

# 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 offer 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 utilize the latest technology that can help the process of preparing and auditing financial reports in accordance with Global Generally Accepted Auditing Standards.
7. Able to arrange taxation reports of individual and corporate taxpayers in accordance with the taxation laws and regulations.
8. Able to solve the tax problems with the right solution in accordance with the taxation laws and regulation.
9. Able to prepare investment analysis and give recommendation based on the results of investment analysis for business purposes and decision-making.
10. Able to apply knowledge of accounting information systems auditing and accounting information systems environment based on the COSO and COBIT standards.
11. Able to apply the principles of entrepreneurship, ethics and social responsibility in order to contribute to the professional organizations at the local, national, and international.

### **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
	LAWS6113	Introduction to Commercial and Private Laws	2	
	ACCT6127	Introduction to Accounting I	4/2	
	MGMT6058	Introduction to Management and Business	4	
	CHAR6020	Character Building: Kewarganegaraan	2	
2	CHAR6021	Character Building: Agama	2	14
	ACCT6128	Introduction to Accounting II	4/2	
	FINC6034	Introduction to Money & Capital Market	2	
	ENGL6163	English Professional	4	
3	TAXN6022	Taxation I	4	14
	COMP6109	Introduction to Computer & Accounting Application	2	
	ACCT6252	Economics Theory	4	
	ENTR6081	Entrepreneurship	4	
4	ACCT6130	Cost Accounting	4	16
	ACCT6131	Managerial Accounting	4	
	ACCT6193	Research Methodology in Accounting and Finance	4	
	TAXN6024	Taxation II	4	
5	FINC6050	Corporate Financial Management	4	16
	ACCT6188	Intermediate Accounting I	4/2	
	ACCT6191	Accounting Information System and Internal Control	4/2	
6	FINC6087	Financial Modeling Laboratory	2	16
	MGMT6146	Strategic Management	4	
	ACCT6189	Intermediate Accounting II	4/2	
	TAXN6023	Advanced Taxation	4	
7	ACCT6253	Financial Audit	6	16
	ACCT6182	Management Control System	4	
	ACCT6137	Advanced Accounting I	4	
	LANG6031	Indonesian	2	
8	FINC6088	Financial Accounting: Analysis and Reporting Incentives	4	16
	ACCT6178	Advanced Accounting II	4	
	ACCT6136	Accounting for Government and Non-Profit Organization	2	
	ACCT6238	International Accounting	6	
9	ACCT6179	Method and Practice of Auditing & Computerized Audit	4	14
	ACCT6194	Ethics and Corporate Governance	4	
	ACCT6183	Current Issues in Accounting and Finance	2	
	ACCT6186	Fraud Auditing	4	
10	ACCT6181	Accounting Theory	2	8
	ACCT6187	Thesis	6	
<b>Total Credit 146 SCU</b>				

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

No	Code	Course Name	Grade minimal
1	CHAR6019	Character Building: Pancasila	B
2	ENTR6081	Entrepreneurship	C
3	TAXN6023	Advanced Taxation	C
4	ACCT6131	Managerial Accounting	C
5	FINC6088	Financial Accounting: Analysis and Reporting Incentives	C
6	ACCT6189	Intermediate Accounting II	C
7	ACCT6253	Financial Audit	C
8	ACCT6186	Fraud Auditing	C