

Accounting Technology

Introduction

The Accounting Technology Program has been designed with future in mind, and it has won the support of the profession and potential employers. This program is designed to anticipate rapid changes in technology that resulting disruption including big data analytics and fin-tech. The Accounting Technology Program curriculum provides you with technical expertise in the field of traditional accounting and develops your critical thinking, team-building, communication and information technology skills. As part of BINUS UNIVERSITY – Accounting Study Program, Accounting Technology 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 and 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 and finance 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, 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.

Student Outcomes

After completing the study, graduates are:

1. Able to prepare financial reports for business entities based on current Global Generally Accepted Accounting Principles (GGAAP);
2. Able to prepare management reports based on accounting knowledge to support planning, controlling, and decision-making;

3. Able to analyze financial statements, management reports, business and control risks and give the recommendation to improve effectiveness of entities' financial performance;
4. Able to organize audit field work in accordance to Global Generally Accepted Auditing Standard (GGAAS);
5. Able to analyze and give recommendations to improve the effectiveness of accounting information system;
6. Able to develop various solutions to solve tax problems based on tax regulations;
7. Able to analyze the effectiveness of information technology related to the implementation of appropriate systems, processes, controls and solutions in a technological based accounting environment;
8. Able to apply knowledge of managerial finance for corporate planning and decision making.

Prospective Career of the Graduates

Demand for accounting graduates is strong, and the Accounting Technology Program closely 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 accounting firm, corporate and government institutions; banks and consulting firm. The graduates can also continue their studies to a Master Program (S2) in Indonesia or abroad. Furthermore, they can also become a professional accountant by taking Chartered Accountant exam, and then or become a professional auditor by taking Indonesian Certified Public Accountant/ICPA. Furthermore, the graduates will be able to work for various local and international companies in many industries.

Curriculum

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

Course Structure

Sem	Code	Course Name	SCU	Total	
1	ACCT6300	Introduction to Accounting*	4/2	20	
	TAXN6034	Taxation I	4		
	FINC6149	Introduction to Financial Market*	2		
	LAWS6071	Introduction to Commercial & Private Law	2		
	STAT6065	Economic Statistics	2		
	ECON6017	Economic Theory	2		
	English University Courses I				
	ENGL6128	English in Focus	2		
	ENGL6130	English for Business Presentation	2		
2	CHAR6013	Character Building: Pancasila	2	21	
	FINC6023	Bank & Other Financial Institution*	2		
	TAXN6035	Taxation II	4		
	MGMT6011	Introduction to Management and Business	4		
	ACCT6065	Cost Accounting*	4		
	ENTR6003	Entrepreneurship I	2		
	LANG6061	Indonesian	1		
	English University Courses II				
	ENGL6129	English Savvy	2		
ENGL6131	English for Written Business Communication	2			

Sem	Code	Course Name	SCU	Total
3	CHAR6014	Character Building: Kewarganegaraan	2	24
	ACCT7141	Accounting Information System and Internal Control	2/2	
	ACCT7066	Managerial Accounting*	4	
	ISYS6492	Business Process Analysis and Solution	4	
	FINC7047	Corporate Financial Management**	4	
	BUSS6131	Ethics & Corporate Governance*	2	
	ACCT6033	Financial Accounting I*	4	
4	CHAR6015	Character Building: Agama	2	24
	ACCT6034	Financial Accounting II*	4	
	FINC6006	Financial Modeling Laboratory*	2	
	ENTR6004	Entrepreneurship II	2	
	ISYS6493	User Experience Design	2/2	
	ISYS6120	Management Information Systems	2	
	ACCT6062	Financial Audit I*	4	
	FINC6010	International Finance*	2	
	FINC6020	Business Valuation & Analysis*	2	
5	ACCT6063	Financial Audit II*	4	24
	ACCT6114	Research Methodology in Accounting and Finance	2	
	ACCT6055	Accounting Theory*	2	
	FINC6150	Investment Fundamentals*	2	
	ACCT6079	Method and Practice of Computerized Audit	2	
	ISYS6494	Big Data Analytics in Accounting & Finance	4	
	MGMT6063	Strategic Management	2	
	ACCT6083	Advanced Accounting*	4	
	ACCT6315	Current Issues in Accounting and Finance* ^{&***}	2	
6	Enrichment Program I		11	11
7	Enrichment Program II		16	16
8	ACCT6098	Thesis	6	6
			TOTAL CREDIT 146 SCU	

*) This course is delivered in English

**) Entrepreneurship Embedded

English University Courses:

-) For 1st Semester: English University Courses I, student with score BINUS UNIVERSITY English Proficiency Test less than 500 will take English in Focus, and student with score test greater than or equal to 500 will take English for Business Presentation
-) For 2nd Semester: English University Courses II, student with score BINUS UNIVERSITY English Proficiency Test less than 500 will take English Savvy, and student with score test greater than or equal to 500 will take English for Written Business Communication

Enrichment Program I (6th Semester) & Enrichment Program II (7th Semester):

-) Student will take one of enrichment program tracks (off campus). See enrichment appendix for the tracks detail.

Enrichment Track Scheme

Track	Semester 6						Semester 7					
	IN	RS	EN	CD	SA	etc	IN	RS	EN	CD	SA	etc
1	v										v	
2	v									v		
3	v								v			
4	v							v				
5	v						v					
6	v											v
7		v									v	
8		v								v		
9		v							v			
10		v						v				
11		v					v					
12		v										v
13			v								v	
14			v							v		
15			v						v			
16			v					v				
17			v				v					
18			v									v
19				v							v	
20				v						v		
21				v					v			
22				v				v				
23				v			v					
24				v								v
25					v						v	
26					v					v		
27					v				v			
28					v			v				
29					v		v					
30					v							v
31						v					v	
32						v				v		
33						v			v			
34						v		v				
35						v	v					
36						v						v

Notes:

- IN : Internship
- RS : Research
- EN : Entrepreneurship
- CD : Community Development
- SA : Study Abroad
- etc : Study Program Special Purposes

Notes:

Student will take one of enrichment program tracks

Enrichment Internship Track

Code	Course Name	SCU	Total
Enrichment Program I			11
ACCT6275	Industrial Experience	8	
ACCT6175	Accounting in Practice	2	
ACCT6276	EES in Industrial Experience	1	
Enrichment Program II			16
ACCT6277	Professional Experience	8	
ACCT6278	Financial Reporting in Practice	4	
ACCT6279	EES in Professional Experience	4	

Enrichment Entrepreneurship Track

Code	Course Name	SCU	Total
Enrichment Program I: (For students who only take Entrepreneurship track in semester 6, should take these following courses)			11
ENTR6316	Business Start Up	8	
ENTR6471	EES in New Accounting Technology Business	3	
For students who take Entrepreneurship track in semester 6 and 7, should take these following courses:			
Enrichment Program I			16
ENTR6316	Business Start Up	8	
ENTR6471	EES in New Accounting Technology Business	3	
Enrichment Program II			
ENTR6344	Growing a Business	8	16
ENTR6472	Lean Start Up & Business Plan in Accounting Technology	2	
ENTR6473	Venture Capital in Accounting Technology	2	
ENTR6474	EES in Accounting Technology Business Experience	4	
Enrichment Program II: (For students who only take Entrepreneurship track in semester 7, should take these following courses)			
ENTR6316	Business Start Up	8	
ENTR6475	Business Model & Validation in Accounting Technology	2	
ENTR6476	Launching New Accounting Technology Business	2	
ENTR6477	EES in New Accounting Technology Business	4	

Enrichment Research Track

Code	Course Name	SCU	Total
Enrichment Program I			11
RSCH6269	Research Experience	8	
RSCH6409	Proposal Writing in Accounting Technology Research	2	
RSCH6353	Global EES (Team Work, Communication, Problem Solving & Decision Making)	1	16
Enrichment Program II			
RSCH6354	Research Report Experience	8	
RSCH6410	Scientific Writing in Accounting Technology Research	4	4
RSCH6355	Global EES (Self-Management, Planning & Organizing, Initiative & Enterprise)		

Enrichment Community Development Track

Code	Course Name	SCU	Total
Enrichment Program I			11
CMDV6147	Community Outreach Project Implementation	8	
CMDV6241	Community Outreach in Accounting Technology Project Design	2	
CMDV6242	Employability and Entrepreneurial Skills in Accounting Technology Community	1	16
Enrichment Program II			
CMDV6174	Community Development Project Implementation	8	
CMDV6243	Community Development in Accounting Technology Project Design	4	4
CMDV6244	Employability and Entrepreneurial Skills in Accounting Technology Development		

Enrichment Study Abroad Track

Code	Course Name	SCU	Total
Elective courses list for study abroad*			11
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	
GLOB6041	Elective Course for Study Abroad 25	3	
GLOB6042	Elective Course for Study Abroad 26	1	

Code	Course Name	SCU	Total
Enrichment Program II			16
GLOB6017	Elective Course for Study Abroad 13	4	
GLOB6018	Elective Course for Study Abroad 14	4	
GLOB6019	Elective Course for Study Abroad 15	4	
GLOB6020	Elective Course for Study Abroad 16	4	
GLOB6021	Elective Course for Study Abroad 17	2	
GLOB6022	Elective Course for Study Abroad 18	2	
GLOB6023	Elective Course for Study Abroad 19	2	
GLOB6024	Elective Course for Study Abroad 20	2	
GLOB6025	Elective Course for Study Abroad 21	2	
GLOB6026	Elective Course for Study Abroad 22	2	
GLOB6027	Elective Course for Study Abroad 23	2	
GLOB6028	Elective Course for Study Abroad 24	2	

*)Transferred courses will be transferred based on credit transfer policies on study program with total of 11 credits for Enrichment Program I and 16 credits for Enrichment Program II.

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

No	Course Code	Course Name	Minimal Grade
1.	CHAR6013	Character Building: Pancasila	B
2.	ENTR6004	Entrepreneurship II	C
3.	TAXN6035	Taxation II*	C
4.	ACCT7066	Managerial Accounting*	C
5.	ACCT6034	Financial Accounting II*	C
6.	ACCT6063	Financial Audit II	C
7.	FINC7047	Corporate Financial Management	C
8.	ISYS6492	Business Process Analysis and Solution	C

*) Tutorial & Multipaper