



## DIPLOMA IN ACCOUNTANCY & FINANCE (T02)

### Course Overview

With Singapore's status as a global financial and accountancy hub, the demand for accounting, finance and fintech professionals will continue to grow exponentially.

This course provides a holistic education with a strong accounting and finance core. You will be ready for the digital economy with critical industry-relevant skills that you will learn from the course, enabling you to excel in high-growth areas in the accounting and finance sector while building sound business acumen. You will have the opportunity to specialise in Accountancy or Investment & Banking in your third year of study with the course to deepen your knowledge in the area that you have an interest in.

Our students have ample opportunities for practical learning through real-world client projects, participation in various competitions and internships with our industry partners, which include the Big Four accounting firms and reputable multinational companies.

Robust, practical and industry-relevant, the course is designed to instill confidence and arm you with relevant knowledge, multi-disciplinary skills and be future-ready to thrive in diverse industries.

**Get the opportunity to attain the below certification(s) throughout the course of your study:**

- ICDL Data Analytics
- ICDL Artificial Intelligence



#### INDUSTRY-FOCUSED

Be equipped with skills and competencies through our industry-responsive curriculum and real client project opportunities.



#### SUBJECT EXEMPTIONS

Enjoy subject exemptions from widely recognised universities and professional associations such as the Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), and Institute of Chartered Accountants in England and Wales (ICAEW).



#### OPPORTUNITIES TO EXCEL

Maximise your potential with a wide range of scholarships, awards and competition opportunities.

# Entry Requirements

To be eligible for consideration for admission, applicants must obtain 26 points or better for the net ELR2B2 aggregate score (i.e. English Language, 2 relevant subjects and best 2 other subjects, including CCA Bonus Points) and meet the minimum entry requirements of this course. CCA cannot be used to meet the minimum entry requirements.

Subject	Grade
English Language (EL1)*	1-6
Mathematics (E or A)	1-6
Any three other subjects, excluding CCA	1-6
<b>2023 Planned Intake</b>	<b>100</b>
<b>Net ELR2B2 aggregate range (2023 JAE)</b>	<b>5 - 11</b>

To be eligible for selection, you must also have sat for at least one of the following subjects: Art/Art & Design, Business Studies, Combined Humanities, Commerce, Commercial Studies, Economics, Geography, History, Higher Art, Higher Music, Introduction to Enterprise Development, Literature in English/ Chinese/ Malay/ Tamil, Media Studies (English Language), Media Studies (Chinese Language), Music, Principles of Accounts.

\*Sijil Pelajaran Malaysia (SPM)/ Unified Examination Chinese (UEC) holders must have a minimum of grade 6 for the relevant English Language subject (e.g. Bahasa Inggeris).

# What You'll Learn

YEAR 1

YEAR 2

YEAR 3






TPFUN

Start Right! You will learn the fundamentals with modules such as Financial Accounting, Cost & Management Accounting, Business Law, Business Economics and Business Technology & Analytics.

## Core Subjects

Subject Code	Subject	Credit Units
BAF1010	<b>Business Accounting</b> <p>This module provides students with an understanding of core accounting principles from the preparation of accounting entries to the financial statements of businesses. In addition to gaining practical knowledge of accounting, students will also learn to perform financial ratio analysis to draw critical insights, assess business performance and make impactful recommendations to management for improvement.</p>	4
BAF1011	<b>Cost &amp; Management Accounting 1</b> <p>This module focuses on the use of cost and management accounting information to support management planning decisions. Students will learn to cost products and services and evaluate business performance through cost and variance analysis. Developments on the current environment such as production management systems, target costing and sustainability-related implications will also be discussed.</p>	4
BAF1012	<b>Financial Accounting</b> <p>This module builds on the core concepts of Business Accounting to give students a strong foundation in Financial Accounting. Students will learn how to apply relevant Singapore Financial Reporting Standards [SFRS(I)] to determine business profits and to account for business assets including cash, inventory and</p>	4

non-current assets. In addition, students will also learn key concepts of accounting for partnerships.

<b>BBS1001</b>	<b>Principles of Management</b>  This subject covers the key management functions of planning, organising, leading and controlling. It addresses the impact of environmental factors that affect business and the relevance of corporate social responsibility in an organisation. It emphasises the roles, responsibilities and challenges faced by supervisors/managers in an organisation.	<b>4</b>	
<b>BBT1010</b>	<b>Business Technology &amp; Analytics</b>  This subject provides an overview of how digitalisation and business technology impact the future of work and businesses. It also encompasses the utilisation of digital information and applications to facilitate decision making and problem solving through data analysis and visualisation.	<b>4</b>	
<b>BEC1007</b>	<b>Business Economics</b>  This subject covers the fundamental principles of economics for understanding how individuals and firms make decisions. It will focus on the various aspects of the product market: demand and supply, elasticity, market competition and product differentiation. It also includes an overview of macroeconomic indicators, the government's macroeconomic objectives and policy tools.	<b>4</b>	
<b>BLM1007</b>	<b>Business Law</b>  This subject provides you with a working knowledge of the general principles of law that are important to business. Topics covered include contract, negligence, sale of goods, intellectual property and e-commerce.	<b>4</b>	
<b>BLO1001</b>	<b>Business Statistics</b>	<b>4</b>	

This subject provides an overview of descriptive and inferential statistics. It includes data description, basic concepts of probability, correlation and regression, probability distributions, estimation and hypothesis testing. It also covers the use of computer software application to perform statistical computation for data analysis and interpretation.

YEAR 1

**YEAR 2**

YEAR 3

TPFUN

Increase your market value and employability prospects by acquiring proficiency in high-demand skills such as Financial Analytics, Digital Accounting Technologies & Application as well as core Accounting and Finance subjects.

### Core Subjects

Subject Code	Subject	Credit Units	
BAF2002	<p><b>Business Finance</b></p> <p>This module provides students with applicable knowledge of sources and allocation of funds within a business enterprise, as well as the modern tools, valuation models and techniques used by financial managers in the management of funds and other financial instruments.</p>	4	^
BAF2005	<p><b>Cost &amp; Management Accounting 2</b></p> <p>This module focuses on the use of accounting information for planning, control and decision making. Students will be introduced to relevant management accounting techniques in the areas of relevant costing, performance evaluation, transfer pricing and budgetary control to support management on their strategic business planning process, improve financial performance and make informed decisions.</p>	4	^
BAF2006	<p><b>Fundamentals of Investment</b></p> <p>This module covers the key institutional features and theories of investment and provides</p>	4	^

comprehensive knowledge on the equity and bond markets along with its significant stakeholders. Students will learn to assess risks and returns of major classes of assets such as stocks, fixed-income securities and alternative investments. Trend developments relating to sustainable investing that balances traditional investing with environmental, social, and governance-related (ESG) insights will also be discussed.

**BAF2007**

**International Finance**

**4**



This module introduces the documentation, methods of payment and the responsibilities of different parties in international trade, including the banks. It also covers the risk exposures of international trade and the measures of risk mitigation. Students will develop a broad vision and enhance their understanding of the role and nature of finance in a globalised world.

**BAF2011**

**Company Accounting**

**4**



This module provides practical knowledge on accounting for companies. Students will learn how to apply relevant Singapore Financial Reporting Standards [SFRS(I)] to account for revenue, debt, share capital, provisions, property, plant and equipment, contingent assets, liabilities and events after reporting period. Students will also learn to prepare a full set of statutory financial statements. Sustainability-related impact on transactions and account balances will also be discussed.




**BAF2018**

**Fundamentals of Taxation**

**4**



This module gives you an understanding of the Singapore Income Tax laws and practices and how they are applicable to companies, individuals and other taxable persons. The computation of adjusted trade profit, capital allowances, personal reliefs and income tax liabilities will be discussed.

<b>BAF2022</b>	<b>Information Systems &amp; Financial Analytics</b>  This module introduces the framework of accounting information systems (AIS) as well as the key processes and relevant controls in a business cycle. Students will acquire hands-on practical skills of using an industry-relevant financial accounting software in a cloud-based environment, and perform data-driven analytics to draw deep insights over the financial performance of a business. Trend developments on accounting information systems, software as a service (SAAS), data stewardship and data intelligence will also be discussed.	<b>4</b> 
<b>BAF2025</b>	<b>Corporate Reporting</b>  This module equips you with the practical knowledge in preparing and presenting consolidated financial statements in accordance with the Singapore Financial Reporting Standards [SFRS(I)]. Students will be further exposed to SFRSs that are of a higher complexity such as financial instruments, leases and investment properties. Current developments on sustainable reporting will also be discussed.	<b>4</b> 
<b>BAF2026</b>	<b>Digital Accounting Technologies and Application (DATA)</b>  This module introduces learners to digital tools for robotics process automation (RPA), data platform analytics and data visualisation to enhance business processes to keep up in a rapidly changing world. Students will acquire hands-on practical skills of using an industry-relevant robotics automation software in a cloud-based environment to practise proactive accounting. Ongoing trend developments on artificial intelligence modelling, predictive analytics as well as machine learning will also be discussed.	<b>4</b> 

Position yourself for the future of work and further education with a structured internship. You will deepen your knowledge with in-demand electives as well as projects aimed at solving real-world issues faced by organisations.

## Diploma Subjects - Elective Subjects

Accounting Cluster			
Subject Code	Subject	Credit Units	
BAF2023	<p><b>Auditing</b></p> <p>This module introduces the core concepts of auditing. Students will gain practical knowledge of the audit planning process, risk identification and assessment techniques, materiality establishment, relevant internal controls and audit procedures that complies with the Singapore Standards on Auditing (SSA). Students will also be placed in a simulated audit engagement to perform audit procedures and document findings in industry-relevant audit working papers to prepare them as future-ready auditors. Trend developments on sustainability-related risks in an assurance perspective will also be discussed.</p>	4	^
BAF3014	<p><b>Practice of Taxation</b></p> <p>This module builds on the principles and concepts of Fundamentals of Taxation. The calculation of benefits in kind for individuals, taxation treatment of partnerships, common investment incentives for companies, double taxation reliefs and distribution of corporate profits will be covered.</p>	4	^
BAF3019	<p><b>Advanced Accounting</b></p> <p>This module provides an in-depth study of the advanced concepts and principles relating to accounting standards and consolidated accounts. It equips students with the requisite knowledge and skills to be effective in</p>	4	^



handling realistic and higher-level problems and issues in financial reporting.

**BAF3026**

**A&F Capstone Project**

**4**



This project-based subject will require students to undertake business solutioning to address pain points of an industry partner. Integration of digital, critical thinking and problem solving skills will be required for students to solve client's business problem(s) in this subject.

### Investment & Banking Cluster



**Subject Code**

**Subject**

**Credit Units**

**BAF3016**

**Security Analysis & Portfolio Management**

**4**



This module focuses on application of financial tools and techniques to evaluate individual securities to form investment portfolios, to meet differing investment objectives. Students will also develop their data analytics skills to value securities, as well as be exposed to ESG issues as investment filters, in addition to the traditional financial metrics.

**BAF3021**

**Risk Management**

**4**



This module provides an overview of major risks faced by businesses and financial institutions. It equips students with knowledge of credit risk, market risk, operational risk as well as outline the positive impact of good corporate governance and culture. Students will apply their acquired knowledge to real-life cases and scenarios to enhance their appreciation of risk management practices.

**BAF3026**

**A&F Capstone Project**

**4**



This project-based subject will require

students to undertake business solutioning to address pain points of an industry partner. Integration of digital, critical thinking and problem solving skills will be required for students to solve client's business problem(s) in this subject.

**BBT2013**

**Financial Technology**

**4**



This subject focuses on how FinTech seeks to transform the financial services industry. It covers an overview of the FinTech landscape and the ecosystem, and the impact of innovations on the financial services industry. It will also cover concepts and techniques of new technologies and FinTech business models, useful to build better businesses. Topics to be covered include Blockchain, Peer-to-Peer Lending, and Robo-Advisor.

YEAR 1

YEAR 2

YEAR 3

**TPFUN**

You will also take this set of subjects that equips you with the crucial 21st-Century life skills you need to navigate the modern world as an agile, forward-thinking individual and team player.

### TP Fundamentals (TPFun) Subjects

**Subject Code**

**Subject**

**Credit Units**

**BSI3040**

**Student Internship Programme**

**16**



This structured programme is designed to link your learning with the real work environment. You will be placed in organisation(s) with opportunities to apply the concepts and skills acquired in the course of your study. Besides reinforcing technical concepts and mastering of skills in areas that you have been trained, the practical training will enable you to build important skills such as problem-solving, communication, teamwork, and to cultivate good attitude and a strong work ethic.

**BTX1001**

**Effective Communication**

**3**



This subject introduces the fundamentals of effective communication. It also covers how to communicate with and convince an audience through writing and speaking tasks. The skills in this subject will include the application of strategies for communication, appropriate vocabulary, language features, visual aids, tone and style. The **Message, Audience, Purpose and Strategy** (MAPS) framework will also be applied when planning and engaging in written and verbal communication. There will be opportunities to communicate and collaborate through active learning activities, apply digital and information literacy skills and build competence through self-directed learning.

**BTX1002**

**Professional Communication**

**3**



This subject covers professional communication skills for the workplace and employability skills in the areas of career preparation. It covers communication and interpersonal skills, including effective virtual communication etiquette, and conducting oneself professionally in the workplace. In addition, essential career preparation skills such as resume writing and interview skills, needed to seek and secure work would be included. The **Message, Audience, Purpose and Strategy** (MAPS) framework would also be applied when engaging in written and verbal communication. There will be opportunities to communicate and collaborate through active learning activities, apply digital and information literacy skills and build competence through self-directed learning.

**GTP1301**

**Current Issues & Critical Thinking**

**3**



This subject covers current issues, including diverse local and global concerns, that will impact lives and may have critical implications for Singapore. There will be opportunities to build competence through self-directed learning, communicate and

collaborate in active discussions and objectively analyse issues using digital and information literacy skills and critical thinking scaffolds.

**GTP1201**

**Career Readiness**

**1**



This subject focuses on personal management skills. It develops an understanding of one's career interests, values, personality and skills for career success. It covers the necessary knowledge, skills and attitudes needed to succeed in the workplace and achieve professional goals. There will be exposure to apply digital and information literacy skills, build competence through self-directed learning methods, and acquire the skills of being a lifelong learner.

**GTP1202**

**Career Management**

**1**



This subject focuses on career management skills. It covers the importance of workplace readiness skills to adapt and respond to the changing job market environment. Career ownership and continuous learning for lifelong employability will be emphasised. There will be exposure to apply digital and information literacy skills, build competence through self-directed learning, and acquire the skills of being a lifelong learner.




**BGS1002**

**Global Studies**

**3**



This subject provides essential skills and knowledge to prepare students for an overseas experience. They will examine the elements of culture and learn the key principles of cross-cultural communication. In addition, they will gain an appreciation and awareness of the political, economic, technological and social landscape to function effectively in a global environment. The subject prepares students to be responsible global citizens and leaders who can contribute to the global community through effective communication and collaboration.

<b>GTP1302</b>	<b>Guided Learning*</b>  <p>The subject introduces students to the concepts and process of self-directed learning in a chosen area of inquiry. The process focusses on four stages: planning, performing, monitoring and reflecting. Students get to plan their individual learning project, refine and execute the learning plan, as well as monitor and reflect on their learning progress and project. The learning will be captured and showcased through a curated portfolio. The self-directed learning project will broaden and/or deepen a student's knowledge and skills. Students will enhance their problem solving and digital literacy skills through this subject.</p>	<b>3</b> 
<b>BIN1001</b>	<b>Innovation &amp; Entrepreneurship</b>  <p>The subject is designed for learners from all disciplines to embrace innovation in either their specialised field or beyond. Learners will be taught to apply the Design Thinking framework to develop problem statements, ideate and identify feasible solutions. Learners will be exposed to several tools for prototyping. In addition, commercial awareness will be imbued in learners through various innovation and entrepreneurship concepts or tools. This subject also prepares students to be self-directed lifelong learners who are digital and information literate. It nurtures communicative and collaborative citizens who can use objective analysis in problem-solving.</p>	<b>2</b> 
<b>GTP1101</b>	<b>Leadership Fundamentals</b>  <p>This subject focuses on self-leadership based on the values of integrity, respect, and responsibility. Increasing awareness of self and others will lay the foundations for personal and relationship effectiveness. Consequential thinking, clear articulation of personal values and visions, emphatic listening, and collaboration in serving others are some of the essential skills covered in</p>	<b>2</b> 

this leadership journey. There will be opportunities to build and to apply the concepts of being a values-centred leader.

**GTP1102**

**Leadership in Action**

**1**



This subject focuses on Service Learning as an experiential platform to apply the tenets of Self and Team Leadership. Service Learning will be the capstone project for this subject, which will require an analysis of the diverse needs of the community, collaboration with community partners and demonstration of learning, including key elements of empathy. There will be opportunities to build and to apply the concepts of being a values-centred leader.

**LSW1002**

**Sports & Wellness**

**2**



The subject enables students to build a good foundation for healthy living. Students will have the opportunity to participate in hands-on practical sessions where they will experience and develop both physical and technical skills in their chosen sports or fitness activities. Through a structured curriculum that facilitates group participation, practice sessions and mini competitions, students will be able to build lifelong skills such as resilience, leadership, communication and teamwork. Physical activity sessions will also be supplemented by health-related topics that span the dimensions of health, such as diet, nutrition, stress and weight management, to provide students with a holistic approach to healthy living. This subject also prepares students to be self-directed and accountable for lifelong learning for good health.

**TGS1001**

**Sustainability & Climate Action\***

**3**



This subject prepares students to be responsible global citizens and future leaders who can contribute to the global community. It introduces the topics of sustainability and explores how human societies can act to build a

sustainable future. This subject focuses on the impact of climate change, potential solutions to climate change, and the future of the green economy from global and local perspectives.

\* Students must choose to take either **Sustainability & Climate Action** or **Guided Learning**.

## GRADUATION REQUIREMENTS

Cumulative Grade Point Average	min 1.0
TP Fundamentals Subjects	40 credit units
Diploma Subjects - Core Subjects	72 credit units
Diploma Subjects - Elective Subjects	min 12 credit units
<b>Total Credit Units Completed</b>	min 124 credit units