

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

Sem	Code	Course Name	SCU	Total
<b>Stream : Taxation</b>				
	TAXN6039	Taxation Accounting	4	
	TAXN7013	International Taxation*	2	
	TAXN6010	Tax Audit, Tax Collection, Objection, and Appeal	2	
6	<b>Enrichment Program I</b>		11	11
7	<b>Enrichment Program II</b>		16	16
8	ACCT6098	Thesis	6	6
<b>TOTAL CREDITS 146 SCU</b>				

\*) This course is delivered in English

\*\*) Global Learning System course

\*\*\*) Entrepreneurship Embedded

#### English University Courses:

-) For 1<sup>st</sup> 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 2<sup>nd</sup> 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 (6<sup>th</sup> Semester) & Enrichment Program II (7<sup>th</sup> 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	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					

Track	Semester 6						Semester 7					
	IN	RS	EN	CD	SA	etc	IN	RS	EN	CD	SA	etc
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
<b>Enrichment Program I</b>			11
ACCT6275	Industrial Experience	8	
ACCT6175	Accounting in Practice	2	
ACCT6276	EES in Industrial Experience	1	
<b>Enrichment Program II</b>			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
<b>Enrichment Program I: (For students who only take Entrepreneurship track in semester 6, should take these following courses)</b>			11
ENTR6316	Business Start Up	8	
ENTR6370	EES in New Accounting and Finance Business	3	
<b>For students who take Entrepreneurship track in semester 6 and 7, should take these following courses:</b>			
<b>Enrichment Program I</b>			
ENTR6316	Business Start Up	8	
ENTR6370	EES in New Accounting and Finance Business	3	

Code	Course Name	SCU	Total
<b>Enrichment Program II</b>			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	
<b>Enrichment Program II: (For students who only take Entrepreneurship track in semester 7, should take these following courses)</b>			
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
<b>Enrichment Program I</b>			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
<b>Enrichment Program II</b>			
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
<b>Enrichment Program I</b>			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
<b>Enrichment Program II</b>			
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
<b>Elective courses list for study abroad*</b>			11
<b>Enrichment Program I</b>			
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	
<b>Enrichment Program II</b>			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
<b>Stream : Auditing</b>			
8.	ACCT6079	Method and Practice of Computerized Audit	C
<b>Stream : Taxation</b>			
8.	TAXN6038	Taxation Laboratory	C
<b>Stream : Managerial Accounting</b>			
8.	FINC6022	Treasury Management	C

\*) Tutorial & Multipaper