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

To become a leading undergraduate Accounting Distance Learning Study Program that produces professional accountants with business skill, data science analysis, and applied information technology (IT) expertise with a continuing commitment to fostering and empowering communities.

Mission

The mission of Accounting Study Program is to contribute to the global community through the provision of world-class education by:

1. Educating binusian from the basic skills accounting knowledge toward to analysis data science (financial and non-financial), business practices and applied information technology to prepare graduates to become professional accountants in a variety of industries and prepare them to pursue advanced degrees in accounting, finance, or related disciplines.
2. Guiding binusian through impactful and internationally recognized research in accounting to solve problems in communities.
3. Fostering Binusian through independent and sustainable enrichment.
4. Empowering the community by Binusians through community service activities.
5. Consistently applying the new Accounting Science that is aligned with the industry needs in multidiscipline view

Program Objective

The objectives of the program are:

1. Preparing accounting students have professional skill, high integrity, caring the society interests, have a global orientation and responsive to scientific and technological advances required by industry

2. Preparing accounting students with strong technical skills in creating and analyzing data science (financial and non-financial) in order to fulfill accounting information

3. Preparing accounting students with skilled organizational, communication and business knowledge to succeed in accounting careers

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 perform various types of audits such as financial statement audits and management audits in accordance with applicable standards to detect potential fraud so as to provide recommendations or opinions on audit findings

6. Able to recommend solutions to clients related to taxation issues in accordance with tax legislation

7. 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 Accountant
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. Tax Analyst

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
	MGMT6451039	Introduction to Business and Economics	6	
	ACCT6328039	Introduction to Accounting	6	
	ACCT6130039	Cost Accounting	4	

Sem	Code	Course Name	SCU	Total
	LANG6031039	Indonesian	2	
2	CHAR6020039	Character Building: Kewarganegaraan	2	20
	ACCT6429039	Financial Accounting I	4	
	TAXN6032039	Taxation	4	
	ACCT6131039	Managerial Accounting	4	
	ACCT6431039	Audit and Internal Control	6	
3	CHAR6021039	Character Building: Agama	2	18
	ACCT6510039	ERP Financial Accounting & Controlling	2	
	ACCT6430039	Financial Accounting II	4	
	ACCT6427039	Ethics and Corporate Governance	2	
	ACCT6434039	Data Analytics in Accounting and Finance	4	
	ENGL6163039	English Professional	4	
4	FINC6205039	Financial Management	4	22
	STAT6210039	Introduction to Statistical Programming	2	
	ACCT6433039	Method and Practice of Auditing & Computerized Audit	6	
	ACCT6432039	Research Methodology in Accounting and Finance	6	
	ENTR6081039	Entrepreneurship	4	
5	**Stream: Auditing**			20
	ACCT6435039	Information System Auditing	4	
	ACCT6436039	Internal Audit	4	
	ACCT6437039	Public Sector Accounting	4	
	ACCT6438039	Management Audit	4	
	ACCT6439039	Forensic Accounting and Fraud Examination	4	
	Stream: Corporate Taxation			
	TAXN6069039	Taxation Accounting	4	
	TAXN6070039	Taxation Laboratory	4	
	TAXN6028039	International Taxation	4	
	TAXN6041039	Tax Management and Strategy	4	
	TAXN6071039	Tax Audit, Tax Dispute and Tax Court	4	
6	**Minor Program** **Free Electives** **Enrichment Program I**			20
7	**Free Electives** **Individual Development Project** **Enrichment Program II**			20
8	ACCT6494039	Pre Thesis	0	6
	ACCT6180039	Thesis	0	
	ACCT6187039	Thesis	6	
	ACCT6491039	Pre Thesis	2	
	ACCT6492039	Thesis	4	
			Total Credit 146 SCU	

Semester 6: Students are required to choose Minor Program or Free Electives or Enrichment Program

Semester 7: Students are required to choose Free Electives or Individual Development Project or one of enrichment program tracks.

*Pre thesis (0 SCU) can be taken in the first period of the 6ᵗʰ semester, meanwhile **pre thesis (2 SCU)** can be taken in the second period of the 6ᵗʰ semester by the students who meet the requirements from the Study Program/Program. Then, **thesis (0 SCU)** can be taken in the first period of the 7ᵗʰ semester, meanwhile **thesis (4 SCU)** can be taken in the second period of the 7ᵗʰ semester by the students who meet the requirements from the Study Program/Program.*

Minor Scheme

Minor Program	Semester 6	
	1st Period	2nd Period
Minor @ Binus Online Learning		
Technopreneurship	v	v
Artificial Intelligence in Business	v	v

1. Minor Program: Technopreneurship

Code	Course Name	SCU
ACCT6384039	Accounting for Small Medium Enterprise	4
MKTG6296038	Digital Marketing for Manager	4
ISYS6619035	UX for Digital Business	4
COMP6725036	Big Data Technologies	4
ISYE6196037	Industrial Feasibility Analysis	4
	Total SCU	**20**

2. Minor Program: Artificial Intelligence in Business

Code	Course Name	SCU
ISYS6776035	Managerial Support Systems	4
ACCT6473039	Artificial Intelligence for Audit, Forensic Accounting, and Valuation	4
COMP6936036	Machine Learning	4
MGMT6483038	AI Marketing and Predicting Consumer Experiences	4
ISYE6284037	Cognitive Ergonomics	4
	Total SCU	**20**

Free Elective

For students who take free electives track in the 6ᵗʰ semester, the following is a list of courses that students can take for 20 credits.

No	Study Program	Course Code	Course	SCU	Semester
1	Management PJJ	ECON6095038	Business Economics	4	6
2	Management PJJ	MGMT6448038	Operations Management	4	6

No	Study Program	Course Code	Course	SCU	Semester
3	Information Systems PJJ	ISYS6697035	Information System Concept	4	6
4	Information Systems PJJ	ISYS6698035	Introduction to Data and Information Management	4	6
5	Information Systems PJJ	ISYS6701035	User Experience Research and Design	4	6
6	Computer Science PJJ	COMP6275036	Artificial Intelligence	4	6
7	Industrial Engineering PJJ	STAT6174037	Probability Theory and Applied Statistics	4	6
8	Industrial Engineering PJJ	ISYE6187037	Engineering Economy and System Analysis	4	6
9	Industrial Engineering PJJ	ISYE6190037	Facility Planning and Safety Engineering	4	6
10	Management PJJ	MKTG6296038	Digital Marketing for Manager	4	6
11	Computer Science PJJ	COMP6725036	Big Data Technologies	4	6
12	Industrial Engineering PJJ	ISYE6196037	Industrial Feasibility Analysis	4	6
13	Accounting PJJ	ACCT6473039	Artificial Intelligence for Audit, Forensic Accounting, and Valuation	4	6
14	Management PJJ	MGMT6483038	AI Marketing and Predicting Consumer Experiences	4	6
15	Industrial Engineering PJJ	ISYE6284037	Cognitive Ergonomics	4	6
16	Management PJJ	COMM6092038	Business Communication	4	6
17	Accounting PJJ	ACCT6482039	Sustainability Reporting and Assurance	4	6
18	Accounting PJJ	ACCT6336039	Accounting Theory	4	6

For students who take free electives track in the 7th semester, the following is a list of courses that students can take for 20 credits.

No	Study Program	Course Code	Course	SCU	Semester
1	Management PJJ	ENTR6100038	Managing Entrepreneurial Organization and Leadership	6	7
2	Management PJJ	MGMT6162038	Change Management	4	7
3	Management PJJ	BUSS6049038	Managing Innovation	4	7
4	Information Systems PJJ	ISYS6783035	Social Informatics	6	7
5	Information Systems PJJ	ISYS6319035	Knowledge Management	4	7
6	Information Systems PJJ	ISYS6312035	IS Strategy, Management and Acquisition	4	7
7	Accounting PJJ	ACCT6238039	International Accounting	6	7
8	Accounting PJJ	ACCT6475039	Management Control System	6	7
9	Accounting PJJ	FINC6216039	Money and Capital Market	4	7
10	Accounting PJJ	ACCT6476039	Computer and Accounting Application	4	7
11	Industrial Engineering PJJ	ISYE6287037	Industry 4.0 and Implementation	4	7

No	Study Program	Course Code	Course	SCU	Semester
12	Industrial Engineering PJJ	ISYE6288037	Smart Manufacturing	4	7
13	Computer Science PJJ	COMP6941036	Data Mining for Business Analytics	4/2	7

Individual Development Project Track

Code	Course Name	SCU	Total SCU
ACCT6483039	Industrial Project Planning in Accounting and Finance	6	20
ACCT6484039	Industrial Project Implementation in Accounting and Finance	4	
ACCT6485039	Industrial Project Evaluation and Reporting in Accounting and Finance	6	
ACCT6486039	Business Ethics in Accounting and Finance Industry	4	

Enrichment Track Scheme

Track scheme for semester 6 and 7. Student will take one of the tracks:

Track	Semester 6	Semester 7						
	IS	IN	EN	RS	CD	SA	IS	FS
1	V	v						
2	V		v					
3	V			v				
4	V				v			
5	V					v		
6	V						v	

Students in semester 6 who take minor program or free electives, in semester 7 can take the enrichment track as follows:

Track	Semester 7						
	IN	EN	RS	CD	SA	IS	FS
1	v						
2		v					
3			v				
4				v			
5					v		
6						v	
7							v*

) Regarding the implementation of the Further Study enrichment track as illustrated on the table above, if students wish to choose the Further Study track in semester 7, then their choice in semester 6 must be the Minor Program or Free Electives

Note:
IN   : Certified Internship
EN   : Certified Entrepreneurship
RS   : Certified Research
CD   : Certified Community Development
SA   : Certified Study Abroad
FS   : Further Study
IS   : Certified Specific Independent Study

Certified Internship Track

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

Certified Entrepreneurship Track

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

Certified Research Track

Code	Course Name	SCU	Total SCU
RSCH6667039	Accounting and Finance Research Experience	6	
RSCH6668039	Scientific Writing in Accounting and Finance Research	4	
RSCH6669039	Academic Writing for Accounting and Finance Research	6	20
RSCH6670039	Global Employability and Entrepreneurial Skills in Accounting and Finance Research	4	

Certified Community Development Track

Code	Course Name	SCU	Total SCU
CMDV6434039	Community Development Project Implementation in Accounting and Finance	6	
CMDV6435039	Community Development Project Design in Accounting and Finance	4	20
CMDV6436039	Accounting and Finance Program Execution for Community	6	

| CMDV6437039 | Employability and Entrepreneurial Skills in Accounting and Finance Community | 4 | |

Certified Study Abroad Track

Code	Course Name	SCU	Total SCU
GLOB6415039	Elective Course for Study Abroad 1	4	
GLOB6416039	Elective Course for Study Abroad 2	4	
GLOB6417039	Elective Course for Study Abroad 3	3	
GLOB6418039	Elective Course for Study Abroad 4	3	
GLOB6419039	Elective Course for Study Abroad 5	3	
GLOB6420039	Elective Course for Study Abroad 6	2	
GLOB6421039	Elective Course for Study Abroad 7	2	
GLOB6422039	Elective Course for Study Abroad 8	2	
GLOB6423039	Elective Course for Study Abroad 9	1	
GLOB6424039	Elective Course for Study Abroad 10	1	20
GLOB6425039	Elective Course for Study Abroad 11	4	
GLOB6426039	Elective Course for Study Abroad 12	4	
GLOB6427039	Elective Course for Study Abroad 13	3	
GLOB6428039	Elective Course for Study Abroad 14	3	
GLOB6429039	Elective Course for Study Abroad 15	3	
GLOB6430039	Elective Course for Study Abroad 16	2	
GLOB6431039	Elective Course for Study Abroad 17	2	
GLOB6432039	Elective Course for Study Abroad 18	2	
GLOB6433039	Elective Course for Study Abroad 19	1	
GLOB6434039	Elective Course for Study Abroad 20	1	

)Transferred courses will be transferred based on credit transfer policies on study program with total of 20 credits

Certified Specific Independent Study Track
Enrichment Program I

For students who take Specific Independent Study Track in the 6th semester, they should take these courses:

Code	Course Name	SCU
CSIS6037039	Course Certification	3
CSIS6038039	Technical Skill Enrichment	4
CSIS6039039	Industrial Project	9
CSIS6040039	Soft Skill Enrichment	4
CSIS6041039	Elective Course for Specific Independent Study 1	4
CSIS6042039	Elective Course for Specific Independent Study 2	4
CSIS6043039	Elective Course for Specific Independent Study 3	3
CSIS6044039	Elective Course for Specific Independent Study 4	3
CSIS6045039	Elective Course for Specific Independent Study 5	3
CSIS6046039	Elective Course for Specific Independent Study 6	2

Code	Course Name	SCU
CSIS6047039	Elective Course for Specific Independent Study 7	2
CSIS6048039	Elective Course for Specific Independent Study 8	2
CSIS6049039	Elective Course for Specific Independent Study 9	1
CSIS6050039	Elective Course for Specific Independent Study 10	1
CSIS6051039	Elective Course for Specific Independent Study 11	4
CSIS6052039	Elective Course for Specific Independent Study 12	4
CSIS6053039	Elective Course for Specific Independent Study 13	3
CSIS6054039	Elective Course for Specific Independent Study 14	3
CSIS6055039	Elective Course for Specific Independent Study 15	3
CSIS6056039	Elective Course for Specific Independent Study 16	2
CSIS6057039	Elective Course for Specific Independent Study 17	2
CSIS6058039	Elective Course for Specific Independent Study 18	2
CSIS6059039	Elective Course for Specific Independent Study 19	1
CSIS6060039	Elective Course for Specific Independent Study 20	1
CSIS6097039	Elective Course for Specific Independent Study 21	6
CSIS6098039	Elective Course for Specific Independent Study 22	6
CSIS6099039	Elective Course for Specific Independent Study 23	6
	Total SCU	**20**

) 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 23 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.

Enrichment Program II
For students who take Specific Independent Study track in the 7th semester, they should take these courses:

Code	Course Name	SCU
CSIS6037039	Course Certification	3
CSIS6038039	Technical Skill Enrichment	4
CSIS6039039	Industrial Project	9
CSIS6040039	Soft Skill Enrichment	4
CSIS6100039	Elective Course for Specific Independent Study 24	4
CSIS6101039	Elective Course for Specific Independent Study 25	4
CSIS6102039	Elective Course for Specific Independent Study 26	3
CSIS6103039	Elective Course for Specific Independent Study 27	3
CSIS6104039	Elective Course for Specific Independent Study 28	3
CSIS6105039	Elective Course for Specific Independent Study 29	2
CSIS6106039	Elective Course for Specific Independent Study 30	2
CSIS6107039	Elective Course for Specific Independent Study 31	2
CSIS6108039	Elective Course for Specific Independent Study 32	1
CSIS6109039	Elective Course for Specific Independent Study 33	1
CSIS6110039	Elective Course for Specific Independent Study 34	4
CSIS6111039	Elective Course for Specific Independent Study 35	4

Code	Course Name	SCU
CSIS6112039	Elective Course for Specific Independent Study 36	3
CSIS6113039	Elective Course for Specific Independent Study 37	3
CSIS6114039	Elective Course for Specific Independent Study 38	3
CSIS6115039	Elective Course for Specific Independent Study 39	2
CSIS6116039	Elective Course for Specific Independent Study 40	2
CSIS6117039	Elective Course for Specific Independent Study 41	2
CSIS6118039	Elective Course for Specific Independent Study 42	1
CSIS6119039	Elective Course for Specific Independent Study 43	1
CSIS6120039	Elective Course for Specific Independent Study 44	6
CSIS6121039	Elective Course for Specific Independent Study 45	6
CSIS6122039	Elective Course for Specific Independent Study 46	6
	Total SCU	**20**

) 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 24 to 46 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	SCU	Total SCU
ACCT6487039	COSO Framework Internal Control & Fraud Prevention	4	
ACCT6489039	Risk Assessment Analytics	6	20
ACCT6488039	Accounting and Taxation in the Digital Economy	6	
ACCT6501039	Certification in Accounting and Finance	4	

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

No.	Course Code	Course	SCU	Minimal Grade	Semester	Period
1	CHAR6019039	Character Building: Pancasila	2	B	1	2
2	ENTR6081039	Entrepreneurship	4	C	4	2
3	ACCT6429039	Financial Accounting I	4	C	2	1
4	ACCT6131039	Managerial Accounting	4	C	2	2
5	TAXN6032039	Taxation	4	C	2	1
6	ACCT6431039	Audit and Internal Control	6	C	2	2
Stream: Auditing						
7	ACCT6436039	Internal Audit	4	C	5	1
8	ACCT6439039	Forensic Accounting and Fraud Examination	4	C	5	2
Stream: Corporate Taxation						
7	TAXN6069039	Taxation Accounting	4	C	5	1
8	TAXN6071039	Tax Audit, Tax Dispute and Tax Court	4	C	5	2