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Overview

The SMU School of Accountancy (School) undergraduate curriculum leads to the award of the degree of Bachelor of Accountancy (BAcc). The programme aims to produce professional accountants who possess the attributes and skills that are needed to thrive in a knowledge-based economy.

Such attributes include analytical and creative abilities, a broad perspective to think across disciplines and geographical or political boundaries, and a confident mastery of today’s technology. The BAcc degree is listed as one of the degrees recognised for registration as a public accountant in Singapore under the Singapore Accountants’ Act. The BAcc programme is also accredited by the Institute of Certified Public Accountants of Singapore (ICPAS), Accounting and Corporate Regulatory Authority (ACRA), CPA Australia, Institute of Chartered Accountants in Australia (ICAA), the Institute of Chartered Accountants in England and Wales (ICAEW), Chartered Institute of Management Accountants (CIMA) and AACSB International (AACSB). These professional accountancy accreditations mean our graduates have satisfied the entry requirements for membership in the professional bodies.

At the same time, it offers a broad-based and liberal education so as to provide the student with a broader perspective of the work environment and the world at large. In order to accomplish this objective, the curriculum is structured as below:

<table>
<thead>
<tr>
<th>Course Units</th>
<th>Period of Study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Courses</td>
<td>3 units</td>
</tr>
<tr>
<td>University Core</td>
<td>6 units</td>
</tr>
<tr>
<td>Business Subjects</td>
<td>8 units</td>
</tr>
<tr>
<td>Accounting Core</td>
<td>8 units</td>
</tr>
<tr>
<td>Accounting Options (Electives)</td>
<td>4 units</td>
</tr>
<tr>
<td>Electives:</td>
<td></td>
</tr>
<tr>
<td>General Education (GE)</td>
<td>3 units (^b)</td>
</tr>
<tr>
<td>Global and Regional Studies (GRS)</td>
<td>2 units</td>
</tr>
<tr>
<td>Technology and Entrepreneurship (T&amp;E)</td>
<td>2 units</td>
</tr>
<tr>
<td>Internship</td>
<td></td>
</tr>
<tr>
<td>Total number of units</td>
<td>36 units</td>
</tr>
</tbody>
</table>

\(^a\) Except Strategy  
\(^b\) Students with prior background may be exempted from a maximum of 2 General Education courses
BAcc Curriculum

The curriculum aims to equip all students with the fundamental skills and attributes needed to operate in a dynamic and challenging environment. Students are expected to develop and fine-tune analytical skills, adopt a creative approach to varying and rapidly changing situations, communicate effectively, and lead successfully.

The School’s curriculum will ground students thoroughly in the theories, concepts and working tools essential for operating in the accounting field. Successful graduates will be proficient in oral and written communication, and will be able to understand and apply quantitative analysis to the solution of business problems. As accountants, they will also be able to utilise computer and other technologies in decision-making and other processes.

The curriculum consists of 36 course units and a 12-week internship programme. All areas of the curricular requirements are pursued simultaneously throughout the period of study.

Foundation (3 courses)
These courses must be taken in the first year:

1. Calculus
2. Introductory Economics
3. Academic Writing

University Core (6 courses)
The following courses can be taken from the first to third year:

1. Analytical Skills & Creative Thinking
2. Business, Government & Society
3. Ethics & Social Responsibility
4. Leadership & Team Building
5. Management Communication
6. Technology & World Change

Business Subjects (8 courses)
The following courses (except Strategy) should preferably be taken by the end of your second year:

1. Business Law
2. Company Law
3. Finance
4. Financial Instruments, Institutions & Markets
5. STAT 101 Introductory Statistics or STAT 151 Introduction to Statistical Theory
6. Management of People at Work
7. Management Science
8. Strategy (recommended for the third year of study)
Accounting Core Requirement (8 courses)
The following courses provide students with the knowledge and skills to function as accountants:

1. Accounting Information Systems
2. Accounting Thought and Practice
3. Advanced Financial Accounting
4. Audit and Assurance
5. ACCT222 Corporate Reporting and Financial Analysis
6. Financial Accounting
7. Management Accounting
8. Taxation

Accounting Options (4 courses)
The following courses allow students to pursue a broader understanding of accounting in different areas of specialisation. Students can choose four courses from the following:

- Advanced Taxation
- Corporate Advisory
- Corporate Financial Management
- Goods and Services Tax
- Governance and Risk Management
- Information Systems Audit
- Internal Audit
- Research in Accounting
- Strategic Management Accounting
- Valuation for Accounting

Courses vary from term to term. Please refer to Oasis> Study> Courses & Schedule> Browse Catalogue/Class Search for the latest list of courses for each term.

General Education (3 courses)
Students need to choose 3 courses from the 2 areas (Arts and Science):

**Arts**
- Creative Writing
- English Literature
- Foreign Language
- Geography
- History
- Linguistics
- Music: East & West
- Persuasion: The Business of Influence
- Understanding Societies
- Women in Film

**Science**
- Applied Biology
- Biological Models for Business Applications
- Biotechnology and Bioentrepreneurship
- Environment Science
- From Gene Cell to Final Product — An Introduction to Life Sciences
- Introduction to Physical Science
- Physics for Managers
- Science Exploration and Society
- Social Psychology
*Technology & Entrepreneurship (2 courses)
Students can choose two courses from the following:
- Advanced Information Security and Trust
- Data Management
- Enterprise Development
- Entrepreneurial Finance
- Entrepreneurship & Business Creation
- Experiences in Small Business Consulting
- IS Software Foundations
- IT & the Law

*Global & Regional Studies (2 courses)
Students can choose two courses from the following:
- Accounting Study Mission
- Chinese Entrepreneurship and Asian Business Networks
- Communication in China: Competencies and Strategies
- Country Studies/Business Study Mission
- Economic Development in Asia
- International Economics
- International Finance
- Law & International Business
- Political Economy of SEA/East Asia
- Power and Governance in the Modern World: An Introduction to Political Analysis

*The list is not exhaustive. Courses vary from term to term and are subject to changes. Please refer to Oasis> Study> Courses & Schedule> Browse Catalogue/Class Search for the latest list of courses for each term.
Second Major

All SMU students enrolled in a single degree programme may opt to do a second major in any of the following:

**Offered by Lee Kong Chian School of Business**
- Corporate Communication
- Finance with tracks in
  - (1) Wealth Management
  - (2) International Trading
  - (3) Investment Banking
  - (4) Financial Risk Analysis
- Strategic Management with track in Entrepreneurship
- Marketing
- Operations Management
- Organisational Behaviour & Human Resources
- Quantitative Finance

**Offered by School of Economics**
- Actuarial Science with tracks in
  - (1) Actuarial Analyst
  - (2) Risk Analyst
- Applied Statistics
- Economics

**Offered by School of Information Systems**
- Advanced Business Technology with tracks in
  - (1) Business Intelligence & Analytics,
  - (2) Banking Processes & Technology
  - (3) Enterprise Systems & Solutions
  - (4) Service Systems & Solutions
  - (5) Technopreneurship
- Information Systems Management

**Offered by School of Social Sciences**
- Arts and Culture Management
- International and Asian Studies
- Political Science
- Psychology
- Public Policy and Public Management
- Sociology

**Offered by School of Law**
- Law

All students MUST declare their First as well as Second Major (if any) within their first **four (4)** regular terms of study (inclusive of term on leave of absence and/or international exchange) via OASIS > Study > Enrolments & Withdrawals.

For details on the second major requirements, please refer to OASIS > Study > Advisement & Curriculum > Second Major Requirements. Select the offering school for the second major that you have chosen, and refer to the appropriate tab.
Double Degree Programme

The double degree programme gives students an invaluable edge in the New Economy and an unrivalled versatility and flexibility in career options. Under the double degree programme, a student can graduate in four years with two degrees in:

- Accountancy & Business Management
- Accountancy & Economics
- Accountancy & Information Systems Management
- Accountancy & Social Sciences.

For details on the application of double degree programmes, please refer to OASIS> Study> Regulations and Policies> SMU Undergraduate Regulations & Procedures> Double Degree Programme. Please refer to OASIS> Study> Academic Calendar> Critical Dates for the application period.

Minimum Number of Courses Required
To graduate with a double degree in the above combinations, students must complete all requirements of both degree programmes:

<table>
<thead>
<tr>
<th>DOUBLE DEGREE</th>
<th>REMARKS</th>
<th>Minimum Number of Course Units Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>BAcc &amp; BBM</td>
<td>• All courses listed in the BAcc programme</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>• BBM 10 Business Core courses</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>(8 of which can be fulfilled under the BAcc programme)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• BBM 5 Business Concentration courses for respective majors</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>• BBM 4 Business Options courses</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>(All can be fulfilled under the BAcc programme)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Business Capstone</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>• To complete International Economics (under GRS)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>• To complete Computer as an Analysis Tool (under T&amp;E)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>44</strong>*</td>
</tr>
</tbody>
</table>

*Notes:
Students taking Finance as first major may further double count two Finance elective courses and complete BAcc/BBM programme with 42 courses.
<table>
<thead>
<tr>
<th>DOUBLE DEGREE</th>
<th>REMARKS</th>
<th>Minimum Number of Course Units Required</th>
</tr>
</thead>
</table>
| **BAcc & BSc (Econs)** | All courses listed in the BAcc programme  
BSc(Econ) 11 Economics Major courses  
BSc(Econ) 9 Major-Related courses in Economics (All can be fulfilled under the BAcc programme)  
To complete Economic Development in Asia or Economic History (under GRS)  
To complete Computer as an Analysis Tool (under T&E) | 36  
11  
0  
0  
0 |
| **Total** | | 47 |
| **BAcc & BSc (ISM)** | All courses listed in the BAcc programme  
BSc (ISM) 5 Foundation courses (1 of which can be fulfilled under the BAcc programme)  
BSc (ISM) 6 Advanced Topics courses  
BSc (ISM) 1 IS Project course  
BSc (ISM) 4 IS Depth Elective courses (1 of which can be fulfilled under the BAcc programme)  
BSc (ISM) 4 Business Oriented Electives courses (All can be fulfilled under the BAcc programme)  
To complete Computational Thinking (under GE)  
To complete Computer as an Analysis Tool (under T&E) | 36  
4  
6  
1  
3  
0  
0  
0 |
| **Total** | | 50 |
| **BAcc & BSocSc** | For students admitted from AY2011/12:  
All courses listed in the BAcc programme  
BSocSc 5 Social Science Core courses (1 of which can be fulfilled under the BAcc programme)  
BSocSc 7 Social Science Major Courses  
BSocSc 7 Social Science Major-Related Options courses (5 of which can be fulfilled under the BAcc programme)  
BSocSc 1 Capstone Seminar course  
To complete International Economics (under GRS)  
To complete Computer as an Analysis Tool (under T&E) | 36  
4  
7  
2  
1  
0  
0 |
| **Total** | | 50 |
## DOUBLE DEGREE REMARKS Minimum Number of Course Units Required

<table>
<thead>
<tr>
<th>DOUBLE DEGREE</th>
<th>REMARKS</th>
<th>Minimum Number of Course Units Required</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For students admitted from AY2012/13 onwards:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• All courses listed in the BAcc programme</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>• BSocSc 4 Social Science Core courses</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>(1 of which can be fulfilled under the BAcc programme)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• BSocSc 7 Social Science Major Courses</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>• BSocSc 8 Social Science Major-Related Options courses</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>(6 of which can be fulfilled under the BAcc programme)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• BSocSc 1 Capstone Seminar course</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>• To complete International Economics (under GRS)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>• To complete Computer as an Analysis Tool (under T&amp;E)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>49</td>
</tr>
</tbody>
</table>

Note:

**Navigation:** OASIS > Study > Advisement & Curriculum > Advisement: View Degree Progress Report

The degree progress report provides a representation of the degree rules that apply to a student (based on cohort). The student’s academic work is analysed against these rules and whether or not the different requirements are satisfied. The report also indicates how the requirement is satisfied. With the Degree Progress Report function, students will be able to:

> Run the degree progress report based on your coursework to-date.
> Register a What-If scenario (What if I change to this major? Or, what if I take these courses?) and run the report under that scenario.
> Retrieve a previously generated report.

## Transfer of Programme

SMU students are allowed, subject to approval of the Deans of both the current and new programmes, to transfer to another programme of study within SMU. Students may apply for a programme transfer only at the end of year 1 or year 2 (after release of examination results), before the start of the first term of the next academic year. Please refer to OASIS > Study > Academic Calendar > Critical Dates for the application period. For information on the criteria for applying for a programme transfer, please refer to OASIS > Study > Enrolments & Withdrawals > Info on Transfer of Programme. **Note:** Being eligible to apply does not mean that your application will be approved.
Finishing Touch Programme

Finishing Touch (FT) Programme – Degree Requirement

The Finishing Touch (FT) programme, administered by Office of Career Services (OCS), consists of a series of Career Preparation & Enrichment workshops to prepare students for internships, job applications and necessary skills for future career success.

Programme Outline:

<table>
<thead>
<tr>
<th>Year One Compulsory FT Workshops</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTW 101</td>
</tr>
<tr>
<td>FTW 102</td>
</tr>
</tbody>
</table>

*Note: FTW 101 and FTW 102 are pre-requisites for enrolment into Year Two FT Workshops.*

<table>
<thead>
<tr>
<th>Year Two Compulsory FT Workshops (a series of five consecutive workshops)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTW 201</td>
</tr>
<tr>
<td>FTW 202</td>
</tr>
<tr>
<td>FTW 203</td>
</tr>
<tr>
<td>FTW 204</td>
</tr>
<tr>
<td>FTW 205</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year Three/ Four Optional FT Workshops</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTW 301</td>
</tr>
<tr>
<td>FTW 302</td>
</tr>
<tr>
<td>FTW 303</td>
</tr>
<tr>
<td>FTW 304</td>
</tr>
</tbody>
</table>

Students must successfully complete the compulsory Year 1 and Year 2 FT workshops to fulfil their degree requirement for the FT Programme.

For more information, please refer to OASIS > Career Services > The Finishing Touch Programme

Internship Programme (10-week Attachment) – Degree Requirement

Office of Career Services (OCS) manages all internship placements for students in the Bachelor of Accountancy (BAcc) Programme. To satisfy the BAcc Internship requirement, students must ensure that the 10-week attachment held is in the area of Accounting Services, Audit, Taxation or Advisory. Positions outside these areas are permissible provided the nature of the work is accounting-related and entails applications of theories and concepts students have learnt in the Accounting Core subject area and/or Finance.

Examples of approved “accounting-related” job scopes:
- Credit analysis and control
- Financial modelling and equity research
Benchmarking, performance analysis and measurement
Preparation of trend analysis of key business drives of product
Preparation of monthly reports and comparison against forecast, business trends projections
Reconciliation of internal and external correspondent bank accounts owned by the firm which are multi-product, multi-currency, and multi-entity
Create industry and competitor summaries, SWOT analysis for opportunity, devise execution strategy, execute on projects under way
Margin analysis to understand the underlying dynamics of margin generation in a dynamic market
Analysis of the underlying forces in inventory levels
Understanding the dynamics and activity based cost of the manpower in a retail outlet and how to make it more variable

Accountancy, Information Systems and Law students have degree specific requirements for internship. Double Degree students are to ensure that they satisfy the criteria of internship set for both primary and secondary degrees for fulfilment of degree requirement.

OCS Internship Guidelines

Full-time matriculated students can start their internship after successfully completing two terms and having attended an internship briefing.

To have a successful internship, do prepare and plan ahead. Below are some points to note:

- Students may source for their own internship, or browse through the internship opportunities on OnTRAC II.
- Prior approval must be attained for all internships before embarking on the stint.
- For self-sourced internships, students must submit a self-proposal via OnTRAC II for OCS’s approval. The same guidelines and process will apply to students with internship obligations as part of their scholarship.
- Overseas Internships require valid visa and travel insurance before OCS’s approval is granted.
- The approved internship must be carried out on a full-time basis for a minimum of 10 weeks completing 400 hours.
- Students are recommended to register their subsequent (2nd/3rd) internships with OCS for approval

Internship Periods

Students are recommended to embark on their internship during Summer/Winter/Modified Term 2 vacation break or during term-time*. To better cater to the development of the students, the School has worked out a Modified Term 2 for BAcc students. This special arrangement gives students an opportunity to complete their internship in public accounting firms in December (preferably in the 3rd year after completing the relevant accounting modules), without losing out on curriculum time. They will return to campus and follow a modified term from end February to June.

Students will join the accounting firms during the peak period, from December to February, where the volume of work is expected to be at its highest. This will ensure that students get maximum exposure to the work they would potentially be engaged in for their future careers.
*During term-time, students embarking on full-time internships are required to apply for Leave of Absence (LOA); restrictions however apply to student pass holders. Please read up the LOA policy via OASIS-> Study -> Info on Leave of Absence and the refund policy via OASIS -> SMU Undergraduate Regulations & Procedures -> Leave of Absence. Students need to initiate the application for LOA as this process is not automatic. All part-time internships are subjected to approval by OCS and student pass holders are to keep to a maximum of 16 hours of work per week.

Internship Grading

- **Internship Report**
  At the end of the internship, students must submit an internship report within one month from the last day of the internship stint. To complete the internship report, students are to access the report via OASIS>Career Services> Participation and Grading Details.

- **Performance Appraisal**
  A performance appraisal will also be required of the Supervisor / Reporting Officer, under whose supervision the student completed the internship to give feedback on the students’ performance.

Where a student scores below average in his/her "Overall Grading" in the Performance Appraisal, that internship placement will not be recognised towards the fulfillment of the required 10-week internship requirement.

Students’ Internship will be graded and considered complete when submitted documents satisfy the degree requirements and meets the objectives of the internship programme.

For more information, visit ontrac.smu.edu.sg; alternatively you may refer to OASIS > Career Services > Internship

Community Service (Centre for Social Responsibility)

Students are required to be actively involved, to serve and give back to society with a minimum of 80 hours. This is to inculcate in students the value of being responsible and civic-minded citizens of society. Thus, they are encouraged to start their community service attachment early, preferably in the first year of their study.

As preparation for Community Service Projects are essential, students must first attend the compulsory Community Service Briefing. This briefing is to set the tone for community service as an SMU degree requirement; without which the community service rendered will not be acknowledged as part of the degree.

Students may work with a maximum of three Organizations to fulfil the first 80 hours. At the end of the attachment, the Host Organizations are required to appraise the students’ performance.

After completing the first 80-hour requirement, students must submit a written report through SMU Oasis.

For more information, please refer to OASIS > Career Services > Community Service.
Internship and Community Service Attachment Programme

The Internship Programme consists of a 10-week attachment at a business organisation and a 80 hours Community Service attachment. As the details of the organisations and the time spent in each will be reflected in the transcript, students must ensure that they have fulfilled the full 12 weeks before filing for graduation.

The Office of Career Services (OCS) provides support for matters pertaining to the 10-week internship attachment programme. You can source for your own internships but it must be endorsed by the OCS.

10-week Internship Attachment

To satisfy BAcc Internship requirement, students must ensure that positions to fulfill the 10-week business attachment requirement have to be held in the area of accounting, auditing or tax. Positions outside these areas are permissible on a *case-by-case basis.

Before commencing their internships, students are required to attend a compulsory internship briefing. Students are required to pass a quiz at the end of the briefing. Failure to do so will result in the student having to attend another round of the internship briefing.

Students can start their internship anytime if they have completed two terms during their course of study. This internship must be carried out on a full-time basis.

Where internship(s) are self-sourced, students must self-propose via OnTRAC II for the Office of Career Services’ (OCS) approval prior to beginning the stint.

At the end of the internship, the student must submit an overall report within one month from the last day of the internship stint. This report can be accessed via OASIS>Career Services> Participation and Grading Details. A performance appraisal will also be required of the Supervisor / Reporting Office, under whose supervision the student completed the stint.

For all students who are bonded to organisations, please note that the same guidelines apply. They are still required to adhere to the policy of self-proposing on OnTRAC II to ensure that internship requirements are met before filing for graduation.

For more information, please refer to OASIS > Career Services > Internship

Special Internship Period and Modified Term 2 Year 3 (MT2Y3)

To better cater to the development of the students, the School has worked out a Modified Term 2 for BAcc students. This special arrangement gives senior students an opportunity to complete their internship in public accounting firms in December, without losing out on curriculum time. They will return to campus and follow a modified term from February to June.
Students will join the firms during the peak period, from December to February, where there would be the highest volume of work. This would ensure that students get maximum exposure to the work they would potentially be engaged in. The School has negotiated with the Big 4 public accounting firms, as well as several local firms, for internship positions.

Students would apply to these internship positions as they would for a permanent job. They would be subjected to the individual firm’s selection criterion. This would give students a glimpse into what to expect when they are ready to join the mainstream workforce.

*Examples of job scopes approved previously in banks include, but not limited to:

- Credit analysis and control
- Financial modeling and equity research
- Trading of equity products
- Benchmarking, performance analysis and measurement
Community Service (Centre for Social Responsibility)

Students are required to be actively involved, to serve and give back to society with a minimum of 80 hours. This is to inculcate in students the value of being responsible and civic-minded citizens of society. Thus, they are encouraged to start their community service attachment early, preferably in the first year of their study.

As preparation for Community Service Projects are essential, students must first attend the compulsory Community Service Briefing. This briefing is to set the tone for community service as an SMU degree requirement; without which the community service rendered will not be acknowledged as part of the degree.

Students may work with a maximum of three Organizations to fulfil the first 80 hours. At the end of the attachment, the Host Organizations are required to appraise the students’ performance.

After completing the first 80-hour requirement, students must submit a written report through SMU Oasis.

For more information, please refer to OASIS > Career Services > Community Service.