

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), Indonesian Institute of Public Accountants (IAPI), Indonesian Tax Office (Ditjen Pajak), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountant in England and Wales (ICAEW), Association of Chartered Certified Accountants (ACCA), CPA Australia, 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 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, corporate and governmental accounting; personal financial planning and portfolio analysis; and consulting. The graduates can also continue their studies to a Master Program (S2) in Indonesia or abroad. Furthermore, they can also 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 institutions, 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 and Certified Fraud Examiner (CFE).

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 | ACCT6300 | Introduction to Accounting* | 4/2 | 20 | |
| | TAXN6034 | Taxation I** | 4 | | |
| | LAWS6071 | Introduction to Commercial & Private Law | 2 | | |
| | ECON6017 | Economic Theory | 2 | | |
| | FINC6019 | Introduction to Money & Capital Market* | 2 | | |
| | STAT6065 | Economic Statistics | 2 | | |
| | English University Courses I | | | | |
| | ENGL6128 | English in Focus | 2 | | |
| | ENGL6130 | English for Business Presentation | 2 | | |
| 2 | CHAR6013 | Character Building: Pancasila | 2 | 21 | |
| | ACCT6312 | Accounting for Business* | 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 | | | |
| 3 | CHAR6014 | Character Building: Kewarganegaraan | 2 | 24 | |
| | BUSS6131 | Ethics & Corporate Governance*&*** | 2 | | |
| | FINC7047 | Corporate Financial Management**** | 4 | | |

| Sem | Code | Course Name | SCU | Total | |
|----------|---------------------------------------|--|-----|-------|--|
| 3 | ACCT6033 | Financial Accounting I*&*** | 4 | 24 | |
| | ACCT7141 | Accounting Information System and Internal Control | 2/2 | | |
| | ACCT7066 | Managerial Accounting*&*** | 4 | | |
| | Stream : Managerial Accounting | | | | |
| | MGMT6008 | Human Resource Management | 2 | | |
| | ACCT6116 | Social and Environmental Accounting* | 2 | | |
| | Stream : Auditing | | | | |
| | ACCT6313 | Public Sector Accounting | 2 | | |
| | ACCT6043 | International Accounting* | 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 | |
| | ACCT6062 | Financial Audit I*&*** | 4 | | |
| | ACCT6059 | Management Control System*&*** | 2 | | |
| | ACCT6034 | Financial Accounting II*&*** | 4 | | |
| | FINC6006 | Financial Modeling Laboratory* | 2 | | |
| | FINC6020 | Business Valuation & Analysis* | 2 | | |
| | ENTR6004 | Entrepreneurship II | 2 | | |
| | Stream : Managerial Accounting | | | | |
| | ACCT6078 | Financial Accounting: Analysis and Reporting Incentives* | 4 | | |
| | ACCT6075 | Method and Practice of Cost Accounting* | 2 | | |
| | Stream : Auditing | | | | |
| | ACCT6314 | Forensic Accounting and Fraud Examination* | 4 | | |
| | ACCT6077 | Method and Practice of Auditing | 2 | | |
| | Stream : Taxation | | | | |
| | TAXN6037 | Taxation Management and Strategy | 2 | | |
| TAXN6038 | Taxation Laboratory | 4 | | | |
| 5 | ACCT6063 | Financial Audit II*&*** | 4 | 24 | |
| | ACCT6114 | Research Methodology in Accounting and Finance** | 2 | | |
| | ACCT6055 | Accounting Theory* | 2 | | |
| | MGMT6063 | Strategic Management | 2 | | |
| | ACCT6083 | Advanced Accounting* | 4 | | |
| | ACCT6315 | Current Issues in Accounting and Finance**&*** | 2 | | |
| | Stream : Managerial Accounting | | | | |
| | MGMT6009 | Project Management* | 2 | | |
| | ACCT6080 | Risk & Internal Control* | 2 | | |
| | FINC6022 | Treasury Management* | 4 | | |
| | Stream : Auditing | | | | |
| | ISYS6490 | Information System Auditing* | 4 | | |
| | ACCT7142 | Internal Audit** | 2 | | |
| | ACCT6079 | Method and Practice of Computerized Audit | 2 | | |

| Sem | Code | Course Name | SCU | Total |
|------------------------------|------------------------------|--|-----|-------|
| Stream : Taxation | | | | |
| | TAXN6039 | Taxation Accounting | 4 | |
| | 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 CREDITS 146 SCU | | | | |

*) This course is delivered in English

**) Global Learning System course

***) 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 | | | | | | |
|-------|------------|----|----|----|----|-----|------------|----|----|----|----|----|-----|
| | IN | RS | EN | CD | SA | etc | IN | RS | EN | CD | SA | FS | 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 | | |

| Track | Semester 6 | | | | | | Semester 7 | | | | | | |
|-------|------------|----|----|----|----|-----|------------|----|----|----|----|----|-----|
| | IN | RS | EN | CD | SA | etc | IN | RS | EN | CD | SA | FS | etc |
| 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 |
| 37 | v | | | | | | | | | | | v | |
| 38 | | v | | | | | | | | | | v | |
| 39 | | | v | | | | | | | | | v | |
| 40 | | | | v | | | | | | | | v | |
| 41 | | | | | v | | | | | | | v | |
| 42 | | | | | | v | | | | | | v | |

Notes:

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

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 | 16 |
| Enrichment Program II | | | |
| 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 | |
| ENTR6370 | EES in New Accounting and Finance Business | 3 | |
| For students who take Entrepreneurship track in semester 6 and 7, should take these following courses: | | | |
| Enrichment Program I | | | |
| ENTR6316 | Business Start Up | 8 | |
| ENTR6370 | EES in New Accounting and Finance Business | 3 | |

| Code | Course Name | SCU | Total |
|--|---|-----|-------|
| 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 | |
| Enrichment Program II: (For students who only take Entrepreneurship track in semester 7, should take these following courses) | | | |
| 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 | | | 11 |
| RSCH6269 | Research Experience | 8 | |
| RSCH6352 | Proposal Writing in Accounting and Finance Research | 2 | |
| RSCH6353 | Global EES (Team Work, Communication, Problem Solving & Decision Making) | 1 | 16 |
| Enrichment Program II | | | |
| RSCH6354 | Research Report Experience | 8 | |
| RSCH6114 | Scientific Writing in Accounting and Finance Research | 4 | |
| RSCH6355 | Global EES (Self-Management, Planning & Organizing, Initiative & Enterprise) | 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 | 16 |
| Enrichment Program II | | | |
| 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* | | | |
| Enrichment Program I | | | |
| GLOB6005 | Elective Course for Study Abroad 1 | 4 | 11 |
| 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 | | | |
| GLOB6017 | Elective Course for Study Abroad 13 | 4 | 16 |
| 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

Enrichment Further Study Track

| Code | Course Name | SCU | Total |
|------------------------------|--|-----|-------|
| Enrichment Program II | | | |
| ISYS6658 | Decision Analytics | 4 | 16 |
| FINC6200 | Financial Assets and Portfolio Management | 4 | |
| RSCH6603 | Analytical Methods in Accounting and Finance | 4 | |
| ACCT6409 | Financial Accountability and Reporting | 4 | |

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 |
| Stream : Auditing | | | |
| 8. | ACCT6079 | Method and Practice of Computerized Audit | C |
| Stream : Taxation | | | |
| 8. | TAXN6038 | Taxation Laboratory | C |
| Stream : Managerial Accounting | | | |
| 8. | FINC6022 | Treasury Management | C |

*) Tutorial & Multipaper