

Information Systems and 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 Accounting and Information Systems becomes one of the significant requirements in the global era. Therefore, it also drives accountants to master Information Technology. In this respect, BINA NUSANTARA UNIVERSITY offers a double degree program, Accounting and Information Systems 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 DEPDIKNAS RI.

Vision

A program of choice in Accounting and Information Systems 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 Accounting and Information System 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 management reports based on accounting knowledge to support planning, controlling, and decision-making.
3. Able to analyze financial statements, management reports, business and control risks and give recommendation to improve effectiveness of entities' 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 system performance information through data analysis and information on business processes
7. Able to identify the needs of the data base for building information systems.
8. Able to design, create and manipulate and implement computer-based information system independently or in groups through the study of information systems to develop a strategic plan at the level of small and medium organizations.
9. Able to design, create, manipulate and implement computer based information system for new business model and processes in an organization at the level of small and medium-sized
10. Able to communicate alternative solutions development and implementation of information systems based on theory either independently or in groups in writing, designing, and prototyping.
11. Able to perform various type of auditing which include financial statement and management audit under relevant standards and give recommendation and opinions based on audit findings.
12. Able to develop various solutions to solve tax problems based on tax regulations.
13. Able to give recommendation for strategic decision making in taxation based on tax regulations.
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 organization.

Prospective career of the Graduates

Graduates of this double study program will master both Accounting and Information Systems. 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 in are management accountants, auditors, finance and management consultants, and information systems specialists in the field of corporate information systems, database and e-business, programmer analysts, systems support consultants, systems designer, database administrators, 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 204 credits consist of information systems courses and Accounting Courses. The curriculum is designed to learn an advance 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 of Corporate Financial Information Systems and propose an effective financial business process. The successful candidate will get double degree, which are S.KOM and S.E.

Course Structure

Sem	Code	Course Name	SCU	Total	
1	ACCT6030	Introduction to Accounting I*	4	20	
	ECON6017	Economic Theory	2		
	COMP6178	Introduction to Programming	2/2		
	ISYS6186	Business Process Fundamental*	4		
	ISYS6093	Information Systems Concept*	4		
	English University Courses I				
	ENGL6128	English in Focus	2		
	ENGL6130	English for Business Presentation	2		
2	CHAR6013	Character Building: Pancasila	2	21	
	ACCT6031	Introduction to Accounting II*	4		
	ISYS6209	User Experience	2/2		
	TAXN6021	Taxation	4		
	ISYS6212	Accounting Information System Development*	2/2		
	LANG6061	Indonesian	1		
	English University Courses II				
	ENGL6129	English Savvy	2		
ENGL6131	English for Written Business Communication	2			
3	ACCT7066	Managerial Accounting*	4	24	
	ACCT6033	Financial Accounting I*	4		
	ISYS6123	Introduction to Database Systems	2/2		
	TAXN7015	Advanced Taxation	4		
	ISYS6188	Information System Analysis and Design	2/2		
	ENTR6003	Entrepreneurship I	2		
	CHAR6014	Character Building: Kewarganegaraan	2		
4	MGMT6074	Introduction to Management and Business	2	24	
	ACCT7141	Accounting Information System and Internal Control	2/2		
	ACCT6065	Cost Accounting	4		
	ACCT6034	Financial Accounting II*	4		
	ACCT6059	Management Control System	2		
	ISYS6163	Advanced in Information System Analysis and Design**	4/2		
	CHAR6015	Character Building: Agama	2		

Sem	Code	Course Name	SCU	Total	
5	ACCT6077	Method and Practice of Auditing	2	24	
	ISYS6126	Enterprise System*	4		
	ACCT6083	Advanced Accounting	4		
	ISYS6264	Testing and System Implementation	4		
	ISYS6197	Business Application Development	2/2		
	ENTR6004	Entrepreneurship II	2		
	ISYS6050	Information System Audit Fundamental	4		
6	STAT6081	Statistics	2	22	
	ACCT6062	Financial Audit I	4		
	ISYS6198	Data and Information Management	4		
	ISYS6265	IT Governance	4		
	ISYS6191	Advanced in Business Application Development**	2/4		
	FINC6020	Business Valuation & Analysis	2		
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		
	Elective Courses***				
	ISYS7158	Applied ERP I	4		
	ISYS8224	IT Strategic Management	4		
8	ACCT6055	Accounting Theory	2	24	
	ISYS7229	ERP for Financial and Controlling	4		
	MATH6040	Quantitative Methods	2		
	ISYS6278	Advanced in Web Based Application Development	4		
	STAT6021	Research Methodology	2		
	ISYS6037	Manufacturing Information System	4		
	BUSS6055	Professional Ethics	2		
	ISYS6060	Accounting Information System Minor Project	4		
9	Enrichment Program		15	15	
10	ACCT6052	Thesis	6	6	
TOTAL CREDIT 204 SCU					

*) This course is delivered in English

**) Entrepreneurship Embedded

***) Elective Courses: Students choose 1 course of 2 elective courses on 7th Semester

English University Courses:

-) For 1st 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 2nd 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 (9th 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
Elective courses list for study abroad*			
GLOB6005	Elective Course for Study Abroad 1	4	15
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	Code	Course Name	Minimum Grade
1	CHAR6013	Character Building: Pancasila	B
2	ENTR6004	Entrepreneurship II	C
3	TAXN7015	Advanced Taxation	C
4	ISYS6188	Information System 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	ACCT6063	Financial Audit II*	C
11	ISYS6050	Information System Audit Fundamental*	C
12	ISYS6212	Accounting Information System Development*	C
13	ACCT6010	IT Cost Management	C
14	ISYS7229	ERP for Financial and Controlling	C

*) Tutorial & Multipaper