

# How Do I Transform Numbers into Impact?

Ask SMU School of  
Accountancy (SOA)



#IASPIRE2

UNDERGRADUATE

# MESSAGE FROM THE DEAN

Dear prospective student,

As you stand at crossroads deciding the next stage of your education journey, ask yourself this question, “What do you aspire to achieve in university and beyond?”

Your time spent in university represents much more than just securing a degree. It is also about exploring your potential and acquiring the tools and knowledge to shape not just your desired career, but your aspirations in life as well.

Our Bachelor of Accountancy (BAcc) programme provides a holistic education that is broad-based with a strong accounting core, covering business, data analytics, digital technology, sustainability, entrepreneurship, leadership skills, communications and social responsibility – preparing our students to pursue meaningful careers in the accounting and finance professions. Our Second Majors and newly launched Sustainability Accounting Track are designed to groom our students to excel in emerging areas in the accounting and finance industries. The Second Major in Accounting Data & Analytics features data technology and accounting applications courses that are developed in line with industry needs, while our Second Major in Financial Forensics will equip students with the required knowledge and skills to detect and prevent fraud – an important competency in today’s volatile business environment. Our new Sustainability Accounting Track will also equip students with the knowledge to integrate sustainability into financial reporting and decision-making.

Our goal at the SMU School of Accountancy

(SoA) is to nurture future talents who are proficient in accounting data and analytics and AI applications; capable of communicating analyses effectively and equipped with sound accounting knowledge and sustainability mastery to make good judgement and recommendations. Above all, we believe in empowering our students to chart their own SoA journey and provide ample opportunities for students to enrich their tertiary experiences – be it pursuing their interests in the arts or sports, building professional skills with multiple internships, gaining global exposure through an overseas exchange or even starting their own businesses.

Ultimately, it’s in your hands. Whether you choose to complete the programme in 3 or 4 years, we encourage you to make the most of your time with us at SoA. After all, it is our aspiration to nurture you into achieving yours.

We look forward to welcoming you as our student.

Professor Cheng Qiang  
Dean, School of Accountancy  
Lee Kong Chian Chair



# RELEVANT KNOWLEDGE + SOFT SKILLS + TECH-SAVVY = ACCOUNTANTS OF THE FUTURE

The role of the accounting professional today has evolved. As demands for their expertise grow across diverse areas, accounting professionals increasingly adopt a stewardship role in their organizations, driving its long-term strategy and corporate sustainability.

The changing business environment and technological advancements have also transformed the accounting landscape. According to the “Developing Singapore’s Accountancy Workforce of Tomorrow” report released by the Accounting and Corporate Regulatory Authority (ACRA) in May 2024, “data analytics, financial forensics, artificial intelligence (AI), cybersecurity and sustainability reporting” are the new competencies that the accounting workforce needs to have to meet the evolving demands of the profession.

This means that accountants of the future must acquire the latest knowledge to adapt to these changes, have strong people skills and be proficient in emerging technologies, in order to thrive in the face of disruption.

Our SMU Bachelor of Accountancy (BAcc) programme is designed to groom our students to navigate these challenges effectively.

SMU BACC  
GROOMS YOU INTO  
ACCOUNTANTS OF  
THE FUTURE



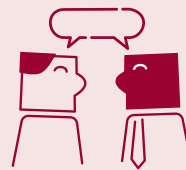
## RELEVANT KNOWLEDGE

### Accounting and Business

Our rigorous BAcc Curriculum accredited by 10 educational and professional bodies equips you with sound accounting knowledge and an understanding of its applicability across different disciplines.

### Sustainability

Develop a mastery in sustainability through a broad spectrum of sustainability topics embedded within our BAcc curriculum.



## SOFT SKILLS

SMU's seminar-style learning and interactive pedagogy groom you to be an articulate and effective communicator.

Experiential learning and global exposure opportunities develop your job skills, leadership capabilities and a broadened worldview.



## TECH-SAVVY

Data Technology, Artificial Intelligence and Accounting Application courses develop your digital skills and ability to apply emerging accounting technologies at the workplace.

# STRONG EMPLOYABILITY × DIVERSE CAREER OPTIONS = SMU BACC CAREER PROSPECTS

According to ACRA's "Developing Singapore's Accountancy Workforce of Tomorrow" report, the rise of emerging technologies; the expansion of the role of accountants into protecting public interest; and greater focus on environmental, social and governance (ESG), are major trends that have been driving the demand for accounting services across accounting and non-accounting sectors. ACRA's latest AE (Accounting Entities) Survey recorded 120,000 accounting professionals in Singapore contributing \$2.95 billion to Singapore's annual GDP, and demand for accounting talent continues to grow.

Our SMU BAcc programme develop our graduates into future-ready accounting professionals and are highly sought after by employers.

ACCORDING TO THE SMU GRADUATE EMPLOYMENT SURVEY (GES) 2023:

95.5% OF OUR GRADUATES GAINED EMPLOYMENT WITHIN 6 MONTHS OF GRADUATION

76% OF OUR GRADUATES RECEIVED JOB OFFERS BEFORE GRADUATION

## DIVERSE CAREER OPTIONS

Knowledge in accounting enables businesses to classify and interpret financial information and find their competitive edge in the global economy. Accounting offers more flexibility than most people realise, and in reality the profession provides a range of interesting career choices.

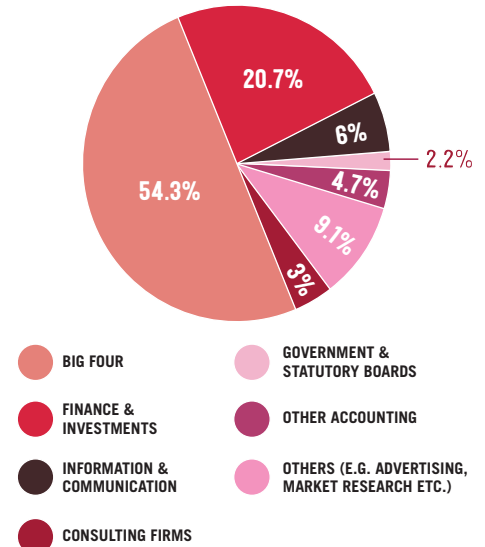
The advance of technology, new business models and globalisation have created increased demand for different accounting services, offering even greater diversity in careers for the accounting professional. Accounting professionals are in demand in the following areas:

## POTENTIAL CAREER PATHWAYS FOR ACCOUNTING GRADUATES

- Audit & Assurance
- Business Valuation
- Consultancy
- Enterprise Risk Management
- Financial Accounting
- Financial Forensics
- Internal Audit
- Investment Banking
- Management Accounting
- Mergers and Acquisitions
- Restructuring and Insolvency
- Sustainability Accounting
- Tax

And more...

## CAREER CHOICES OF BACC GRADUATES (ACCORDING TO GES 2023)



## EXAMPLES OF EMPLOYERS OF SOA GRADUATES

### Accounting Firms

Deloitte | EY | KPMG | PwC | Baker Tilly | Foo Kon Tan LLP | Grant Thornton LLP | Mazars | Moore Stephens LLP | RSM

### Finance & Investments

Barclays Bank PLC | Citibank | DBS | Deutsche Bank | Morgan Stanley | GIC | Goldman Sachs | Standard Chartered Bank | UOB | OCBC | Temasek

### Consulting Firms

Accenture Pte Ltd | Bain & Company | Oliver Wyman | McKinsey & Company

### Government & Statutory Boards

Accountant-General's Department | Auditor-General's Office | Monetary Authority of Singapore | Inland Revenue Authority of Singapore | Commercial Affairs Department, SPF

### Others

Amazon | Google | Grab | LinkedIn | Meta | Ninja Van | Shopback | Shopee

# ACHIEVEMENTS IN THOUGHT LEADERSHIP + ACCOUNTING EDUCATION

## GLOBAL RECOGNITION FOR SMU BACC

### ACCREDITATIONS

We are the youngest local institution to have received accreditation from AACSB International for both its Accounting and Business programmes. In addition, the SMU Bachelor of Accountancy (BAcc) has been accredited and endorsed by 9 other professional industry bodies – the Accounting and Corporate Regulatory Authority (ACRA), the Institute of Singapore Chartered Accountants (ISCA), the Institute of Chartered Accountants in England and Wales (ICAEW), The Chartered Accountants Australia and New Zealand (CA ANZ), CPA Australia, the Association of Chartered Certified Accountants (ACCA), the Certified Management Accountants Australia (CMA), the Chartered Institute of Management Accountants (CIMA) and the Institute of Management Accountants (IMA).



The SMU BAcc programme enjoys module exemptions offered by many of the professional accounting bodies and our graduates are able to acquire their professional accounting qualifications in the shortest amount of time possible.

BAcc students are eligible for the Accelerated Pathway Programme (APP) by ISCA, which allow them to achieve their Chartered Accountant of Singapore (CA Singapore) designation in a shorter time frame. The APP encourages students through sponsorships and support, to frontload their Singapore Chartered Accountant Qualification (SCAQ) Professional Programme modules while studying. Our BAcc programme also has the distinction of being the first accounting programme in Singapore to receive exemption in the Institute of Singapore Chartered Accountants (ISCA) Financial Forensic Accounting Qualification, which enables graduates to earn the ISCA Financial Forensic Professional (FFP) credential.

**“As a Chartered Accountant and relatively young leader within the organisation I work for, I have been thinking about how I can make a meaningful impact to the organisation as well as to my community. The competition gives participants an opportunity to be exposed to a network of people not just within the industry and country but also globally.”**



**TAN CIHUI**

BAcc Class of 2012, Audit Senior Manager, Deloitte Singapore, winner of ISCA One Young #CharteredStar for 2022 and Member of the ISCA Young Professionals Advisory Committee

### GLOBAL RECOGNITION IN RESEARCH

SoA has achieved international recognition for its high quality accounting research. According to the Brigham Young University (BYU) Accounting Research Rankings (as at February 2024), SoA is ranked 1st worldwide in Archival Research (Financial Accounting) and 3rd worldwide in Archival Research (All Topics).

# RIGOROUS BACC CURRICULUM + TRANSFORMATIVE SMU CORE CURRICULUM

OUR STUDENTS GAIN SOUND ACCOUNTING KNOWLEDGE AND AN UNDERSTANDING OF ITS APPLICABILITY ACROSS DIFFERENT DISCIPLINES.

## GAINING RELEVANT KNOWLEDGE

### RIGOROUS AND BROAD-BASED CURRICULUM

Our Bachelor of Accountancy (BAcc) curriculum is designed with the future in mind. It imparts both knowledge and technical skills, while developing the soft skills our students need to thrive in the new accounting landscape.

Students complete 36 courses made up of a combination of Accounting Core and Elective courses, Business courses, SMU Core Curriculum courses and Free Electives from any other course of study.

As part of the SMU Core Curriculum requirements, students are also expected to complete the SMU Internship programme and a minimum of 80 hours of Community Service. Students will also need to embark on at least one global exposure experience before graduating.

## SMU CORE CURRICULUM



### CAPABILITIES

The Capabilities pillar equips students with 21st century skills necessary to thrive in an increasingly digitised and data-driven working environment.

- Numeracy
- Managing
- Internship
- Modes of Thinking
- Writing and Reasoning



### COMMUNITIES

The Communities pillar trains students to understand the economic, technological and cultural systems that shape our interactions with our communities.

- Economics and Society
- Cultures of the Modern World
- Technology, Science and Society
- Community Service



### CIVILISATIONS

The Civilisations pillar immerses students in the fundamental debates that cut across time and space, preparing them to engage in critical dialogue between multiple and competing traditions of thought and problem-solving.

- Ethics and Social / Corporate Responsibility
- Global Exposure
- Big Questions

# BACC CURRICULUM



## ACCOUNTING CORE

### ACCOUNTING 11CU

Accounting Courses equip students with professional competencies and skills to thrive in a knowledge-based economy.

- Accounting Information Systems
- Accounting Thought and Governance
- Advanced Financial Accounting
- Audit and Assurance
- Financial Accounting
- Financial Reporting and Analysis
- Intermediate Financial Accounting
- Management Accounting
- Statistical Programming
- Taxation
- Valuation

### BUSINESS 7CU

Business Courses ground students in the theories, concepts and working tools that are essential in a modern business environment.

- Business Law
- Company Law
- Finance
- Financial Markets and Investments
- Introductory Statistics
- Management of People at Work
- Strategy

## SMU CORE

### CAPABILITIES 6CU

Inclusive of Internship (Minimum 10 weeks)

### COMMUNITIES 4CU

Inclusive of Community Service (Minimum 80 hours)

### CIVILISATIONS 2CU

Inclusive of Global Exposure

### ADDITIONAL GRADUATION REQUIREMENTS

SUSTAINABILITY | DIGITAL TECHNOLOGY/DATA ANALYTICS (D/D) | SINGAPORE AND ASIA STUDIES

Students can meet each graduation requirement by enrolling in specific courses, or, in select Schools, through programme or major core courses where the relevant content has already been integrated to meet the graduation requirement.

## ELECTIVES

### ACCOUNTING ELECTIVES 3CU

Accounting Electives allow students to pursue a broader understanding of accounting in different areas of specialisation. Choose 3 from:

- Accounting Analytics Capstone (SMU-X)
- Accounting Data and Analytics Work-Study Elective
- Accounting Study Mission (Asian Studies)
- Advanced Taxation
- Algorithms and Programming
- Analytics for Value Investing
- Analytics in Finance and Real Estate
- Audit Analytics (SMU-X)
- Audit and Assurance Work-Study Elective
- Auditing Information Systems (SMU-X)
- Blockchain Applications in Financial Services
- Business Data Management
- Computational Thinking and Programming
- Corporate Banking Technology
- Corporate Financial Management
- Data Management
- Data Modelling and Visualisation (SMU-X)
- Data Science with Python
- Dispute Resolution: The Role of Experts
- Financial Analytics
- Financial Crime
- Financial Forensics Work-Study Elective
- Forecasting and Forensic Analytics (SMU-X)
- Forensic Accounting and Investigation
- Foundations of Cybersecurity
- Foundations of Financial Crime Compliance
- Insolvency and Restructuring
- Internal Audit (SMU-X)
- Law of Evidence
- Overseas Project Experience (Accounting in Asia) (SMU-XO)
- Quantum Computing in Financial Services
- Real Estate Valuation and Taxation
- Robotic Process Automation for Accounting
- Strategic Management Accounting
- Sustainability Accounting and Reporting
- Sustainability Accounting Work-Study Elective

### FREE ELECTIVES 3CU

Free Electives encourage students to take any of SMU's courses to broaden their knowledge in fields beyond their primary major.

**TOTAL 36 COURSE UNITS (CU)**

# INTEGRATING SUSTAINABILITY EDUCATION IN THE BACC CURRICULUM

At SMU, every undergraduate student will be equipped with sustainability mastery, with additional opportunities to access a fuller range of courses that offer different levels of mastery of sustainability literacy, according to their personal and professional interests.

To prepare our students for the green economy, our BAcc programme is integrated with sustainability topics throughout the curriculum. Our students will develop a mastery in sustainability through courses that cover carbon tax, sustainability reporting and assurance, and other sustainability competencies. These sustainability topics are incorporated seamlessly within various compulsory Accounting and Core Curriculum courses, as well as selected Business Core courses.

With sustainability literacy integrated in the curriculum, students will approach future accounting roles with a holistic understanding of green practices rather than viewing it as an add-on, giving them an edge in navigating sustainability-related challenges in the workplace.

**ETHICS & SOCIAL RESPONSIBILITY**  
Topic – Corporations and Sustainability

**CORPORATE GOVERNANCE**  
Topic – Risk Management and Governance including Climate Risk

**VALUATION**  
Topic – Impact of Sustainability on Fair Value of Assets

**AUDIT & ASSURANCE**  
Topic – Sustainability Assurance



**BUSINESS COURSES**  
Topics – Finance, Strategy, Managing People at Work

**FINANCIAL ACCOUNTING**  
Topic – Sustainability Reporting

**MANAGEMENT ACCOUNTING**  
Topic – Sustainability KPIs in Balanced Scorecard

**TAXATION**  
Topic – Carbon Tax

## SUSTAINABILITY ACCOUNTING TRACK

(NEW)

As more businesses incorporate sustainable practices into their operations, accounting professionals play a stewardship role in setting sustainable goals and devising economically and ecologically sustainable strategies for businesses.

The Sustainability Accounting Track will equip graduates with the skill-set to lead in integrating sustainability into financial reporting and decision-making. Students will gain expertise in sustainable business practices through two compulsory courses and two electives.

### COMPULSORY

- Sustainability Accounting and Reporting
- Sustainability Assurance

### ELECTIVES

- Any 2 Courses from a list of pre-determined courses in Accounting, Business and Social Sciences.

Visit [accountancy.smu.edu.sg/bachelor-accountancy/curriculum/sustainability-accounting-track](http://accountancy.smu.edu.sg/bachelor-accountancy/curriculum/sustainability-accounting-track) to find out more about the Sustainability Accounting Track.



# SUPPLEMENT YOUR BACC KNOWLEDGE WITH DOUBLE DEGREES + SECOND MAJORS OFFERED ACROSS SMU

Accountancy students can choose from up to 15 possible double degree combinations. Prospective students with outstanding academic results may apply for direct entry to the double degree programme. Our current students already enrolled in a single degree programme who display exceptional results in their first or second year, can also opt for the double degree programme.

Alternatively, SMU BAcc students may elect for a second major to augment their accounting knowledge, from a choice of over 300 second major combinations across any of the schools within SMU. For example, BAcc students may opt to take the second major in Sustainability Management and graduate within a four-year timeframe.

The majority of our students graduate with either a double degree or a second major which makes them more attractive to employers and provides more flexibility in their career choices.

“I believe that accounting is pivotal in driving sustainability – be it through sustainability reporting; being involved with stakeholder engagements; or assessing the climate – and ESG-related risks and opportunities. Hence, I decided to leverage on a Second Major in Sustainability Management to hone my analytical skills through a sustainability lens.”



**LIM ZHIHUI**

BAcc Class of 2024, graduated with Second Major in Sustainability Management

SMU GUARANTEES THAT ALL UNDERGRADUATES WILL BE ABLE TO TAKE THEIR SECOND MAJOR OF CHOICE.

CHOOSE FROM UP TO 15 POSSIBLE DOUBLE DEGREE COMBINATIONS



# WITH 500+ DOUBLE MAJOR COMBINATIONS, WHO NEEDS A MINOR?

## SCHOOL OF ACCOUNTANCY

- Accounting
- Accounting with track in Sustainability Accounting **NEW**
- Accounting Data and Analytics (to be taken as a 2nd major)
- Financial Forensics (to be taken as a 2nd major)

## LEE KONG CHIAN SCHOOL OF BUSINESS

- Communication Management
- Communication Management with track in Data, Design, & Communication
- Finance
- Finance with track in Finance Analytics
- Finance with track in Real Estate
- Finance with track in Wealth Management
- Finance with track in International Trading
- Finance with track in Banking
- Finance with track in Sustainable Finance **NEW**
- Finance with Private Banking Work-Study Degree
- Innovation & Entrepreneurship
- Marketing
- Marketing with track in Marketing Analytics
- Operations Management
- Operations Management with track in Operations Analytics
- Operations Management with track in Maritime Business & Operations
- Organisational Behaviour & Human Resources
- Quantitative Finance
- Strategic Management
- Digital Business (to be taken as a 2nd major)
- Sustainability Management (to be taken as a 2nd major)

## SCHOOL OF COMPUTING AND INFORMATION SYSTEMS

### BSc (Information Systems) Degree Information Systems Major with:

#### Single track options:

- Business Analytics
- Product Development
- Financial Technology
- Smart-City Management & Technology

#### Dual tracks options:

- Business Analytics and Product Development
- Business Analytics and Financial Technology
- Product Development and Financial Technology
- Product Development and Smart-City Management & Technology
- Smart-City Management & Technology and Business Analytics
- Smart-City Management & Technology and Financial Technology

### BSc (Computer Science) Degree IT Solution Development Major with:

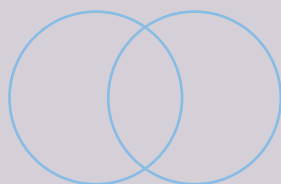
#### Single track options:

- Artificial Intelligence
- Cybersecurity
- Software Systems

#### Dual tracks options:

- Artificial Intelligence and Cybersecurity
- Artificial Intelligence and Software Systems
- Cybersecurity and Software Systems

Enjoy the best of all worlds by taking majors across the entire university. You can, because all students are guaranteed a 2nd major when they enter SMU. It's an edge over your peers as you'll graduate better equipped, more versatile and capable!



OVER **500**  
DOUBLE MAJOR  
AND DOUBLE DEGREE  
COMBINATIONS



GUARANTEED  
**2**<sup>ND</sup> MAJOR

### BSc (Computing & Law) Degree

### BSc (Software Engineering) Degree

#### Second Majors

For BSc (Information Systems), BSc (Computing & Law) and BSc (Software Engineering) students only:

#### Computing Studies

- Artificial Intelligence
- Cybersecurity
- Software Systems

For BSc (Information Systems), BSc (Computer Science), BSc (Computing & Law) and BSc (Software Engineering) students only:

- IT Solution Management

For BSc (Computer Science), BSc (Computing & Law) and BSc (Software Engineering) students only:

#### Technology for Business Solutions

- Business Analytics
- Financial Technology
- Product Development
- Smart-City Management and Technology

For students from other schools within SMU

- Technology for Business

## SCHOOL OF ECONOMICS

- Economics
- Economics with track in Quantitative Economics
- Economics with track in Real Estate
- Actuarial Science (to be taken as a 2nd major)
- Actuarial Science with Industry Integration Track (to be taken as a 2nd major)
- Health Economics & Management (to be taken as a 2nd major)
- Data Science and Analytics (to be taken as a 2nd major) **NEW**

## YONG PUNG HOW SCHOOL OF LAW

- Law
- Legal Studies (2nd major for non-Law students)

## SCHOOL OF SOCIAL SCIENCES

- Politics, Law and Economics (to be taken as a 1st major only)
- Political Science
- Psychology
- Sociology
- Global Asia (to be taken as a 2nd major)
- Public Policy and Public Management (to be taken as a 2nd major)
- Sustainable Societies (to be taken as a 2nd major) **NEW**

## COLLEGE OF INTEGRATIVE STUDIES

- Deferred Declaration of Degree **NEW**
- Individualised Major **NEW**
- Individualised Second Major

# SOA'S INDUSTRY-FOCUSED SECOND MAJORS

## = DEVELOP PROFICIENCY IN EMERGING TECHNOLOGIES

SoA's Second Majors are specially designed to provide our accounting students the competencies and skill-sets to enter high-growth areas in the accounting profession.

Accountants with the relevant digital skills are in strong demand to provide the expertise and professional services to support the economic growth in the Asia region. Accounting professionals are also at the forefront of guarding Singapore against financial crimes and upholding the nation's standing and reputation as an international financial centre.

Designed in consultation with industry stakeholders, which include the Big Four accounting firms, consulting firms, corporations, major banks and regulatory agencies, the SoA Second Majors in Accounting Data and Analytics and Financial Forensics curricula cover knowledge and skill-sets sought after by employers.



### SECOND MAJOR IN ACCOUNTING DATA AND ANALYTICS

The Second Major in Accounting Data and Analytics is the first-of-its-kind in Singapore, designed to groom accounting professionals to be expert users of emerging technologies, smart software and analytics. Courses under this second major delve into the relevance and application of data technology in the accounting domain.

Students will complete four compulsory courses in data technology to equip themselves with the essential analytics skill-sets. They will then apply this knowledge in the accounting context by taking three electives in their areas of interest. Of the 15 electives available to students, two of the courses – Audit Analytics and Auditing Information Systems, will be taught by Deloitte.

Lastly, students will experience the practical and integrative application of lessons learnt through a compulsory capstone course taught under the SMU-X experiential learning pedagogy.

"In the course of working on [our Accounting Analytics Capstone] project, my group members and I went through the gruelling process of building dashboards and predictive analysis models from scratch over a period of 13 weeks... The journey was challenging but rewarding as I was able to put to the test various analytical skills which I had learnt from courses such as Data Modelling and Visualisation, Statistical Programming and Introduction to Programming."

JOLIN GOH RUI TING

BAcc Class of 2024, with Second Major in Accounting Data and Analytics, commenting on the Accounting Analytics Capstone project she completed under the second major.

### COURSE STRUCTURE\*

#### COMPULSORY (4 courses)

- Accounting Information Systems
- Business Data Management
- Data Modelling and Visualisation (SMU-X)
- Statistical Programming

#### ANALYTICS ELECTIVES (Any 3 courses)

- Accounting Data & Analytics Work-Study Elective
- Algorithms and Programming
- Analytics for Value Investing
- Analytics in Finance and Real Estate
- Audit Analytics (SMU-X)
- Auditing Information Systems (SMU-X)
- Blockchain Applications in Financial Services
- Computational Thinking and Programming
- Data Science with Python
- Financial Analytics
- Forecasting and Forensic Analytics (SMU-X)
- Foundations of Cybersecurity
- Quantum Computing in Financial Services
- Robotic Process Automation for Accounting
- Sustainability Accounting Work-Study Elective

#### ACCOUNTING ANALYTICS CAPSTONE (SMU-X) (COMPULSORY)

\*Course structure accurate as at December 2024.

Visit [accountancy.smu.edu.sg/bachelor-accountancy/curriculum/2nd-major-accounting-data-and-analytics](https://accountancy.smu.edu.sg/bachelor-accountancy/curriculum/2nd-major-accounting-data-and-analytics) to learn more about the Second Major.

# SMU-X

The SMU-X curriculum adopts a revolutionary approach to education by motivating students to master new skills and apply that knowledge in solving real-world problems. Every SMU-X course will combine academic with experiential learning through the heavy use of projects to challenge and inspire them to use their disciplinary knowledge and skills in tackling multi-disciplinary, real issues faced by the partner organisations. To find out more about our SMU-X courses, please visit: [x.smu.edu.sg](http://x.smu.edu.sg)

## SECOND MAJOR IN FINANCIAL FORENSICS

The Second Major in Financial Forensics will equip students who are interested to work in this area with the specialised skills to combat fraudulent schemes and financial crimes. Courses under this second major will impart advanced accounting knowledge and cultivate the discerning mindset required to effectively detect and prevent fraud.

Students will acquire three domains of knowledge – advanced accounting technical competency; technology and analytics capability; and fundamental legal understanding in related areas. Students will study five compulsory courses, and select three courses from a list of electives to deepen their knowledge in corporate governance, risk management, digital technology and dispute resolution.

### COURSE STRUCTURE\*

#### COMPULSORY (5 courses)

- Business Data Management
- Financial Crime
- Forecasting and Forensic Analytics (SMU-X)
- Forensic Accounting and Investigation
- Internal Audit (SMU-X)

#### FORENSIC ELECTIVES (Any 3 courses)

- Algorithms and Programming
- Audit Analytics (SMU-X)
- Auditing Information Systems (SMU-X)
- Blockchain Applications in Financial Services
- Computational Thinking and Programming
- Data Modelling and Visualisation (SMU-X)
- Data Science with Python
- Dispute Resolution: The Role of Experts
- Financial Analytics
- Financial Forensics Work-Study Elective
- Foundations of Cybersecurity
- Insolvency and Restructuring
- Law of Evidence
- Quantum Computing in Financial Services
- Robotic Process Automation for Accounting

\*Course structure accurate as at December 2024.

“Understanding financial forensics would help demystify what exactly it is all about and how that would strengthen an organization’s overall state of corporate governance. On the individual level, knowledge in financial forensics prepares the future-ready accounting professional by teaching them how to use different investigative methodology and tools to uncover the who, what, when, where, why and how’s of fraud.”



**MR BENJAMIN EE**

Head of Litigation Support and Forensics, RSM  
Singapore

Visit [accountancy.smu.edu.sg/bachelor-accountancy/curriculum/2nd-major-financial-forensics](http://accountancy.smu.edu.sg/bachelor-accountancy/curriculum/2nd-major-financial-forensics) to learn more about the Second Major.

# SEMINAR-STYLE LEARNING × SMU'S PEDAGOGY

## = EFFECTIVE COMMUNICATORS

SMU's seminar-style learning and interactive pedagogy will groom our students into articulate and confident individuals ready for the workplace.

Our unique learning pedagogy emphasizes interactive learning in the classroom, which will inspire students to improve their critical thinking abilities and communication skills. Professors devote attention to each student through vibrant dialogue and participation.

Our strong emphasis on project work also encourages students to build their ability to work in teams while developing them into articulate individuals.

Projects which involve interaction with real-world clients imbues students with confidence and social skills as well.

**INTERACTIVE  
LEARNING**

**EMPHASIS  
ON PROJECT  
WORK**

**INTERACTION  
WITH REAL  
WORLD  
CLIENTS**

"While it may seem daunting at first, class participation encourages students to be active listeners and articulate their opinions. This is definitely a vital skill which prepares students well for the workforce."



**KEITH LIM ENG KIAN**  
BBM and BAcc Class 2024



# LEARN FROM AWARD-WINNING FACULTY + LEADERS IN TEACHING INNOVATIONS

Our world-class faculty are recognised as some of the best educators at the forefront of accounting research and technology. Our diverse faculty come from top universities, and many come from professional backgrounds with strong ties to the accounting industry.

## WORLD-CLASS RESEARCHERS

Our faculty's efforts in producing high quality accounting research has helped put Singapore on the map with a reputation for excellence in accounting education and research. According to the BYU Accounting Research rankings, SoA has been ranked 1st in Asia in Accounting Research for All Areas and All Disciplines and Top 10 in the World for the last 5 years. In the latest BYU Rankings for 2023 (released in 2024), SoA also ranked 1st worldwide in Archival Research (Financial Accounting) and 3rd worldwide for Archival Research (All Topics).

## BRIGHAM YOUNG UNIVERSITY (BYU) ACCOUNTING RESEARCH RANKINGS

SMU'S RANK	(2023)		(2022)		(2021)		(2020)		(2019)	
	GLOBAL	ASIA	GLOBAL	ASIA	GLOBAL	ASIA	GLOBAL	ASIA	GLOBAL	ASIA
ALL AREAS, ALL DISCIPLINES	9	1	6	1	7	1	8	1	9	1
ARCHIVAL (ALL TOPICS)	3	1	1	1	1	1	2	1	3	1
ARCHIVAL (FINANCIAL ACCOUNTING)	1	1	1	1	1	1	2	1	2	1

## LEADING IN TEACHING INNOVATIONS

SoA faculty members also enhance the learning experience for students through learning journeys outside the classroom, and by developing teaching innovations and unique learning tools that complement textbook learning with experimentation and application. They have consistently performed well at the annual SMU Teaching Excellence (TE) Awards, clinching more than 30 awards since 2005.

Internationally, our faculty members have also received teaching and pedagogical awards, such as the CEEMAN Champion Awards, Howard Teall Innovation in Accounting Education Award and QS-Wharton Reimagine Education Awards. Our faculty are also the first professors to clinch the inaugural 2022 Accounting Education Excellence Award from the European Accounting Association, and the first professors in Singapore to clinch the following American Accounting Association (AAA) Awards – the Outstanding Accounting Educator Award in 2023, the Outstanding Instructional Contribution Award in 2018, the AAA Jim Bulloch Award for Innovations in Management Accounting Education in 2017 and the AAA Innovation in Accounting Education Award in 2015.



Professor of Accounting (Education) Seow Poh Sun with Prof Gail Hoover King, Washburn University and Chair of the Outstanding Accounting Educator Award Committee (left) and Ms Julie Peters, PwC, Director, US University Relations Leader (right)



Professor of Accounting (Education) Seow Poh Sun (left) and Professor of Accounting (Education) Gary Pan (right) were honoured with the 2018 Teaching, Learning and Curriculum (TLC) Outstanding Instructional Contribution Award from the American Accounting Association (AAA)

# HOLISTIC + HANDS-ON EXPERIENTIAL LEARNING = STRONG PEOPLE SKILLS

Besides equipping students with the knowledge they need to excel in the workplace, SMU provides a broad spectrum of opportunities for students to maximize their learning journey and gain experiences beneficial for their future careers.

## INTERNSHIP

OVER  
**81%** COMPLETE BETWEEN  
TWO TO SIX INTERNSHIPS

Internship, which is compulsory under the Capabilities pillar of the SMU Core Curriculum, will give students a firsthand experience of the working environment in their preferred industry. Alternatively, SoA students may pursue internships in overseas companies for a broader and more diverse working experience.

Our students appreciate the opportunity to gain real-world perspectives before graduation and over 81% complete between two to six internships in different companies and across multiple industries, to identify the best job fit. It is common to see students who perform well at internships to receive job offers before graduation.



**JONATHAN POH JUN HUI**

Accountancy 2021 student, winner of “Stephanie Santora Spirit Award - Uplifting Leader of the Year”, which recognises the 2024 Bloomberg Intern in Singapore who has delivered exemplary work.

“I am appreciative of the SMU curriculum which has imbued in me strong technical knowledge and necessary interpersonal skills to be a confident professional at work.”

“I would encourage juniors to sign up for the WSP, as internship experiences not only allow you to build your technical skills but also professional skills which cannot be learnt in the classroom. Moreover, internship experiences also let us better understand ourselves and open up options in the type of work or industry we may want to explore upon graduation.”



**CHARIS TAY JIA EN**


BAcc Class of 2023, SMU Accounting Data and Analytics Work-Study Programme participant

## WORK-STUDY PROGRAMMES

Work-Study Programmes (WSP) at SMU provide opportunities for students to undergo longer internship durations to better interlace classroom-learning with structured on-the-job training.

Students will alternate working at least four days and studying on campus for one day each week for a minimum of 20 weeks.





The SMU School of Accountancy offers the following WSPs:

## SMU ACCOUNTING DATA AND ANALYTICS WORK-STUDY PROGRAMME

This programme aims to train the next generation of accounting professionals for digital transformation. Students under this programme will have the opportunity to apply their data analytics knowledge and pick up new skill-sets in an internship with the Big Four in one of their four services lines – Assurance, Consulting, Strategy and Transactions, and Tax.

## SMU AUDIT AND ASSURANCE WORK-STUDY ELECTIVE

The Audit and Assurance Work-Study Elective provides students a robust and holistic understanding of the real-world processes in the auditing field and its use of technology. The work-study attachment at Deloitte will lay the foundation for students to perform higher-level audit work when they join the profession.

## SMU FINANCIAL FORENSICS WORK-STUDY PROGRAMME

INDUSTRY EXPERIENCE  
WITH OCBC BANK

Students in this programme will develop skill-sets in financial forensics through an immersive on-the-job experience detecting and preventing financial crime in the digital technology domain, through a 20-week internship with OCBC Bank. Students will have the opportunity to rotate within one or more divisions at the bank: Group Finance, Group Legal and Compliance, and Group Audit.

## SMU SUSTAINABILITY ACCOUNTING WORK-STUDY ELECTIVE

Accounting professionals have a crucial impact in driving sustainable business developments by analysing and translating climate-related risks and opportunities into financial impact for business.

This extended internship programme is an excellent opportunity for students to explore the principles and real-world applications of sustainability accounting, as well as gain exposure to the latest trends in the field.

Students can develop the skills and knowledge necessary to become effective sustainability accountants and contribute to the development of sustainable businesses.

Visit [accountancy.smu.edu.sg/bachelor-accountancy/academic-experience/smu-soa-work-study-programme](https://accountancy.smu.edu.sg/bachelor-accountancy/academic-experience/smu-soa-work-study-programme) to learn more about the Work-Study programmes at SoA.



## COMMUNITY SERVICE

Community service, which falls under the Communities Pillar of the SMU Core Curriculum, requires students to serve a minimum of 80 hours or two weeks of community service, either locally or abroad. Through the community service programme, you will develop social responsibility and empathy for the less fortunate through your involvement in community service projects. Many of our students appreciate the value of engaging in community service and voluntarily clock beyond the stipulated 80 hours.



## FINISHING TOUCH PROGRAMME

The Finishing Touch Programme is one of SMU's distinguishing factors in honing its graduates throughout their education journey towards career management and success. The programme is mandatory for all SMU undergraduates and prepares undergraduates throughout their course of study in employability skills, gearing them towards career success. Students are required to complete six Internship Readiness modules which cover topics that include career planning, resume writing, interview skills, job search strategies and more.



## SMU PATHFINDERS PROGRAMME

The SMU Pathfinders Programme is a student development Programme that comprises a series of curated experiential platforms focusing on the three inter-related domains of the "Self", "Self and Team" and "Self and the Community". Conducted both internally by trained SMU staff and by external vendors, the Pathfinders workshops aim to provide you with additional learning platforms beyond those currently offered to students. The SMU Pathfinders Programme seeks to develop values-driven learners, authentic collaborators and responsible global citizens.

"I want to inspire others not only to strive for material success but also remember those who are not as fortunate as us. We shouldn't keep our talents just for ourselves, but use them to support causes we believe in, and make a sustainable social impact in our society.

For me, no joy can equate that of helping others."



**KENNETH WONG**  
BAcc Class of 2023,  
Winner of Pilot Pen Community  
Champion Award



# + TO YOUR WORLDVIEW WITH GLOBAL EXPOSURE OPPORTUNITIES

“One of the most talked-about experiences at SMU is undoubtedly its International Student Exchange Programme (ISEP). My exchange programme was more than just an academic experience; it opened my eyes to the world and shaped me into a more globally-minded individual.”

## SRISHTI CHOPRA

Accountancy 2021 student, who went on exchange to University of Pennsylvania, US, in 2023.



At SMU, we aspire to have 100% of our students embark on at least one global experience before graduating.

As businesses and organisations spread their operations across international borders, graduates with global exposure will benefit from their prior experiences interacting with people of different cultures and nationalities.

SMU provides numerous opportunities for students to broaden their horizons and experience different learning environments through its robust overseas exchange programmes, internships, study missions and community service projects. To make sure no student misses out on this precious global experience, the University is committed to giving global exposure participation an extra push by enhancing support and by providing more (and new) opportunities for students.

## OVERSEAS EXCHANGE PROGRAMME

Studying overseas can have a positive impact on a student's personal and professional growth as it provides students with an enriching cultural and academic experience like no other. All exchange applicants will be assured of a placement in a university abroad. Our list of partner universities for exchange currently exceed 220 and cover different regions and continents.





# DESIGN YOUR UNIQUE SOA JOURNEY

## MAXIMUM FLEXIBILITY

We empower our BAcc students to chart their own degree progression. With up to a maximum of 5 exemptions ('A' levels, IB Diploma and NUS High School) or up to 11 exemptions or 1 year (relevant Diplomas from local polytechnics), students have the freedom to decide to finish their degree in 3, 3.5 or 4 years.

Our students can maximize their learning journeys here and graduate with more than an accountancy degree. Students will be able to graduate in 3 years without any of the academic options such as double degree, exchange programme or multiple internships. However, the majority of our graduates prefer to take on the various academic options available, as well as enjoy the full spectrum of opportunities SMU has to offer in leadership experiences and student life.

**“The unparalleled flexibility that SMU provided allowed me to design my education that suited my needs while retaining my competencies in accounting and finance. During my four years here, I studied in Denmark on an exchange programme, spent an entire semester interning at a local bank, and developed a new skill in programming. At the same time, I was able to groom my soft skills by leading an a cappella group (SMU VOIX).”**



**GARY LOW**

BAcc (Class of 2020), Kwek Hong Png-SMU School of Accountancy Valedictorian Award, Associate Director, Balance Sheet Securitisation, Standard Chartered Bank



## CO-CURRICULAR ACHIEVEMENTS OF SOA STUDENTS

Our SoA students are committed to the pursuit of excellence in both their academic and non-academic interests. We highlight some of their most recent co-curricular achievements here:

### SPORTS EXCELLENCE

Tokyo Olympics 2020 and Paris Olympics 2024

- Athletics, Team Singapore competitor
- Sailing, Team Singapore competitor

Asia Games 2022 (organised in 2023)

- Athletics, Gold (200m), Silver (100m)
- Sailing, Bronze

### LOCAL AND INTERNATIONAL COMPETITIONS

- SMU Tax Case Challenge 2024 – Champion in Final and Associate Round
- UnChatGPTable Challenge (ESG x AI) 2024 – Champion
- ICAEW Mainland China & South-East Asia Business Challenge 2024 – Regional Champion
- SMU FACT-ICAEW Accounting Business Challenge 2024 – Champion and 1st Runner Up
- PwC South East Asia Consulting Case Challenge 2024 – 2nd Runner Up
- National Tax Competition (NTC) 2024 – Champion
- 34th Scotiabank International Case Competition (SICC) – 2nd Runner Up
- Bloomberg Global Trading Challenge 2023 – Singapore Champion
- SMU Tax Case Challenge 2023 – Champion in Final and Associate Round
- Deloitte SEA Tax Challenge 2023 – 1st Runner Up (Individual) and 2nd Runner Up (Team)
- IE Stock Pitch Competition 2023, Madrid – Champion
- SMU FACT-ICAEW Accounting and Business Case Challenge 2023 – Champion and 3rd Runner Up
- Scale-Up Nation 2023 – First Place for “Case Study by The Sample Line”
- Singapore Management University x Chartwell Capital Value Investing Competition 2023 – Champion and 2nd Runner Up

# ACHIEVE YOUR ASPIRATIONS LIKE OUR DISTINGUISHED ALUMNI

Many of our graduates have made headway in their careers, boosting SoA's reputation as an institution which grooms our students to excel in the workforce.

Our SoA alumni have won Accountant of the Year Awards presented by Institute of Singapore Chartered Accountants (ISCA) and increasingly, we have also seen a growing number of alumni appointed Partner at Big Four accounting and other professional firms. We highlight a few of our distinguished alumni below.



**Ms Belinda Teo**  
Assurance Partner, EY Singapore

BAcc Class of 2010  
Young Accountant of the Year (Practice) Award in 2016.  
Belinda was appointed Partner in 2023



**Ms Lim Kexin**  
Tax Partner, PwC Singapore, SMU Board of Trustees

BAcc Class of 2005  
Young Accountant of the Year Award for the Accountants in Public Practice segment 2014. Honoured in Prestige Singapore's "40 Under 40" in 2015 for her contributions to the Singapore accounting industry. Kexin was appointed Tax Partner at PwC Singapore in 2020



**Mr Haridas Kanagasabai**  
Audit & Assurance Partner, Deloitte Singapore

BAcc Class of 2005  
SOA Alumni Board Member, Haridas was appointed Partner in 2017



**Ms Tan Ci Hui**  
Audit Senior Manager, Deloitte Singapore

BAcc Class of 2012  
ISCA One Young #CharteredStar for 2022  
Singapore Ambassador, One Young World Summit 2022



**Ms Olivia Loke**  
Global Internal Audit, Colliers

BAcc Class of 2014  
Chairperson, Young Professionals Working Group,  
Institute of Internal Auditors Singapore



**Ms Jaclyn Ho**  
Principal (Tax Advisor), Baker McKenzie Wong & Leow

BAcc Class of 2008  
Jaclyn was appointed Principal in 2022



**Ms Pamela Wong**  
Deals Tax Partner, PwC Singapore

BAcc and BBM Class of 2011  
Pamela was appointed Partner in 2023



**Mr Ying Quan Teo (Dody)**  
Partner, International Tax & Transaction Services,  
EY Singapore

BAcc Class of 2010  
Ying Quan was appointed Partner in 2023



**Ms Evangeline Hu**  
Partner, Real Estate and Asset Management Tax  
KPMG Singapore

BAcc Class of 2009  
Evangeline was appointed Partner in 2021



**Mr Rafael Lam**  
Partner in Insurance and Banking  
Bain & Company

BAcc Class of 2010  
Rafael was appointed Partner in 2022



**Mr Desmond Lim**  
CEO and Co-Founder, Workstream.us

BAcc and BBM Class of 2010  
Recognised in the 2020 Silicon Valley Business Journal 40 Under 40,  
and Finalist for the Entrepreneur of The Year® 2023 Bay Area



**Ms Bonnie Wong**  
CEO, Creative Eateries

BAcc and BBM Class of 2011  
Management Committee Member,  
Restaurant Association of Singapore

EMPLOYERS  
PREFER  
**SMU**  
GRADUATES



# IT ALL ADDS UP **SMU**

#1



**MOST FLEXIBLE  
CORE CURRICULUM  
IN SG**

All students across the University get to experience our Core Curriculum - we don't restrict by major or programme! Plus, we've built in so many courses that you can pursue what you're most interested in.

#1



**GRADUATES**

We produce future-ready, versatile and articulate problem-solvers. That's why our grads get more offers, better jobs and higher salaries.

**1ST**  
**TO GUARANTEE A 2ND MAJOR FOR ALL STUDENTS**

Know a good deal when you see one. Gain more, get better equipped, be versatile and highly sought after.

**1ST**  
**LOCAL UNI WITH GUARANTEED GLOBAL EXPERIENCE FOR ALL STUDENTS**



Because this is what you need to help you grow as a person. And because we know this is what you want!

# IS #1

*again!*

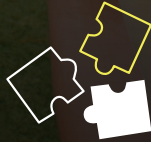


**1ST**  
**CITY CAMPUS IN SINGAPORE**



The downtown vibe is great. But when you're so close to future employers, it's more than a foot through the door.

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**LOCAL UNI TO PIONEER AN INTERDISCIPLINARY AND INTEGRATIVE CURRICULUM**



It's our broad-based, flexible and rigorous curriculum, as well as interdisciplinary majors and programmes that transform you. And it all started here!



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UNIVERSITY

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For more information on our curriculum,  
please visit our website:  
**[accountancy.smu.edu.sg](http://accountancy.smu.edu.sg)**