

# HIGHER NITEC IN ACCOUNTING (3 YEARS)

## Foundation Modules

### Basics of Data Analytics

On completion of the module, students should be able to adopt spreadsheet and analytics software to visualise and analyse data and generate formatted reports to facilitate informed business decision.

### Social Media Marketing

On completion of the module, students should be able to develop social media content and apply online media tools to execute the organisation's social media marketing strategies

### Principles of Business

On completion of the module, students should be able to understand basic business concepts and relate the impact of political, economic, social and technological factors on business activities.

### Business Communication

On completion of the module, students should be able to apply essential communication skills to prepare business documents and presentations.

### Service Excellence

On completion of the module, students should be able to understand the principles of service delivery, identify and respond to customers' needs, create and deliver value to build positive customer experience and increase organisational profitability.

### Innovation & Entrepreneurship

On completion of the module, students should be able to explore opportunities for value-creation with an innovative mind-set. Students should gain an overview of innovative strategies and be able to integrate Design Thinking and entrepreneurship concepts for a business venture.

## Core Modules

### Principles of Financial Accounting I

On completion of the module, students should be able to apply the knowledge of accounting theories and relate to business scenarios, and record business transactions.

### Principles of Financial Accounting II

On completion of the module, students should be able to determine the value of stock, prepare Trial Balance, Bank Reconciliation, Statement of Comprehensive Income and Statement of Financial Position.

### Business Ethics

On completion of the module, students should be able to adopt the fundamental ethics and standards of behaviour expected of an accounting professional.

### Fundamentals of Business Operations

On completion of this module, students should be able to support business operations by recording business transactions, prepare ledgers and final accounts, compute employee payroll and prepare telegraphic transfers and documents to support international trade.

### Digitalisation in Business

On completion of the module, students will be able to use digital technologies to transform the way businesses bring together customers, data and processes. Students should be able to analyse multiple sources of data to improve organisation's processes and achieve strategic objectives through data-driven decision-making concepts. Students should understand how companies utilize indicative trends and patterns in Customer Relationship Management (CRM) systems, so as to better understand customer behaviour and anticipate customer needs/wants to support business decisions.

### Business Finance

On completion of the module, students should be able to prepare Cash Budget, Cash Flow Statement and Capital Expenditure and Operating Expenditure List for a business and propose business finance options in a business.

### Personal Taxation

On completion of the module, students should be able to gain an overview of the Singapore income tax system and its tax administration and be able to prepare computations of tax liability for resident individuals. This module covers employment income and other sources of income, types of deductions and personal reliefs.

## Specialisation Modules

### Costing Basics

On completion of the module, students should be able to apply basic costing concepts to ascertain costs associated with the production of goods.

### Intermediate Financial Accounting I

On completion of the module, students should be able to maintain the fixed asset register, adjust entries to account receivables and prepare control accounts.

### Intermediate Financial Accounting II

On completion of the module, students should be able to correct errors, prepare balance day adjustments and adjusted final accounts.

### Company Taxation & Goods & Services Tax

On completion of the module, students should be able to prepare tax computations of tax liability for resident companies in Singapore and Goods and Services Tax (GST) returns for businesses. This module covers taxability of income, types of deductions and tax allowances available to reduce the chargeable income of a company.

### Advanced Financial Accounting

On completion of the module, students should be able to prepare financial statements for partnership, cash budget and financial statements for limited companies.

### Accounting Software Application

On completion of the module, students should be able to an overview of traditional and cloud accounting software. Students should be able to navigate accounting functions within the software by integrating their accounting knowledge with the use of the accounting software.

### Industry Attachment 1

On completion of the 3-months internship module, students should be able to apply the skills and knowledge acquired to take on a range of job scopes at the company.

### Industry Attachment 2

On completion of the 6-months internship module, students should be able to apply the skills and knowledge acquired to take on a range of job scopes at the company.

## Cross Disciplinary Core Modules

### Design Thinking for Business Services

On completion of the module, students should be able to develop innovative solutions in a business environment via transdisciplinary thinking approach that meets stakeholders' needs.

### Robotic Process Automation for Business

On completion of the module, students should be able to appreciate the applications of Robotic Process Automation (RPA) and be equipped with RPA skills to automate repetitive business processes and operations.