

**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 Professional Readiness Experience Guidelines in the [SUSS Career Portal](#).

Students may be assigned multidisciplinary tasks and cross-functional projects. Where appropriate, students may seek the approval from Head of CD 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 \(skillsfuture.gov.sg\)](#)).

**(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

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

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.

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

**(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)

