suitability, neatness, creativity	· Lecture · Discussion · PBI 4 X 50			0%
3	Understand the meaning of ethics and its use in life	1. Describe the Definition of Ethics 2. Explain Moral Relativity 3. Explain Modern Ethics Theory (Cognitivism) 4. Explain Religious Ethics Theory Noncognitivism) 5. Explain the Principles of Ethics in Business	Criteria: suitability, accuracy, creativity	· Lectures · Discovery learning 2 X 50			0%
4	Analyze issues related to ethics and accounting	1. Explain society's expectations of business and accounting. 2. Be able to describe experiences from the past of the accounting profession: Enron-AA and Worldcom cases	Criteria: accuracy, thoroughness, suitability, neatness	· Lecture · Discussion · PBI 2 X 50			0%
5	Understand ethical governance and accountability	Able to explain Ethical Governance & Accountability: 1. Good governance 2. Development of an ethics program	Criteria: accuracy, accuracy, suitability, neatness, creativity	· Lectures · Discovery learning 2 X 50			0%
6	Understand various approaches to ethical decision making	Able to analyze Approaches to Ethical Decision Making: 1. Cost-benefit analysis 2. Ethical analysis for problem solving	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	Presentation, discussion 2 X 50			0%

7	Understand various approaches to ethical decision making	Able to analyze Approaches to Ethical Decision Making: 1. Cost-benefit analysis 2. Ethical analysis for problem solving	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	Presentation, discussion 2 X 50		0%
8	UTS			2 X 50		0%
9	Understand the ethics of the accounting profession which are regulated in bonds/associations and laws	Able to analyze Accounting Professional Ethics: FAC Code of Ethics 1. IAI Code of Ethics 2. IAPI Code of Ethics 3. IAMI Code of Ethics 4. IAI KASP Code of Ethics 5. Professional Code of Ethics in other accounting associations	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	Discussions, assignments, exercises, searching for library sources and other references 2 X 50		0%

10	Understand ethical risk management, crisis management	1.Able to do: Ethical Risk Management 2.Crisis Management	Criteria: 1.A. Contents 2.1. Accuracy of concept/material 3.2. Accuracy of supporting examples for the concept/material 4.3. Completeness of material coverage 5.4. Confusion in discussing the material 6.5. Depth in elaborating the material 7.B. Writing 8.6. Correct use of language 9.7. Conformity with the specified systematics 10.8. Neatness of layout	· Lecture · Discussion · PBI 2 X 50			0%
11	Understand ethical risk management, crisis management	1.Able to do: Ethical Risk Management 2.Crisis Management	Criteria: 1.A. Contents 2.1. Accuracy of concept/material 3.2. Accuracy of supporting examples for the concept/material 4.3. Completeness of material coverage 5.4. Confusion in discussing the material 6.5. Depth in elaborating the material 7.B. Writing 8.6. Correct use of language 9.7. Conformity with the specified systematics 10.8. Neatness of layout	· Lecture · Discussion · PBI 2 X 50			0%
12	Understanding Ethics in Auditing Practice and Ethics in Management Consultant Practice	Able to explain Ethics in Auditing Practice and Ethics in Management Consultant Practice	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	· Lecture · Discovery learning · discussion 2 X 50			0%

13	Understanding Ethics in Auditing Practice and Ethics in Management Consultant Practice	Able to explain Ethics in Auditing Practice and Ethics in Management Consultant Practice	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	· Lecture · Discovery learning · discussion 2 X 50			0%
14	1. Understand Ethics in Management Accounting and Financial Accounting Practices	1. Able to explain Ethics in Management Accounting and Financial Accounting Practices 2. Able to explain Ethics in Business Practices	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	Lecture Discovery learning discussion 2 X 50			0%

15	1. Understand Ethics in Management Accounting and Financial Accounting Practices	1. Able to explain Ethics in Management Accounting and Financial Accounting Practices 2. Able to explain Ethics in Business Practices	Criteria: 1.A. Contents 2.1. Mastery of material 3.2. Match between the content presented and the content of the paper 4.3. Slide displays (images, diagrams, photos, videos, material flow) support presentations 5.4. Ability to defend arguments 6.B. Presentation 7.1. Voice quality (volume, voice articulation, intonation) 8.2. Demeanor (way of looking, effective body movements, calm) 9.3. Dress politely and neatly 10.4. Correct use of language 11.5. Responsive and ready to accept input	Lecture Discovery learning discussion 2 X 50			0%
16	UAS			2 X 50			0%

Evaluation Percentage Recap: Case Study

No	Evaluation	Percentage
		0%

Notes

- 1. Learning Outcomes of Study Program Graduates (PLO - Study Program)** are the abilities possessed by each Study Program graduate which are the internalization of attitudes, mastery of knowledge and skills according to the level of their study program obtained through the learning process.
- 2. The PLO imposed on courses** are several learning outcomes of study program graduates (CPL-Study Program) which are used for the formation/development of a course consisting of aspects of attitude, general skills, special skills and knowledge.
- 3. Program Objectives (PO)** are abilities that are specifically described from the PLO assigned to a course, and are specific to the study material or learning materials for that course.
- 4. Subject Sub-PO (Sub-PO)** is a capability that is specifically described from the PO that can be measured or observed and is the final ability that is planned at each learning stage, and is specific to the learning material of the course.
- 5. Indicators for assessing** ability in the process and student learning outcomes are specific and measurable statements that identify the ability or performance of student learning outcomes accompanied by evidence.
- 6. Assessment Criteria** are benchmarks used as a measure or measure of learning achievement in assessments based on predetermined indicators. Assessment criteria are guidelines for assessors so that assessments are consistent and unbiased. Criteria can be quantitative or qualitative.
- 7. Forms of assessment:** test and non-test.
- 8. Forms of learning:** Lecture, Response, Tutorial, Seminar or equivalent, Practicum, Studio Practice, Workshop Practice, Field Practice, Research, Community Service and/or other equivalent forms of learning.
- 9. Learning Methods:** Small Group Discussion, Role-Play & Simulation, Discovery Learning, Self-Directed Learning, Cooperative Learning, Collaborative Learning, Contextual Learning, Project Based Learning, and other equivalent methods.
- 10. Learning materials** are details or descriptions of study materials which can be presented in the form of several main points and sub-topics.
- 11. The assessment weight** is the percentage of assessment of each sub-PO achievement whose size is proportional to the level of difficulty of achieving that sub-PO, and the total is 100%.
- 12. TM=Face to face, PT=Structured assignments, BM=Independent study.**

