

HIGHER NITEC IN ACCOUNTING (2 YEARS)

CERTIFICATION

Credits required for certification:

Cluster Core Modules	: 6
Specialisation Modules	: 33
Internship Programme Modules	: 8
Life Skills Modules	: 9
Cross-Disciplinary Core Modules	: 6
Electives	: 6
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Total	: 68

COURSE STRUCTURE

Module Title	Credits
CLUSTER CORE MODULES	
Fundamentals of Business Operations	3
Sales Techniques & Engagement	3
SPECIALISATION MODULES	
Principles of Financial Accounting I	3
Principles of Financial Accounting II	3
Business Ethics	3
Business Finance	3
Personal Taxation	3
Costing Basics	3
Intermediate Financial Accounting I	3
Intermediate Financial Accounting II	3
Company Taxation & Goods & Services Tax	3
Advanced Financial Accounting	3
Accounting Software Application	3
INTERNSHIP PROGRAMME MODULES	
Internship Programme	8
CROSS-DISCIPLINARY CORE MODULES	
Advanced Data Management & UX Design	3
Basic Data Management & UX Design	3
Basics of Supply Chain Management	3
Blockchain in Business Application	3
Design Thinking for Business Services	3
Digital Design Principles	3
Food Sustainability	3
Robotic Process Automation for Business	3
ELECTIVES	
Accounting Analytics	2
ASEAN Business Basics	2
Country Club Management	2

Module Title	Credits
Customer Experience Design	2
Effective Business Networking	2
Financial Accounting ERP Application	2
Introduction to Green & Sustainable Finance	2

ELECTIVES (GENERAL) AND LIFE SKILLS MODULES

For details, click [here](#)

Note: The offer of electives is subject to the training schedule of respective ITE Colleges. Students are advised to check with their Class Advisors on the availability of the elective modules they intend to pursue.

MODULE OBJECTIVES

Cluster Core Modules

Fundamentals of Business Operations

On completion of this module, students should be able to support essential business operations by differentiating the various functions in an enterprise, compute employee payroll, prepare documents to support international trade, handle monetary transactions, compute accounting equation and record business transactions in source documents.

Sales Techniques & Engagement

On completion of module, students should be able to apply sales techniques to sell to client needs and develop strong sales relationships.

Specialisation 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.

Business Finance

On completion of the module, students should be able to prepare cash budget, cash flow statements, analyse financial statements 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.

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 gain 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.

Electives (General) and Life Skills Modules

For details, click [here](#).