Accounting

Introduction

BINUS UNIVERSITY- Accounting Study Program is accredited with grade "A" by the National Accreditation Board. 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 provides a board variety of courses in accounting discipline. It has concentrations that are aligned with professional accounting certification, namely, Auditing and Assurance, Taxation, and Business & Corporate Sustainability. Those concentrations are linked with national and international certification bodies such as IAI Global, IAPI, BKP, CIMA, ICAEW, CPA Australia and ACCA. The Accounting Study Program has strong collaboration with National and International Professional Accounting Body and also enjoys widespread support from major employers, such as the Big 4 accounting firms. The unique characteristic programs we offering in our new curriculum based on technology and digitalisation to make accounting program stay abreast with the latest development in business technology. Our state-of-the-art curriculum provides you with technical expertise in the accounting field and develops your critical thinking, team-building, communication, and data (financial/non-financial) analysis and information technology skills.

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 (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, technology and practices related to government regulation and National and International Accounting Association, economics, information technology and digitalization. It has offer the uniqueness of characteristics program in our curriculum such as, concentration program, minor program, free elective program, cross streaming program, blended course program, which it's assist accounting 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 pursue a career as a tax expert in the industrial era 4.0. We will provide them 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 all income tax calculation, Value Added Tax, Tax for Luxurious Goods, tax accounting, tax management and strategy, tax planning, Regional Tax, Regional Charge, Tax Audit, tax on Export Import, Tax Court, Internasional Tax also tax technology. After graduating, students are able to compete as tax experts for multinational corporations and understand the capabilities of taxation technology in the industrial era 4.0 engaged in big data and technology automation processes. In the future, 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), Certified Transfer Pricing Specialist (CTP), Certified International Tax Analyst (CITA), Certified Tax Advisor (CTA), and Advanced Diploma in International Taxation Certification (ADIT Certification).

Program concentration in: Auditing & Fraud Examination

This program concentration is provided for students who want to pursue career as auditor in industry 4.0 era which engage in big data and automatic process. We will prepare and equip them with expand their understanding of concepts, principles, techniques, and methods of auditing including the use of technology in audit. In order to pursue this, they will learn about all aspects of auditing including types and techniques of auditing, computer-assisted audit technique, forensic accounting and data-driven fraud 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 & Corporate Sustainability

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, and also about how to create long-term stakeholder value through the implementation of business strategy that focuses on the ethical, social, environmental, cultural, and economic dimensions of doing business in industry 4.0 era. 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 using technology for sustainable business. 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	CHAR6013020	Character Building: *Pancasila*	2	20
	ACCT6300020	Introduction to Accounting*	4/2	
	TAXN6034020	Taxation I**	4	
	MGMT6011020	Introduction to Management and Business	4	
	LANG6027020	Indonesian	2	
	English University Courses I			
	ENGL6128020	English in Focus	2	
	ENGL6130020	English for Business Presentation	2	
2	CHAR6014020	Character Building: *Kewarganegaraan*	2	20
	TAXN6045020	Taxation II**	2	
	ECON6017020	Economic Theory	2	
	ACCT6065020	Cost Accounting*&**	4	
	ACCT7141020	Accounting Information System and Internal Control	2/2	
	MGMT6063020	Strategic Management	2	
	ENTR6509005	Entrepreneurship: Ideation	2	
	English University Courses II			
	ENGL6129020	English Savvy	2	
	ENGL6131020	English for Written Business Communication	2	
3	CHAR6015020	Character Building: *Agama*	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	
	Streaming: Business and Corporate Sustainability			
	ACCT6353020	Management Information System	2	
	ACCT6368020	Corporate Risk Management	2	
	ACCT6369020	Financial Statement Analysis	2	
	ACCT6313020	Public Sector Accounting	2	
	Streaming: Auditing and Fraud Examination			
	ACCT6079020	Method and Practice of Computerized Audit	2	
	ACCT6358020	Management Audit	4	

Sem	Code	Course Name	SCU	Total
	ACCT6313020	Public Sector Accounting	2	
	Streaming: Taxation			
	TAXN6006020	Taxation Accounting	2	
	TAXN6047020	Regional Tax, Regional Charge and Stamp Duty	2	
	TAXN6050020	Sales Tax and Customs	2	
	ACCT6313020	Public Sector Accounting	2	
	Free Electives		8	
	Minor Program		8	
5	FINC6188020	Quantitative Investment Analysis**	2	20
	ACCT6321020	Theory and Research Methodology in Accounting and Finance*&**	4	
	ACCT6365020	Advanced Accounting*	2	
	Streaming: Business and Corporate Sustainability			
	ACCT6367020	Performance Management	2	
	ACCT6354020	Business Projection and Forecasting	4	
	ACCT6357020	Financial Strategic Management	4	
	ACCT6366020	Sustainability Reporting and Assurance	2	
	Streaming: Auditing and Fraud Examination			
	ACCT6314020	Forensic Accounting and Fraud Examination	4	
	ACCT7142020	Internal Audit	2	
	ACCT6080020	Risk and Internal Control	2	
	ISYS6490020	Information System Auditing	4	
	Streaming: Taxation			
	TAXN6020020	Taxation Management and Strategy	4	
	TAXN6049020	Tax Audit, Tax Dispute and Tax Court	2	
	TAXN7013020	International Taxation*	2	
	TAXN6038020	Taxation Laboratory**	4	
	Free Electives		12	
	Minor Program		12	
6	**Enrichment Program I**		20	20
7	**Enrichment Program II**		20	20
8	ACCT6385020	Pre-Thesis	2	6
	ACCT6386020	Thesis	4	
	ACCT6098020	Thesis	6	
			Total Credits 146 Credits	

*) This course is delivered in English
**) Global Learning System Course

Streaming/Minor/Free Electives:
-) For 4th 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 5th 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.*

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

Minor Scheme

Minor Program	Semester 4	Semester 5
Minor @ Binus Kemanggisan		
Digital Ecosystem	v	v
Human Capital in Digital Workplace	v	v
Sustainable Development	v	v
Cross Cultural Communication	v	v
Interactive & Users Experience Design	v	v
Data Analytics	v	v
Robotic Process Automation	v	v
Minor @ Binus Alam Sutera		
Digital Business	v	v
Minor @ Binus Bekasi		
Virtual Services	v	v
Culinary	v	v
Minor @ Binus Malang		
Digital Technopreneur	-	-
Minor @ Binus Bandung		
DesignPreneur	-	-

1. Minor Program: Digital Ecosystem

	Course	SCU
COMP6683001	Introduction to Artificial Intelligence	2/2
COMM6501019	Narative Development	4
ISYS6549003	Digital Innovation	4
COMP6684001	Current Trends in Technology	4
DSGN6834007	Visual Identity	4
	Total SCU	**20**

2. Minor Program: Human Capital in Digital Workplace

	Course	SCU
PSYC6174027	Psychology in The Workplace	4
MGMT6349005	Digital Workplace Strategy	4
ISYS6551003	Digital Workplace and Technology	4
LAWS6157028	Legal Aspects in Digital Workplace	4
PSYC6175027	Human Resources Development	4
	Total SCU	**20**

3. Minor Program: Sustainable Development

	Course	SCU
ARCH6119014	Introduction to Sustainable Development	2
DSGN6835008	Engineering Material	4
ISYE6154011	Sustainable Design and Manufacture	4
ISYE6155011	Occupational, Health, Safety, and Administration in Engineering	2
CPEN6217010	Digital for Sustainable Development	4
CIVL6118013	Engineering Economic	4
	Total SCU	**20**

4. Minor Program: Cross Cultural Communication

	Course	SCU
CHIN6132026	Chinese Conversation in Daily Activities	4
COMM6502019	Communication in Diversity	2
INTR6135029	Comparative Politics	4
BUSS6170025	Asian Business Ethics	4
CHIN6133026	Chinese Conversation in Daily Works	2
CHIN6134026	Chinese Conversation in Business Communication	4
	Total SCU	**20**

5. Minor Program: Interactive & Users Experience Design

	Course	SCU
PSYC6176027	Psychology and User Experience	4
ISYS6553003	User-Centered Research and Evaluation	4
DSGN6836007	Fundamental of Interface Design	4
ISYS6554003	Core Principles: Interactive Design	4
DSGN6837007	Digital Design Production	4
	Total SCU	**20**

6. Minor Program: Data Analytics

	Course	SCU
ISYS6680003	Introduction to data Analytics	2
ISYS6681003	Data Management & Descriptive Analytics	4
STAT6198049	Statistical for Decision Making	4
ISYS6682003	Application of Predictive Analytics to Business Data	4
ISYS6683003	Prescriptive Analytics and Optimization	4
MKTG6312005	Digitalization of Markets and Consumption	2
	Total SCU	**20**

7. Minor Program: Robotic Process Automation

	Course	SCU
COMP6857001	Basic Programming for Automation	2
COMP6858001	RPA Concept & Design	2
ISYS6684003	RPA Developer Fundamental	4
ISYS6685003	RPA Developer Advance	4
ISYS6686003	RPA Business Analytics Fundamental	4
ISYS6687003	Business Process Improvement	2
COMP6859001	Intelligence Automation	2
	Total SCU	**20**

8. Minor Program: Digital Business

Course		SCU
ISYS6559003	Business Models and Technology Innovation	4
ISYS6557003	Business Data Management	4
ISYS6695003	Digital Marketing Analysis	4
STAT6200049	Practical Statistics for Digital Business	4
MGMT6352005	Digital Strategy	4
	Total SCU	**20**

9. Minor Program: Virtual Services

Course		SCU
ISYS6561003	Fundamental of Virtual Services	2
ACCT6350020	Virtual Financial Services	4
ISYS6562003	Virtual Market Place	4
MGMT6354005	Virtual Operation and Supply Chain	4
HTMN6082021	Virtual Hospitality Management	4
ISYS6563003	Seminar on Virtual Services	2
	Total SCU	**20**

10. Minor Program: Culinary

Course		SCU
HTMN6078021	Advanced in Pastry and Bakery	4
HTMN6050021	Culinary Business Event	2/2
HTMN6048021	Western and French Cuisine	2/4
HTMN6046021	Authentic Indonesian Cuisine	2/4
	Total SCU	**20**

Appendix: Free Electives (4th Semester & 5th Semester)

No	Course Owner Department	Course Code	Course Name	SCU	Semester
1	Business Creation	ENTR6580005	Digital Business Transformation	2	4
2	Business Management	MGMT6399005	Fundamentals of Supply Chain Management	2	4
3	Business Management	MGMT6401005	Digital Supply Chain Management	2	4
4	International Business Management	BUSS6191005	Export-Import Management	2	4
5	International Business Management	MGMT6369005	Corporate Strategy in International Business	2	4
6	Management	BUSS6088005	Current Issue in Business and Technology	2	4
7	Management	BUSS6109005	Business Development	4	4
8	Management	BUSS6171005	Business Sustainability	4	4
9	Management	ISYS6079005	E-Business System	4	4
10	Management	MGMT6196005	Project Management	4	4
11	Management	MGMT6276005	Leadership & Managing Human Capital in Organization	4	4
12	Management	MGMT6371005	Human Resources Analytics	4	4
13	Management	MGMT6374005	Analysis on E-Business Investment	4	4
14	Global Business Management	MKTG6294005	Branding & Omnichannel Retailing	4	4

No	Course Owner Department	Course Code	Course Name	SCU	Semester
15	Accounting	ACCT6353020	Management Information System	2	4
16	Accounting	ACCT6358020	Management Audit	4	4
17	Accounting	TAXN6050020	Sales Tax and Customs	2	4
18	Accounting Bekasi	ACCT6382020	Business Process Analysis and Solution	2	4
19	Marketing Communication	COMM6435019	Global Consumer Behavior	2	4
20	Marketing Communication	COMM6540019	Communication & Public Affairs	2	4
21	Tourism	TRSM6142022	Event Management	4	4
22	Industrial Engineering	ISYE6113011	Leadership & Organizational Behavior	2	4
23	Computer Science	COMP6800001	Human and Computer Interaction	2/2	4
24	Computer Science	COMP6823001	Multimedia Systems	2	4
25	Computer Science	ISYS6211001	Web Based Application Development	2/2	4
26	Computer Science	COMP6586001	Embedded Systems	2	4
27	Computer Science	COMP6821001	Web Programming	2	4
28	Computer Science	COMP8129001	User Experience	2/2	4
29	Game Application and Technology	GAME6082001	Game Animation	2	4
30	Data Science	DTSC6007001	Deep Learning	2	4
31	Animation	DSGN6695007	Asset Creation	4	4
32	Creative Advertising	DSGN6671007	Creative Writing for Commercials	4	4
33	New Media	DSGN6743007	Digital Graphic Reproduction	4	4
34	Interior Design	DSGN6608008	Interior Design and culture	2	4
35	Business Information Technology	ISYS6577003	Machine Learning & Foundations	2	4
36	Business Information Technology	ISYS6606003	Smart Application	2	4
37	Information Systems	BUSS6043003	Introduction to E-Business	4	4
38	Information Systems	ISYS6084003	Database	2/2	4
39	Information Systems	ISYS6169003	Database Systems	4/2	4
40	Information Systems	ISYS6203003	Mobile Application Development	2/2	4
41	Information Systems	ISYS6210003	Data Visualization	2	4
42	Information Systems	ISYS6280003	Database Systems	4/2	4
43	Information Systems	ISYS6284003	Analytical Information System	4	4
44	Information Systems	ISYS6285003	Digital and New Media	2	4
45	Information Systems	ISYS6594003	Coding for Finance	2	4
46	International Relations	INTR6143029	ASEAN Community: Security, Economic, and Socio Cultural Aspects	4	4
47	International Relations	INTR6148029	Multinational Corporations Global Strategy and Social Responsibility	2/2	4
48	Business Law	LAWS6017028	Intellectual Property Rights	4	4
49	Business Law	LAWS6159028	Legal Aspect in Business	2	4
50	Business Law	LAWS6168028	Banking-Financial Law & Islamic Business Law	4	4
51	Business Law	LAWS6169028	Capital Market, Legal Audit, & Due Deligence	4	4

No	Course Owner Department	Course Code	Course Name	SCU	Semester
52	Business Law	LAWS6170028	Investment Law	2	4
53	Business Law	LAWS6171028	Business Competition & Consumer Protection Law	2	4
54	Business Law	LAWS6181028	Industrial Relations & Alternative Dispute Resolution	2	4
55	English Literature	SOCS6021024	Social and Digital Media Writing	2	4
56	Psychology	PSYC6130027	Human Performance Technology	4	4
57	Psychology	PSYC6145027	Urban Psychology	4	4
58	Business Management	MGMT6365005	Current Issue in Service Business and Technology	2	5
59	Business Management	MGMT6400005	Supply Chain Strategy	2	5
60	International Business Management	BUSS7009005	Export-Import Cost Management	2	5
61	International Business Management	MGMT6370005	E-Business for International Business	2	5
62	International Business Management	MGMT7169005	Global Supply Chain Management	2	5
63	Management	BUSS6163005	Organization Development Strategy	2	5
64	Management	BUSS6194005	Business Negotiation Strategy	2	5
65	Management	ISYS8175005	E-Business Strategy and Implementation	4	5
66	Management	MGMT6029005	Knowledge Management	2	5
67	Management	MGMT6063005	Strategic Management	2	5
68	Management	MGMT6297005	Operations Management	4	5
69	Accounting Bekasi	ACCT6389020	Big Data Analytics in Accounting & Finance	2	5
70	Finance	FINC6189020	Introduction to Financial Market and Fin-Tech	2	5
71	Marketing Communication	COMM6523019	Corporate Event Management	2/2	5
72	Marketing Communication	COMM6541019	Digital Corporate Communication	2/2	5
73	Marketing Communication	COMM6542019	Event Management for Brand	2/2	5
74	Marketing Communication	COMM6543019	Digital Brand Communicaton	2/2	5
75	Tourism	TRSM6208022	Tourism Innovation and Product Development	4	5
76	Civil Engineering	COMP6046013	Computer Applications in Construction Management	2	5
77	Computer Engineering	CPEN6098010	Computer Networks	2/2	5
78	Computer Engineering	CPEN6232010	Cloud Technology Practice	2	5
79	Industrial Engineering	ISYE6067011	Global Supply Chain	2	5
80	Computer Science	ISYS6197001	Business Application Development	2/2	5
81	Game Application and Technology	GAME6085001	Object Oriented Game Programming	2	5
82	Data Science	DTSC6008001	Text Mining	2	5
83	Mobile Application & Technology	MOBI6068001	Web Design	2	5
84	Animation	DSGN6689007	Concept Art & Production Design	2	5
85	Business Information Technology	ISYS6579003	Knowledge-Based AI: Cognitive Systems	4	5
86	Information Systems	ISYS6196003	Business Analytics	2	5
87	Information Systems	ISYS6199003	Data & Text Mining	4	5

No	Course Owner Department	Course Code	Course Name	SCU	Semester
88	Information Systems	ISYS6202003	Social Informatics	4	5
89	Information Systems	ISYS6289003	Collaborative Computing	4	5
90	Information Systems	ISYS6402003	Business Analytics	2/2	5
91	Information Systems	ISYS8066003	Business Process Management	4	5
92	Information Systems Accounting & Audit	ISYS6608003	IT Service & Risk Management	2	5
93	International Relations	INTR6167029	International Political Economy of Multinational Corporations	2	5
94	Business Law	LAWS6052028	Bankruptcy Law	2	5
95	Business Law	LAWS6167028	Legal Philosophy & Professional Ethics	2	5
96	Business Law	LAWS6172028	Environmental and Natural Resources Law	2	5
97	Business Law	LAWS6176028	Tax Law	2	5
98	Chinese Literature	CHIN6157026	Chinese Business for Etiquette (Beginner)	4	5
99	English Literature	ENGL6244024	Social Media Broadcasting	4	5
100	Psychology	PSYC6127027	Indigenous Psychology	4	5

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	IS	etc	IN	RS	EN	CD	SA	IS	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					
26				v					v						

Track	Semester 6							Semester 7							
	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
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
Enrichment Program I			
ACCT6390020	Industrial Experience in Accounting	8	
ACCT6391020	Accounting in Practice	8	
ACCT6392020	EES Industrial Experience in Accounting	4	20
Enrichment Program II			
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
Enrichment Program I: *(For students who take only Certified Entrepreneurship track in semester 6 or 7, should take these courses:)*			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	
For students who take Certified Entrepreneurship track in semester 6 and 7, should take these following courses:			20
Enrichment Program I			
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	
Enrichment Program II			
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
Enrichment Program I			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	
Enrichment Program II			
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
Enrichment Program I			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	
Enrichment Program II			
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
Elective courses list for study abroad*			
Enrichment Program I			
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	20
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	
Enrichment Program II			
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	20
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
Elective courses list for certified specific independent study*			
Enrichment Program I/II: *(For students who take Certified Specific Independent Study Track in either odd or even semester, they should take these courses)*			
MICR6033020	Course Certification I	3	
MICR6034020	Technical Skill Enrichment I	4	
MICR6035020	Industrial Project I	9	20
MICR6036020	Soft Skill Enrichment I	4	
MICR6001020	Elective Course for Micro Credential Course 1	8	
MICR6002020	Elective Course for Micro Credential Course 2	8	

Code	Course Name	SCU	Total
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
Enrichment Program II			
ISYS6658020	Decision Analytics	4	
FINC6200020	Financial Assets and Portfolio Management	4	
RSCH6603020	Analytical Methods in Accounting and Finance	4	20
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.	CHAR6013020	Character Building: *Pancasila*	B
2.	ENTR6511005	Entrepreneurship: Market Validation	C
3.	TAXN6045020	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
Streaming: Business and Corporate Sustainability			
8.	ACCT6366020	Sustainability Reporting and Assurance	C
Streaming: Auditing and Fraud Examination			
8.	ACCT6314020	Forensic Accounting and Fraud Examination	C
Streaming: Taxation			
8.	TAXN6020020	Taxation Management and Strategy	C

*) Tutorial & Multipaper