

Bachelor of Science (Honours) Accounting and Finance (Top-up)

Developed and awarded by University of Birmingham, UK

- *Taught by local specialists

YEAR 2 MODULE OUTLINES

AUDIT* (20 credits)

This module introduces the basic concepts of auditing, assurance and their applications with emphasis to the financial reporting framework of Singapore and appropriate Singapore Standards on Auditing (SSA). This module will cover the nature, purpose and scope of assurance engagements, including the statutory responsibilities of the auditor and the regulatory environment and professional ethics relating to audit and assurance. Students will be introduced to the scope of internal audit and the differences between internal and external audit. A range of areas relating to the audit of financial statements will be covered, including audit planning and risk assessment, internal controls evaluation, materiality, evidence and documentation, the audit

On completion of the module students will develop the ability to prepare and appraise the financial statements of an entity.

BUSINESS LAW* (20 credits)

This module aims to provide students with a basic understanding and basic knowledge of corporate and business law with reference to Singapore. This module will cover the following

ADVANCED FINANCIAL ACCOUNTING PRACTICE AND THEORY (20 credits)

The module will introduce students to the advanced topics in financial reporting and financial accounting for liabilities,

PROFESSIONAL DEVELOPMENT (20 credits)

Through the provision of an assessed placement, the aim of this module is to provide students with a learning experience which will help them to bridge the gap between their current academic studies and the future professional life post-graduation. The requirements are for the student to spend a minimum of 40 hours in the placement itself, and that the type of placement be such that the student is capable of meeting the learning objectives of the module. As part of the experience, students will be required to reflect on their respective strengths and weaknesses in an employment context, identify potential areas for personal and professional development and reflect (a) on what they have learnt about themselves upon their return from their placement and (b) what they have been able to achieve working in their organisation. Students taking this module will be supported through a series of workshops which will help them to prepare for the placement and meet its academic objectives.