

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 Indonesian Institute of Accountants (IAI Global), Institute of Chartered Accountant in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA), CPA Australia, Indonesian Tax Office (Ditjen Pajak) and also enjoys widespread support from major employers, 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 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 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 perform various type of auditing which include financial statement and management audit under relevant standards and give recommendation and opinions based on audit findings.
8. Able to recommend and advise clients on the issues of taxation corresponding tax laws
9. Able to conduct sustainability report on a wide range of practical issues of sustainability accounting and managerial accounting

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 a variety of local and international companies operating in the industries of manufacturing, trading, banking, insurance, public and government office, hospitality and service industry and much 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 a 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	ACCT6030	Introduction to Accounting I*	4	20	
	STAT6065	Economic Statistics	2		
	LAWS6071	Introduction to Commercial & Private Law	2		
	FINC6019	Introduction to Money & Capital Market*	2		
	TAXN6021	Taxation	4		
	ECON6017	Economic Theory	2		
	MGMT6074	Introduction to Management and Business	2		
	English University Courses I				
	ENGL6128	English in Focus	2		
	ENGL6130	English for Business Presentation	2		
2	CHAR6013	Character Building: Pancasila	2	21	
	ACCT6031	Introduction to Accounting II*	4		
	TAXN7015	Advanced Taxation	4		
	BUSS6055	Professional Ethics	2		
	ACCT6065	Cost Accounting*	4		
	ACCT6115	Accounting Application Laboratory	2		
	LANG6061	Indonesian	1		

Sem	Code	Course Name	SCU	Total
	English University Courses II			
	ENGL6129	English Savvy	2	
	ENGL6131	English for Written Business Communication	2	
3	CHAR6014	Character Building: Kewarganegaraan	2	24
	ACCT7141	Accounting Information System and Internal Control	2/2	
	ENTR6003	Entrepreneurship I	2	
	ACCT7066	Managerial Accounting*	4	
	FINC6020	Business Valuation & Analysis*	2	
	ACCT6033	Financial Accounting I*	4	
	ACCT6059	Management Control System	2	
	Stream : Managerial Accounting			
	MGMT6008	Human Resource Management	2	
	ACCT6116	Social and Environmental Accounting*	2	
	Stream : Auditing			
	ACCT6068	Accounting for Government and Non-Profit Organization	2	
	ACCT7076	Corporate Governance	2	
	Stream : Taxation			
	TAXN6007	Sales Tax and Other Indirect Taxes	2	
TAXN6012	PBB, BPHTB, BM and Regional Taxes	2		
4	CHAR6015	Character Building: Agama	2	24
	ACCT6034	Financial Accounting II*	4	
	FINC6006	Financial Modeling Laboratory*	2	
	RSCH6011	Quantitative Analysis	2	
	ACCT6062	Financial Audit I*	4	
	FINC7047	Corporate Financial Management**	4	
	Stream : Managerial Accounting			
	ACCT6078	Financial Accounting: Analysis and Reporting Incentives	4	
	ACCT6075	Method and Practice of Cost Accounting*	2	
	Stream : Auditing			
	ACCT7047	Fraud Auditing	4	
	ACCT6079	Method and Practice of Computerized Audit	2	
	Stream : Taxation			
	TAXN6020	Taxation Management and Strategy	4	
	TAXN6009	Taxation Laboratory	2	

Sem	Code	Course Name	SCU	Total	
5	ENTR6004	Entrepreneurship II	2	24	
	ACCT6083	Advanced Accounting*	4		
	ACCT6118	Current Issues in Accounting and Finance*/**	4		
	ACCT6063	Financial Audit II*	4		
	ACCT6114	Research Methodology in Accounting and Finance	2		
	ACCT6055	Accounting Theory	2		
	Stream : Managerial Accounting				
	MGMT6009	Project Management*	2		
	ACCT6080	Risk & Internal Control*	2		
	FINC6048	Treasury Management*	2		
	Stream : Auditing				
	ISYS6223	Information System Auditing	2		
	ACCT6043	International Accounting*	2		
	ACCT7142	Internal Audit	2		
	Stream : Taxation				
	TAXN6006	Taxation Accounting	2		
TAXN7013	International Taxation*	2			
TAXN6010	Tax Audit, Tax Collection, Objection, and Appeal	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).

Enrichment Track Scheme

Track	Semester 6						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
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:

- I : Internship
- RS : Research
- ENTR : Entrepreneurship
- CD : Community Development
- SA : Study Abroad
- *etc : Department specific needs

Notes:

Student can choose one of the available tracks

Enrichment Internship Track

Code	Course Name	SCU	Total
Enrichment Program I: For students who takes internship track only in semester 6, should take these courses:			
ACCT6119	Internship	8	
ACCT6175	Accounting in Practice	2	
ACCT6176	EES in Industry	1	
For students who choose internship track in semester 6 and 7 can take these following courses:			11
Enrichment Program I			
ACCT6120	Internship I	8	
ACCT6171	Accounting in Practice I	2	
ACCT6211	EES in Industry I	1	
Enrichment Program II			16
ACCT6126	Internship II	8	
ACCT6124	Accounting in Practice II	4	
ACCT6129	EES in Industry II	4	
Enrichment Program II: For students who takes Internship track only in semester 7, should take these courses:			
ACCT6119	Internship	8	
ACCT6121	Accounting in Practice	4	
ACCT6132	EES in Industry	4	

Enrichment Entrepreneurship Track

Code	Course Name	SCU	Total
Enrichment Program I			11
ENTR6316	Business Start Up	8	
ENTR6370	EES in New Accounting and Finance Business	3	
Enrichment Program II			16
ENTR6344	Growing a Business	8	
ENTR6345	Lean Start Up & Business Plan in Accounting and Finance	2	
ENTR6346	Venture Capital in Accounting and Finance	2	
ENTR6347	EES in Accounting and Finance Business Experience	4	

Code	Course Name	SCU	Total
Enrichment Program II: For students who take Entrepreneurship track in semester 7, should take these following courses:			16
ENTR6316	Business Start Up	8	
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
Enrichment Program I: For students who only take Research track in semester 6, should take these courses:			11
RSCH6269	Research Experience	8	
RSCH6115	Scientific Writing in Accounting and Finance Research	2	
RSCH6298	Global EES	1	
For students who take Research track in semester 6 and 7, should take these courses:			11
Enrichment Program I			
RSCH6311	Research Experience I	8	
RSCH6317	Scientific Writing in Accounting and Finance Research I	2	
RSCH6318	Global EES I (Team Work, Communication, Problem Solving & Decision Making)	1	
Enrichment Program II			16
RSCH6314	Research Experience II	8	
RSCH6315	Scientific Writing in Accounting and Finance Research II	4	
RSCH6316	Global EES II (Self-Management, Planning & Organizing, Initiative & Enterprise)	4	
Enrichment Program II: For students who only take Research track in semester 7, should take these courses:			16
RSCH6269	Research Experience	8	
RSCH6114	Scientific Writing in Accounting and Finance Research	4	
RSCH6251	Global EES	4	

Enrichment Community Development Track

Code	Course Name	SCU	Total
Enrichment Program I			11
CMDV6147	Community Outreach Project Implementation	8	
CMDV6044	Community Outreach in Accounting and Finance Project Design	2	
CMDV6206	Employability and Entrepreneurial Skills in Accounting and Finance Community	1	

Code	Course Name	SCU	Total
Enrichment Program II			16
CMDV6174	Community Development Project Implementation	8	
CMDV6179	Community Development in Accounting and Finance Project Design	4	
CMDV6180	Employability and Entrepreneurial Skills in Accounting and Finance Community Development	4	

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		
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.	Code	Course Name	Minimum Grade
1	CHAR6013	Character Building: Pancasila	B
2	ENTR6004	Entrepreneurship II	C
3	TAXN7015	Advanced Taxation	C
4	ACCT7066	Managerial Accounting*	C
5	ACCT6034	Financial Accounting II*	C
6	ACCT6063	Financial Audit II*	C
Stream: Auditing			
7	ACCT6079	Method and Practice of Computerized Audit	C
8	ACCT7142	Internal Audit	C
Stream: Taxation			
7	TAXN6007	Sales Tax and Other Indirect Taxes	C
8	TAXN6009	Taxation Laboratory	C
Stream: Managerial Accounting			
7	ACCT6075	Method and Practice of Cost Accounting	C
8	FINC6048	Treasury Management	C

*) Tutorial & Multipaper