

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:

1. 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

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 Auditor, Tax Accountant, Tax Data Analyst, Public Accountant, Tax Attorney, Transfer Pricing Specialist, Digital Tax Specialist, Export Import Tax Specialist, Custom Tax Specialist, HNWI (High-Net-Worth Individual) Tax Planner, 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	
1	CHAR6013020	Character Building: <i>Pancasila</i>	2	20	
	ACCT6300020	Introduction to Accounting ¹ (AOL)	4/2		
	MGMT6011020	Introduction to Management and Business (AOL)	4		
	ECON6017020	Economic Theory	2		
	BUSS6131020	Ethics and Corporate Governance ¹	2		
	TAXN6051020	Introduction to Taxation ²	2		
	TAXN6053020	Regional Tax Systems	2		
	Foreign Language Courses				0
2	CHAR6014020	Character Building: <i>Kewarganegaraan</i>	2	20	
	COSC6011020	Foundations of Artificial Intelligence	2		
	FINC6201020	Financial Management ² (AOL)	4		
	ACCT6416020	Financial Accounting I ^{1&2} (AOL)	3		
	TAXN6052020	Advanced Taxation ² (AOL)	2		
	ACCT6410020	Cost Accounting ^{1&2} (AIE)	3		
	ACCT7141020	Accounting Information System and Internal Control ¹ (AOL)	2/2		
	Foreign Language Courses				0
3	CHAR6015020	Character Building: Agama	2	20	
	ENPR6311005	Creativity and Innovation	2		
	ACCT6411020	Managerial Accounting ^{1&2} (AOL) (AIE)	3		
	ACCT6417020	Financial Accounting II ^{1&2} (AIE)	3		
	ACCT6524020	ERP Financial Accounting and Controlling	4		
	ACCT6413020	Financial Audit ^{1&2} (AOL) (AIE)	4		
	TAXN6066020	Withholding Tax	2		
	Foreign Language Courses				0
4	LANG6027020	Indonesian	2	20	
	TAXN6055020	Customs, Export and Import Tax Planning	2		
	TAXN6054020	Corporate Tax Accounting ²	4		
	ACCT6365020	Advanced Accounting	2		
	ACCT6447020	Research Methodology (AIE)	2		
	TAXN6059020	Tax Technology System Design (AOL) (AIE)	4		
	TAXN6057020	Corporate Tax Management	4		
	Foreign Language Courses				0
5	TAXN6056020	HNWI & International Tax Planning ¹ (AOL)	4	20	
	TAXN6058020	Tax Risk, Litigation and Advisory ²	2/2		
	ENPR6312005	Venture Creation	2		
	Minor Program				10
	Free Electives				10
6	Enrichment Program I		20	20	
7	Enrichment Program II		20	20	
8	ACCT6423020	Pre-Thesis	2	6	

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

- 1) This course is delivered in English
- 2) Global Learning System course

-) **(AOL)** - Assurance of Learning Process System
-) **(AIE)** – Artificial Intelligence Embedded Course

Minor/Free Electives:

-) For 5th 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 Beelingua Placement Test results. See foreign language courses appendix for the details. Students must pass with a minimum Grade of C.

Appendix Foreign Language Courses

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

*) This course is optional for students

1. Students with Beelingua Placement Test score less than 60 are required to take English for Frontrunners and English for Independent Users.
2. Students with Beelingua Placement Test score between 60 and 99 are required to take English for Independent Users and English for Professionals.
3. Students with Beelingua Placement Test score greater than 99 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 6th and/or 7th semester by the students who meet the requirements from the Study Program/Program

Minor Scheme

Minor Program	Semester 5
Minor @ Binus Kemanggisian	
Blockchain Technology and Business	v
Creative Digital Storytelling	v
Cross Cultural Communication	v
Digital Banking	v
Digital Ecosystem	v
Event Business and Entertainment	v
Human Capital in Digital Workplace	-
Interactive & Users Experience Design	v
Sustainable Development	v
English for Business Professionals	v
Robotic Process Automation	-
Minor @ Binus Alam Sutera	
Digital Transformation	v
Minor @ Binus Bekasi	
Culinary	v
Korean Culture and Creativity	v
Minor @ BINUS Malang	
Digital Technopreneur	-
English for Business Professionals	v
Chinese for Career Pathway	v
Minor @ BINUS Bandung	
Designpreneur	-
Minor @ Binus Semarang	
Data Analytics	v
Content Creation	v
Metaverse in Business	v
Immersive Journey to Japanese Language and Culture	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: 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

2. Minor Program: Chinese for Career Pathway

Fundamental Courses

Course		SCU
CHIN6196026	Mandarin for Future Career	4
CHIN6197026	Easy Way to HSK 2 Preparation	4
CHIN6198026	Exploring Modern Chinese Culture	2
Total SCU		10

3. Minor Program: Content Creation

Fundamental Courses

Course		SCU
FILM6105009	Filmmaking Fundamental	4
MKTG6336055	Content Marketing Analytics	4
DSIN6042053	Photography for Creators	2
Total SCU		10

4. 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

5. 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

6. Minor Program: Culinary

7. Course		SCU
HTMN6108021	Food and Beverage Management	2
HTMN6008021	Kitchen Operation	4
HTMN6125021	Restaurant Operation	4
Total SCU		10

SCU for HTMN6008021, HTMN6125021 are practical

8. Minor Program: Data Analytics

Fundamental Courses

Course	SCU
INFS6066052 Introduction to Data Analytics	2
INFS6067052 Data Management & Descriptive Analytics	4
ISYE6371054 Statistical for Decision Making	4
Total SCU	10

9. 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

10. Minor Program: Digital Ecosystem

Fundamental Courses

Course	SCU
COSC6196001 Immersive Technology	2
GAME6002001 Game Design	2
ISYS6549003 Digital Innovation	4
COMP6937001 Current Trends in Technology	2
Total SCU	10

11. 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

12. Minor Program: English for Business Professionals

Fundamental Courses

Course	SCU
ENGL6154024 English for Business Communications	4
MKTG6112024 Language Innovations in Marketing and Advertising	2
ENGL6244024 Social Media Broadcasting	4
Total SCU	10

13. Minor Program: Event Business and Entertainment

Fundamental Courses

Course	SCU
HTMN6151021 Event Marketing Management	2

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

14. Minor Program: Immersive Journey to Japanese Language and Culture

Fundamental Courses

Course		SCU
JAPN6221025	Essential Japanese Grammar (<i>Yoku Tsukaeru Bunpou</i>)	4
JAPN6222025	Survival Japanese in Various Situations (<i>Nihon E Ikou, Yasashii Kaiwa De</i>)	4
JAPN6223025	Ideas and Images of Japan (<i>Nihon Jijou</i>)	2
Total SCU		10

15. 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

16. Minor Program: Korean Culture and Creativity

Fundamental Courses

Course		SCU
HTMN6163021	Korean Cuisine and Culinary Arts	4
COMM6718019	Korean Language and Media	4
FILM6134009	Hallyu Creative Content	2
Total SCU		10

17. Minor Program: Metaverse in Business

Fundamental Courses

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

18. 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

Appendix: Free Electives (5th Semester)

Students will receive information about Free Electives during the registration period.

Enrichment Program I (6th Semester) & Enrichment Program II (7th Semester):

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

Enrichment Track Scheme

Track	Semester 6							Semester 7							
	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								v						
6	v							v							
7	v														v
8		v											v		
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		
23				v								v			
24				v							v				
25				v						v					
26				v					v						
27				v				v							
28				v											v
29					v								v		
30					v							v			
31					v						v				
32					v					v					
33					v				v						
34					v			v							

Track	Semester 6							Semester 7							
	IN	RS	EN	CD	SA	IS	etc	IN	RS	EN	CD	SA	IS	FS	etc
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							v					v			
44							v				v				
45							v			v					
46							v		v						
47							v	v							
48							v								v
49	v													v	
50		v												v	
21			v											v	
52				v										v	
53					v									v	
54						v								v	
55							v							v	

Note:

IN	: Company Internship	SA	: Study Abroad
RS	: Research Fellowship	IS	: Specific Independent Study
EN	: Entrepreneurship	FS	: Fast Track
CD	: Community Impact Internship	etc	: Study Program Special Purposes

Description:

Student will take one of enrichment program tracks

Company Internship Track

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

Entrepreneurship Track

Code	Course Name	SCU	Total	
Enrichment Program III: (For students who take only 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		
<i>For students who take Entrepreneurship track in semester 6 and 7, should take these following courses:</i>				
Enrichment Program I				
ENPR6092020	New Venture Initiation in Taxation	8	20	
ENPR6093020	Product Development Process Taxation Business	8		
ENPR6094020	EES in New Taxation Business	4		
Enrichment Program II				
ENPR6095020	Product Launching in Taxation	8		
ENPR6096020	Business Development Design in Taxation	8		
ENPR6097020	EES in Taxation Business Experience	4		

Research Fellowship Track

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

Community Impact Internship 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		
CMDV6386020	Employability and Entrepreneurial Skills in Taxation for Community	4		
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		

Study Abroad Track

Code	Course Name	SCU	Total
Elective courses list for study abroad*			
Enrichment Program I			
GLOB6005020	Elective Course for Study Abroad 1	4	20
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	
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	
GLOB6016020	Elective Course for Study Abroad 12	2	
GLOB6251020	Elective Course for Study Abroad 29	4	
Enrichment Program II			
GLOB6017020	Elective Course for Study Abroad 13	4	20
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	
GLOB6023020	Elective Course for Study Abroad 19	2	
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.

Specific Independent Study

Code	Course Name	SCU	Total
Elective courses list for specific independent study*			
Enrichment Program I/II: (For students who take Specific Independent Study Track in either odd or even semester, they should take these courses)			
CSIS6001020	Course Certification	3	20
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	

Code	Course Name	SCU	Total
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	
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 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 specific independent study outside BINUS University. Transferred courses will be transferred based on credit transfer policies on study program with total of 20 credits.

Fast Track

Code	Course Name	SCU	Total
Enrichment Program II			20
FINC6220020	Financial Reporting Decisions	6	
ACCT6511020	COSO Framework Internal Control & Fraud Prevention	4	
ACCT6503020	Risk Assessment Analytics	6	
ACCT6505020	Applied Technology in Accounting	4	

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

No.	Code	Course Name	Minimum Grade
1	CHAR6013020	Character Building: Pancasila	B
2	ACCT6416020	Financial Accounting I*	C
3	FINC6201020	Financial Management	C
4	TAXN6052020	Advanced Taxation*	C
5	ACCT6411020	Managerial Accounting*	C
6	ACCT6413020	Financial Audit	C
7	ENPR6312005	Venture Creation	C
8	TAXN6056020	HNWI & International Tax Planning	C

*) Tutorial

