

Doctor of Accounting Science

Introduction

In today's rapidly evolving digital landscape, the ability to understand change and adapt quickly has become an essential competency for accounting professionals. The digital transformation of businesses, along with technological advancements such as Big Data, Blockchain, and innovative information systems, requires accountants to think strategically, embrace innovation, and respond effectively to emerging challenges and opportunities.

To address these evolving demands, BINUS University offers the Doctor of Accounting Science (DAS), a doctoral program that focuses on research and the advancement of accounting knowledge driven by technology and future industry trends. The program is designed to develop distinguished academics and professionals with strong theoretical expertise, the ability to serve as agents of change, and the capacity to make strategic contributions to accounting practice, policy development, and decision-making at both national and global levels.

Vision

To be a world-class doctoral program in accounting that generates new knowledge and fosters and empowers society and the nation through high impact intellectual property, integrity-driven, technology-enabled research, advancing innovation and sustainable value creation.

Mission

The mission of Doctor in Accounting Program is to contribute to the global community through the provision of world-class research and education by:

1. To deliver doctoral education grounded in integrity, advanced technologies, and cutting-edge research methodologies, producing globally competitive scholars and thought leaders.
2. To advance innovative, interdisciplinary accounting research that contributes to theory development, industry problem-solving, and the creation of relevant intellectual property (IP).
3. To promote high-quality international publications and global research collaboration to enhance academic visibility and international recognition.
4. To translate research outcomes into societal, industrial, and governmental impact, strengthening accountability, governance, and sustainable value creation.
5. To develop students' academic and professional leadership capacity through self-development, research ethics, and strategic collaboration capabilities.

Program Objective

The objectives of the program are:

1. Produce scholars and thought leaders who are capable of developing new theories and frontier knowledge in accounting through rigorous, integrity-driven, and technology-enabled research.
2. Generate innovative and high-impact scholarly work and intellectual property (IP) that contributes to academic advancement, professional practice, public policy, and industry problem-solving.
3. Strengthen national and global research capacity in accounting through high-quality international publications and active engagement in global research networks.
4. Integrate academic rigor with practical relevance, enabling graduates to bridge research, industry, business, and government in advancing accountability, governance, and sustainable value creation.
5. Empower society and industry by applying research outputs to provide effective solutions for public and private sector challenges.

6. Develop students' academic and professional leadership capabilities, including research ethics, scholarly integrity, strategic collaboration, and advanced technological competencies.

Student Outcomes

After completing the study, graduates are:

1. Able to formulate and develop digital transformation frameworks in the field of accounting that are integrated with ERP technology, Big Data, Artificial Intelligence (AI), and Blockchain, thereby supporting more transparent, efficient, and accountable corporate governance practices.
2. Able to lead the comprehensive implementation of digital governance processes, including the strengthening of technology-driven organizational culture and data-driven decision-making, while ensuring full alignment with prevailing regulations, professional standards, and international accounting standards.
3. Able to design, manage, and direct portfolios of technology-driven accounting innovations such as AI-based auditing, robotic process automation, and predictive analytics to enhance the effectiveness of accounting processes, regulatory compliance, and the quality of financial reporting.
4. Able to create, formulate, and develop new business models that leverage digital finance technologies while supporting sustainability reporting practices that meet the evolving demands of modern stakeholders.
5. Able to formulate comprehensive accounting solutions utilizing Financial Technology (FinTech) and Regulatory Technology (RegTech) to improve tax compliance quality, strengthen the reliability of financial reporting, and more effectively detect and prevent fraudulent practices (anti-fraud).
6. Able to design compliance automation mechanisms and Artificial Intelligence (AI)-based auditing systems with high levels of accuracy, reliability, and error-detection capability across various accounting processes.
7. Able to develop new theories, concepts, and methodologies in the fields of digital accounting, forensic analytics, and sustainability reporting, thereby contributing significantly to the advancement of accounting knowledge and modern accounting practices.
8. Able to lead and coordinate interdisciplinary research integrating accounting, information technology, and regulatory studies in order to generate innovative and industry-relevant scientific findings that address emerging technological and industrial challenges.
9. Able to formulate technology-driven accounting transformation strategies including cloud accounting, AI-based auditing, and blockchain ledger systems to support the enhancement of effectiveness, transparency, and accountability at both corporate and regulatory levels.

Prospective Career of the Graduates

Graduates of the Doctor of Accounting Science (DAS) Program at BINUS University Will:

- Become academics, researchers, academic innovators, and educational consultants who drive technology-enabled transformation in education and research.
- Serve as strategic partners to organizations in implementing technology-driven business transformation, helping enterprises become more adaptive, efficient, and competitive in a rapidly changing environment.
- Lead innovation and organizational transformation by integrating emerging technologies, business models, and digital strategies, while fostering a data-driven culture and bridging the gap between business and technology.
- Develop a competitive advantage in technology-based business and financial solutions, conducting impactful research that ensures innovation remains sustainable, compliant with regulations, and aligned with evolving industry needs.

Curriculum

The Doctor of Accounting Science (DAS) Program at BINUS University is designed to strengthen advanced research capabilities and scholarly contributions in the field of accounting. The curriculum integrates accounting theory, research methodology, digital transformation, and emerging technologies to address contemporary challenges in business and society. Comprising 42 credits, including dissertation research, the program is structured to be completed within six semesters, preparing graduates to become impactful researchers, academics, and thought leaders in accounting and related disciplines.

Course Structure

SEMESTER 1

Course Code	Course Name	SCU
ACCT9023068	Philosophies and Paradigms of Accounting Research	2
RSCH9196068	Financial Reporting in the Digital Era	2
RSCH9197068	Digital Research Methods & Scholarly Writing	2
ACCT9024068	ESG, Taxation, and Fraud Issues in Contemporary Accounting	2
	Total SCU	8
	Cumulative SCU	8

SEMESTER 2

Course Code	Course Name	SCU
ACCT9025068	Big Data, Blockchain and AI in Accounting Practices	2
ACCT9026068	Frontiers Financial Accounting & Capital Market Research	2
ACCT9028068	Frontiers Managerial Accounting and Business Transformation Research	2
RSCH9199068	Preliminary Exam	2
	Total SCU	8
	Cumulative SCU	16

SEMESTER 3

Course Code	Course Name	SCU
RSCH9207068	International Conference	2
ACCT9030068	Research Proposal Exam	4
	Total SCU	6
	Cumulative SCU	22

SEMESTER 4

Course Code	Course Name	SCU
ACCT9031068	Research Finding Exam	6
	Total SCU	6
	Cumulative SCU	28

SEMESTER 5

Course Code	Course Name	SCU
RSCH9201068	International Publication I	2
ACCT9032068	Dissertation Defence Exam	6
	Total SCU	8
	Cumulative SCU	36

SEMESTER 6

Course Code	Course Name	SCU
RSCH9202068	International Publication II	2
ACCT9033068	Dissertation Promotion	4
	Total SCU	6
	Cumulative SCU	42

Description:

CC = Core Course (*Mata Kuliah Inti*)

TH = Thesis (*Skripsi*)