

Accounting (Bekasi Campus)

Introduction

The Accounting Program in Bekasi Campus is a unique program which focuses on how accounting interacts with the latest development of accounting technology. The Program has been designed with the future in mind to anticipate rapid changes in technology that result in a disruption, including big data analytics and fin-tech. The Accounting Program curriculum provides you with technical expertise in the field of traditional accounting and develops your critical thinking, team-building, communication and information technology skills. As part of BINUS UNIVERSITY – Accounting Study Program, Accounting Program in Bekasi is accredited with grade A by the National Accreditation Board.

Vision

A leading and innovative Accounting & Finance department in the world that cooperates closely with accounting & finance industry and related institutions to produce professional accountants with extensive business, and information technology (IT) expertise.

Mission

The mission of Accounting and Finance Department is to contribute to the global community through the provision of world-class education by:

1. Recognizing, nurturing and rewarding the most creative and value-adding accounting and finance educators and students;
2. Educating students with the fundamental skills, knowledge and practice of accounting and finance in order to prepare graduates to be professional accountants in various industries and prepare them for pursuing advanced degrees in accounting, finance or related disciplines;
3. Creating global leaders who distinguish themselves as professional accountants and finance with extensive business and IT knowledge in their work organization and communities;
4. Contributing to the improvement of the body of knowledge in accounting and finance practice in Indonesia and global communities;
5. Conducting research, professional service and career development in accounting and finance with an emphasis on the application of knowledge and quality of life.

Program Objective

The objectives of the program are:

1. To prepare students with solid technical skills and conceptual knowledge of accounting and finance;
2. To prepare students with organizational and business knowledge to succeed in a career in accounting & finance;
3. To equip students with information technology knowledge that is in demand by the accounting and finance industries.

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 prepare and analyze technology-based financial reports;
12. Able to analyze the effectiveness of information technology related to the implementation of appropriate systems, processes, controls and solutions in a technological based accounting environment;
13. Able to apply knowledge in technology-based financial management to support corporate planning and decision making;
14. Able to apply interdisciplinary knowledge and skills in developing alternative solutions for problem-solving

Prospective Career of the Graduates

Demand for accounting graduates remains active and high. The Accounting Program in Bekasi Campus closely ties to local, national and international firms give students a competitive edge in the job market. The Program prepares students for professional careers in a public accounting firm, corporate and government institutions; banks and consulting firm. The graduates can also continue their studies to a Master Program (S2) in Indonesia or abroad. Furthermore, they can also become a professional accountant by taking the Chartered Accountant exam, and then or become a professional auditor by taking Indonesian Certified Public Accountant/ICPA. Furthermore, graduates will be able to work for various local and international companies in many industries.

Curriculum

The Accounting Program at Bekasi Campus has been developed to provide education with high-quality standards. The curriculum is designed based on the development of National and International Accounting Association, sciences and practices related to government regulation, economics and information technology. The purpose is to support students to become professional and highly competence accountants with unique exposure in accounting technology.

Course Structure

Sem	Code	Course Name	SCU	Total	
1	CHAR6013020	Character Building: <i>Pancasila</i>	2	20	
	ACCT6300020	Introduction to Accounting*	4/2		
	TAXN6034020	Taxation I**	4		
	BUSS6131020	Ethics & Corporate Governance*	2		
	ECON6017020	Economic Theory	2		
	LANG6027020	Indonesian	2		
	English University Courses I				
	ENGL6128020	English in Focus	2		
	ENGL6130020	English for Business Presentation	2		
2	CHAR6014020	Character Building: <i>Kewarganegaraan</i>	2	20	
	FINC7007020	Corporate Financial Management	4		
	TAXN6045020	Taxation II**	2		
	MGMT6011020	Introduction to Management and Business	4		
	ACCT6065020	Cost Accounting*&**	4		
	ENTR6509005	Entrepreneurship : Ideation	2		
	English University Courses II				
	ENGL6129020	English Savvy	2		
	ENGL6131020	English for Written Business Communication	2		
3	CHAR6015020	Character Building: <i>Agama</i>	2	20	
	MGMT6063020	Strategic Management	2		
	ACCT7141020	Accounting Information System and Internal Control	2/2		
	ACCT7066020	Managerial Accounting*&***	4		
	ENTR6510005	Entrepreneurship: Prototyping	2		
	ACCT6033020	Financial Accounting I*&***	4		
	ISYS6120020	Management Information System	2		
4	ACCT6348020	Financial Audit*&***	4/2	20	
	ACCT6034020	Financial Accounting II*&***	4		
	FINC6006020	Financial Modeling Laboratory*	2		
	ENTR6511005	Entrepreneurship: Market Validation	2		
	ACCT6397020	ERP Fundamental	2/2		
	ACCT6382020	Business Process Analysis and Solution	2		
5	ACCT6321020	Theory and Research Methodology in Accounting and Finance*&***	4	20	
	ACCT6079020	Method and Practice of Computerized Audit	2		
	ACCT6389020	Big Data Analytics in Accounting & Finance	2		

Sem	Code	Course Name	SCU	Total
	ACCT6365020	Advanced Accounting*	2	
	ACCT6398020	ERP Financial Accounting & Controlling	2/2	
	FINC6188020	Quantitative Investment Analysis	2	
	Free Electives		4	
6	Enrichment Program I		20	20
7	Enrichment Program II		20	20
8	ACCT6387020	Pre-Thesis	2	6
	ACCT6388020	Thesis	4	
	ACCT6098020	Thesis	6	
TOTAL CREDIT 146 Credits				

*) This course is delivered in English

**) Global Learning System course

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 must pass English Savvy with a minimum Grade of 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 Study Program/Program

Appendix: Free Electives (5th Semester)

No	Course Owner Department	Course Code	Course Name	SCU	Semester
1	Business Creation	ENTR6494005	Managing Growing Business	2	5
2	Business Management	MGMT6362005	Global Supply Chain Services	2	5
3	Business Management	MGMT6365005	Current Issue in Service Business and Technology	2	5
4	Business Management	MGMT6400005	Supply Chain Strategy	2	5
5	Global Business Marketing	MKTG6237005	Global Strategic Marketing: Asia Pacific Perspective	4	5
6	International Business Management	BUSS7009005	Export-Import Cost Management	2	5
7	International Business Management	MGMT6370005	E-Business for International Business	2	5
8	International Business Management	MGMT7169005	Global Supply Chain Management	2	5
9	Management	BUSS6069005	Business Simulation	2	5
10	Management	BUSS6163005	Organization Development Strategy	2	5
11	Management	BUSS6194005	Business Negotiation Strategy	2	5
12	Management	ISYS8175005	E-Business Strategy and Implementation	4	5
13	Management	MGMT6029005	Knowledge Management	2	5
14	Management	MGMT6063005	Strategic Management	2	5

No	Course Owner Department	Course Code	Course Name	SCU	Semester
15	Management	MGMT6145005	Compensation and Performance Management	2	5
16	Management	MGMT6297005	Operations Management	4	5
17	Management	MGMT6341005	Strategic Management	4	5
18	Management	MGMT6412005	Customer Relationship Management	2	5
19	Global Business Management	MKTG6272005	Marketing Research	2/2	5
20	Global Business Management	MKTG6294005	Branding & Omnichannel Retailing	4	5
21	Finance	FINC6189020	Introduction to Financial Market and Fin-Tech	2	5
22	Marketing Communication	COMM6514019	Editing for Creative Program	2/2	5
23	Marketing Communication	COMM6523019	Corporate Event Management	2/2	5
24	Marketing Communication	COMM6538019	Media Promotion & Marketing in Creative Broadcasting	2	5
25	Marketing Communication	COMM6539019	Media Convergence in Creative Broadcasting	2	5
26	Marketing Communication	COMM6541019	Digital Corporate Communication	2/2	5
27	Marketing Communication	COMM6542019	Event Management for Brand	2/2	5
28	Marketing Communication	COMM6543019	Digital Brand Communicaton	2/2	5
29	Tourism	TRSM6141022	Tourism Destination and Planning Management	4	5
30	Tourism	TRSM6160022	Tourism Transportation	2	5
31	Tourism	TRSM6208022	Tourism Innovation and Product Development	4	5
32	Tourism	TRSM6196022	Tourism Community Empowerment	2	5
33	Civil Engineering	CIVL6009013	Urban Drainage	2	5
34	Civil Engineering	CIVL6035013	Airport Engineering	2	5
35	Civil Engineering	CIVL6037013	Railway Engineering	2	5
36	Civil Engineering	CIVL6080013	Construction Methods & Heavy Equipment	2	5
37	Civil Engineering	CIVL8038013	Soil Improvement Method	2	5
38	Civil Engineering	CIVL8056013	Bridge Engineering	2	5
39	Civil Engineering	COMP6046013	Computer Applications in Construction Management	2	5
40	Computer Engineering	CPEN6098010	Computer Networks	2/2	5
41	Computer Engineering	CPEN6126010	Cross Platform Application Development	4	5
42	Computer Engineering	CPEN6225010	Telco Network & Switching System	2	5
43	Computer Engineering	CPEN6232010	Cloud Technology Practice	2	5
44	Food Tech	FOOD6062015	Food Quality Assurance System	2/1	5
45	Food Tech	FOOD6063015	Food Safety & Sanitation	2/1	5
46	Industrial Engineering	ISYE6067011	Global Supply Chain	2	5
47	Industrial Engineering	ISYE6115011	Transportation Modeling	2	5
48	Industrial Engineering	ISYE6130011	Project Management	2	5
49	Computer Science	COMP6590001	Geographical Information System	2/2	5

No	Course Owner Department	Course Code	Course Name	SCU	Semester
50	Computer Science	ISYS6197001	Business Application Development	2/2	5
51	Computer Science	MOBI6059001	Mobile Programming	2	5
52	Game Application and Technology	GAME6085001	Object Oriented Game Programming	2	5
53	Animation	DSGN6689007	Concept Art & Production Design	2	5
54	Animation	DSGN6690007	Animation Storytelling	2	5
55	Creative Advertising	DSGN6661007	Photography	4	5
56	Creative Advertising	DSGN6732007	Photography	4	5
57	Film	FILM6059009	Global Cinema	4	5
58	Business Information Technology	ISYS6579003	Knowledge-Based AI: Cognitive Systems	4	5
59	Information Systems	ISYS6196003	Business Analytics	2	5
60	Information Systems	ISYS6199003	Data & Text Mining	4	5
61	Information Systems	ISYS6202003	Social Informatics	4	5
62	Information Systems	ISYS6289003	Collaborative Computing	4	5
63	Information Systems	ISYS6402003	Business Analytics	2/2	5
64	Information Systems	ISYS8066003	Business Process Management	4	5
65	Information Systems	RSCH6466003	Research Methodology	4	5
66	Information Systems Accounting & Audit	ISYS6608003	IT Service & Risk Management	2	5
67	Information Systems Accounting & Audit	ISYS6050003	Information System Audit Fundamental	4	5
68	Data Science	DTSC6008001	Text Mining	2	5
69	Cyber Security	COMP6646001	Computer Forensic	2	5
70	Mobile Application & Technology	MOBI6068001	Web Design	2	5
71	International Relations	INTR6151029	Regional Integration in Europe	2	5
72	International Relations	INTR6152029	Regional Integration in America	2	5
73	International Relations	INTR6153029	Regional Integration in East Asia	2	5
74	International Relations	INTR6154029	Regional Integration in Africa and Middle East	2	5
75	International Relations	INTR6161029	Political Economy of Global Media	2	5
76	International Relations	INTR6162029	Multiculturalism and Digital Society	2	5
77	International Relations	INTR6167029	International Political Economy of Multinational Corporations	2	5
78	International Relations	INTR6169029	International Migration: Governance and Rights	2	5
79	International Relations	INTR8049029	Global Economic Architecture	2	5
80	Japanese Literature	JAPN6116025	Japanese Corporate Culture and Management (Nihon No Kigyuu Bunka to Manejimento)	2	5
81	Japanese Literature	JAPN6148025	Japanese Letter I (Kanji I)	2	5
82	Japanese Literature	JAPN6173025	Contemporary Japanese Society Through Various Perspective (Nihon Shakai e no Kangaekata)	2	5
83	Japanese Literature	JAPN6111025	Introductory Japanese I	4	5
84	Business Law	LAWS6052028	Bankruptcy Law	2	5
85	Business Law	LAWS6056028	Legal Research Methods	2	5

Track	Semester 6							Semester 7							
	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
22				v									v		
23				v								v			
24				v							v				
25				v						v					
26				v					v						
27				v				v							
28				v											v
29					v								v		
30					v							v			
31					v						v				
32					v					v					
33					v				v						
34					v			v							
35					v										v
36						v						v			
37						v					v				
38						v				v					
39						v			v						
40						v		v							
41						v									v
42							v						v		
43							v					v			
44							v				v				
45							v			v					
46							v		v						
47							v	v							
48							v								v
49	v													v	
50		v												v	
21			v											v	
52				v										v	
53					v									v	
54						v								v	
55							v							v	

Note:

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

Description:

Student will take one of enrichment program tracks

Certified Internship Track

Code	Course Name	SCU	Total
Enrichment Program I			20
ACCT6390020	Professional Experience in Accounting	8	
ACCT6391020	Financial Reporting in Practice	8	
ACCT6392020	EES Professional Experience in Accounting	4	
Enrichment Program II			
ACCT6393020	Professional Experience in Accounting	8	
ACCT6394020	Financial Reporting in Practice	8	
ACCT6395020	EES Professional Experience in Accounting	4	

Certified Entrepreneurship Track

Code	Course Name	SCU	Total
Enrichment Program I/II: (For students who take only Certified Entrepreneurship track in semester 6 or 7, should take these courses)			20
ENTR6623020	New Venture Initiation in Accounting	8	
ENTR6627020	Product Development Process in Accounting Technology	8	
ENTR6477020	EES in New Accounting Technology Business	4	
<i>For students who take Certified Entrepreneurship track in semester 6 and 7, should take these following courses:</i>			20
Enrichment Program I			
ENTR6623020	New Venture Initiation in Accounting	8	
ENTR6627020	Product Development Process in Accounting Technology	8	
ENTR6477020	EES in New Accounting Technology Business	4	
Enrichment Program II			
ENTR6625020	Product Launching in Accounting	8	
ENTR6628020	Business Development Design in Accounting Technology	8	
ENTR6474020	EES in Accounting Technology Business Experience	4	

Certified Research Track

Code	Course Name	SCU	Total
Enrichment Program I			20
RSCH6269020	Research Experience	8	
RSCH6519020	Proposal Writing in Accounting Technology Research	8	
RSCH6479020	Global EES (Team Work, Communication, Problem Solving & Decision Making)	4	
Enrichment Program II			
RSCH6354020	Research Report Experience	8	
RSCH6520020	Scientific Writing in Accounting Technology Research	8	
RSCH6355020	Global EES (Self-Management, Planning & Organizing, Initiative & Enterprise)	4	

Certified Community Development Track

Code	Course Name	SCU	Total
Enrichment Program I			20
CMDV6147020	Community Outreach Project Implementation	8	
CMDV6301020	Community Outreach in Accounting Technology Project Design	8	
CMDV6284020	Employability and Entrepreneurial Skills in Accounting Technology Community	4	
Enrichment Program II			
CMDV6174020	Community Development Project Implementation	8	
CMDV6302020	Community Development in Accounting Technology Project Design	8	
CMDV6244020	Employability and Entrepreneurial Skills in Accounting Technology Development	4	

Certified Study Abroad Track

Code	Course Name	SCU	Total
Elective courses list for study abroad*			20
Enrichment Program I			
GLOB6005020	Elective Course for Study Abroad 1	4	
GLOB6006020	Elective Course for Study Abroad 2	4	
GLOB6007020	Elective Course for Study Abroad 3	4	
GLOB6008020	Elective Course for Study Abroad 4	4	
GLOB6009020	Elective Course for Study Abroad 5	2	
GLOB6010020	Elective Course for Study Abroad 6	2	
GLOB6011020	Elective Course for Study Abroad 7	2	
GLOB6012020	Elective Course for Study Abroad 8	2	
GLOB6013020	Elective Course for Study Abroad 9	2	
GLOB6014020	Elective Course for Study Abroad 10	2	
GLOB6015020	Elective Course for Study Abroad 11	2	
GLOB6016020	Elective Course for Study Abroad 12	2	
GLOB6251020	Elective Course for Study Abroad 29	4	
Enrichment Program II			
GLOB6017020	Elective Course for Study Abroad 13	4	
GLOB6018020	Elective Course for Study Abroad 14	4	
GLOB6019020	Elective Course for Study Abroad 15	4	
GLOB6020020	Elective Course for Study Abroad 16	4	
GLOB6021020	Elective Course for Study Abroad 17	2	
GLOB6022020	Elective Course for Study Abroad 18	2	
GLOB6023020	Elective Course for Study Abroad 19	2	
GLOB6024020	Elective Course for Study Abroad 20	2	
GLOB6025020	Elective Course for Study Abroad 21	2	
GLOB6026020	Elective Course for Study Abroad 22	2	
GLOB6027020	Elective Course for Study Abroad 23	2	
GLOB6028020	Elective Course for Study Abroad 24	2	
GLOB6253020	Elective Course for Study Abroad 31	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*			
Enrichment Program III: (For students who take Certified Specific Independent Study Track in either odd or even semester, they should take these courses)			
MICR6033020	Course Certification I	3	20
MICR6034020	Technical Skill Enrichment I	4	
MICR6035020	Industrial Project I	9	
MICR6036020	Soft Skill Enrichment I	4	
MICR6001020	Elective Course for Micro Credential Course 1	8	
MICR6002020	Elective Course for Micro Credential Course 2	8	
MICR6003020	Elective Course for Micro Credential Course 3	6	
MICR6004020	Elective Course for Micro Credential Course 4	6	
MICR6005020	Elective Course for Micro Credential Course 5	6	
MICR6006020	Elective Course for Micro Credential Course 6	5	
MICR6007020	Elective Course for Micro Credential Course 7	5	
MICR6008020	Elective Course for Micro Credential Course 8	5	
MICR6009020	Elective Course for Micro Credential Course 9	5	
MICR6010020	Elective Course for Micro Credential Course 10	4	
MICR6011020	Elective Course for Micro Credential Course 11	4	
MICR6012020	Elective Course for Micro Credential Course 12	4	
MICR6013020	Elective Course for Micro Credential Course 13	4	
MICR6014020	Elective Course for Micro Credential Course 14	4	
MICR6015020	Elective Course for Micro Credential Course 15	3	
MICR6016020	Elective Course for Micro Credential Course 16	3	
MICR6017020	Elective Course for Micro Credential Course 17	3	
MICR6018020	Elective Course for Micro Credential Course 18	3	
MICR6019020	Elective Course for Micro Credential Course 19	3	
MICR6020020	Elective Course for Micro Credential Course 20	3	
MICR6021020	Elective Course for Micro Credential Course 21	2	
MICR6022020	Elective Course for Micro Credential Course 22	2	
MICR6023020	Elective Course for Micro Credential Course 23	2	
MICR6024020	Elective Course for Micro Credential Course 24	2	
MICR6025020	Elective Course for Micro Credential Course 25	2	
MICR6026020	Elective Course for Micro Credential Course 26	2	
MICR6027020	Elective Course for Micro Credential Course 27	2	
MICR6028020	Elective Course for Micro Credential Course 28	2	
MICR6029020	Elective Course for Micro Credential Course 29	1	
MICR6030020	Elective Course for Micro Credential Course 30	1	
MICR6031020	Elective Course for Micro Credential Course 31	1	
MICR6032020	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.

Further Study Track

Code	Course Name	SCU	Total
Enrichment Program II			20
ISYS6658020	Decision Analytics	4	
FINC6200020	Financial Assets and Portfolio Management	4	
RSCH6603020	Analytical Methods in Accounting and Finance	4	
ACCT6409020	Financial Accountability and Reporting	4	
ACCT6415020	Behavioural Accounting and Organizations	4	

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

No.	Code	Course Name	Minimum Grade
1	CHAR6013020	Character Building: <i>Pancasila</i>	B
2	ENTR6511005	Entrepreneurship: Market Validation	C
3	TAXN6045020	Taxation II*	C
4	FINC7007020	Corporate Financial Management	C
5	ACCT7066020	Managerial Accounting*	C
6	ACCT6034020	Financial Accounting II*	C
7	ACCT6348020	Financial Audit	C
8	ACCT6389020	ERP Financial Accounting & Controlling	C

*) Tutorial & Multipaper