

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 to 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 | ACCT6300 | Introduction to Accounting* | 4/2 | 20 | |
| | COMP6178 | Introduction to Programming | 2/2 | | |
| | ISYS6186 | Business Process Fundamental* | 4 | | |
| | ISYS6093 | Information System Concept* | 4 | | |
| | English University Courses I | | | | |
| | ENGL6128 | English in Focus | 2 | | |
| | ENGL6130 | English for Business Presentation | 2 | | |
| 2 | CHAR6013 | Character Building: <i>Pancasila</i> | 2 | 20 | |
| | ACCT6065 | Cost Accounting** | 4 | | |
| | ECON6017 | Economic Theory | 2 | | |
| | TAXN6034 | Taxation I | 4 | | |
| | MGMT6011 | Introduction to Management and Business | 4 | | |
| | LANG6027 | Indonesian | 2 | | |
| | English University Courses II | | | | |
| | ENGL6129 | English Savvy | 2 | | |
| | ENGL6131 | 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 | | |
| 4 | CHAR6015003 | Character Building: Agama | 2 | 24 | |
| | ACCT7141003 | Accounting Information System and Internal Control | 2/2 | | |
| | ACCT7066003 | Managerial Accounting*&*** | 4 | | |

| Sem | Code | Course Name | SCU | Total |
|----------------------------------|---------------------------|---|-----|-------|
| | 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 | |
| | ISYS6542003 | Advanced Information System Analysis and Design*** | 4/2 | |
| 6 | ACCT6348003 | Financial Audit*&*** | 4/2 | 24 |
| | FINC7007003 | Corporate Financial Management | 4 | |
| | ISYS6211003 | Web Based Application Development | 2/2 | |
| | ISYS6609003 | IT Governance | 2 | |
| | ENTR6511001 | Entrepreneurship: Market Validation | 2 | |
| | ISYS6538003 | Advanced in Business Application Development | 4/2 | |
| 7 | BUSS6131003 | Ethics & Corporate Governance | 2 | 22 |
| | 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

-) 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 6th and/or 7th semester by the students who meet the requirements from the program.

Appendix: Free Electives (7th Semester)

| No | Course Owner Department | Course Code | Course | SCU | Semester |
|----|---|-------------|--|-----|----------|
| 1 | Global Business Marketing | MKTG6237005 | Global Strategic Marketing: Asia Pacific Perspective | 4 | 7 |
| 2 | Management | ISYS8175005 | E-Business Strategy and Implementation | 4 | 7 |
| 3 | Management | MGMT6297005 | Operations Management | 4 | 7 |
| 4 | Management | MGMT6341005 | Strategic Management | 4 | 7 |
| 5 | Global Business Marketing | MKTG6272005 | Marketing Research | 2/2 | 7 |
| 6 | Global Business Marketing | MKTG6294005 | Branding & Omnichannel Retailing | 4 | 7 |
| 7 | Marketing Communication | COMM6514019 | Editing for Creative Program | 2/2 | 7 |
| 8 | Marketing Communication | COMM6523019 | Corporate Event Management | 2/2 | 7 |
| 9 | Marketing Communication | COMM6541019 | Digital Corporate Communication | 2/2 | 7 |
| 10 | Marketing Communication | COMM6542019 | Event Management for Brand | 2/2 | 7 |
| 11 | Marketing Communication | COMM6543019 | Digital Brand Communicaton | 2/2 | 7 |
| 12 | Tourism | TRSM6141022 | Tourism Destination and Planning Management | 4 | 7 |
| 13 | Tourism | TRSM6208022 | Tourism Innovation and Product Development | 4 | 7 |
| 14 | Computer Engineering | CPEN6098010 | Computer Networks | 2/2 | 7 |
| 15 | Computer Engineering | CPEN6126010 | Cross Platform Application Development | 4 | 7 |
| 16 | Computer Science | COMP6590001 | Geographical Information System | 2/2 | 7 |
| 17 | Computer Science | ISYS6197001 | Business Application Development | 2/2 | 7 |
| 18 | Creative Advertising | DSGN6661007 | Photography | 4 | 7 |
| 19 | Creative Advertising | DSGN6732007 | Photography | 4 | 7 |
| 20 | Creative Advertising | DSGN6651007 | Photography | 4 | 7 |
| 21 | Film | FILM6059009 | Global Cinema | 4 | 7 |
| 22 | Business Information Technology | ISYS6579003 | Knowledge-Based AI: Cognitive Systems | 4 | 7 |
| 23 | Information Systems | ISYS6199003 | Data & Text Mining | 4 | 7 |
| 24 | Information Systems | ISYS6202003 | Social Informatics | 4 | 7 |
| 25 | Information Systems | ISYS6289003 | Collaborative Computing | 4 | 7 |
| 26 | Information Systems | ISYS6402003 | Business Analytics | 2/2 | 7 |
| 27 | Information Systems | ISYS8066003 | Business Process Management | 4 | 7 |
| 28 | Information Systems | RSCH6466003 | Research Methodology | 4 | 7 |
| 29 | Information Systems Accounting & Auditing | ISYS6050003 | Information System Audit Fundamental | 4 | 7 |
| 30 | Japanese Literature | JAPN6145025 | Japanese Grammar I (Bunpou I) | 4 | 7 |
| 31 | Japanese Literature | JAPN6111025 | Introductory Japanese I | 4 | 7 |
| 32 | Chinese Literature | CHIN6157026 | Chinese Business for Etiquette (Beginner) | 4 | 7 |
| 33 | Chinese Literature | CHIN6158026 | Chinese Business in Daily Communication | 4 | 7 |
| 34 | English Literature | ENGL6244024 | Social Media Broadcasting | 4 | 7 |
| 35 | Psychology | PSYC6127027 | Indigenous Psychology | 4 | 7 |

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

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 | |
| 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 | |

| Code | Course Name | SCU | Total |
|-------------|--|-----|-------|
| 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. | CHAR6013 | 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 |
| 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