



# DIPLOMA IN ACCOUNTANCY & FINANCE (T02)

## Course Overview

With Singapore's standing as a global financial and accountancy hub, the demand for accounting and finance professionals is set to keep growing.

This course will position you well for the digitalised economy through training in analytics, accounting software and financial databases, via subjects such as Information Systems & Financial Analytics, Digital Accounting Technologies & Applications and Financial Technology (FinTech). A broad range of elective subjects in your third year will enable you to specialise in Accountancy or Investment & Banking.

Our students get opportunities for practical learning through real-world client projects, participation in competitions and internship with our partners, which include the Big Four accounting firms and other reputable multinational companies.

Robust, practical and industry-relevant, the course is designed to instil confidence and equip you with highly transferable technical and soft skills to work in diverse industries.



### 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
2022 Planned Intake	115
Net ELR2B2 aggregate range (2021 JAE)	6 - 12

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
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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>  This subject provides you with an understanding of the core accounting principles underlying accounting practice; from the preparation of accounting entries to the financial statements of businesses. It also focuses on how various businesses report the results of their activities in the financial statements.	4	⬆
BAF1011	<b>Cost &amp; Management Accounting 1</b>  This subject focuses on the use of accounting information for management planning decisions with emphasis on product costing. Topics covered will include elements of costing, activity-based costing and activitybased management, absorption and variable costing, and cost-volume-profit analysis.	4	⬆
BAF1012	<b>Financial Accounting</b>  This subject builds on the foundation laid in Business Accounting. You will learn how to determine business profits under the accrual accounting system, and to account for business assets namely non-current assets, cash and inventory. The subject will also equip you with the concepts of accounting for partnerships.	4	⬆
BBS1001	<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.	4	⬆

	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>BEC1007</b>	<b>Business Economics</b>  The 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, product differentiation. The subject 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>  The 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. The subject also covers the use of computer software application to perform statistical computation for data analysis and interpretation.	<b>4</b>	^

YEAR 1	<b>YEAR 2</b>	YEAR 3	TPFUN
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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	
<b>BAF2002</b>	<b>Business Finance</b>  This subject provides you with a basic understanding of the sources and allocation of funds within a business enterprise and the tools and techniques used by the financial manager in the management of funds and other financial resources.	<b>4</b>	^
<b>BAF2005</b>	<b>Cost &amp; Management Accounting 2</b>  This subject focuses on the use of accounting information for planning, control and decision making. Topics covered include relevant costing, performance evaluation, transfer pricing and budgetary control.	<b>4</b>	^
<b>BAF2006</b>	<b>Fundamentals of Investment</b>  This subject provides a framework for understanding and analysing securities, and covers the key institutional features and theories of investment. Topics covered include the investment environment, return and risk in an investment setting, common stocks, fixed-income securities and alternative investments.	<b>4</b>	^
<b>BAF2007</b>	<b>International Finance</b>  The subject will cover trade documents and the role of banks in the trade system. This will include an examination of the incoterms (terms of delivery) and how the conduct of trade practices under each term can be used to define the responsibilities, ownership and the risk of importers and exporters. The subject will also cover how firms manage risk exposures to foreign exchange through the use of various financial instruments such as the foreign exchange spot and forward contracts, as well as options.	<b>4</b>	^
<b>BAF2011</b>	<b>Company Accounting</b>  This subject introduces you to the fundamentals of accounting for companies. It will cover accounting for share and debt capital, and principles in selected Financial Reporting Standards (FRS) such as revenue recognition, property, plant and equipment, provisions, contingencies and events after reporting period. A framework for preparing a set of statutory financial statements will also be discussed.	<b>4</b>	^



<b>BAF2018</b>	<b>Fundamentals of Taxation</b> <p>This subject gives you an understanding of the Singapore Income Tax laws and practices and how these are applied to companies, individuals and other taxable persons. The computation of adjusted trade profit, capital allowances, personal reliefs and income tax liabilities will be discussed.</p>	<b>4</b>	⤴
<b>BAF2022</b>	<b>Information Systems &amp; Financial Analytics</b> <p>This subject introduces you to the framework of accounting information systems and the operations and controls in a typical business cycle. It also examines developments affecting accounting systems and data analytics. You will be equipped with the skills in using an accounting software and in performing financial analytics.</p>	<b>4</b>	⤴
<b>BAF2025</b>	<b>Corporate Reporting</b> <p>This subject equips you with the basic skills in preparing and presenting consolidated financial statements. It will also expose you to further principles in Financial Reporting Standards (FRS) such as that related to investment property and financial instruments.</p>	<b>4</b>	⤴
<b>BAF2026</b>	<b>Digital Accounting Technologies and Application (DATA)</b> <p>This subject is an extension of the subject “BAF2022 Information Systems &amp; Financial Analytics (IS&amp;FA).” It aims to incorporate digital tools for automation, analytics, and data visualisation to enhance business processes in the accounting, banking and finance sectors.</p>	<b>4</b>	⤴

YEAR 1

YEAR 2

**YEAR 3**

TPFUN

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	
<b>BAF2023</b>	<b>Auditing</b> <p>This subject introduces the fundamental concepts of auditing within the audit framework, and the principles of corporate governance and professional ethics. It also provides a practical learning experience in which you will apply audit principles and techniques in simulated individual and group audit assignments. The aim is to prepare you for employment in professional firms where you will be able to handle various aspects of an audit assignment.</p>	<b>4</b>	⤴
<b>BAF3014</b>	<b>Practice of Taxation</b> <p>This subject builds on the principles and concepts acquired from 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 are covered.</p>	<b>4</b>	⤴
<b>BAF3019</b>	<b>Advanced Accounting</b> <p>This subject provides an in-depth study of the advanced concepts and principles relating to accounting standards and consolidated accounts. It equips you with the requisite knowledge and skills to be effective in handling realistic and higher level problems and issues in financial reporting.</p>	<b>4</b>	⤴
<b>BAF3026</b>	<b>A&amp;F Capstone Project</b> <p>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.</p>	<b>4</b>	⤴

Subject Code	Subject	Credit Units	
BAF3016	<b>Security Analysis &amp; Portfolio Management</b> This subject focuses on the application of financial tools and techniques to make decisions in selecting a portfolio of securities that meet a company's predetermined set of financial goals, especially in the investment of funds. Topics to be covered include security analysis and valuation, modern portfolio theory and formulation of investment policy.	4	^
BAF3021	<b>Risk Management</b> This subject introduces you to the major risk areas that businesses and financial institutions face. It will provide you with a framework for the identification and assessment of credit risk, market risk and operational risk; and outline the positive impact that good corporate governance and culture have on development of robust risk management practices.	4	^
BAF3026	<b>A&amp;F Capstone Project</b> 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.	4	^
BBT2013	<b>Financial Technology</b> 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.	4	^

YEAR 1

YEAR 2


YEAR 3

TPFUN








You will also undergo TP Fundamentals (TPFun) – a set of subjects that equips you with the crucial life skills you need to navigate the modern world as an agile and forward-thinking individual, and team player.

## TP Fundamentals (TPFun) Subjects

Subject Code	Subject	Credit Units	
GTP1301	<b>Current Issues &amp; Critical Thinking</b> 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.  This subject aims to provide students with the knowledge and skills to: <ul style="list-style-type: none"> <li>• apply critical thinking tools to examine current issues.</li> <li>• effectively search for relevant information from a variety of sources.</li> <li>• evaluate research information.</li> <li>• cite sources to support their views.</li> <li>• articulate an informed opinion about current issues.</li> </ul>	3	^
BTX1001	<b>Effective Communication</b> 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 <b>Message, Audience, Purpose and Strategy (MAPS)</b> 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.	3	^

	<p>This subject aims to equip students with the knowledge and skills to:</p> <ul style="list-style-type: none"> <li>• apply the factors that influence effective communication.</li> <li>• structure a compelling point of view through a writing task.</li> <li>• express their ideas convincingly to an audience in an oral presentation.</li> </ul>		
<b>BTX1002</b>	<p><b>Professional Communication</b></p> <p>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 <b>Message, Audience, Purpose</b> and <b>Strategy (MAPS)</b> 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.</p> <p>The subject aims to equip students with the knowledge and skills to:</p> <ul style="list-style-type: none"> <li>• communicate effectively in the workplace using principles of effective written communication and interpersonal skills.</li> <li>• apply effective job search and interview skills in their career preparation.</li> </ul>	<b>3</b>	
<b>GTP1101</b>	<p><b>Leadership Fundamentals</b></p> <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 this leadership journey. There will be opportunities to build and to apply the concepts of being a values-centred leader.</p> <p>The aim of this subject is to guide students to:</p> <ul style="list-style-type: none"> <li>• design a personal growth plan based on strengths, values and purpose.</li> <li>• apply the attributes of logical and emotional intelligence to improve team effectiveness.</li> <li>• identify the key messages of respect in relationships.</li> <li>• apply the principles of effective personal financial management.</li> </ul>	<b>2</b>	
<b>GTP1102</b>	<p><b>Leadership in Action</b></p> <p>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.</p> <p>This subject aims to equip students with the knowledge and skills to:</p> <ul style="list-style-type: none"> <li>• plan and carry out a project to demonstrate empathy towards people in a diverse community.</li> <li>• apply diploma core knowledge and skills through the Service Learning platform to address community needs.</li> <li>• reflect on the Service Learning experience when working in teams and with community partners.</li> </ul>	<b>1</b>	
<b>GTP1201</b>	<p><b>Career Readiness CARE1</b></p> <p>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.</p> <p>This subject aims to equip students with the knowledge and skills to:</p> <ul style="list-style-type: none"> <li>• analyse personal characteristics that can contribute positively to achieving personal, educational and career goals.</li> <li>• make career decisions that are aligned with their interests, skills and values.</li> </ul>	<b>1</b>	
<b>GTP1202</b>	<p><b>Career Readiness CARE2</b></p> <p>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.</p> <p>This subject aims to equip students with the knowledge and skills to:</p> <ul style="list-style-type: none"> <li>• identify their work profiles to help them in their career choices in a changing job market environment.</li> <li>• take career ownership for continuous learning and lifelong employability.</li> </ul>	<b>1</b>	



<b>LSW1002</b>	<b>Sports &amp; Wellness</b> <p>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.</p>	<b>2</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>BGS1002</b>	<b>Global Studies</b> <p>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 citizens and leaders who can contribute to the global community through effective communication and collaboration.</p>	<b>3</b>	
<b>BGS1003</b>	<b>Managing Diversity at Work*</b> <p>This subject explores the concepts of identity, diversity and inclusion at the workplace. It examines the relationship between identity and diversity, the benefits and challenges of diversity and the strategies that promote inclusion and inspire collaboration in a diverse workplace. Examples of the elements of diversity covered in this subject include nationality, generation, ethnicity and gender. The subject prepares students to be responsible citizens and leaders who can contribute to the global community through effective communication and collaboration.</p>	<b>3</b>	
<b>BGS1004</b>	<b>Global Citizenship &amp; Community Development*</b> <p>Students will examine the meaning and responsibilities of being a Global Citizen, in order to contribute towards a more equitable and sustainable world. In addition, students will learn how sustainable solutions can support community development, and, execute and critique a community action plan that addresses the needs of a specific community/cause. The subject prepares students to be responsible citizens and leaders who can contribute to the global community through effective communication and collaboration.</p>	<b>3</b>	
<b>BGS1005</b>	<b>Expressions of Culture*</b> <p>This subject provides a platform for an understanding of culture and heritage through modes of expression. Students will be introduced to global and local cultures via everyday objects, places and human behaviour seen through time and space. Students will explore issues and challenges in culture and heritage sustainability in community, national and global contexts. The subject prepares students to be responsible citizens and leaders who can contribute to the global community through effective communication and collaboration.</p>	<b>3</b>	
<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>	

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.

*\* Students must choose one of these three electives under the 'Global Studies 2' subject, or take '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