Accounting

Introduction

This program is intended for students who are planning to work as a Professional Accountant with curriculum to provide skills in business and information technology. The curriculum in this program based on the trend of global accounting education curriculum established by the International Federation of Accountants in the form of International Education Standard. This curriculum also refers to International Financial Reporting Standard (IFRS), which is used across the enterprise in the world to prepare financial statements. The courses offered also refers to the certification of the Professional Accountant (Chartered Accountant-CA).

Vision

A leading and innovative Accounting Study Program 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 Study Program 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 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 of financial reports in accordance with Global Generally Accepted Auditing Standard (GGAAS).
5. Able to analyze and give recommendations to improve the effectiveness of accounting information system.
6. Able to arrange taxation reports of individual and corporate taxpayers in accordance with the taxation laws and regulations.
7. Able to conduct financial audits and management audits in accordance to auditing standards and able to give recommendations or audit opinions.
8. Able to make recommendations and suggestions regarding taxation issues in accordance with applicable tax laws.
9. Able to prepare sustainable accounting reports related to practical of managerial accounting and sustainable accounting.
10. Able to perform recommendation with multi-disciplinary approach.

Prospective Career of the Graduates

With the above-mentioned skills and knowledge, the Information System graduate is able to follow a career in:
1. Public Accountants in Big Four or other local accountant firms
2. Management Accountants
3. Internal Auditors
4. Government Accountants
5. Auditors for Non-profit organization
6. Tax Consultant
7. Financial Analyst
8. Banker
9. Corporate Finance Officer
10. Treasury Officer

Curriculum

The curriculum has been developed to provide an education with high quality standards. It is based on the development of the sciences and practices related to government regulation, economics, information technology, National and International Accounting Association.

Course Structure

Sem	Code	Course Name	SCU	Total
1	CHAR6019	Character Building: Pancasila	2	16
	CHAR6020	Character Building: Kewarganegaraan	2	
	LAWS6113	Introduction to Commercial and Private Laws	2	
	ACCT6328	Introduction to Accounting	6	
	ENGL6163	English Professional	4	

Sem	Code	Course Name	SCU	Total
2	CHAR6021	Character Building: Agama	2	20
	ENTR6081	Entrepreneurship	4	
	ACCT6329	Intermediate Accounting I	4	
	TAXN6040	Taxation	6	
	ACCT6330	Introduction to Computer & Accounting Application	4	
3	ACCT6252	Economics Theory	4	22
	ACCT6130	Cost Accounting	4	
	ACCT6334	Intermediate Accounting II	4	
	MGMT6058	Introduction to Management and Business	4	
	ACCT6131	Managerial Accounting	4	
	LANG6031	Indonesian	2	
4	TAXN6023	Advanced Taxation	4	22
	ACCT6331	Accounting Information System and Internal Control	4	
	ACCT6335	Advanced Accounting	6	
	FINC6157	Introduction to Money and Capital Market	4	
	ACCT6193	Research Methodology in Accounting and Finance	4	
5	ACCT6253	Financial Audit	6	22
	FINC6050	Corporate Financial Management	4	
	MGMT6146	Strategic Management	4	
	FINC6158	Financial Modeling Laboratory	4	
	ACCT6194	Ethics and Corporate Governance	4	
6	**Minor Program**		16	16
7	ACCT6186	Fraud Auditing	4	16
	ACCT6179	Method and Practice of Auditing & Computerized Audit	4	
	ACCT6336	Accounting Theory	4	
	TAXN6041	Tax Management and Strategy	4	
8	ACCT6238	International Accounting	6	12
	ACCT6187	Thesis	6	
			Total Credit 146 SCU	

Minor Program (6th Semester):

-) *Student will take one of minor program track. See minor scheme for the tracks detail.*

Minor Track Scheme

Track	1st Period				2nd Period			
	BM	AF	IS	CS	BM	AF	IS	CS
1	V	-	-	-	V	-	-	-
2	-	-	V	-	-	-	V	-

Notes:

BM : Business Management Minor Program

AF : Accounting and Finance Minor Program

IS : Information Systems Minor Program

CS : Computer Science Minor Program

Notes:

Student will take one of Minor Program tracks

Minor Program Track

Code	Course Name	SCU	Total
Minor Program 1st Period			
TAXN6042	Introduction to Taxation	4	8
ACCT6338	Risk and Internal Control	4	
Minor Program 2nd Period			
TAXN6043	Corporate Taxation	4	8
ACCT6339	Management Audit	4	

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

No	Course Code	Course Name	Minimal Grade
1	CHAR6019	Character Building: Pancasila	B
2	ENTR6081	Entrepreneurship	C
3	ACCT6334	Intermediate Accounting II	C
4	ACCT6131	Managerial Accounting	C
5	ACCT6331	Accounting Information System and Internal Control	C
6	ACCT6253	Financial Audit	C
7	TAXN6023	Advanced Taxation	C
8	ACCT6186	Fraud Auditing	C