

## 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 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	20	
	ACCT6065	Cost Accounting**	4		
	ECON6017	Economic Theory	2		
	TAXN6034	Taxation I	4		
	MGMT6011	Introduction to Management and Business	4		
	LANG6027	Indonesian	2		
	<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	24	
	ACCT6033	Financial Accounting I*&**	4		
	ISYS6123	Introduction to Database Systems*&**	2/2		
	TAXN6045	Taxation II	2		
	ISYS6596	User Experience Research and Design	4/2		
	ISYS6126	Enterprise System*&**	4		
	ENTR6509	Entrepreneurship: Ideation	2		

Sem	Code	Course Name	SCU	Total
4	CHAR6015	Character Building: Agama	2	24
	ACCT7141	Accounting Information System and Internal Control	2/2	
	ACCT7066	Managerial Accounting*&**	4	
	ISYS6535	Information Systems Analysis and Design***	4/2	
	ISYS6198	Data and Information Management**	4	
	ACCT6034	Financial Accounting II*&**	4	
5	MGMT6063	Strategic Management	2	22
	STAT6140	Business Statistics	2	
	ACCT6365	Advanced Accounting	2	
	FINC6188	Quantitative Investment Analysis**	2	
	ISYS6197	Business Application Development	2/2	
	ISYS6050	Information System Audit Fundamental	4	
	ISYS6542	Advanced Information System Analysis and Design***	4/2	
6	ACCT6348	Financial Audit I*&**	4/2	24
	FINC7007	Corporate Financial Management	4	
	ISYS6211	Web Based Application Development	2/2	
	ISYS6609	IT Governance	2	
	ENTR6511	Entrepreneurship: Market Validation	2	
	ISYS6538	Advanced in Business Application Development	4/2	
7	BUSS6131	Ethics & Corporate Governance	2	22
	ISYS6256	Information Systems Project Management**	4	
	ACCT6010	IT Cost Management	4	
	ACCT6321	Theory and Research Methodology in Accounting and Finance	4	
	ISYS6610	Manufacturing Information System	2	
	ISYS6338	Testing and System Implementation*&**	2	
	<b>Free Electives</b>		4	
8	<b>Enrichment Program</b>		20	20
9	ISYS6639	Pre-Thesis	2	6
	ISYS6640	Thesis	4	
			<b>TOTAL CREDITS 182 Credits</b>	

\*) 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.

### Appendix: Free Electives (7<sup>th</sup> Semester)

Because free electives will be implemented on the 7<sup>th</sup> semester data will be collected in 2022.

### Enrichment Program (8<sup>th</sup> 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	etc
1	v					
2		v				
3			v			
4				v		
5					v	
6						v

**Note:**

IN : Internship

RS : Research

EN : Entrepreneurship

CD : Community Development

SA : Study Abroad

etc : Study Program Special Purposes

**Description:**

Student will take one of enrichment program tracks

### Enrichment Internship Track

Code	Course Name	SCU	Total
ISYS6269	Professional Attachment Program	8	20
ISYS6630	Applied Topics in Accounting & Information Systems	8	
BUSS6208	Information Systems and Business Ethics	4	

### Enrichment Entrepreneurship Track

Code	Course Name	SCU	Total
ENTR6955	New Venture Initiation in Information Systems	8	20
ENTR6596	Product Development Process for Information Technology Business	8	
ENTR6953	EES in New Information Systems Business	4	

### Enrichment Research Track

Code	Course Name	SCU	Total
RSCH6221	Research Experience	8	20
RSCH6576	Scientific Writing in Information Systems Research	8	
RSCH6577	Information Systems for Global Employability and Entrepreneurial Skills	4	

### Enrichment Community Development Track

Code	Course Name	SCU	Total
CMDV6121	Community Outreach Project Implementation	8	20
CMDV6350	Community Outreach Project Design in Information Systems	8	
CMDV6351	Employability and Entrepreneurial Skills in Information Systems	4	

### Enrichment Study Abroad Track

Code	Course Name	SCU	Total
<b>Elective courses list for study abroad*</b>			20
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	
GLOB6251	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.

### 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.	ENTR6511	Entrepreneurship: Market Validation	C
3.	TAXN6045	Taxation II*	C
4.	ISYS6535	Information Systems Analysis and Design*	C
5.	ACCT7066	Managerial Accounting*	C
6.	ISYS6126	Enterprise System	C
7.	ACCT6034	Financial Accounting II*	C
8.	ISYS6198	Data and Information Management*	C
9.	ISYS6256	Information Systems Project Management	C
10.	ACCT6348	Financial Audit*	C
11.	FINC7007	Corporate Financial Management	C
12.	ISYS6609	IT Governance	C
13.	ACCT6010	IT Cost Management	C
14.	ISYS6610	Manufacturing Information System	C

\*) Tutorial & Multipaper