

# Taxation

## Introduction

As part of the School of Accounting, Taxation Program is accredited with a grade "UNGGUL" by the National Accreditation Board. The Taxation Program is a unique program specifically designed to focus on providing comprehensive knowledge in Taxation, Accounting and Taxation Technology.

This program provides the student with deepen not only their knowledge of concepts and techniques of taxation but also equips students with the ability to analyse and design comprehensive tax strategies by utilizing tax application technology, reliable High-Net-Worth Individual (HNWI) tax planning capabilities, innovative international tax planning capabilities, and reliable tax advisory capabilities. In dealing with clients, tax strategy skills in customs-export-import, also the ability as a tax attorney to handle tax lawsuits in tax courts.

Students are also equipped with the practice of tax technology application systems in carrying out tax strategies using analytical data systems and Tax Information Management. By following current technological developments, students can analyse the right strategy equipped with soft skills to be ready to compete towards the intelligent automation era.

The Taxation Program has strong collaboration with various partners, the Directorate General of Taxes, Tax Consulting Firms, and Tax Consultant Associations. The learning method in the program will place more emphasis on tax case-based learning, so students can develop knowledge, skills and analytical thinking. Also involve challenges, problem-solving, team-building, comprehensive tax strategy planning and technology skills. Furthermore, graduates have excellent competence in taxation and work professionally.

## Vision

A world-class undergraduate Accounting Study Program that produces professional accountants with business skills, data science analysis, and applied information technology (IT) expertise with the continuous commitment of fostering and empowering the society.

#### Mission

The mission of undergraduate Accounting Technology Program is to build the nation and to contribute in global community development by providing world class education by means of:

- 1. Educating Accounting students to develop exemplary characters and professional competency in the area of accounting through holistic approach that meets global standards;
- 2. Resolving the nation's issues through high impact research in the area of accounting;
- 3. Fostering BINUSIAN within Accounting study program as lifelong learners through self-enrichment;
- 4. Empowering BINUSIAN within Accounting study program to continuously improve society's quality of life.

## **Program Objective**

The objectives of the program are:

- 1. Preparing accounting students to have professional skills, high integrity, care for society's, global minded and responsive to scientific and technological advances required by industry;
- 2. Preparing accounting students with strong technical skills in creating and analyzing financial and non-financial data to fulfill accounting information;
- 3. Preparing accounting students with organizational skills, communication, and business knowledge to succeed in accounting careers.
- 4. Preparing students with organizational, business, advisory knowledge, and taxation technology to succeed in a career in accounting & taxation.



#### **Student Outcomes**

After completing the study, graduates are:

- Able to interpret the entity's financial statements by applying accounting principles to transactions in accordance with the IFRS converged Financial Accounting Standards and the prevailing ETAP financial accounting standards;
- 2. Able to analyze performance reporting according to accounting principles as the basis for planning, controlling and decision-making by entity management to increase the effectiveness of organizational performance;
- 3. Able to carry out the audit process and use of accounting information systems for auditing financial statements according to Generally Accepted Auditing Standards (GAAS) and International Standards on Auditing (ISA);
- 4. Able to apply tax obligations for the Monthly Taxes and Annual Taxes in accordance with the tax regulations in Indonesia;
- 5. Able to analyze tax solution based on tax regulation by applying technology for strategic decision making;
- 6. Able to apply interdisciplinary knowledge and skills in developing alternative solutions for problem-solving.

#### **Prospective Career of the Graduates**

Tax experts are needed in various career fields. The taxation program prepares students for professional careers in the private sector or corporate and government as Tax Consultants, Tax Analyst, Tax Attorney, Transfer Pricing Specialist, Digital Tax Specialist/Taxologist, Export Import Specialist, HNWI (High-Net-Worth Individual) Tax Planner and International Tax Planner in multinational corporations.

The graduates can also continue their studies in a Master's Program (S2) in Indonesia or abroad. In the future, to complete their understanding, they are also encouraged to take tax licenses/certificates of Tax Brevet A, B, and C. Furthermore, they can also become Chartered Tax Professionals and then take a professional certificate such as Certified Tax Consultant (Bersertifikasi Konsultan Pajak-BKP), Certified Tax Practitioner (CTAP) and open their own Tax Consulting Firm. The graduates also can take Chartered Tax Advisor (CTA) certification, Certified International Tax Analyst (CITA), Certified Transfer Pricing (CTP), Advanced Diploma in International Taxation (ADIT) as an international tax planner and Tax Lawyer (CTL) for a professional tax lawyer.

#### Curriculum

In the new millennium and the global era, we offer our new curriculum based on technology and digitalisation. Taxation Program has been developed to provide an education with high-quality standards. The Taxation Program provides a broad variety of courses in taxation and accounting discipline. The curriculum is based on the development of the sciences, technology and practices related to government regulation and the National also International Accounting Association, Taxation Association, economics, information technology and digitalization. The taxation program offers the uniqueness of characteristics programs in our curriculum such as Free Elective Program, Enrichment Program so students have the opportunity to acquire direct practical experience through an internship placement track/research track/study abroad/fast track/ entrepreneurship track/ community development track, which assisting taxation students to become highly competence professional tax expert.



## **Course Structure**

Sem	Code	Course Name	SCU	Total
	CHAR6013020	Character Building: Pancasila	2	
	ACCT6300020	Introduction to Accounting*	4/2	
	MGMT6011020	Introduction to Management and Business	4	
	ECON6017020	Economic Theory	2	
1	BUSS6131020	Ethics and Corporate Governance*	2	20
	TAXN6051020	Introduction to Taxation**	2	
	TAXN6053020	Regional Tax Systems	2	
	Foreign Langua	ge Courses	0	
	CHAR6014020	Character Building: Kewarganegaraan	2	
	ENTR6509005	Entrepreneurship: Ideation	2	
	FINC6201020	Financial Management**	4	
_	ACCT6416020	Financial Accounting I*&**	3	
2	TAXN6052020	Advanced Taxation**	2	20
	ACCT6410020	Cost Accounting*&**	3	
	ACCT7141020	Accounting Information System and Internal Control*	2/2	
	Foreign Langua	de Courses	0	
	CHAR6015020	Character Building: Agama	2	
	ENTR6510005	Entrepreneurship: Prototyping	2	
0	ACCT6411020	Managerial Accounting*&**	3	20
	ACCT6417020	Financial Accounting II*&**	3	
3	ACCT6506020	ERP Financial Accounting & Controlling	2	
	ACCT6413020	Financial Audit*&**	54	
	STAT6205020	Introduction to Statistical Programming	2	
	TAXN6066020	Withholding Tax	2	
	Foreign Languag		0	
	LANG6027020	Indonesian	2	
	TAXN6055020	Customs, Export and Import Tax Planning	2	
	TAXN6054020	Corporate Tax Accounting**	4	
	ACCT6365020	Advanced Accounting	2	
4	ACCT6447020	Research Methodology	2	20
	TAXN6059020	Tax Technology System Design	4	
	TAXN6057020	Corporate Tax Management	4	
	Foreign Langua		0	
	TAXN6056020	HNWI & International Tax Planning*	4	
	TAXN6058020	Tax Risk, Litigation and Advisory**	2/2	
5	ENTR6511005	Entrepreneurship: Market Validation	2	20
	Minor Program		10	
	Free Electives		10	
6	Enrichment Prog	aram l	20	20
7	Enrichment Prog		20	20
8	ACCT6423020	Pre-Thesis	2	6



Sem	Code	Course Name	SCU	Total
	ACCT6424020	Thesis	4	
	ACCT6440020	Thesis	6	
TOTAL CREDIT 146 Credit				T 146 Credits

\*) This course is delivered in English

\*\*) Global Learning System course

#### Minor/Free Electives:

-) For 5<sup>th</sup> Semester: Students are required to choose Minor Program or Free Electives. For Free Electives, students are required to choose from the list of Free Electives in Appendix.

#### Foreign Language Courses:

Students will take foreign language courses according to BINUS University English proficiency test results. See foreign language courses appendix for the details. <u>Students must pass with a minimum Grade of C</u>.

#### Appendix Foreign Language Courses

Foreign Language Courses		SCU
ENGL6253020 Engli	sh for Frontrunners	0
ENGL6254020 Engli	sh for Independent Users	0
ENGL6255020 Engli	sh for Professionals	0
JAPN6190020 Basic	Japanese Language*	0
CHIN6163020 Basic	Chinese Language*	0

\*) This course is optional for students

- 1. Students with Binus University English Proficiency Test score less than 437 are required to take English for Frontrunners and English for Independent Users.
- 2. Students with Binus University English Proficiency Test score less than 520 are required to take English for Independent Users and English for Professionals.
- 3. Students with Binus University English Proficiency Test score equal to or greater than 520 are required to take English for Professionals. Additionally, students may choose to take either Basic Japanese Language or Basic Chinese Language.
- 4. Students are required to pass the foreign language courses before they take enrichment.
- 5. Students can see the requirements to pass the foreign language courses at BINUSMAYA Beelingua.

**Pre-thesis (2 SCU) & Thesis (4 SCU)** can be taken in the 6<sup>th</sup> and/or 7<sup>th</sup> semester by the students who meet the requirements from the Study Program/Program



#### **Minor Scheme**

Minor Program	Semester 5
Minor @ Binus Kemanggisan	
Digital Ecosystem	v
Sustainable Development	v
Cross Cultural Communication	v
Interactive & Users Experience Design	v
Data Analytics	v
Robotic Process Automation	-
Event Business and Entertainment	v
Creative Digital Storytelling	v
Digital Banking	v
Blockchain Technology and Business	v
Minor @ Binus Alam Sutera	
Digital Transformation	v
Minor @ Binus Bekasi	
Virtual Service Experience	v
Culinary	v
Minor @ Binus Semarang	
Metaverse in Business	v
Content Creation	v

The minor programs can change anytime based on the trends of knowledge and industry each year. Students will receive information about the updated minor programs during the registration period.

# 1. Minor Program: Digital Ecosystem

1. Minor Progra	am: Digital Ecosystem	<u>IRS</u>
	Course	SCU
COMP6683001	Introduction to Artificial Intelligence	2/2
ISYS6549003	Digital Innovation	4
COMP6937001	Current Trends in Technology	2
	Total SCU	10

## 2. Minor Program: Sustainable Development

## **Fundamental Courses**

	Course	SCU
ISYE6154011	Sustainable Design and Manufacture	4
CPEN6217010	Digital for Sustainable Development	4
ARCH6119014	Introduction to Sustainable Development	2
	Total SCU	10



## 3. Minor Program: Cross Cultural Communication

#### **Fundamental Courses**

	Course	SCU
CHIN6132026	Chinese Conversation in Daily Activities	4
COMM6502019	Communication in Diversity	2
BUSS6170025	Asian Business Ethics	4
	Total SCU	10

## 4. Minor Program: Interactive & Users Experience Design

#### **Fundamental Courses**

	Course	SCU
ISYS6553003	User-Centered Research and Evaluation	4
PSYC6176027	Psychology and User Experience	4
DSIN6003007	Fundamental of Interface Design	2
	Total SCU	10

## 5. Minor Program: Data Analytics

## **Fundamental Courses**

Course	SCU
ISYS6680003 Introduction to Data Analytics	2
ISYS6681003 Data Management & Descriptive Analytics	4
STAT6198049 Statistical for Decision Making	4
Tot	al SCU 10

## 6. Minor Program: Event Business and Entertainment

#### Fundamental Courses

	Course	SCU
HTMN6151021	Event Marketing Management	2
HTMN6152021	Catering Management	4
TRSM6232022	MICE (Meeting, Incentive, Convention, Exhibition) Management	4
	Total SCU	10

## 7. Minor Program: Creative Digital Storytelling

#### Fundamental Courses

	Course	SCU
ENGL6274024	Approaches in Multimodal Storytelling	2
DSIN6033007	Visual Storytelling	2
ENGL6275024	Storytelling for Business	2
FILM6118009	Script Development & Pitching	4
	Total SCU	10



## 8. Minor Program: Digital Banking

#### **Fundamental Courses**

	Course		SCU
ISYS6824003	Technology Innovation in Banking		2
FINC6217020	Bank Risk Management in the Digital Era		4
FINC6218020	Digital Finance and The Role of Central Bank		4
		Total SCU	10

## 9. Minor Program: Blockchain Technology and Business

#### **Fundamental Courses**

	Course	SCU
ISYS6826003	Introduction to Blockchain Technology	4
ISYS6827003	Blockchain Economy & Business	4
DTSC6016001	Basic Blockchain Programming	2
	Total SCU	10

## **10.** Minor Program: Digital Transformation

#### **Fundamental Courses**

	Course	SCU	
ISYS6559003	Business Models and Technology Innovation	4	
ISYS6557003	Business Data Management	4	
MGMT6484005	Digital Strategy	2	
	Total SCU	10	
A Minor D			5111

## 11. Minor Program: Virtual Service Experience

#### Fundamental Courses

	Course	SCU
ISYS6561003	Fundamental of Virtual Services	2
ACCT6350020	Virtual Financial Services	4
MGMT6354005	Virtual Operation and Supply Chain	4
	Total SCU	10

## 12. Minor Program: Culinary

#### Fundamental Courses

	Course	SCU
HTMN6108021	Food and Beverage Management	2
HTMN6008021	Kitchen Operation	4
HTMN6128021	Pastry and Bakery Operation	4
	Total SCU	10



## 13. Minor Program: Metaverse in Business

#### Fundamental Courses

	Course	SCU
ISYS6777052	Business Model	2
COMP6889051	Virtual Reality	4
COMP6890051	Augmented reality	4
	Total SCU	10

# 14. Minor Program: Content Creation

## Fundamental Courses

	Course	SCU
FILM6105009	Filmmaking Fundamental	4
MKTG6392055	Digital marketing	4
DSIN6042053	Photography for Creators	2
	Total SCU	10

## **Appendix: Free Electives (5<sup>th</sup> Semester)**

No	Course Owner Department	Course Code	Course Name	SCU	Semester
1	Business Management	MGMT6400005	Supply Chain Strategy	2	5
2	Business Management	MGMT6459005	Retail Management	4	5
3	Business Management	MGMT6461005	Category Management	2	5
4	Management	MGMT6297005	Operations Management	4	5
5	Management	FINC6001005	Financial Management	4	5
6	Global Business Marketing	MKTG6321005	Marketing Data Analytics	4	5
7	Global Business Marketing	MKTG6322005	Sales and Customer Relationship Management	4	5
8	Global Business Marketing	MKTG6237005	Global Strategic Marketing : Asia Pacific Perspective	4	5
9	Global Business Marketing	MKTG6270005	Retail and Omni Channel	2	5
10	Global Business Marketing	MKTG6272005	Marketing Research	2/2	5
11	Global Business Marketing	MGMT6358005	Managing Business Information	2/2	5
12	International Business Management	MGMT6357005	Multinational Corporation Management	4	5
13	International Business Management	BUSS6223005	Trade in Asia	2	5
14	International Business Management	BUSS6224005	Special Topics in International Business	4	5
15	Computer Engineering	CPEN6098010	Computer Networks	2/2	5
16	Computer Engineering	CPEN6126010	Cross Platform Application Development	4	5
17	Computer Engineering	CPEN6225010	Telco Network & Switching System	2	5
18	Computer Engineering	CPEN6232010	Cloud Technology Practice	2	5
19	Computer Engineering	CPEN6220010	Computer Networks & Information Security	4/1	5
20	Industrial Engineering	ISYE6067011	Global Supply Chain	2	5
21	Industrial Engineering	ISYE6165011	Supply Chain Risk & Negotiation	2	5



No	Course Owner Department	Course Code	Course Name	SCU	Semester
22	Industrial Engineering	MKTG6128011	Market Research	2	5
23	Industrial Engineering	ISYE6167011	Decision Support System	2	5
24	Industrial Engineering	ISYE6169011	Maintenance Management Systems	2	5
25	Industrial Engineering	ISYE6113011	Leadership & Organizational Behavior	2	5
26	Food Technology	FOOD6073015	Current Issues in Food Technology	2	5
27	Architecture	ARCH6144014	Property Assessment	2	5
28	Architecture	ARCH6128014	Multimedia in Design Presentation	4	5
29	Architecture	ARCH6129014	Urban Housing	4	5
30	Computer Science	COMP6800001	Human and Computer Interaction	2/1	5
31	Computer Science	COMP6586001	Embedded Systems	2	5
32	Computer Science	COMP6144001	Web Programming	2/1	5
33	Computer Science	COMP6590001	Geographical Information System	2/2	5
34	Computer Science	ISYS6197001	Business Application Development	2/2	5
35	Game Application and Technology	GAME6085001	Object Oriented Game Programming	2	5
36	Marketing Communication	COMM6624019	Digital Creative Content	2/2	5
37	Marketing Communication	COMM6620019	Online Publishing	2/2	5
38	Marketing Communication	COMM6533019	Creative Program Design	2/2	5
39	Marketing Communication	COMM6510019	Reportage & Interview Technique	2/2	5
40	Marketing Communication	COMM6622019	Audio Journalism	2/2	
41	Marketing Communication	COMM6410019	Digital Broadcasting Production	2/2	5
42	Marketing Communication	COMM6630019	Crisis Communication	2	5
43	Marketing Communication	COMM6631019	Public Affair	2	5
44	Marketing Communication	COMM6633019	Corporate Sustainability	4	5
45	Marketing Communication	COMM6632019	Writing for Corporate Communication	2/2	5
46	Marketing Communication	COMM6541019	Digital Corporate Communication	2/2	5
47	Marketing Communication	COMM6634019	Environmental Issues and Brand Activism	4	5
48	Marketing Communication	COMM6635019	Integrated Marketing Communication	2	5
49	Marketing Communication	COMM6637019	Brand Activation	2/2	5
50	Marketing Communication	COMM6638019	Social Media Planning & Engagement	2/2	5
51	Tourism	TRSM6142022	Event Management	4	5
52	Tourism	TRSM6217022	Immigration, Quarantine and Customs	2	5
53	Hotel Management	HTMN6027021	Service Management	4	5
54	Hotel Management	HTMN6147021	Hospitality Management	4	5
55	Hotel Management	HTMN6001021	Introduction to Hospitality	4	5



No	Course Owner Department	Course Code	Course Name	SCU	Semester
56	Accounting	ACCT6412020	Accounting Theory	2	5
57	Accounting	ACCT6116020	Social and Environmental Accounting	2	5
58	Accounting	ACCT6461020	Accounting Syariah	2	5
59	Accounting	ACCT6462020	Audit Psychology	2	5
60	Accounting	ACCT6313020	Public Sector Accounting	2	5
61	Finance	FINC6189020	Introduction to Financial Market and Fin-Tech	2	5
62	Finance	FINC6010020	International Finance	2	5
63	Cyber Security	COMP6542001	Computer Security Fundamental	2	5
64	Data Science	DTSC6006001	Machine Learning	2/1	5
65	Mobile Application & Technology	MOBI6068001	Web Design	2	5
66	Mobile Application & Technology	MOBI6070001	Embedded System and Internet of Things	3	5
67	Mobile Application & Technology	MOBI6059001	Mobile Programming	2	5
68	Statistics	STAT6157049	Data Mining and Visualization	2	5
69	Information Systems	ISYS6196003	Business Analytics	2	5
70	Information Systems	ISYS6199003	Data & Text Mining	4	5
71	Information Systems	ISYS6202003	Social Informatics	4	5
72	Information Systems	ISYS6289003	Collaborative Computing	4	5
73	Information Systems	ISYS6402003	Business Analytics	2/2	5
74	Information Systems	ISYS8066003	Business Process Management	4	5
75	Business Information Technology	ISYS6579003	Knowledge-Based AI: Cognitive Systems	4	5
76	New Media	DSGN6743007	Digital Graphic Reproduction	4	5
77	International Relations	INTR6178029	Introduction to International Political Economy	2	5
78	International Relations	INTR6179029	Introduction to Security Studies	2	5
79	International Relations	INTR6180029	Introduction to International Media	2	5
80	International Relations	INTR6142029	Diplomacy and International Politics	2/2	5
81	Chinese Literature	CHIN6157026	Chinese Business for Etiquette (Beginner)	4	5
82	English Literature	SOCS6021024	Social and Digital Media Writing	2	5
83	English Literature	ENGL6169024	English for Professionals	2	5
84	English Literature	ENGL6244024	Social Media Broadcasting	4	5
85	Business Law	LAWS6017028	Intellectual Property Rights	4	5
86	Business Law	LAWS6110028	Cyber Law	2	5
87	Business Law	LAWS6159028	Legal Aspect in Business	2	5
88	Business Law	LAWS6168028	Banking-Financial Law & Islamic Business Law	4	5
89	Business Law	LAWS6169028	Capital Market, Legal Audit, & Due Deligence	4	5
90	Business Law	LAWS6170028	Investment Law	2	5
91	Business Law	LAWS6171028	Business Competition & Consumer Protection Law	2	5
92	Business Law	LAWS6181028	Industrial Relations & Alternative Dispute Resolution	2	5
93	Business Law	LAWS6052028	Bankruptcy Law	2	5



No	Course Owner Department	Course Code	Course Code Course Name					
94	Business Law	LAWS6167028	Legal Philosophy & Professional Ethics	2	5			
95	Business Law	LAWS6172028	Environmental and Natural Resources Law	2	5			
96	Business Law	LAWS6174028	Contract & Legislative Drafting	2	5			
97	Business Law	LAWS6176028	Tax Law	2	5			
98	Psychology	PSYC6130027	Human Performance Technology	4	5			
99	Psychology PSYC6215027		Leadership and Organizational Behaviour	4	5			
100	Japanese Literature	JAPN6111025	Introductory Japanese I	4	5			

## Enrichment Program I (6<sup>th</sup> Semester) & Enrichment Program II (7<sup>th</sup> Semester):

-) Student will take one of enrichment program tracks (off campus). See enrichment appendix for the tracks detail.

Track			Se	meste	r 6			Semester 7							
Ггаск	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
1	V												V		
2	v											v			
3	v										v				
4	V									v					
5							•		v						
6	v	a a	11 A					v							
7	V														v
8		v							JN	IV	L	K	) v	Υ	
9	•	v										v			
10		v									v				
11		v								v					
12		v							v						
13		v						v							
14		v													v
15			v										V		
16			v									v			
17			v								V				
18			v							V					
19			v						v						
20			v					v							
21			v												v
22				v									v		<b> </b>
23				V								v			<b> </b>
24				V							v				<b> </b>
25				v						v					<b> </b>
26				V					v						<b> </b>
27				V				v							

## **Enrichment Track Scheme**



Track	Semester 6						Semester 7								
Track	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
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	Ī						v					v			
44							V				v				
45			9				V			V					
46							v		v						
47			11 h.				V	v							
48							v	-			l				v
49	v							2	JN	IV	L	Ķ		v	
50	•	v						<i>y</i>						V	
21			v											V	
52				v										V	
53					v									V	
54						V								V	
55							v							V	

#### Note:

IN	: Certified Internship
RS	: Certified Research
EN	: Certified Entrepreneurship
CD	: Certified Community Development

: Certified Study Abroad

: Certified Specific Independent Study

: Further Study

: Study Program Special Purposes

## Description:

Student will take one of enrichment program tracks

# **Certified Internship Track**

Code	Course Name	SCU	Total	
Enrichment Program I				
TAXN6060020	Industrial Experience in Taxation	8	20	
TAXN6061020	Taxation in Practice	8		

SA

IS FS

etc



Code	Code Course Name		Total
TAXN6062020	EES in Industrial Experience in Taxation	4	
Enrichment Program II			
TAXN6063020	Professional Experience in Taxation	8	
TAXN6064020	Tax Advisory in Practice	8	
TAXN6065020	EES in Professional Experience in Taxation	4	

## Certified Entrepreneurship Track

Code	Course Name	SCU	Total		
	Entrepreneurship track in semester 6 or 7, should take these courses)				
ENPR6092020	New Venture Initiation in Taxation	8	20		
ENPR6093020	Product Development Process Taxation Business	8			
ENPR6094020	EES in New Taxation Business	4			
	<ul> <li>take Certified Entrepreneurship track in semester 6 following courses:</li> </ul>	6 and 7,			
Enrichment Prog	jram l				
ENPR6092020	New Venture Initiation in Taxation	8			
ENPR6093020	Product Development Process Taxation Business	8			
ENPR6094020	EES in New Taxation Business	4	20		
Enrichment Prog	iram II				
ENPR6095020	Product Launching in Taxation	8			
ENPR6096020	Business Development Design in Taxation	8			
ENPR6097020	EES in Taxation Business Experience	4			
Certified Resea	rch Track	<b>VI</b>	ER		

Code	Course Name	SCU	Total		
Enrichment Prog	Enrichment Program I				
RSCH6612020	Research Experience in Taxation	8			
RSCH6613020	Proposal Writing in Accounting and Taxation Research	8			
RSCH6614020	Global EES (Team Work, Communication, Problem Solving & Decision Making)	4	20		
Enrichment Program II					
RSCH6615020	Research Report Experience in Taxation	8			
RSCH6616020	Scientific Writing in Accounting and Taxation Research	8			
RSCH6617020	Global EES (Self-Management, Planning & Organizing, Initiative & Enterprise)	4			

# Certified Community Development Track

Code	Course Name	SCU	Total	
Enrichment Program I				
CMDV6384020	Community Outreach Tax Related Project Implementation	8	20	
CMDV6385020	Community Outreach in Tax Related Project Design	8		



Code	Code Course Name			
CMDV6386020 Employability and Entrepreneurial Skills in Taxation for Community		4		
Enrichment Prog	Enrichment Program II			
CMDV6387020	Community Development Tax Related Project Implementation	8		
CMDV6388020	Community Development Tax Related Project Design	8		
CMDV6389020	Employability and Entrepreneurial Skills in Taxation Community Development	4		

## **Certified Study Abroad Track**

Code	Course Name	SCU	Total	
Elective courses	s list for study abroad*			
Enrichment Prog	gram 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	20	
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		VTIC
GLOB6016020	Elective Course for Study Abroad 12	2	<b>LK</b>	SITY
GLOB6251020	Elective Course for Study Abroad 29	4		
Enrichment Prog	gram 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	20	
GLOB6023020	Elective Course for Study Abroad 19	2	20	
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 cou	rses list for o	ertified specific independent study*		20



Code	Course Name	SCU	Total	
	ram I/II: (For students who take Certified Specific			
these courses)	ly Track in either odd or even semester, they should ta	аке		
CSIS6001020	Course Certification	3		
CSIS6002020	Technical Skill Enrichment	4		
CSIS6003020	Industrial Project	9		
CSIS6004020	Soft Skill Enrichment	4		
CSIS6005020	Elective Course for Specific Independent Study 1	8		
CSIS6006020	Elective Course for Specific Independent Study 2	8		
CSIS6007020	Elective Course for Specific Independent Study 3	6		
CSIS6008020	Elective Course for Specific Independent Study 4	6		
CSIS6009020	Elective Course for Specific Independent Study 5	6		
CSIS6010020	Elective Course for Specific Independent Study 6	5		
CSIS6011020	Elective Course for Specific Independent Study 7	5		
CSIS6012020	Elective Course for Specific Independent Study 8	5		
CSIS6013020	Elective Course for Specific Independent Study 9	5		
CSIS6014020	Elective Course for Specific Independent Study 10	4		
CSIS6015020	Elective Course for Specific Independent Study 11	4		
CSIS6016020	Elective Course for Specific Independent Study 12	4		
CSIS6017020	Elective Course for Specific Independent Study 13	4		
CSIS6018020	Elective Course for Specific Independent Study 14	4		
CSIS6019020	Elective Course for Specific Independent Study 15	3		
CSIS6020020	Elective Course for Specific Independent Study 16	3		
CSIS6021020	Elective Course for Specific Independent Study 17	3	FR!	SITY
CSIS6022020	Elective Course for Specific Independent Study 18	3		
CSIS6023020	Elective Course for Specific Independent Study 19	3		
CSIS6024020	Elective Course for Specific Independent Study 20	3		
CSIS6025020	Elective Course for Specific Independent Study 21	2		
CSIS6026020	Elective Course for Specific Independent Study 22	2		
CSIS6027020	Elective Course for Specific Independent Study 23	2		
CSIS6028020	Elective Course for Specific Independent Study 24	2		
CSIS6029020	Elective Course for Specific Independent Study 25	2		
CSIS6030020	Elective Course for Specific Independent Study 26	2		
CSIS6031020	Elective Course for Specific Independent Study 27	2		
CSIS6032020	Elective Course for Specific Independent Study 28	2		
CSIS6033020	Elective Course for Specific Independent Study 29	1		
CSIS6034020	Elective Course for Specific Independent Study 30	1		
CSIS6035020	Elective Course for Specific Independent Study 31	1		
CSIS6036020	Elective Course for Specific Independent Study 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		Total
Enrichment Prog	jram II		
ISYS6658020	Decision Analytics	4	
FINC6200020	Financial Assets and Portfolio Management	4	20
RSCH6603020	Analytical Methods in Accounting and Finance	4	20
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: Pancasila	В
2	ACCT6416020	Financial Accounting I*	С
3	FINC6201020	Financial Management	С
4	TAXN6052020	Advanced Taxation*	С
5	ACCT6411020	Managerial Accounting*	С
6	ACCT6413020	Financial Audit	С
7	ENTR6511005	Entrepreneurship: Market Validation	С
8	TAXN6056020	HNWI & International Tax Planning	С

\*) Tutorial & Multipaper

