

COURSE MODULES

LEVEL 1.1

Business Statistics

This module introduces basic concepts of statistics, focusing on basic statistical tools and models for decision-making in the business world. Students will learn how to organise, analyse and interpret data.

Decision Support Applications

This module equips students with a working knowledge of spreadsheets within a business environment. Students will learn to create, capture, organise and manipulate data in spreadsheet formats to help businesses solve problems, make decisions and improve operations and processes. Students will also learn to use spreadsheets for data analysis and business intelligence.

Foundations of Management

This module provides students with an understanding of the basic management principles and practices to function effectively in an organisation. As an introductory course, the focus will be on the four management functions of planning, organising, leading and controlling in a rapidly changing and increasingly competitive global environment.

Introduction to Financial Accounting

This module introduces the basic concepts and principles of accounting, the accounting equation, double-entry concept, analysis and recording of business transactions, and preparation of financial statements for service and trading concerns.

Macroeconomics

This module surveys the workings of a typical economy. Topics include economic growth, unemployment, inflation and the Keynesian model of the macro economy. Reference will be made to current case studies of global, regional and local issues.

LEVEL 1.2

Business Communication 1

This module introduces both written and spoken communication skills to students to build their confidence in delivering clear and logical messages to their audience. They will develop written communication skills through crafting business messages such as business letters, emails, and meeting minutes. In addition, students will work through presentations and simulated meetings to refine their spoken communication skills, discussion techniques and people skills.

Business Law

This module equips students with a basic knowledge of the fundamentals of business law and its application in a business environment. Topics include the Singapore legal system, law of contract, agency law, law of tort, law of business organisations, introduction to company law, intellectual property law and business ethics.

Career & Professional Preparation

This module helps to give students a foundational introduction to their three-year diploma course curriculum and how it prepares them for industry. It will help them embark on their three-year course with the end in mind through guided reflection on their personal characteristics and development of an overall game plan for their future education and career goals. The module aims to deepen students' commitment to the sector that the course prepares them for.

Essential Information Design

This module provides students with practical insights into the design of Information, Communication and Media. It covers technology and business related design competencies including web page and infographics design, digital

media presentation, visualisation of quantitative data, graphics and images. This module will help the learner to improve the design of digital communication, user interaction and user experience.

Fundamentals of Financial Accounting

This module covers accounting methods, concepts and principles as well as internal controls in the accounting of cash, credit transactions, inventories and fixed assets. Topics such as bills of exchange and incomplete records are also introduced. Students will also be exposed to a commercial accounting software package in maintaining a set of accounts.

Microeconomics

Students will examine the economic choices made by consumers, firms and the government, and how these decisions affect the market for a particular good or service. The module incorporates a study of the theory of demand and supply and discusses production costs, price determination and supply decisions for individual firms in different market structures.

Taxation 1

This module provides an overview of the Singapore income tax system and its tax administration. Topics include taxation of employment income and other income, personal reliefs and parenthood tax rebates, business deductions and goods and services tax (GST). Students will learn to prepare income tax computations for resident individuals, non-resident individuals and sole proprietorships as well as develop tax planning strategies for individuals.

COURSE CURRICULUM

Module Name	Credit Units
YEAR 1	
Level 1.1 (24 hours per week)	
Business Statistics	4
Decision Support Applications	4
Foundations of Management	2
Introduction to Financial Accounting	4
Macroeconomics	4
Innovation Toolkit ^	4
Sports & Wellness ^	2
Level 1.2 (24 hours per week)	
Business Communication 1	4
Business Law	4
Career & Professional Preparation	2
Essential Information Design	2
Fundamentals of Financial Accounting	4
Microeconomics	4
Taxation 1	4

Notes:

^ For more details on Interdisciplinary Studies (IS) electives, please log on to www.np.edu.sg/is/

IS Modules

The School of Interdisciplinary Studies (IS) delivers a broad-based curriculum, which nurtures a new generation of professionals with multidisciplinary skills and an innovative and entrepreneurial spirit to meet the challenges of a knowledge economy. IS offers both prescribed modules and electives to challenge boundaries. Prescribed modules develop students' competencies in core areas such as Communication, Innovation and Enterprise, Culture and Communication, and Personal Mastery and Development, while elective modules provide insights into Arts and Humanities, Business, Design, and Science and Technology.

COURSE MODULES

LEVEL 2.1

Business Communication 2

This module builds on the foundation of Business Communication 1 and creates opportunities for students to strengthen their oral and written communication. Students will be required to enhance their presentation skills through impromptu speeches. Students will also learn how to prepare a formal business report. Job hunting and employment skills will be introduced to prepare students for a positive start to their careers. Students will be taught to write application letters and resumes. Additionally, students will learn job interview techniques through role-plays and simulations.

Cost Accounting

This module introduces cost terminology, basic concepts and costing procedures to account for materials, labour and overheads. Costing methods for jobs, processes, joint and by-products, as well as variable and absorption cost are also covered.

Finance of International Trade

This module covers the basic framework of import/export finance in a business organisation. Students will acquire a working knowledge of import/export procedures, commonly used shipping terms, documents of trade, trade financing mechanisms, methods of payment, methods of international remittances and foreign exchange management. Students will be able to apply the principles of trade finance to international business transactions.

Intermediate Financial Accounting

This module equips students with skills to prepare financial statements for partnerships and limited liability companies. Students will learn to analyse financial statements via commonly used financial ratios. In addition, accounting for clubs and societies, goods and services tax (GST) and payroll are also covered.

Taxation 2

Students will learn to prepare income tax computations for partnerships and companies, and apply tax planning strategies in cross-border transactions. Topics covered include further/special deductions, capital allowances, trade losses and donations, taxation of foreign-sourced income, investment holding companies, withholding tax system and tax incentives.

LEVEL 2.2

Auditing 1

This module introduces the basic concepts, principles and processes of auditing financial statements. Students will acquire basic knowledge and functional skills required of an audit assistant in a public accounting firm. Audit techniques such as communication skills and documentation procedures necessary for conducting an effective audit are also covered.

Company Law & Secretarial Practice

This module covers topics such as incorporation procedures and effects, maintenance of statutory records, conduct of meetings, duties and liabilities of directors, rights of members, corporate rescue schemes and liquidation. Students

will receive hands-on practice in the preparation of statutory returns using appropriate commercial software packages and become familiar with the Companies Act and other relevant statutory requirements.

Financial Analytics & Applications

This module introduces students to the fundamental concepts of financial analytics. Students will learn various tools and techniques such as data mining, pattern matching and data visualisation to analyse data and perform financial modeling to support business decisions. Students will gain an overview of accounting information systems and learn how to operate an ERP system.

Financial Management

This module provides students with an introduction to the financial environment and the role of finance in business. It considers the financial objectives of firms, cash planning and cash budgeting, working capital management, management of current assets, capital budgeting decisions using discounting techniques, and the sources of short-term and long-term funds.

Regulatory Framework of Accounting

Students learn to prepare corporate financial statements that comply with Singapore's Financial Reporting Standards and other regulatory requirements. Topics covered include disclosure requirements for property, plant and equipment, leases, financial instruments, investment properties, construction contracts, deferred taxation, provisions and contingent liabilities.

Service-Learning in Action

This module engages and encourages students to be responsible for their own learning. It offers hands-on application that increases the relevance of academic knowledge and provides opportunities for deeper involvement in the community. Students are expected to use their acquired discipline skills and knowledge to contribute to community projects and reflect on their learning.

COURSE CURRICULUM

Module Name	Credit Units
YEAR 2	
Level 2.1 (24 hours per week)	
Business Communications 2	4
Cost Accounting	4
Finance of International Trade	4
Intermediate Financial Accounting	4
Taxation 2	4
Cultural Quotient at Work ^	2
Interdisciplinary Studies (IS) elective ^	2
Level 2.2 (26 hours per week)	
Auditing 1	4

Company Law and Secretarial Practice	4
Financial Analytics & Applications	4
Financial Management	4
Regulatory Framework of Accounting	4
Service-Learning in Action	2
Exploring Contemporary Issues ^	2
Interdisciplinary Studies (IS) elective ^	2

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COURSE MODULES

LEVEL 3.1

Advanced Financial Accounting

Students learn about Financial Reporting Standards and requirements for the preparation of statements of cash flows, accounting for foreign currency transactions, translation of foreign companies’ financial statements to the reporting currency, preparation of consolidated financial statements, and the analysis of financial statements of listed companies.

Auditing 2

Students will explore advanced areas of auditing by examining issues that require professional judgement such as materiality and risk assessment, statutory and ethical duties of an auditor, as well as audit opinions. Audit approaches and techniques in a computer information systems environment are also covered.

Business Communication 3

This practical module aims to help students be persuasive in the business world. Students will learn listening and data gathering skills to better understand their target audience’s needs and requirements and persuasive skills to convince the audience to accept a new policy/suggestion/product through role-playing a boardroom presentation. Students will also be taught business networking skills including conversation techniques, dining etiquette and personal branding through role-plays and simulations.

International Business

This module gives an overview of the managerial and operational elements of managing an international business in the 21st century. It explores the domestic business environment such as culture, investment regulations, economics

and political environment that affect international business activities. It emphasises the importance of multinational enterprises and global events.

Managerial Accounting

Students will be introduced to management accounting techniques for planning, controlling and decision making. Standard costing and budgetary control techniques will be taught together with an in-depth study of relevant costs, cost-volume-profit analysis, transfer-pricing decisions and pricing strategies.

LEVEL 3.2

6-Month Internship

Students will intern for six months with international accounting firms, financial institutions, manufacturing companies or public sector entities. Under the mentorship of professional practitioners, they will experience and learn from the challenges of the working environment.

Ethics for the Professional Accountant

An introduction of ethical codes that Institute of Singapore Chartered Accountant (ISCA) members adhere to. This includes Ethics Pronouncements (EP) 100 on Code of Professional Conduct and Ethics and EP 200 on Anti-Money Laundering and Countering the Financing of Terrorism. Students will learn about possible threats to compliance and safeguards to address these threats.

COURSE CURRICULUM

Module Name	Credit Units
YEAR 3	
Level 3.1 (24 hours per week)	
Advanced Financial Accounting	4
Auditing 2	4
Business Communication 3	4
International Business	4
Managerial Accounting	4
World Issues: A Singapore Perspective ^	2
Interdisciplinary Studies (IS) elective ^	2
Level 3.2 (24 hours per week)	
6-Month Internship	22
Ethics for the Professional Accountant	2

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