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 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 apply the concept of internal control so that it can perform various types of auditing, such as auditing financial statements and management audits in accordance with applicable standards.

12. Able to conduct analysis related to practical matters of accounting, finance and taxation for strategic decision making for business sustainability with a financial and non-financial approach.

13. Able to solve problems through the multidisciplinary approach

Prospective Career of the Graduates

With the above-mentioned skills and knowledge, the Accounting graduate is able to follow a career in:

1. Management Accountants
2. External Auditor
3. Internal Auditor
4. Financial Controller
5. Information System Auditor
6. Forensic Auditor
7. Financial Analyst
8. Financial Planner
9. Business & System Analyst
10. Tax Consultant
11. Management Accountant

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	SCU	Total
1	ACCT6328	Introduction to Accounting	6	16
	ACCT6130	Cost Accounting	4	
	TAXN6040	Taxation	6	
2	CHAR6019	Character Building: Pancasila	2	14
	ACCT6329	Intermediate Accounting I	4	
	ACCT6374	Managerial Accounting & Strategic Planning	4	
	ENTR6081	Entrepreneurship	4	
3	CHAR6020	Character Building: Kewarganegaraan	2	14
	ACCT6334	Intermediate Accounting II	4	
	FINC6157	Introduction to Money and Capital Market	4	
	ACCT6331	Accounting Information System and Internal Control	4	
4	ACCT6253	Financial Audit	6	14
	ACCT6194	Ethics and Corporate Governance	4	
	ACCT6381	Advanced Accounting	4	
5	ACCT6330	Introduction to Computer & Accounting Application	4	16
	MGMT6413	Introduction to Business and Economics	4	
	TAXN6023	Advanced Taxation	4	
	ENGL6163	English Professional	4	
6	CHAR6021	Character Building: Agama	2	16
	ACCT6182	Management Control System	4	
	ACCT6380	Accounting for Government and Non Profit Organization	4	
	ACCT6375	Accounting Theory	6	
7	ACCT6193	Research Methodology in Accounting and Finance	4	16
	FINC6193	Corporate Financial Management and Modelling	4	
	ACCT6186	Fraud Auditing	4	
	ACCT6179	Method and Practice of Auditing & Computerized Audit	4	
8	ACCT6378	Financial Accounting: Analysis and Reporting Incentives	4	14
	ACCT6379	International Accounting	4	
	TAXN6041	Tax Management and Strategy	4	
	LANG6031	Indonesian	2	
9	Enrichment Program		20	20
10	ACCT6187	Thesis	6	6
			Total Credit 146 SCU	

Enrichment Program (9th Semester):
- *Student will take one of enrichment program tracks. See enrichment appendix for the tracks detail.*

Enrichment appendix: Technopreneur Minor program

Course Code	Course Name	SCU	Total
ACCT6384	Accounting for Small Medium Enterprise	4	
MKTG6296	Digital Marketing for Manager	4	
ISYS6619	UX for Digital Business	4	20
COMP6725	Big Data Technologies	4	
ISYE6196	Industrial Feasibility Analysis	4	

Student will take all courses from the list above.

Enrichment appendix: Free Electives

No	Code	Course	SCU	Program
1	MATH6077	Discrete Mathematics	4	CS-PJJ
2	MATH6156	Calculus and Linear Algebra	4	CS-PJJ
3	COMP6307	Human and Computer Interaction	4	CS-PJJ
4	COMP6742	Algorithm Design and Analysis	4	CS-PJJ
5	CPEN6214	Computer Networks	4	CS-PJJ
6	COMP6600	Operating System	4	CS-PJJ
7	COMP6275	Artificial Intelligence	4	CS-PJJ
8	COMP6740	Program Design Methods	4	CS-PJJ
9	COMP6276	Compilation Techniques	4	CS-PJJ
10	COMP6728	Research Methodology in Informatics	4	CS-PJJ
11	MGMT6072	Introduction to Management and Business	4	MN-PJJ
12	ACCT6363	Accounting for Business	4	MN-PJJ
13	MATH6102	Business Mathematics	4	MN-PJJ
14	COMM6525	Business Ethics & Communication	4	MN-PJJ
15	LAWS6183	Legal Aspect in Business	4	MN-PJJ
16	ISYS6599	Management Information Systems for Leader	4	MN-PJJ
17	RSCH6023	Research Methodology	4	MN-PJJ
18	MKTG6113	Marketing Management	4	MN-PJJ
19	FINC6046	Financial Management	4	MN-PJJ
20	BUSS6189	Business Sustainability	4	MN-PJJ
21	ACCT6174	Introduction to Financial Accounting	4	SI-PJJ
22	ISYS6300	Business Process Fundamental	4	SI-PJJ
23	ISYS6299	Information System Concept	4	SI-PJJ
24	COMP6598	Introduction to Programming	4	SI-PJJ
25	ISYS6307	Data and Information Management	4	SI-PJJ
26	ISYS6597	Introduction to Database Systems	4	SI-PJJ
27	ISYS6305	Enterprise System	4	SI-PJJ
28	ISYS6515	Research Methods in Information Systems	4	SI-PJJ
29	ISYS6507	Testing and System Implementation	4	SI-PJJ
30	ISYS6310	Information Systems Project Management	4	SI-PJJ

31	MATH6082	Calculus I	4	TD-PJJ
32	MATH6094	Calculus II	4	TD-PJJ
33	SCIE6057	Chemistry and Biology	4	TD-PJJ
34	STAT6174	Probability Theory and Applied Statistics	4	TD-PJJ
35	ISYE6187	Engineering Economy and System Analysis	4	TD-PJJ
36	ISYE6188	Human-Integrated Systems	3/1	TD-PJJ
37	ISYE6094	Quality Engineering	4	TD-PJJ
38	ISYE6190	Facility Planning and Safety Engineering	4	TD-PJJ
39	ELEC6021	Free Elective Course 1	4	PJJ
40	ELEC6022	Free Elective Course 2	4	PJJ
41	ELEC6023	Free Elective Course 3	4	PJJ
42	ELEC6024	Free Elective Course 4	4	PJJ
43	ELEC6025	Free Elective Course 5	4	PJJ

Student will take five courses (20 SCU) from the list above.

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	TAXN6040	Taxation	C
4	ACCT6334	Intermediate Accounting II	C
5	ACCT6374	Managerial Accounting & Strategic Planning	C
6	FINC6193	Corporate Financial Management and Modelling	C
7	ACCT6330	Introduction to Computer & Accounting Application	C
8	ACCT6186	Fraud Auditing	C