

# 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 Name	SCU	Total
1	CHAR6019039	Character Building: Pancasila	2	20
	ACCT6328039	Introduction to Accounting	6	
	ACCT6130039	Cost Accounting	4	
	CHAR6020039	Character Building: Kewarganegaraan	2	
	TAXN6040039	Taxation	6	
2	ACCT6329039	Intermediate Accounting I	4	20
	ACCT6374039	Managerial Accounting & Strategic Planning	4	
	ENTR6081039	Entrepreneurship	4	
	ACCT6334039	Intermediate Accounting II	4	
	ACCT6331039	Accounting Information System and Internal Control	4	
3	FINC6157039	Introduction to Money and Capital Market	4	22
	ACCT6253039	Financial Audit	6	
	ACCT6194039	Ethics and Corporate Governance	4	
	ACCT6381039	Advanced Accounting	4	
	TAXN6023039	Advanced Taxation	4	
4	ACCT6330039	Introduction to Computer & Accounting Application	4	20
	MGMT6413039	Introduction to Business and Economics	4	
	ENGL6163039	English Professional	4	
	CHAR6021039	Character Building: Agama	2	
	LANG6031039	Indonesian	2	
	ACCT6182039	Management Control System	4	
5	ACCT6380039	Accounting for Government and Non Profit Organization	4	18
	ACCT6375039	Accounting Theory	6	
	ACCT6193039	Research Methodology in Accounting and Finance	4	
	FINC6193039	Corporate Financial Management and Modelling	4	
6	ACCT6186039	Fraud Auditing	4	20
	ACCT6179039	Method and Practice of Auditing & Computerized Audit	4	
	ACCT6378039	Financial Accounting: Analysis and Reporting Incentives	4	
	ACCT6379039	International Accounting	4	
	TAXN6041039	Tax Management and Strategy	4	

Sem	Code	Course Name	SCU	Total
7	Enrichment Program*		20	20
8	ACCT6187039	Thesis	6	6
			<b>Total Credit 146 SCU</b>	

\*Student will take one of enrichment program tracks. See enrichment appendix for the tracks detail.

### Enrichment Track Scheme

Track scheme for semester 7. Student will take one of enrichment program tracks.

Track	Semester 7			
	Minor	Free Electives	Internship	Entrepreneurship
1	v	-	-	-
2	-	v	-	-
3	-	-	v	-
4	-	-	-	v

### Enrichment Minor Track

Course Code	Course Name	SCU	Total
ACCT6384039	Accounting for Small Medium Enterprise	4	20
MKTG6296039	Digital Marketing for Manager	4	
ISYS6619039	UX for Digital Business	4	
COMP6725039	Big Data Technologies	4	
ISYE6196039	Industrial Feasibility Analysis	4	

Student will take all courses from the list above.

### Enrichment Free Electives Track

No	Code	Course	SCU	Program
1	COMP6742036	Algorithm Design and Analysis	4	CS-PJJ
2	COMP6275036	Artificial Intelligence	4	CS-PJJ
3	COMP6804036	Software Engineering	4	CS-PJJ
4	COMP6276036	Compilation Techniques	4	CS-PJJ
5	COMP6600036	Operating System	4	CS-PJJ
6	MGMT6072038	Introduction to Management and Business	4	MN-PJJ
7	ACCT6363039	Accounting for Business	4	MN-PJJ
8	MATH6102038	Business Mathematics	4	MN-PJJ
9	COMM6525038	Business Ethics & Communication	4	MN-PJJ
10	LAWS6183028	Legal Aspect in Business	4	MN-PJJ

No	Code	Course	SCU	Program
11	ISYS6599035	Management Information Systems for Leader	4	MN-PJJ
12	RSCH6023038	Research Methodology	4	MN-PJJ
13	MKTG6113038	Marketing Management	4	MN-PJJ
14	FINC6046039	Financial Management	4	MN-PJJ
15	BUSS6189038	Business Sustainability	4	MN-PJJ
16	ACCT6174039	Introduction to Financial Accounting	4	SI-PJJ
17	ISYS6300035	Business Process Fundamental	4	SI-PJJ
18	ISYS6299035	Information System Concept	4	SI-PJJ
19	COMP6598036	Introduction to Programming	4	SI-PJJ
20	ISYS6307035	Data and Information Management	4	SI-PJJ
21	ISYS6597035	Introduction to Database Systems	4	SI-PJJ
22	ISYS6305035	Enterprise System	4	SI-PJJ
23	ISYS6515035	Research Methods in Information Systems	4	SI-PJJ
24	ISYS6507035	Testing and System Implementation	4	SI-PJJ
25	ISYS6310035	Information Systems Project Management	4	SI-PJJ
26	MATH6082016	Calculus I	4	TD-PJJ
27	MATH6094016	Calculus II	4	TD-PJJ
28	SCIE6057037	Chemistry and Biology	4	TD-PJJ
29	STAT6174037	Probability Theory and Applied Statistics	4	TD-PJJ
30	ISYE6187037	Engineering Economy and System Analysis	4	TD-PJJ
31	ISYE6188037	Human-Integrated Systems	3/1	TD-PJJ
32	ISYE6094037	Quality Engineering	4	TD-PJJ
33	ISYE6190037	Facility Planning and Safety Engineering	4	TD-PJJ
34	ELEC6046039	Free Elective Course 1: Business Analysis	4	PJJ
35	ELEC6047039	Free Elective Course 2: Problem Solving Skills	4	PJJ
36	ELEC6048039	Free Elective Course 3: Collaboration and Adaptation	4	PJJ
37	ELEC6049039	Free Elective Course 4: Creative and Critical Thinking	4	PJJ
38	ELEC6050039	Free Elective Course 5: IT Literacy	4	PJJ
39	ELEC6051039	Free Elective Course 6: Human Literacy	4	PJJ
40	ELEC6052039	Free Elective Course 7: Data Literacy	4	PJJ
41	ELEC6053039	Free Elective Course 8: Business Creative	4	PJJ

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

### Enrichment Internship Track

Course Code	Course Name	SCU	Total
ACCT6404039	Working Experience in Accounting and Finance	6	20
ACCT6405039	Accounting and Finance in Practice	4	
ACCT6407039	Industrial Experience in Accounting and Finance	6	
ACCT6406039	Employability and Entrepreneurial Skills in Accounting and Finance Industry	4	

Student will take all courses from the list above.

**Enrichment Entrepreneurship Track**

Course Code	Course Name	SCU	Total
ENPR6033039	Business Start Up in Accounting and Finance	6	20
ENPR6034039	Business Model & Validation in Accounting and Finance	4	
ENPR6035039	Launching New Venture in Accounting and Finance	6	
ENPR6036039	Entrepreneurship and Managing New Business in Accounting and Finance	4	

*Student will take all courses from the list above.*

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

No	Course Code	Course Name	Minimal Grade
1	CHAR6019039	Character Building: Pancasila	B
2	ENTR6081039	Entrepreneurship	C
3	TAXN6040039	Taxation	C
4	ACCT6334039	Intermediate Accounting II	C
5	ACCT6374039	Managerial Accounting & Strategic Planning	C
6	FINC6193039	Corporate Financial Management and Modelling	C
7	ACCT6330039	Introduction to Computer & Accounting Application	C
8	ACCT6186039	Fraud Auditing	C