

Accounting

Introduction

Accounting Study Program Binus Online is intended for students who plan to improve their careers and work as Professional Accountants who have a strong basic knowledge of accounting, including finance, auditing, taxation, and skills in business, data analysis, and information technology. The curriculum of the Accounting Study Program Binus Online refers to accounting trends and is in line with industry needs. The Accounting Study Program Binus Online also has good collaboration with national and international companies and accounting professional associations. Students not only learn technical skills in the accounting discipline but also receive the development of soft skills needed by professionals, such as problem-solving, time management, team building, communication, and leadership. Thus, preparing leaders and professionals who think critically and innovate according to business needs.

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
	MGMT6413039	Introduction to Business and Economics	4	
	ACCT6530039	Introduction to Accounting	4/2	
	ACCT6130039	Cost Accounting	4	
	ACCT6516039	Accounting Information System	4	

Sem	Code	Course Name	SCU	Total
2	TAXN6032039	Taxation	4	20
	ACCT6131039	Managerial Accounting	4	
	ACCT6429039	Financial Accounting I	4	
	ACCT6531039	Audit and Assurance	4/2	
	COSC6012039	Foundations of Artificial Intelligence	2	
3	CHAR6020039	Character Building: Kewarganegaraan	2	20
	FINC6205039	Financial Management	4	
	ACCT6522039	Financial Statement Analysis	4	
	ACCT6430039	Financial Accounting II	4	
	ENGL6163039	English Professional	4	
	LANG6031039	Indonesian	2	
4	CHAR6021039	Character Building: Agama	2	20
	ACCT6381039	Advanced Accounting	4	
	ACCT6517039	Data Analytics and Visualization for Business	2/2	
	ACCT6514039	ERP Financial Accounting & Controlling	2/2	
	ACCT6193039	Research Methodology in Accounting and Finance	4	
	ENPR6253039	Entrepreneurship	2	
5	Stream: Auditing			20
	ACCT6435039	Information System Auditing	4	
	ACCT6436039	Internal Audit	4	
	ACCT6338039	Risk and Internal Control	4	
	ACCT6438039	Management Audit	4	
	ACCT6439039	Forensic Accounting and Fraud Examination	4	
	Stream: Corporate Taxation			
	TAXN6069039	Taxation Accounting	4	
	TAXN6072039	Taxation Laboratory	2/2	
	TAXN6028039	International Taxation	4	
	TAXN6041039	Tax Management and Strategy	4	
TAXN6071039	Tax Audit, Tax Dispute and Tax Court	4		
6	Minor Program			20
	Free Electives			
	Enrichment Program I			
7	Free Electives			20
	Enrichment Program II			
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. See appendix for the details

*Semester 7: Students are required to choose Free Electives 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.

Appendix: Minor Program Minor Scheme

Minor Program	Semester 6	
	1 st Period	2 nd 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

Appendix: Free Electives

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	MGMT6448038	Operations Management	4	6
2	Management PJJ	MKTG6117038	Entrepreneurial Marketing	4	6
3	Management PJJ	COMM6092038	Business Communication	4	6
4	Management PJJ	MGMT6551038	Ethics and Leadership in Digital Business	4	6
5	Computer Science PJJ	COSC6023036	Artificial Intelligence	2/2	6
6	Industrial Engineering PJJ	ISYE6285037	Financial Engineering	4	6
7	Industrial Engineering PJJ	ISYE6098037	Supply Chain Risk & Negotiation	4	6
8	Accounting PJJ	ACCT6482039	Sustainability Reporting and Assurance	4	6
9	Accounting PJJ	ACCT6525039	Strategic Management Accounting	4	6
10	Accounting PJJ	ACCT6526039	Financial Innovation and Blockchain	4	6
11	Business Law	LAWS6197028	Legal Aspect in Business	4	6
12	Information Systems PJJ	ISYS6701035	User Experience Research and Design	4	6
13	Information Systems PJJ	ISYS6879035	Information Systems Management, Planning and Innovation	4	6
14	Information Systems PJJ	ISYS6878035	Data Modelling and Analytics	4	6
15	Information Systems PJJ	ISYS6877035	IT Governance and Security	4	6
16	Information Systems PJJ	ISYS6599035	Management Information Systems for Leader	4	6
17	Information Systems PJJ	ISYS6321035	Technology & Infrastructure of e-Business	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	ENPR6300038	Managing Entrepreneurial Organization and Leadership	4/2	7
2	Management PJJ	MGMT6562038	E-Corporate Strategy and Management	4/2	7
3	Management PJJ	MGMT6563038	E-Marketing and E-CRM	4/2	7
4	Management PJJ	MGMT6162038	Change Management	4	7
5	Management PJJ	BUSS6049038	Managing Innovation	4	7
6	Management PJJ	MGMT6553038	Digital Retail and Merchandising	4	7
7	Management PJJ	MGMT6554038	Digital Economy	4	7
8	Computer Science PJJ	COMP6941036	Data Mining for Business Analytics	4/2	7
9	Industrial Engineering PJJ	ISYE6287037	Industry 4.0 and Implementation	4	7

No	Study Program	Course Code	Course	SCU	Semester
10	Accounting PJJ	ACCT6532039	International Accounting	4/2	7
11	Accounting PJJ	ACCT6527039	Asset and Liability Management	4/2	7
12	Accounting PJJ	ACCT6336039	Accounting Theory	4	7
13	Accounting PJJ	ACCT6437039	Public Sector Accounting	4	7
14	Information Systems PJJ	ISYS6941035	Social Informatics	4/2	7
15	Information Systems PJJ	ISYS6942035	Information System Security	4/2	7

Appendix: Enrichment

Enrichment Track Scheme

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

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

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

Track	Enrichment Program Track								
	Semester 7								
	IN	EN	RS	CD	SA	IS	FS	IDP	
1	v								
2		v							
3			v						
4				v					
5					v				
6						v			
7							v*		
8									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
 IDP : Certified Individual Development Project

Certified Internship Track

Code	Course Name	SCU	Total SCU
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	

Certified Entrepreneurship Track

Code	Course Name	SCU	Total SCU
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	

Certified Research Track

Code	Course Name	SCU	Total SCU
RSCH6667039	Accounting and Finance Research Experience	6	20
RSCH6668039	Scientific Writing in Accounting and Finance Research	4	
RSCH6669039	Academic Writing for Accounting and Finance Research	6	
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	20
CMDV6435039	Community Development Project Design in Accounting and Finance	4	
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	20
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	
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
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

Code	Course Name	SCU
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
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

Code	Course Name	SCU
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

Students will receive information about Further Study Track courses during the registration period.

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	

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	ENPR6253039	Entrepreneurship	2	C	4	2
3	ACCT6430039	Financial Accounting II	4	C	3	1
4	ACCT6131039	Managerial Accounting	4	C	2	1
5	TAXN6032039	Taxation	4	C	2	1
6	ACCT6531039	Audit and Assurance	4/2	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