

Finance

Introduction

The curriculum of the Finance Program at Binus Online will prepare students to face the complexities of current financial concepts and practices. The Finance Program also has strong collaboration with companies and professional associations both nationally and internationally. By joining the Finance program, students will be equipped with knowledge and skills in accounting, finance, data analytics, and financial technology as well as professional skills. Thus preparing leaders with critical thinking abilities and innovation according to business needs, especially in the financial industry.

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 carry out financing and investment analysis by applying technology for company decision making and business sustainability
6. Able to solve problems through the multidisciplinary approach

Prospective Career of the Graduates

With the above-mentioned skills and knowledge, graduate of Finance Program is able to follow a career in:

1. Management Accountant
2. Internal Auditor
3. Financial Controller
4. Financial Analyst
5. Financial Planner
6. Investment Analyst
7. Banker
8. Financial Controller

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 | |
| | FINC6223039 | Financial Market and Digital Finance Ecosystem | 4 | |
| 2 | TAXN6032039 | Taxation | 4 | 20 |
| | ACCT6131039 | Managerial Accounting | 4 | |
| | ACCT6429039 | Financial Accounting I | 4 | |
| | ACCT6531039 | Audit and Assurance | 4/2 | |

| Sem | Code | Course Name | SCU | Total |
|-----------------------------|------------------------------|--|-----|-------|
| | 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 |
| | FINC6225039 | International Finance | 4 | |
| | ACCT6514039 | ERP Financial Accounting & Controlling | 2/2 | |
| | ACCT6193039 | Research Methodology in Accounting and Finance | 4 | |
| | ACCT6517039 | Data Analytics and Visualization for Business | 2/2 | |
| | ENPR6253039 | Entrepreneurship | 2 | |
| 5 | FINC6222039 | Quantitative Analysis | 4 | 20 |
| | FINC6224039 | Corporate Finance and Valuation | 4 | |
| | FINC6226039 | Investment Analysis and Portfolio Management | 4 | |
| | FINC6227039 | Risk Management | 4 | |
| | FINC6228039 | Entrepreneurial Finance | 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 |
|--------------------------------------|------------|
| Minor @ Binus Online Learning | |
| Technopreneurship | v |
| Artificial Intelligence in Business | 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 |

| No | Study Program | Course Code | Course | SCU | Semester |
|----|----------------------------|-------------|---|-----|----------|
| 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 7-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 |
| 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:

| Enrichment Program Track | | | | | | | | |
|--------------------------|------------|----|----|----|----|----|----|-----|
| 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

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 | |

| Code | Course Name | SCU | Total SCU |
|-------------|-------------------------------------|-----|-----------|
| 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 |
| 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 |

| Code | Course Name | SCU |
|-------------|---|-----|
| 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 |
| 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 |
|-----|-------------|---------------------------------|-----|---------------|----------|
| 1 | CHAR6019039 | Character Building: Pancasila | 2 | B | 1 |
| 2 | ENPR6253039 | Entrepreneurship | 2 | C | 4 |
| 3 | ACCT6430039 | Financial Accounting II | 4 | C | 3 |
| 4 | ACCT6131039 | Managerial Accounting | 4 | C | 2 |
| 5 | TAXN6032039 | Taxation | 4 | C | 2 |
| 6 | ACCT6531039 | Audit and Assurance | 4/2 | C | 2 |
| 7 | FINC6224039 | Corporate Finance and Valuation | 4 | C | 5 |
| 8 | FINC6227039 | Risk Management | 4 | C | 5 |