

**Work Attachment Learning Objectives  
for Accountancy Programme**  
*(effective for students matriculated from year 2019 onwards)*

## **1. Introduction**

Work Attachment (WA) is an experiential learning opportunity for students to enhance their employment readiness and employability through a supervised work placement with a Host Organisation (HO) in Singapore or overseas.

Students are encouraged to take on WA opportunities relevant to their study disciplines or alternative pathways to gain valuable real-life work experiences and build up their interdisciplinary skills and competencies. SUSS students may refer to the WA Guidelines in the CEL Portal.

Students may be assigned multidisciplinary tasks and cross-functional projects. Where appropriate, students may seek the approval from Head of CDO for any reasonable departure from their WA approved job functions.

## **2. Learning Outcomes**

Students are encouraged to take on work assignments that build on their programme-based knowledge and skills and competencies from the SkillsFuture Framework ([SSG | Skills Framework \(skillsfuture.gov.sg\)](https://www.skillsfuture.gov.sg)).

### **(A) Programme-Specific Learning Outcomes**

There are two important aspects to fulfilling the work attachment requirement:

- a) WA HO should be an Accredited Training Organisation (ATO) where possible (see list of ATOs: <https://www.sac.gov.sg/scaq>).
- b) Students are expected to carry out their WA in functional areas directly relevant to their enrolled field of study. WA experience can be gained in a number of functional areas in Accountancy industry. For Accountancy students, the functional areas may include the following but are not limited to:
  - i. Finance
  - ii. Audit (Internal or External)
  - iii. Tax
  - iv. Compliance and Risk Management
  - v. Treasury
  - vi. Business Recovery, Restructuring and Insolvency
  - vii. Information Technology

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See Singapore Accountancy Commission (SAC) for Practical Experience under the Singapore CA Qualification:  
<https://www.sac.gov.sg/sites/sac2017/files/Candidate%20Guide%20to%20Practical%20Experience.pdf>

Technical learning outcomes are based on “[The Practical Experience Competence Framework](#)” from SAC, comprising of Generic and Technical Competences. The technical competencies aim to enhance students' general work quality, attitude and work-related behaviours. The technical competencies comprise five main categories:

- i. FR - FINANCIAL REPORTING
  - FR1 - Accounting for Transactions
  - FR2 - Preparing Financial Reports
  - FR3 - Analysing Financial Reports
  
- ii. AS - ASSURANCE
  - AS1 - Planning an Engagement
  - AS2 - Performing an Audit Engagement
  - AS3 - Audit Review and Reporting
  
- iii. DSA DECISION SUPPORT AND ANALYSIS
  - DSA1 - Cost Management and Evaluation
  - DSA2 - Cash Management, Planning and Budgetary Control
  - DSA3 — Appraising Investments or Capital Projects
  
- iv. GR GOVERNANCE AND RISK
  - GR1 - Identifying and Managing Risk
  - GR2 - Designing Internal Control
  - GR3 - Monitoring Performance and Accountability
  
- v. TX TAXATION
  - TX1 - Identifying and Managing Risk
  - TX2 - Tax Compliance
  - TX3 - Tax Planning

Please refer to the Skills Framework ([SSG | Skills Framework \(skillsfuture.gov.sg\)](#)) for an overview of the relevant occupation/job role description, skills requirement, and career pathways.

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**(B) Generic Learning Outcomes**

The generic learning outcomes are aligned to the [SkillsFuture Framework’s critical core skills \(CCS\)](#).

Students are strongly encouraged to develop these CCS (16 competencies; grouped into 3 clusters) that are most relevant to their specific roles during WA. The CCS are transferable and they serve to enhance students’ employability.

Also see Generic competencies included in SAC’s [The Practical Experience Competence Framework](#).

## Critical Core Skills (CCS)

