

Accounting Global Class

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 & Finance department in the world that cooperates closely with accounting & finance industry and related institutions to produce professional accountants with extensive business, and information technology (IT) expertise.

Mission

The mission of Accounting & Finance 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 and finance with extensive business and IT knowledge in their work organization and communities.
4. Contributing to the improvement of the body of knowledge in accounting and finance practice in Indonesia and global 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 prepare students with solid technical skills and conceptual knowledge of accounting and finance.
2. To prepare students with organizational and business knowledge to succeed in a career in accounting & finance.
3. To equip students with information technology knowledge that is in demand by the accounting and finance industries.

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 a Chartered Accountant, 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 regulation and National and International Accounting Association, 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 | ENGL6132 | English Access | 2 | 20 |
| | MGMT6074 | Introduction to Management and Business | 2 | |
| | LAWS6071 | Introduction to Commercial & Private Law | 2 | |
| | ACCT6030 | Introduction to Accounting I | 4 | |
| | STAT6065 | Economic Statistics | 2 | |
| | ACCT6065 | Cost Accounting | 4 | |
| | FINC6019 | Introduction to Money & Capital Market | 2 | |
| | ECON6017 | Economic Theory | 2 | |
| 2 | ACCT6031 | Introduction to Accounting II | 4 | 20 |
| | ACCT7066 | Managerial Accounting | 4 | |
| | TAXN6019 | Taxation | 4 | |
| | ACCT6114 | Research Methodology in Accounting and Finance | 2 | |
| | CHAR6013 | Character Building: Pancasila | 2 | |
| | ACCT6115 | Accounting Application Laboratory | 2 | |
| | ENGL6133 | English Global | 2 | |
| 3 | CHAR6014 | Character Building: Kewarganegaraan | 2 | 22 |
| | ENTR6003 | Entrepreneurship I | 2 | |
| | ACCT6059 | Management Control System | 2 | |
| | FINC6051 | Business Valuation & Analysis | 4 | |
| | ACCT6033 | Financial Accounting I | 4 | |
| | ACCT7141 | Accounting Information System and Internal Control | 2/2 | |
| | ACCT6068 | Accounting for Government and Non-Profit Organization | 2 | |
| ACCT7076 | Corporate Governance | 2 | | |
| 4 | CHAR6015 | Character Building: Agama | 2 | 22 |
| | ACCT6034 | Financial Accounting II | 4 | |
| | FINC6006 | Financial Modeling Laboratory | 2 | |
| | ACCT6062 | Financial Audit I | 4 | |
| | FINC7047 | Corporate Financial Management* | 4 | |
| | ISYS6223 | Information System Auditing | 2 | |
| | ACCT6043 | International Accounting | 2 | |
| | ACCT6079 | Method and Practice of Computerized Audit | 2 | |

| Sem | Code | Course Name | SCU | Total |
|-----------------------------|---|---|-----|-------|
| 5 | Elective courses list for study abroad | | | 16 |
| | GLOB6029 | Elective Course 1 | 4 | |
| | GLOB6030 | Elective Course 2 | 4 | |
| | GLOB6031 | Elective Course 3 | 4 | |
| | GLOB6032 | Elective Course 4 | 4 | |
| | GLOB6033 | Elective Course 5 | 2 | |
| | GLOB6034 | Elective Course 6 | 2 | |
| | GLOB6035 | Elective Course 7 | 2 | |
| | GLOB6036 | Elective Course 8 | 2 | |
| | GLOB6037 | Elective Course 9 | 2 | |
| | GLOB6038 | Elective Course 10 | 2 | |
| | GLOB6039 | Elective Course 11 | 2 | |
| GLOB6040 | Elective Course 12 | 2 | | |
| 6 | ENTR6004 | Entrepreneurship II | 2 | 24 |
| | ACCT6083 | Advanced Accounting | 4 | |
| | ACCT6118 | Current Issues in Accounting and Finance* | 4 | |
| | ACCT6063 | Financial Audit II | 4 | |
| | RSCH6011 | Quantitative Analysis | 2 | |
| | ACCT6055 | Accounting Theory | 2 | |
| | ACCT7047 | Fraud Auditing | 4 | |
| | ACCT7142 | Internal Audit | 2 | |
| 7 | Enrichment Program | | 16 | 16 |
| 8 | ACCT6098 | Thesis | 6 | 6 |
| TOTAL CREDIT 146 SCU | | | | |

*) *Entrepreneurship Embedded*

Elective courses list for study abroad* (5th Semester):

-) *Transferred courses will be transferred based on credit transfer policies on study program with total of 16 credits*

Enrichment Program (7th Semester):

-) *Student will take one of enrichment program tracks (off campus).*

Enrichment Track Scheme

| Track | Semester 5 | | | | | | Semester 7 | | | | | |
|-------|------------|----|------|----|----|------|------------|----|------|----|----|------|
| | I | RS | ENTR | CD | SA | *etc | I | RS | ENTR | CD | SA | *etc |
| 1 | | | | | v | | v | | | | | |
| 2 | | | | | v | | | v | | | | |
| 3 | | | | | v | | | | v | | | |
| 4 | | | | | v | | | | | v | | |
| 5 | | | | | v | | | | | | v | |
| 6 | | | | | v | | | | | | | v |

Notes:

I : Internship

RS : Research

ENTR : Entrepreneurship

CD : Community Development

SA : Study Abroad

*etc : Departement specific needs

Notes:

Student can choose one of the available tracks

Enrichment Internship Track

| Code | Course Name | SCU | Total |
|----------|------------------------|-----|-------|
| ACCT6119 | Internship | 8 | 16 |
| ACCT6132 | EES in Industry | 4 | |
| ACCT6121 | Accounting in Practice | 4 | |

Enrichment Entrepreneurship Track

| Code | Course Name | SCU | Total |
|----------|---|-----|-------|
| ENTR6316 | Business Start Up | 8 | 16 |
| ENTR6153 | Business Model & Validation in Accounting and Finance | 2 | |
| ENTR6154 | Launching New Accounting and Finance Business | 2 | |
| ENTR6402 | EES in New Accounting and Finance Business | 4 | |

Enrichment Research Track

| Code | Course Name | SCU | Total |
|----------|---|-----|-------|
| RSCH6269 | Research Experience | 8 | 16 |
| RSCH6114 | Scientific Writing in Accounting and Finance Research | 4 | |
| RSCH6251 | Global EES | 4 | |

Enrichment Community Development Track

| Code | Course Name | SCU | Total |
|----------|--|-----|-------|
| CMDV6147 | Community Outreach Project Implementation | 8 | 16 |
| CMDV6043 | Community Outreach in Accounting and Finance Project Design | 4 | |
| CMDV6166 | Employability and Entrepreneurial Skills in Accounting and Finance Community | 4 | |

Enrichment Study Abroad Track*

| Code | Course Name | SCU | Total |
|--|-------------------------------------|-----|-------|
| Elective courses list for study abroad* | | | 16 |
| Enrichment Program I | | | |
| GLOB6005 | Elective Course for Study Abroad 1 | 4 | |
| GLOB6006 | Elective Course for Study Abroad 2 | 4 | |
| GLOB6007 | Elective Course for Study Abroad 3 | 4 | |
| GLOB6008 | Elective Course for Study Abroad 4 | 4 | |
| GLOB6009 | Elective Course for Study Abroad 5 | 2 | |
| GLOB6010 | Elective Course for Study Abroad 6 | 2 | |
| GLOB6011 | Elective Course for Study Abroad 7 | 2 | |
| GLOB6012 | Elective Course for Study Abroad 8 | 2 | |
| GLOB6013 | Elective Course for Study Abroad 9 | 2 | |
| GLOB6014 | Elective Course for Study Abroad 10 | 2 | |
| GLOB6015 | Elective Course for Study Abroad 11 | 2 | |
| GLOB6016 | Elective Course for Study Abroad 12 | 2 | |

*)Transferred courses will be transferred based on credit transfer policies on study program with total of 16 credits in each semester.

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

| No | Code | Course Name | Minimum Grade |
|----|----------|---|---------------|
| 1 | CHAR6013 | Character Building: Pancasila | B |
| 2 | ENTR6004 | Entrepreneurship II | C |
| 3 | TAXN6019 | Taxation | C |
| 4 | ACCT7066 | Managerial Accounting* | C |
| 5 | ACCT6034 | Financial Accounting II* | C |
| 6 | ACCT6063 | Financial Audit II* | C |
| 7 | ACCT6079 | Method and Practice of Computerized Audit | C |
| 8 | ACCT7142 | Internal Audit | C |

*) Tutorial & Multipaper