

## **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 program of choice in Information Systems and Accounting which excels in developing Corporate Finance Information Systems for Industry, is recognized internationally, champions innovation and delivers graduates with international qualifications.

### **Mission**

The mission of Information System and Accounting Program is to contribute to the global community through the provision of world-class education by:

1. Educating the students about analytical and problem solving skills, knowledge and good character in Accounting and Information Systems, and to manage business solutions from a Financial perspective;
2. Preparing graduates for the global industry and/ or entrepreneurship, and continue for advanced degrees, by providing a conducive learning process, intensive research activities and collaboration with global industries;
3. Conducting professional services focused on Accounting and Information systems with an emphasis on application of knowledge to society;
4. To improve the quality of life of Indonesians and the international community through the sharing of knowledge in accounting and information system to society;
5. Recognizing and rewarding the most creative and value adding talents.

### **Program Objective**

The objectives of the program are:

1. To provide students with a solid foundation in accounting knowledge, from fundamental principles to applied skills and abilities so that they will be able to work with responsibility in line with financial principles, audit standards, and approved managerial finance and accounting expectations;
2. To provide students with a solid foundation of accounting knowledge, from fundamental principles to applied skills and abilities that they will be able to use in the field of information systems;
3. To provide students with a solid foundation of Accounting and Information Systems knowledge that enables them to develop a corporate information system in specific 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 financial performance report based on accounting knowledge to support planning, controlling, and financial decision making for management;
3. Able to analyze financial statements, financial performance report, business and control risk, and give recommendation to improve effectiveness and organization's 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 identify and formulate the root cause of information system performance through data and information analysis on business process;
7. Able to identify the database needs to build information system;
8. Able to design, create and manipulate and implement computer-based information systems through the study of information systems to develop a strategic plan for organizations;
9. Able to design, create, manipulate and implement computer based information system for new business model and process;
10. Able to communicate the alternative solution of information system development and implementation based on individual or group feasibility study in writing, designing, and prototyping;
11. Able to perform various type of auditing which includes financial statement and management audit under relevant standards and give recommendation and opinions based on audit findings;
12. able to choose or develop best solutions according to tax regulation to solve tax problems;
13. able to take decision and give recommendation for strategic decision making related to the tax problem according to tax regulation;
14. Able to identify the requirements, designing and implementing accounting information systems for organizations;
15. Able to identify needs, design and implement system and ICT to build a web based business application for the organization.

## **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 e-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 202 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.E.

### Course Structure

Sem	Code	Course Name	SCU	Total	
1	ACCT6300	Introduction to Accounting*	4/2	20	
	COMP6178	Introduction to Programming	2/2		
	ISYS6186	Business Process Fundamental*	4		
	ISYS6093	Information System Concept*	4		
	<b>English University Courses I</b>				
	ENGL6128	English in Focus	2		
	ENGL6130	English for Business Presentation	2		
2	CHAR6013	Character Building: <i>Pancasila</i>	2	21	
	ACCT6065	Cost Accounting**	4		
	ECON6017	Economic Theory	2		
	TAXN6034	Taxation I	4		
	ISYS6212	Accounting Information System Development*	2/2		
	ISYS6536	Enterprise System *&**	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: <i>Kewarganegaraan</i>	2	22	
	ACCT6312	Accounting for Business*	2		
	ACCT6033	Financial Accounting I *&***	4		
	ISYS6123	Introduction to Database Systems *&***	2/2		
	TAXN6045	Taxation II	2		
	ISYS6537	User Experience	4/2		
	ENTR6003	Entrepreneurship I	2		
4	MGMT6011	Introduction to Management and Business	4	24	
	ACCT7141	Accounting Information System and Internal Control	2/2		
	ACCT7066	Managerial Accounting *&***	4		
	ISYS6535	Information Systems Analysis and Design ***	4/2		
	ACCT6034	Financial Accounting II *&***	4		
	CHAR6015	Character Building: <i>Agama</i>	2		
5	MGMT6063	Strategic Management	2	22	
	ACCT6083	Advanced Accounting	4		
	ISYS6338	Testing and System Implementation	2		
	ISYS6197	Business Application Development	2/2		
	ISYS6050	Information System Audit Fundamental	4		
	ISYS6542	Advanced Information System Analysis and Design ***	4/2		
6	STAT6140	Business Statistics	2	24	
	ACCT6062	Financial Audit I	4		
	ISYS6198	Data and Information Management**	4		
	ISYS6265	IT Governance	4		
	ENTR6493	Entrepreneurship III	2		
	ISYS6538	Advanced in Business Application Development	4/2		
	FINC6020	Business Valuation & Analysis	2		

Sem	Code	Course Name	SCU	Total	
7	ACCT6063	Financial Audit II**	4	24	
	FINC7007	Corporate Financial Management	4		
	ISYS6211	Web Based Application Development	2/2		
	ISYS6256	Information Systems Project Management**	4		
	ACCT6010	IT Cost Management	4		
	<b>Elective Courses****</b>				
	ISYS6442	Applied ERP: Fundamental	4		
ISYS8224	IT Strategic Management	4			
8	ISYS7229	ERP for Financial and Controlling	4	24	
	ACCT6059	Management Control System**	2		
	ISYS6278	Advanced in Web Based Application Development	4		
	ACCT6321	Theory and Research Methodology in Accounting and Finance	4		
	ISYS6037	Manufacturing Information System	4		
	BUSS6131	Ethics & Corporate Governance	2		
	ISYS6060	Accounting Information System Minor Project	4		
9	<b>Enrichment Program</b>		15	15	
10	ACCT6052	Thesis	6	6	
<b>TOTAL CREDITS 202 SCU</b>					

\*) This course is delivered in English

\*\*) Global Learning System Course

\*\*\*) Entrepreneurship Embedded

\*\*\*\*) Elective Courses: Students choose one course of two elective courses on 7<sup>th</sup> Semester

#### 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 (9<sup>th</sup> Semester):

- ) Student will take one of enrichment program tracks (off campus).

#### Enrichment Internship Track

Code	Course Name	SCU	Total
ISYS6269	Professional Attachment Program	8	15
ISYS6195	Applied Topics in Accounting & Information Systems	4	
BUSS6076	Information Systems and Business Ethics	3	

### Enrichment Entrepreneurship Track

Code	Course Name	SCU	Total
ENTR6289	Business Start Up	8	15
ENTR6209	Business Model & Validation for Information Systems Project	2	
ENTR6210	Launching New Ventures for Information Technology Business	2	
ENTR6246	EES in New Business and Information Systems	3	

### Enrichment Research Track

Code	Course Name	SCU	Total
RSCH6221	Research Experience	8	15
RSCH6158	Scientific Writing in Information Systems Research	4	
RSCH6160	Information Systems for Global Employability and Entrepreneurial Skills	3	

### Enrichment Community Development Track

Code	Course Name	SCU	Total
CMDV6121	Community Outreach Project Implementation	8	15
CMDV6076	Community Outreach Project Design in Information Systems	4	
CMDV6078	Employability and Entrepreneurial Skills in Information Systems	3	

### Enrichment Study Abroad Track

Code	Course Name	SCU	Total
<b>Elective courses list for study abroad*</b>			15
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	

\*) Transferred courses will be transferred based on credit transfer policies on study program with total of 15 credits.

**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.	ENTR6493	Entrepreneurship III	C
3.	TAXN6045	Taxation II*	C
4.	ISYS6535	Information Systems Analysis and Design*	C
5.	ACCT7066	Managerial Accounting*	C
6.	ISYS6536	Enterprise System	C
7.	ACCT6034	Financial Accounting II*	C
8.	ISYS6198	Data and Information Management*	C
9.	ISYS6256	Information Systems Project Management	C
10.	ACCT6063	Financial Audit II*	C
11.	FINC7007	Corporate Financial Management	C
12.	ISYS6212	Accounting Information System Development*	C
13.	ACCT6010	IT Cost Management	C
14.	ISYS7229	ERP for Financial and Controlling	C

\*) Tutorial & Multipaper