Course Modules for SAA-GE Advanced Diploma in Accounting and Finance (18 months)

- Principles of Accounting
- Management Concepts
- Marketing Concepts
- Quantitative Methods for Business
- Business Economics
- Business Communications
- Learning Skills (Non-credit Unit)
- Management Accounting for Decision Makers
- Corporate and Business Law
- Taxation
- Auditing
- Financial Reporting
- Financial Markets, Institutions and Instruments

Principles of Accounting

This module provides students with an understanding of the concepts and principles of accounting, the double entry accounting system and basic financial reporting for unincorporated and incorporated entities. It includes the financial reporting environment, importance of ethics and corporate governance, accounting concepts, principles and conventions, the double-entry system of recording, preparation and analysis of financial statements.

Management Concepts

This module explores the underpinning theories relating to modern management and examines their application of these to today's businesses. It covers theory and applications relating to context of management, analysis of internal and external environment, planning and organising, management types, decision-making, organisation structures, evolution and changes, leading and controlling, leadership styles, managing and influencing others, motivation, control activities and performance measurement, international management and current issues.

Marketing Concepts

This module provides students with an understanding of the fundamental principles of marketing and the marketing process in modern organisations. It explores theoretical tools and techniques for analysing major marketing strategies, issues and challenges. Key topics include an analysis of the marketing environment, consumer behaviour, segmentation and positioning, marketing research, marketing mix, services marketing, Internet and social media marketing, marketing strategy and issues in marketing.

Quantitative Methods for Business

This module develops students' skills in statistical and operational research techniques used in data analysis and problem-solving in the modern business context. This includes data collection and sampling, presenting data especially through the use of spreadsheet, descriptive statistics, probability concepts, simple linear regression and correlation, time series, moving averages, exponential smoothing and manipulative models, indices, linear programming and decision trees.

Business Economics

This module introduces students to key economic principles and concepts as they apply to the business environment. It examines the effect of supply, demand and price elasticity on market position and competition and also analyses the impact of economic policies on businesses. Key topics include an introduction to economics and the business environment, supply and demand concepts, market structure and the competitive environment and macroeconomics concepts such as fiscal and monetary policy and economic growth, exchange rates, inflation, unemployment and globalisation.

Business Communications

This module focuses on the key business communication skills necessary for the effective and efficient operations in today's complex business environment. It includes an introduction on communicating in today's
workplace, changes in business communication, effective writing process, reporting workplace data, importance of effective presentation skills and interpersonal skills and professionalism at work.

Management Accounting for Decision Makers

This module introduces students to concepts, issues and analytical tools relating to the planning and control functions and decision-making. This involves the study of management accounting techniques and the decision-making framework with emphasis on time value concept and capital appraisal techniques. Key topics include the budgeting process and preparation of the various budgets, cost classification, costing techniques, cost-volume-profit (CVP) analysis, relevant cost principles and short-term decision making, time value of money concept and capital appraisal techniques.

Corporate and Business Law

This module provides students with adequate knowledge of the legal framework within which businesses and management activities are carried out. It involves knowledge of the Singapore and English legal systems, law of contract, agency law, law of tort, partnership law, company law, directors’ duties and minorities’ rights, corporate governance, legal issues relating to insolvency and winding up and legal rights on intellectual property.

Taxation

This module equips students with the knowledge and understanding of the tax systems, Singapore tax laws and practice. It requires students to prepare computations of tax liability and have an understanding of compliance requirement, administrative practices and both legal and ethical issues facing tax practitioners in Singapore. Key topics include an overview of the Singapore tax system and administration, computations of statutory income and personal income tax liabilities, scope of corporate tax, computation of corporate tax liabilities, scope, principles and administration of goods and services tax, roles and obligations of tax practitioners and tax payers.

Auditing

This module introduces students to key auditing concepts and provides them with an understanding of how auditors perform an audit. It includes an overview of nature, purpose and scope of auditing and assurance, structure of the auditing profession, auditors’ legal and professional duties, scope and differences of internal and external audits, the audit process, evidence, staffing and documentation, issues relating to commencing and planning an audit, testing financial statement assertions, completion, review and reporting.

Financial Reporting

This module focuses on external reporting by companies and is designed to equip students with an understanding of the financial reporting environment. A selection of current accounting standards and practices are explored. It covers the regulatory framework and conceptual framework, accounting for tangible noncurrent assets, accounting for goodwill and other intangible assets, accounting for leases, accounting for inventories, accounting for provisions and contingencies, statement of cash flows and simple group accounting and consolidation.

Financial Markets, Institutions and Instruments

This module exposes students to fundamental principles of modern financial markets and institutions. The primary emphasis is on the various financial instruments used in the main financial markets. Key topics include an introduction to financial systems, financial intermediation and financial intermediaries, management and regulations of financial institutions, structure of the banking industry, financial markets including money markets, bond markets and stock markets, foreign exchange instruments and markets including arbitrage, futures, swops, and options.