

## 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 student;
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 independently prepare an audit working paper through the collection and summary of audit evidence on the financial statements of commercial entities in accordance with audit standards and statutory provisions that apply in the audit of financial statements;
2. Able to supervise evaluating audit evidence on financial statements and supporting data of commercial entities in accordance with audit standards and statutory provisions that apply in the audit of financial statements;
3. Able to independently interpret the financial statements of a separate entity by applying accounting principles to transactions in accordance with general financial accounting standards and applicable ETAP financial accounting standards;
4. Able to supervise interpreting the consolidated financial statements of an entity by applying accounting principles to transactions in accordance with general financial accounting standards and applicable ETAP financial accounting standards;
5. Able to independently prepare reports on the results of analysis of financial and non-financial information and related disclosures that are relevant and reliable for managerial decision making by applying accounting and financial analysis techniques and methods;
6. Capable of supervising compiling investment and funding reports, which include reports on cash and working capital requirements, proforma financial reports, capital budgeting reports, which are relevant for financial and investment decision making by applying financial and investment management techniques;
7. Able to independently analyze management accounting reports, including planning and budgeting, cost management, quality control, performance measurement, and benchmarking, which are relevant and reliable in supporting decision making and management control by applying management accounting techniques;
8. Able to independently design business processes in an accounting information system that supports the provision of information technology-based information to support management control and organizational decision making;
9. Able to independently prepare tax report for both individual taxpayers and corporate taxpayers by calculating and carrying out tax reconciliation in accordance with applicable taxation laws in Indonesia;
10. Able to independently operate software in the framework of preparing financial statements, budgets, tax administration, auditing, and research;
11. Able to perform various types of audits such as financial statement audits and management audits in accordance with applicable standards to detect potential fraud so as to provide recommendations or opinions on audit findings;
12. Able to recommend solutions to clients related to taxation issues in accordance with tax legislation;
13. Able to make strategic decision making for business sustainability with a financial approach and non-financial approach;
14. Able to apply interdisciplinary knowledge and skills in developing alternative solutions for problem-solving.

## 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 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 competent 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 concentration program 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 in preparing for the global economy and tax digitalization. The students will learn about the Concepts of taxation, Basic tax law, Procedures of calculation, payment and reporting for Personal and Corporate income tax, Regional taxes and Regional Charges, Sales Tax and Customs, Tax accounting, Mechanism of Tax Audit, Mechanism of Tax Law Enforcement and Tax management strategy also learn to practice the online taxation system application for monthly and annual tax return. 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 and Fraud Examination**

This concentration program 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 examination, including prevention and detection. 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: Business and Corporate Sustainability**

This concentration program 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 business strategy, corporate sustainability, and 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, students can take professional certification such as Chartered Institute of Management Accountant (CIMA) and Certified Management Accountant (CMA) for international managerial accounting certification.

### Course Structure

Sem	Code	Course Name	SCU	Total	
1	CHAR6013	Character Building: <i>Pancasila</i>	2	20	
	ACCT6300	Introduction to Accounting*	4/2		
	TAXN6034	Taxation I**	4		
	MGMT6011	Introduction to Management and Business	4		
	LANG6027	Indonesian	2		
	<b>English University Courses I</b>				
	ENGL6128	English in Focus	2		
	ENGL6130	English for Business Presentation	2		
2	CHAR6014	Character Building: <i>Kewarganegaraan</i>	2	20	
	TAXN6045	Taxation II**	2		
	ECON6017	Economic Theory	2		
	ACCT6065	Cost Accounting*&**	4		
	ACCT7141	Accounting Information System and Internal Control	2/2		
	MGMT6063	Strategic Management	2		
	ENTR6509	Entrepreneurship : Ideation	2		
	<b>English University Courses II</b>				
	ENGL6129	English Savvy	2		
	ENGL6131	English for Written Business Communication	2		
3	CHAR6015020	Character Building: <i>Agama</i>	2	20	
	FINC7007020	Corporate Financial Management	4		
	ACCT6033020	Financial Accounting I*&**	4		
	ENTR6510005	Entrepreneurship : Prototyping	2		
	ACCT7066020	Managerial Accounting*	4		
	FINC6006020	Financial Modeling Laboratory*&**	2		
	BUSS6131020	Ethics & Corporate Governance*	2		
4	ACCT6348020	Financial Audit*&**	4/2	20	
	ACCT6034020	Financial Accounting II*&**	4		
	ENTR6511005	Entrepreneurship : Market Validation	2		
	<b>Streaming : Business and Corporate Sustainability</b>				
	ACCT6353020	Management Information System	2		
	ACCT6368020	Corporate Risk Management	2		
	ACCT6369020	Financial Statement Analysis	2		
	ACCT6313020	Public Sector Accounting	2		
	<b>Streaming : Auditing and Fraud Examination</b>				
	ACCT6079020	Method and Practice of Computerized Audit	2		
	ACCT6358020	Management Audit	4		
	ACCT6313020	Public Sector Accounting	2		
	<b>Streaming : Taxation</b>				
	TAXN6006020	Taxation Accounting	2		
	TAXN6047020	Regional Tax, Regional Charge and Stamp Duty	2		
	TAXN6050020	Sales Tax and Customs	2		
	ACCT6313020	Public Sector Accounting	2		
	<b>Free Electives</b>				8
<b>Minor Program</b>			8		

Sem	Code	Course Name	SCU	Total	
5	FINC6188020	Quantitative Investment Analysis**	2	20	
	ACCT6321020	Theory and Research Methodology in Accounting and Finance*&**	4		
	ACCT6365020	Advanced Accounting*	2		
	<b>Streaming : Business and Corporate Sustainability</b>				
	ACCT6367020	Performance Management	2		
	ACCT6354020	Business Projection and Forecasting	4		
	ACCT6357020	Financial Strategic Management	4		
	ACCT6366020	Sustainability Reporting and Assurance	2		
	<b>Streaming : Auditing and Fraud Examination</b>				
	ACCT6314020	Forensic Accounting and Fraud Examination	4		
	ACCT7142020	Internal Audit	2		
	ACCT6080020	Risk and Internal Control	2		
	ISYS6490020	Information System Auditing	4		
	<b>Streaming : Taxation</b>				
	TAXN6020020	Taxation Management and Strategy	4		
	TAXN6049020	Tax Audit, Tax Dispute and Tax Court	2		
	TAXN7013020	International Taxation*	2		
	TAXN6038020	Taxation Laboratory**	4		
	<b>Free Electives</b>				12
	<b>Minor Program</b>				12
6	<b>Enrichment Program I</b>		20	20	
7	<b>Enrichment Program II</b>		20	20	
8	ACCT6385020	Pre-Thesis	2	6	
	ACCT6386020	Thesis	4		
	ACCT6098020	Thesis	6		
<b>Total Credits</b>			<b>146 Credits</b>		

\*) This course is delivered in English

\*\*) Global Learning System Course

#### Streaming/Minor/Free Electives:

-) For 4<sup>th</sup> Semester: Students are required to choose Streaming or Minor Program or Free Electives. For Free Electives, students are required to choose from the list of Free Electives in Appendix.

-) For 5<sup>th</sup> Semester: Students are required to choose Streaming or Minor Program same with previous semester. For Free Electives, students are required to choose from the list of Free Electives in Appendix.

#### English University Courses:

-) For 1st Semester: English University Courses I, students with Binus University English Proficiency Test score less than 500 will take English in Focus, and student with test score greater than or equal to 500 will take English for Business Presentation.

-) For 2nd Semester: English University Courses II, students with Binus University English Proficiency Test score less than 500 will take English Savvy, and students with test score greater than or equal to 500 will take English for Written Business Communication.

-) Students must pass English Savvy with a minimum Grade of C.

**Pre-thesis (2 SCU) & Thesis (4 SCU)** can be taken in the 6<sup>th</sup> and/or 7<sup>th</sup> semester by the students who meet the requirements from the Study Program/Program

**Appendix: Free Electives (4<sup>th</sup> Semester & 5<sup>th</sup> Semester)**

No	Course Owner Department	Course Code	Course Name	SCU	Semester
1	Business Creation	ENTR6580005	Digital Business Transformation	2	4
2	Business Creation	ENTR6494005	Managing Growing Business	2	5
3	Business Management	MGMT6399005	Fundamentals of Supply Chain Management	2	4
4	Business Management	MGMT6401005	Digital Supply Chain Management	2	4
5	Business Management	MKTG6298005	Service Marketing Management	2	4
6	Business Management	MGMT6362005	Global Supply Chain Services	2	5
7	Business Management	MGMT6365005	Current Issue in Service Business and Technology	2	5
8	Business Management	MGMT6400005	Supply Chain Strategy	2	5
9	Global Business Marketing	MKTG6237005	Global Strategic Marketing: Asia Pacific Perspective	4	4
10	International Business Management	BUSS6191005	Export-Import Management	2	4
11	International Business Management	MGMT6369005	Corporate Strategy in International Business	2	4
12	International Business Management	BUSS7009005	Export-Import Cost Management	2	5
13	International Business Management	MGMT6370005	E-Business for International Business	2	5
14	International Business Management	MGMT7169005	Global Supply Chain Management	2	5
15	Management	BUSS6088005	Current Issue in Business and Technology	2	4
16	Management	BUSS6109005	Business Development	4	4
17	Management	BUSS6171005	Business Sustainability	4	4
18	Management	BUSS6173005	Managing Innovation and Knowledge	4	4
19	Management	ISYS6079005	E-Business System	4	4
20	Management	MGMT6276005	Leadership & Managing Human Capital in Organization	4	4
21	Management	MGMT6371005	Human Resources Analytics	4	4
22	Management	MGMT6374005	Analysis on E-Business Investment	4	4
23	Management	MGMT6375005	Organizational Learning	4	4
24	Management	BUSS6069005	Business Simulation	2	5
25	Management	ISYS8175005	E-Business Strategy and Implementation	4	5
26	Management	MGMT6297005	Operations Management	4	5
27	Accounting	ACCT6353020	Management Information System	2	4
28	Accounting	ACCT6358020	Management Audit	4	4
29	Accounting	TAXN6050020	Sales Tax and Customs	2	4
30	Accounting Bekasi	ACCT6382020	Business Process Analysis and Solution	2	4
31	Accounting Bekasi	ACCT6397020	ERP Fundamental	2/2	4
32	Accounting Bekasi	ACCT6389020	Big Data Analytics in Accounting & Finance	2	5
33	Marketing Communication	COMM6533019	Creative Program Design	2/2	4
34	Marketing Communication	COMM6540019	Communication & Public Affairs	2	4
35	Marketing Communication	COMM6523019	Corporate Event Management	2/2	5

No	Course Owner Department	Course Code	Course Name	SCU	Semester
36	Marketing Communication	COMM6541019	Digital Corporate Communication	2/2	5
37	Marketing Communication	COMM6543019	Digital Brand Communicaton	2/2	5
38	Tourism	TRSM6142022	Event Management	4	4
39	Tourism	TRSM6196022	Tourism Community Empowerment	2	5
40	Architecture	ARCH6132014	Leadership Organization Behavior	4	5
41	Computer Engineering	CPEN6225010	Telco Network & Switching System	2	5
42	Computer Engineering	CPEN6232010	Cloud Technology Practice	2	5
43	Food Tech	FOOD6073015	Current Issues in Food Technology	2	4
44	Food Tech	FOOD6063015	Food Safety & Sanitation	2/1	5
45	Business Law	LAWS6017028	Intellectual Property Rights	4	4
46	Business Law	LAWS6159028	Legal Aspect in Business	2	4
47	Business Law	LAWS6168028	Banking-Financial Law & Islamic Business Law	4	4
48	Business Law	LAWS6169028	Capital Market, Legal Audit, & Due Deligence	4	4
49	Business Law	LAWS6170028	Investment Law	2	4
50	Business Law	LAWS6171028	Business Competition & Consumer Protection Law	2	4
51	Business Law	LAWS6181028	Industrial Relations & Alternative Dispute Resolution	2	4
52	Business Law	LAWS6052028	Bankruptcy Law	2	5
53	Business Law	LAWS6056028	Legal Research Methods	2	5
54	Business Law	LAWS6167028	Legal Philosophy & Professional Ethics	2	5
55	Business Law	LAWS6172028	Environmental and Natural Resources Law	2	5
56	Business Law	LAWS6174028	Contract & Legislative Drafting	2	5
57	Business Law	LAWS6176028	Tax Law	2	5
58	English Literature	ENGL6169024	English for Professionals	2	4
59	English Literature	ENGL6244024	Social Media Broadcasting	4	5
60	International Relations	INTR6148029	Multinational Corporations Global Strategy and Social Responsibility	2/2	4
61	International Relations	INTR6167029	International Political Economy of Multinational Corporations	2	5
62	Psychology	PSYC6130027	Human Performance Technology	4	4
63	Statistics	STAT6158049	Data Management and Organization	2	5
64	Computer Science	COMP6231001	Human and Computer Interaction	2/2	4
65	Computer Science	ISYS6211001	Web Based Application Development	2/2	4
66	Computer Science	COMP6232001	Human and Computer Interaction	2/2	5
67	Computer Science	COMP6578001	Information Visualization	2	5
68	Computer Science	COMP8129001	User Experience	2/2	5
69	Computer Science	ISYS6197001	Business Application Development	2/2	5
70	Animation	DSGN6694007	Visual Effect (VFX)	4	4
71	Animation	DSGN6689007	Concept Art & Production Design	2	5
72	Creative Advertising	DSGN6671007	Creative Writing for Commercials	4	4





Track	Semester 6							Semester 7							
	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
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			
37						v					v				
38						v				v					
39						v			v						
40						v		v							
41						v									v
42							v						v		
43							v					v			
44							v				v				
45							v			v					
46							v		v						
47							v	v							
48							v								v
49	v													v	
50		v												v	
51			v											v	
52				v										v	
53					v									v	
54						v								v	
55							v							v	

**Note:**

IN	: Certified Internship	SA	: Certified Study Abroad
RS	: Certified Research	IS	: Certified Specific Independent Study
EN	: Certified Entrepreneurship	FS	: Further Study
CD	: Certified Community Development	etc	: Study Program Special Purposes

**Description:**

Student will take one of enrichment program tracks

**Certified Internship Track**

Code	Course Name	SCU	Total
<b>Enrichment Program I</b>			20
ACCT6390020	Industrial Experience in Accounting	8	
ACCT6391020	Accounting in Practice	8	
ACCT6392020	EES Industrial Experience in Accounting	4	
<b>Enrichment Program II</b>			
ACCT6393020	Professional Experience in Accounting	8	
ACCT6394020	Financial Reporting in Practice	8	
ACCT6395020	EES Professional Experience in Accounting	4	

**Certified Entrepreneurship Track**

Code	Course Name	SCU	Total
<b>Enrichment Program I: (For students who take only Certified Entrepreneurship track in semester 6 or 7, should take these courses)</b>			20
ENTR6623020	New Venture Initiation in Accounting	8	
ENTR6624020	Product Development Process in Accounting and Finance Business	8	
ENTR6402020	EES in New Accounting and Finance Business	4	20
<i>For students who take Certified Entrepreneurship track in semester 6 and 7, should take these following courses:</i>			
<b>Enrichment Program I</b>			
ENTR6623020	New Venture Initiation in Accounting	8	
ENTR6624020	Product Development Process in Accounting and Finance Business	8	
ENTR6402020	EES in New Accounting and Finance Business	4	
<b>Enrichment Program II</b>			
ENTR6625020	Product Launching in Accounting	8	
ENTR6626020	Business Development Design in Accounting	8	
ENTR6347020	EES in Accounting and Finance Business Experience	4	

**Certified Research Track**

Code	Course Name	SCU	Total
<b>Enrichment Program I</b>			20
RSCH6269020	Research Experience	8	
RSCH6517020	Proposal Writing in Accounting and Finance Research	8	
RSCH6479020	Global EES (Team Work, Communication, Problem Solving & Decision Making)	4	
<b>Enrichment Program II</b>			
RSCH6354020	Research Report Experience	8	
RSCH6518020	Scientific Writing in Accounting and Finance Research	8	
RSCH6355020	Global EES (Self-Management, Planning & Organizing, Initiative & Enterprise)	4	

### Certified Community Development Track

Code	Course Name	SCU	Total
<b>Enrichment Program I</b>			20
CMDV6147020	Community Outreach Project Implementation	8	
CMDV6299020	Community Outreach in Accounting and Finance Project Design	8	
CMDV6274020	Employability and Entrepreneurial Skills in Accounting and Finance Community	4	
<b>Enrichment Program II</b>			
CMDV6174020	Community Development Project Implementation	8	
CMDV6300020	Community Development in Accounting and Finance Project Design	8	
CMDV6180020	Employability and Entrepreneurial Skills in Accounting and Finance Community Development	4	

### Certified Study Abroad Track

Code	Course Name	SCU	Total	
<b>Elective courses list for study abroad*</b>			20	
<b>Enrichment Program I</b>				
GLOB6005020	Elective Course for Study Abroad 1	4		
GLOB6006020	Elective Course for Study Abroad 2	4		
GLOB6007020	Elective Course for Study Abroad 3	4		
GLOB6008020	Elective Course for Study Abroad 4	4		
GLOB6009020	Elective Course for Study Abroad 5	2		
GLOB6010020	Elective Course for Study Abroad 6	2		
GLOB6011020	Elective Course for Study Abroad 7	2		
GLOB6012020	Elective Course for Study Abroad 8	2		
GLOB6013020	Elective Course for Study Abroad 9	2		
GLOB6014020	Elective Course for Study Abroad 10	2		
GLOB6015020	Elective Course for Study Abroad 11	2		
GLOB6016020	Elective Course for Study Abroad 12	2		
GLOB6251020	Elective Course for Study Abroad 29	4		
<b>Enrichment Program II</b>				20
GLOB6017020	Elective Course for Study Abroad 13	4		
GLOB6018020	Elective Course for Study Abroad 14	4		
GLOB6019020	Elective Course for Study Abroad 15	4		
GLOB6020020	Elective Course for Study Abroad 16	4		
GLOB6021020	Elective Course for Study Abroad 17	2		
GLOB6022020	Elective Course for Study Abroad 18	2		
GLOB6023020	Elective Course for Study Abroad 19	2		
GLOB6024020	Elective Course for Study Abroad 20	2		
GLOB6025020	Elective Course for Study Abroad 21	2		
GLOB6026020	Elective Course for Study Abroad 22	2		
GLOB6027020	Elective Course for Study Abroad 23	2		
GLOB6028020	Elective Course for Study Abroad 24	2		
GLOB6253020	Elective Course for Study Abroad 31	4		

\*) Transferred courses will be transferred based on credit transfer policies on study program with total of 20 credits

### Certified Specific Independent Study

Code	Course Name	SCU	Total
<b>Elective courses list for certified specific independent study*</b>			
<b>Enrichment Program III: (For students who take Certified Specific Independent Study Track in either odd or even semester, they should take these courses)</b>			
MICR6033020	Course Certification I	3	20
MICR6034020	Technical Skill Enrichment I	4	
MICR6035020	Industrial Project I	9	
MICR6036020	Soft Skill Enrichment I	4	
MICR6001020	Elective Course for Micro Credential Course 1	8	
MICR6002020	Elective Course for Micro Credential Course 2	8	
MICR6003020	Elective Course for Micro Credential Course 3	6	
MICR6004020	Elective Course for Micro Credential Course 4	6	
MICR6005020	Elective Course for Micro Credential Course 5	6	
MICR6006020	Elective Course for Micro Credential Course 6	5	
MICR6007020	Elective Course for Micro Credential Course 7	5	
MICR6008020	Elective Course for Micro Credential Course 8	5	
MICR6009020	Elective Course for Micro Credential Course 9	5	
MICR6010020	Elective Course for Micro Credential Course 10	4	
MICR6011020	Elective Course for Micro Credential Course 11	4	
MICR6012020	Elective Course for Micro Credential Course 12	4	
MICR6013020	Elective Course for Micro Credential Course 13	4	
MICR6014020	Elective Course for Micro Credential Course 14	4	
MICR6015020	Elective Course for Micro Credential Course 15	3	
MICR6016020	Elective Course for Micro Credential Course 16	3	
MICR6017020	Elective Course for Micro Credential Course 17	3	
MICR6018020	Elective Course for Micro Credential Course 18	3	
MICR6019020	Elective Course for Micro Credential Course 19	3	
MICR6020020	Elective Course for Micro Credential Course 20	3	
MICR6021020	Elective Course for Micro Credential Course 21	2	
MICR6022020	Elective Course for Micro Credential Course 22	2	
MICR6023020	Elective Course for Micro Credential Course 23	2	
MICR6024020	Elective Course for Micro Credential Course 24	2	
MICR6025020	Elective Course for Micro Credential Course 25	2	
MICR6026020	Elective Course for Micro Credential Course 26	2	
MICR6027020	Elective Course for Micro Credential Course 27	2	
MICR6028020	Elective Course for Micro Credential Course 28	2	
MICR6029020	Elective Course for Micro Credential Course 29	1	
MICR6030020	Elective Course for Micro Credential Course 30	1	
MICR6031020	Elective Course for Micro Credential Course 31	1	
MICR6032020	Elective Course for Micro Credential Course 32	1	

\*) For students who take BINUS certified specific independent study courses, they should take the first 4 courses on the list above (20 credits). Meanwhile, electives courses 1 to 32 are transferred courses for students who take

certified specific independent study outside BINUS University. Transferred courses will be transferred based on credit transfer policies on study program with total of 20 credits.

### Further Study Track

Code	Course Name	SCU	Total
<b>Enrichment Program II</b>			20
ISYS6658020	Decision Analytics	4	
FINC6200020	Financial Assets and Portfolio Management	4	
RSCH6603020	Analytical Methods in Accounting and Finance	4	
ACCT6409020	Financial Accountability and Reporting	4	
ACCT6415020	Behavioural Accounting and Organizations	4	

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

No.	Course Code	Course Name	Minimal Grade
1.	CHAR6013	Character Building: <i>Pancasila</i>	B
2.	ENTR6511005	Entrepreneurship: Market Validation	C
3.	TAXN6045	Taxation II*	C
4.	FINC7007020	Corporate Financial Management	C
5.	ACCT7066020	Managerial Accounting*	C
6.	ACCT6034020	Financial Accounting II*	C
7.	ACCT6348020	Financial Audit	C
<b>Streaming: Business and Corporate Sustainability</b>			
8.	ACCT6366020	Sustainability Reporting and Assurance	C
<b>Streaming: Auditing and Fraud Examination</b>			
8.	ACCT6314020	Forensic Accounting and Fraud Examination	C
<b>Streaming: Taxation</b>			
8.	TAXN6020020	Taxation Management and Strategy	C

\*) Tutorial & Multipaper