

Information Systems & Accounting

Introduction

With increased levels of globalization, business is becoming more competitive. Consequently, the business professional should be able to access reliable and accurate information, particularly in the financial market in order to remain competitive. Thus, an understanding of Information Systems and Accounting becomes one of the significant requirements in the global era. Therefore, it also drives accountants to master in Information Technology. In this respect, BINA NUSANTARA UNIVERSITY offers a double degree program, Information Systems and Accounting which is a combination of the Accounting program and Information Systems program. This combined program of study has achieved accreditation from the National Accreditation Board for Highly Educational Institutions of Ministry of Research, Technology and Higher Education of the Republic of Indonesia.

Vision

A world class study program that excels in providing high-level Information system education is specialized in business-IT, recognized internationally, and champions innovation.

Mission

The mission of Information System and Accounting Program are to:

1. Nurturing students and lecturers with creative and value-adding talents in Information System by creating a suitable environment;
2. Educating students in information systems, covering knowledge and skills in analyzing, designing and implementing information systems for improving business processes and to be able to create an innovative and valuable information system solution, through intensive learning process, research activities and collaboration with global industries;
3. Providing integrated knowledge to pursue further studies and create outstanding professionals, entrepreneurs, and leaders for a global community;
4. Providing professional services in Information System with an emphasis on the application of knowledge to society;
5. Fostering the quality of life of Indonesians and the international community through leveraging Information system solutions.

Program Objective

The objectives of the program are to:

1. Equip students with the expertise and solid basic knowledge about system development that will be needed as a professional in the field of information systems, as well as increasing the skills and knowledge of educators in the information systems field;
2. Preparing students with proficiency and in-depth knowledge of innovative information systems related to IT-Business Innovation;
3. Equip students with the ability to use knowledge of applied business applications for specific industrial purposes;
4. Equip the community with expertise and knowledge through the use of information system solutions;
5. Provide education to the public regarding the use and application of information systems.

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 analyze a complex computing problem and apply principles of computing and other relevant disciplines to identify solutions;
12. Able to design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline;
13. Able to communicate effectively in a variety of professional contexts;
14. Able to recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles;
15. Able to function effectively as a member or leader of a team engaged in activities appropriate to the program's discipline;
16. Able to support the delivery, use, and management of information systems within an information systems environment;
17. Able to take decision and give recommendation for strategic decision making related to the tax problem according to tax regulation;
18. Able to identify the requirements, designing and implementing accounting information systems for organizations;
19. Able to apply interdisciplinary knowledge and skills in developing alternative solutions for problem-solving.

Prospective career of the Graduates

Graduates of this double study program will master both Information Systems and Accounting. Therefore, graduates will be able to develop their career in any company including services, commerce, and manufacturing companies as well as financial institutions. The professions that graduates can get are management accountants, auditors, finance and management consultants, and information systems specialists in the field of corporate information systems, database and digital business, program analysts, systems support consultants, systems designer, database administrators, and IT/IS consultants.

Curriculum

The Accounting and IS double degree is a unique program, where students will learn two different majors in a short period of time. It requires 182 credits consist of information systems courses and Accounting Courses. The curriculum is designed to learn an advanced IT finance and system analysis, as a result, Graduates would be able to construct an information technology budget and portfolio for an enterprise, assess information technology investment performance, as well as able to analyze the Business Process Requirements, Corporate Financial Information Systems and propose an effective financial business process. The successful candidate will get a double degree, which is S.Kom. and S.Ak.

Course Structure

Sem	Code	Course Name	SCU	Total	
1	ACCT6300003	Introduction to Accounting*	4/2	20	
	COMP6178003	Introduction to Programming	2/2		
	ISYS6186003	Business Process Fundamental*&**	4		
	ISYS6093003	Information System Concept*	4		
	English University Courses I				
	ENGL6128003	English in Focus	2		
	ENGL6130003	English for Business Presentation	2		
2	CHAR6013003	Character Building: <i>Pancasila</i>	2	20	
	ACCT6065003	Cost Accounting**	4		
	ECON6017003	Economic Theory	2		
	TAXN6034003	Taxation I	4		
	MGMT6011003	Introduction to Management and Business	4		
	LANG6027003	Indonesian	2		
	English University Courses II				
	ENGL6129003	English Savvy	2		
	ENGL6131003	English for Written Business Communication	2		
3	CHAR6014003	Character Building: <i>Kewarganegaraan</i>	2	24	
	ACCT6033003	Financial Accounting I*&**	4		
	ISYS6123003	Introduction to Database Systems*&**	2/2		
	TAXN6045003	Taxation II	2		
	ISYS6596003	User Experience Research and Design	4/2		
	ISYS6126003	Enterprise System*&**	4		
	ENTR6509001	Entrepreneurship: Ideation	2		

Sem	Code	Course Name	SCU	Total
4	CHAR6015003	Character Building: Agama	2	24
	ACCT7141003	Accounting Information System and Internal Control	2/2	
	ACCT7066003	Managerial Accounting*&***	4	
	ISYS6535003	Information Systems Analysis and Design***	4/2	
	ISYS6198003	Data and Information Management**	4	
	ACCT6034003	Financial Accounting II*&***	4	
5	MGMT6063003	Strategic Management	2	22
	STAT6140003	Business Statistics	2	
	ACCT6365003	Advanced Accounting	2	
	FINC6188003	Quantitative Investment Analysis**	2	
	ISYS6197003	Business Application Development	2/2	
	ISYS6050003	Information System Audit Fundamental	4	
6	ISYS6542003	Advanced Information System Analysis and Design***	4/2	24
	ACCT6348003	Financial Audit*&***	4/2	
	FINC7007003	Corporate Financial Management	4	
	ISYS6211003	Web Based Application Development	2/2	
	ISYS6609003	IT Governance	2	
	ENTR6511001	Entrepreneurship: Market Validation	2	
7	ISYS6538003	Advanced in Business Application Development	4/2	22
	BUSS6131003	Ethics & Corporate Governance	2	
	ISYS6256003	Information Systems Project Management**	4	
	ACCT6010003	IT Cost Management	4	
	ACCT6321003	Theory and Research Methodology in Accounting and Finance	4	
	ISYS6610003	Manufacturing Information System	2	
	ISYS6338003	Testing and System Implementation*&***	2	
Free Electives			4	
8	Enrichment Program		20	20
9	ISYS6639003	Pre-Thesis	2	6
	ISYS6640003	Thesis	4	
	ACCT6052003	Thesis	6	
			TOTAL CREDITS 182 Credits	

*) This course is delivered in English

**) Global Learning System Course

***) Entrepreneurship Embedded

Free Electives:

-) 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 should pass English Savvy with a minimum Grade is C.

Pre-thesis (2 SCU) & Thesis (4 SCU) can be taken in the 7th and/or 8th semester by the students who meet the requirements from the Study Program/Program

Appendix: Free Electives (7th Semester)

Because free electives will be implemented on the 7th semester data will be collected in 2023

Enrichment Program (8th Semester):

-) Student will take one of enrichment program tracks (off campus). See enrichment appendix for the tracks detail.

Enrichment Track Scheme

Track	Semester 8						
	IN	RS	EN	CD	SA	IS	etc
1	v						
2		v					
3			v				
4				v			
5					v		
6						v	
7							v

Note:

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

Description:

Student will take one of enrichment program tracks

Students who failed in Enrichment Program I can retake with the same track or change into another track. As for Enrichment Program II, student who failed with Certified Internship, Certified Research, Certified Community Development, and Certified Study Abroad track on Enrichment Program II, can retake with the same track or change into another track. However students who take **Certified Entrepreneurship** track on Enrichment Program II, should **retake with another track**.

Certified Internship Track

Code	Course Name	SCU	Total
ISYS6269003	Professional Attachment Program	8	20
ISYS6630003	Applied Topics in Accounting & Information Systems	8	
BUSS6208003	Information Systems and Business Ethics	4	

Certified Entrepreneurship Track

Code	Course Name	SCU	Total
ENPR6187003	New Venture Initiation in Information Systems	8	20
ENTR6596003	Product Development Process for Information Technology Business	8	
ENTR6953003	EES in New Information Systems Business	4	

Certified Research Track

Code	Course Name	SCU	Total
RSCH6221003	Research Experience	8	20
RSCH6576003	Scientific Writing in Information Systems Research	8	
RSCH6577003	Information Systems for Global Employability and Entrepreneurial Skills	4	

Certified Community Development Track

Code	Course Name	SCU	Total
CMDV6121003	Community Outreach Project Implementation	8	20
CMDV6350003	Community Outreach Project Design in Information Systems	8	
CMDV6351003	Employability and Entrepreneurial Skills in Information Systems	4	

Certified Study Abroad Track

Code	Course Name	SCU	Total
Elective courses list for study abroad*			20
GLOB6005003	Elective Course for Study Abroad 1	4	
GLOB6006003	Elective Course for Study Abroad 2	4	
GLOB6007003	Elective Course for Study Abroad 3	4	
GLOB6008003	Elective Course for Study Abroad 4	4	
GLOB6009003	Elective Course for Study Abroad 5	2	
GLOB6010003	Elective Course for Study Abroad 6	2	
GLOB6011003	Elective Course for Study Abroad 7	2	
GLOB6012003	Elective Course for Study Abroad 8	2	
GLOB6013003	Elective Course for Study Abroad 9	2	
GLOB6014003	Elective Course for Study Abroad 10	2	
GLOB6015003	Elective Course for Study Abroad 11	2	
GLOB6016003	Elective Course for Study Abroad 12	2	
GLOB6251003	Elective Course for Study Abroad 29	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*			20
MICR6033003	Course Certification I	3	
MICR6034003	Technical Skill Enrichment I	4	
MICR6035003	Industrial Project I	9	
MICR6036003	Soft Skill Enrichment I	4	
MICR6001003	Elective Course for Micro Credential Course 1	8	
MICR6002003	Elective Course for Micro Credential Course 2	8	
MICR6003003	Elective Course for Micro Credential Course 3	6	
MICR6004003	Elective Course for Micro Credential Course 4	6	

Code	Course Name	SCU	Total
MICR6005003	Elective Course for Micro Credential Course 5	6	
MICR6006003	Elective Course for Micro Credential Course 6	5	
MICR6007003	Elective Course for Micro Credential Course 7	5	
MICR6008003	Elective Course for Micro Credential Course 8	5	
MICR6009003	Elective Course for Micro Credential Course 9	5	
MICR6010003	Elective Course for Micro Credential Course 10	4	
MICR6011003	Elective Course for Micro Credential Course 11	4	
MICR6012003	Elective Course for Micro Credential Course 12	4	
MICR6013003	Elective Course for Micro Credential Course 13	4	
MICR6014003	Elective Course for Micro Credential Course 14	4	
MICR6015003	Elective Course for Micro Credential Course 15	3	
MICR6016003	Elective Course for Micro Credential Course 16	3	
MICR6017003	Elective Course for Micro Credential Course 17	3	
MICR6018003	Elective Course for Micro Credential Course 18	3	
MICR6019003	Elective Course for Micro Credential Course 19	3	
MICR6020003	Elective Course for Micro Credential Course 20	3	
MICR6021003	Elective Course for Micro Credential Course 21	2	
MICR6022003	Elective Course for Micro Credential Course 22	2	
MICR6023003	Elective Course for Micro Credential Course 23	2	
MICR6024003	Elective Course for Micro Credential Course 24	2	
MICR6025003	Elective Course for Micro Credential Course 25	2	
MICR6026003	Elective Course for Micro Credential Course 26	2	
MICR6027003	Elective Course for Micro Credential Course 27	2	
MICR6028003	Elective Course for Micro Credential Course 28	2	
MICR6029003	Elective Course for Micro Credential Course 29	1	
MICR6030003	Elective Course for Micro Credential Course 30	1	
MICR6031003	Elective Course for Micro Credential Course 31	1	
MICR6032003	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.*

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

No	Course Code	Course Name	Minimal Grade
1.	CHAR6013003	Character Building: <i>Pancasila</i>	B
2.	ENTR6511001	Entrepreneurship: Market Validation	C
3.	TAXN6045003	Taxation II*	C
4.	ISYS6535003	Information Systems Analysis and Design*	C
5.	ACCT7066003	Managerial Accounting*	C
6.	ISYS6126003	Enterprise System	C
7.	ACCT6034003	Financial Accounting II*	C
8.	ISYS6198003	Data and Information Management*	C

No	Course Code	Course Name	Minimal Grade
9.	ISYS6256003	Information Systems Project Management	C
10.	ACCT6348003	Financial Audit*	C
11.	FINC7007003	Corporate Financial Management	C
12.	ISYS6609003	IT Governance	C
13.	ACCT6010003	IT Cost Management	C
14.	ISYS6610003	Manufacturing Information System	C

*) Tutorial & Multipaper