

Accounting

Introduction

The Accounting Study Program has been designed with future in mind, and it has won the support of the profession and potential employers. The Accounting Study Program has strong collaboration with Association of Chartered Certified Accountants (ACCA), Indonesian Tax Office (Ditjen Pajak) and also enjoys widespread support from major employers of accountants, such as the Big 4 accounting firms. Our state-of-the-art curriculum provides you with technical expertise in the field and develops your critical thinking, team-building, communication and information technology skills. BINUS UNIVERSITY - Accounting Study Program is accredited with grade A by the National Accreditation Board.

Vision

A leading and innovative accounting department in the world that cooperates closely with business and accounting organizations to produce professional accountants with extensive business and information technology (IT) expertise.

Mission

The mission of Accounting Department is to contribute to the global community through the provision of world-class education by :

1. Recognizing, nurturing and rewarding the most creative and value- adding accounting educators and students
2. Educating students with the fundamental skills, knowledge and practice of accounting and finance in order to prepare graduates to be professional accountants in various industries and prepare them for pursuing advanced degrees in accounting and finance or related disciplines
3. Creating global leaders who distinguish themselves as professional accountants with extensive business and IT knowledge in their work organization and communities.
4. Contributing to the improvement of the body of knowledge in accounting practice in Indonesia and international communities
5. Conducting research, professional service and career development in accounting and finance with an emphasis on the application of knowledge and quality of life.

Program Objective

The objectives of the program are :

1. To advance learning and performance by (1) developing lecturers' research and teaching skills essential to success in an academic career (2) encouraging scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
2. To prepare students with solid technical skills and conceptual knowledge of accounting and finance.
3. To prepare students with organizational and business knowledge to succeed in a career in accounting & finance.
4. To equip students with information technology knowledge that is in demand by the accounting and finance industries.
5. To build the research capability of the department by: (1) giving high priority to the development of International Financial Reporting Standard (IFRS) research activities; (2) producing and disseminating useful and timely research; (3) identifying and nurturing new or emerging areas of research.

6. To provide relevant continuing business accounting education and professional outreach activities that meet the needs of alumni, employers, and other constituents.

Graduate Competency

At the end of the program, graduates will be able to:

1. Prepare financial reports for business entities based on Global Generally Accepted Accounting Principles (GGAAP)
2. Organize audit and other assurance services in accordance to Global Generally Accepted Auditing Standard (GGAAS)
3. Generate performance operation reports based on managerial accounting knowledge to support planning, controlling, and decision-making.
4. Apply taxation knowledge, including taxation planning, compliance, and reporting in different tax problems and scenarios.
5. Apply knowledge of managerial finance for corporate planning and decision making.
6. Apply and analyze the organizational and business environment in which employers and clients operate.
7. Apply and analyze the effectiveness of information technology related to the implementation of appropriate systems, processes, controls and solutions in a business environment

Prospective Career of the Graduates

Demand for accounting graduates is strong, and the Accounting Study Program close ties to local, national and international firms give students a competitive edge in the job market. The program prepares students for professional careers in public, corporate and governmental accounting; personal financial planning and portfolio analysis; and consulting. The graduates can also continue their studies to a Masters Program (S2) in Indonesia or abroad. Furthermore they can also take Accountants Profession Study Program (Program Pendidikan Profesi Akuntan) to become an accountant with state registration, and then take a professional certificate such as Certified Public Accountant/CPA (Akuntan Publik Bersertifikat) and open their own CPA office. In addition, the graduates are able to work for variety of local and international companies operating in the industries of manufacturing, trading, banking, insurance, public and government office, hospitality and service industry and many more.

Curriculum

The Accounting Study Program has been developed to provide an education with high quality standards. The curriculum is based on the development of the sciences and practices related to government and professional regulation, economics and information technology. This is to assist students to become highly competence professional accountants.

In order to provide students with deeper understanding in the accounting specialization, the Accounting Study Program offers three program concentrations that can be taken by students.

Program concentration in: Taxation

This program concentration is provided for students who want to deepen not only their knowledge of concepts and techniques of accounting as their core competence but also all aspects of taxation as their specialized competence. The students will learn about the concepts of taxation, basic tax law, procedures of income tax calculation, value

added tax, tax for luxurious goods, tax accounting, and tax management. Moreover, to complete their understanding, they are also encouraged to take tax licenses/certificates of Tax Brevet A, B, and C (or BKP/Bersertifikat Konsultan Pajak)

Program concentration in: Auditing

This program concentration is provided for students who want to expand their understanding of concepts, principles, techniques, and methods of auditing. For this, they will learn about all aspects of auditing including types and techniques of auditing, computer-assisted audit technique and fraud auditing. Therefore, after graduating, they will have a broad sense of auditing and be able to work as an auditor – either as an internal auditor working for a company, or as an external auditor working for a public accountant firm. In the future the students can have professional certification in auditing such as Indonesia CPA (Certified Public Accountant) for external auditor and CIA (Certified Internal Auditor) for international internal auditor certification or QIA (Qualified Internal Auditor) – for local internal auditor certification.

Program concentration in: Managerial Accounting

This program concentration is designed for students who want to learn more about how to provide managers with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions. Therefore, the students will learn about information on the costs of an organization’s products and services, budgets, performance reports and other information which assist managers in their planning and control activities. In the future, the students can take professional certification such as CIMA (Chartered Institute of Management Accountant) for international managerial accounting certification and CPMA (Certified Practicing Management Accountant) for local managerial accounting certification.

Course Structure

Sem	Code	Course Name	SCU	Total
1	CB412	CB: Self Development	2	20
	G1372	English Entrant	2	
	F0014	Introduction to Accounting I	4	
	F0422	Introduction to Commercial and Private Laws	2	
	J0084	Introduction to Management and Business	4	
	F0562	Introduction to Computer Application, Lab.	2	
	J0594	Economics Theory	4	
2	CB422	CB: Spiritual Development	2	20
	G1382	English in Focus	2	
	F0024	Introduction to Accounting II	4	
	F1042	Introduction to Money & Capital Market	2	
	F1054	Introduction to Taxation	4	
	F1064	Cost Accounting	4	
	J0572	Economics Mathematics	2	

Sem	Code	Course Name	SCU	Total	
3	G1392	English Savvy	2	22	
	EN001	Entrepreneurship I	2		
	F0044	Financial Accounting I	4		
	F1074	Managerial Accounting	4		
	F1084	Advanced Taxation	4		
	M0402	Management Information Systems	2		
	J0682	Economics Statistics	2		
	F0632	Accounting Software Package	2		
4	CB432	CB: Interpersonal Development	2	23	
	J0192	Organizational Behaviour	2		
	F0054	Financial Accounting II	4		
	F1092	Database System Laboratory	2		
	F1155	Corporate Financial Management*	5		
	F1106	Accounting Information System and Internal Control	6		
	Stream : Managerial Accounting				
	F1112	Human Resource Management	2		
	Stream : Auditing				
	F1122	Accounting for Government and Non-Profit Organization	2		
	Stream : Taxation				
	F0462	Sales Tax and Other Indirect Taxes	2		
5	CB442	CB: Professional Development	2	20	
	EN002	Entrepreneurship II	2		
	F1134	Accounting for Complex Financial Transactions	4		
	F1014	Financial Audit I	4		
	F1142	Business Valuation & Analysis	2		
	F0242	Financial Modelling Laboratory	2		
	Stream : Managerial Accounting				
	F1164	Treasury Management	4		
	Stream : Auditing				
	F1174	Internal Audit	4		
	Stream : Taxation				
	F0452	Taxation Accounting	2		
	F0872	PBB, BPHTB, BM and Regional Taxes	2		

Sem	Code	Course Name	SCU	Total	
6	F1024	Financial Audit II	4	21	
	F1303	Strategic and Business Performance Management*	3		
	F1202	Research Methodology in Accounting	2		
	F0812	Accounting Theory	2		
	Stream : Managerial Accounting				
	F1214	Social and Environmental Accounting	4		
	F1222	Method and Practice of Cost Accounting	2		
	F1184	Merger & Acquisition: Accounting & Managerial Impact	4		
	Stream : Auditing				
	F1444	Management Audit	4		
	F0142	International Accounting	2		
	F1314	Merger & Acquisition: Accounting & Auditing Impact	4		
	Stream : Taxation				
	F1454	International Taxation	4		
	F1194	Merger & Acquisition: Accounting & Tax Impact	4		
F0502	Taxation Laboratory	2			
7	F0942	Management Control System	2	14	
	F1242	Method and Practice of Auditing	2		
	F0952	Current Issues in Accounting and Auditing	2		
	Stream : Managerial Accounting				
	F1254	Financial Accounting: Analysis and Reporting Incentives	4		
	F1262	Project Management	2		
	F1292	Risk & Internal Control	2		
	Stream : Auditing				
	F1272	Method and Practice of Computerized Audit	2		
	F1232	Corporate Governance	2		
	F0184	Fraud Auditing	4		
	Stream : Taxation				
	F0512	Tax Audit, Tax Collection, Objection, and Appeal	2		
F0522	Taxation Management	2			
F1284	Taxes and Business Strategy	4			
8	F0436	Thesis	6	6	
	Elective Courses				
	G1402	English for Business Presentation	2		
	G1412	English for Written Business Communication	2		
TOTAL CREDIT 146					

*) Entrepreneurship Embedded

Student should pass all of these quality controlled examinations as listed below:

No	Code	Course Name	Minimum Grade
1	CB412	CB : Self Development	B
2	EN002	Entrepreneurship II	C
3	F0024	Introduction to Accounting II*	C
4	F1074	Managerial Accounting*	C
5	F1084	Advanced Taxation	C
6	F1024	Financial Audit II*	C
Stream			
Auditing			
7	F1444	Management Audit	C
8	F1174	Internal Audit	C
Taxation			
7	F0502	Taxation Laboratory	C
8	F0462	Sales Tax and Other Indirect Taxes	C
Managerial Accounting			
7	F1222	Method and Practice of Cost Accounting	C
8	F1164	Treasury Management	C

*) Tutorial & Multipaper