

Semester 2, AY2025/26
ACC3727 – Business Processes, Systems and Assurance –
Advanced

Course Outline (Semestral)

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Consultation: By appointment

Class Time & Location:

Day	Time (hrs)	Location	Class Name
Monday	0830-1130	BIZ1-0206	SA1

IMPORTANT NOTE TO BBA/BBA(Accountancy) STUDENTS

In the pre-common BBA curriculum (or termed as the “old curriculum” or the “2017 curriculum”), ACC2709 (Accounting Information Systems) and ACC3701 (Assurance & Attestation) work as a pair to deliver the learning experiences relating to business processes, systems, assurance and attestation.

With effect from Semester 1 AY2025/26, the ACC2709/ACC3701 combination will be replaced by the new ACC2727/ACC3727 combination:

- ✓ ACC2727 – Business Processes, Systems and Assurance – Foundation (offered in semester 1 of every academic year)
- ✓ ACC3727 – Business Processes, Systems and Assurance – Advanced (offered in semester 2 of every academic year)

Students should note that this is a paired replacement – i.e. each of the new course does not replace each of the old course singly. This reflects the outcome of the syllabus review of ACC2709/ACC3701 in the light of helping our BBA undergraduates navigate the Accelerated Pathway Programme (APP) of the Singapore Chartered Accountancy Qualification (SCAQ). As such, while ACC2709/ACC3701 formed part of the BBA(Accountancy) curriculum that satisfied the SCAQ accreditation, ACC2727/ACC3727 should likewise form part of the new BBA(Accountancy) curriculum to satisfy the SCAQ accreditation. BBA students who aspire to pursue SCAQ pathway should read ACC2727/ACC3727 to gain early access to professional certification, be it through APP or the non-accelerated, postgraduate study pathway (or the “normal” pathway).

Students from the old curriculum who have not completed both ACC2709 and ACC3701 should read the ACC2727/ACC3727 combination. Those who have completed only ACC2709 or ACC3701 should contact the Office of Undergraduates Studies (or the “BBA Office”) for advice on completion of the BBA(Accountancy) programme for graduation and/or SCAQ professional exam purposes.

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1. COURSE CODE, TITLE AND DESCRIPTION

ACC3727: Business Processes, Systems and Assurance – Advanced

This is an advanced-level course that builds on foundational knowledge of ACC2727 (Business Processes, Systems, and Assurance – Foundation) to prepare students for complex audit and assurance challenges in a dynamic business environment. This course explores the processes and internal controls applied in systems development and electronic commerce, and as well, examines cybersecurity concerns related to systems and electronic commerce. Students will develop an understanding of assurance practices related to the application of systems and networks in transactional cycles.

The other key topics include completing the audit, effective communication with stakeholders charged with governance, reporting audit opinions, and considerations for audit engagements. Students will also examine code of ethics and professional conduct at assurance levels, develop a brief understanding of the following areas – implementing a system of quality control, sustainability assurance, group audits, specialized engagements, and the emerging trends/ contemporary developments impacting the assurance practice (e.g. artificial intelligence, changes in audit standards).

By the end of the course, students will be prepared to navigate the complexities of assurance at advanced levels and contribute meaningfully to the evolving landscape of business processes, systems and assurance. Successful completion of this course opens the pathway for pursuing further professional qualification in accountancy, such as Singapore Chartered Accountant Qualification (SCAQ), Certified Public Accountant (Australia) [CPA(Australia)], and the Institute of Chartered Accountants in England and Wales (ICAEW).

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2. COURSE LEARNING OBJECTIVES (LOs)

- (1) Articulate the application of systems development life cycle (SDLC), electronic commerce, and cybersecurity practices in businesses.
- (2) Articulate the assurance practice associated with systems and networks applied in businesses.
- (3) Recommend ways to communicate effectively with those charged with governance.
- (4) Develop appropriate audit opinion, key audit matters and reports.
- (5) Demonstrate a deep understanding of ethical principles, professional codes of conduct, and other professional considerations at advanced level of assurance practice, particularly at initial engagement stages and when implementing a system of quality control to uphold the integrity and credibility of audit engagements.
- (6) Appraise the importance of other forms of assurance engagements in businesses, in particular – sustainability assurance, group audit, internal audit, and other special purpose engagements.
- (7) Discuss the influence of emerging trends, evolving business environments, the use of technologies in assurance and updates in auditing standards.

3. ASSESSMENT COMPONENTS

The final grade for ACC3727 will be determined by the following assessment components in Semester 2, AY2025/26. The details of each component will be provided from Week 1 of the semester onwards.

Assessment Component	Weight (%)	Timing of Assessment	LOs
Course Participation	10%	Weeks 2 to 13	LOs 1 to 7
Group Project	30%	Presentation in class: 6 Apr 2026 (Mon) Report Due: 10 Apr 2026 (Fri), 2359hours	LOs 1 to 7
Quiz	10%	Week 6 Class Time, i.e. 16 Feb 2026	LOs 1 and 2
Final Exam	50%	25 April 2026 (Sat), 9am	LOs 1 to 7

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4. COURSE SCHEDULE of Semester 1, AY25/26 (Jan-Apr 2026)

The ACC3727 course schedule is as follows.

Week	Lesson Dates	Topics	LO
1	12 Jan	Recap from foundational studies and prepare for advanced learning	Not Applicable
2 & 3	19 & 26 Jan	Application of systems and network in business – systems development life cycle	LO1
4 & 5	2 & 9 Feb	<ul style="list-style-type: none"> Cybersecurity measures Assurance work related to systems and networks 	LOs 1 & 2
6	16 Feb	<ul style="list-style-type: none"> Quiz (10%) (in class) Communicating with those charged with governance; Reporting audit, key audit matters, and types of audit opinion 	LOs 1 & 2 (for quiz) LOs 3 & 4
7 & 8	2 & 9 Mar	<ul style="list-style-type: none"> Code of ethics and professional conduct at advanced assurance levels Assurance engagements and further considerations (such as reliance on subject experts) 	LOs 5 & 6
9	16 Mar	System of quality control in audit	LO 5
10	23 Mar	Sustainability & assurance Guest Lecture (tentative)	LO 6
11	30 Mar	<ul style="list-style-type: none"> Group audit, internal audit and different forms of special purpose engagements Emerging trends, evolving business environments, the use of technologies in assurance and updates in auditing standards 	LOs 6 & 7
12	7 Nov	<ul style="list-style-type: none"> Group Project presentation (10%) (in class) Group Project report (20%) submission 	LOs 1 to 7
13	14 Nov	Course wrap-up and recap	Not applicable

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5. **MODE OF TEACHING & LEARNING**

The facilitator conducts this course using a blended learning model. Each week's topic, comprising several sub-topics, will be delivered via multimedia, reading materials, and class instruction.

Learners who perform well typically put in consistent effort throughout the semester via the following:

a. Independent, self-directed learning before class

Learners who perform well complete the assigned preparations independently before each sectional class. The assigned preparations comprise selected reading references and online learning materials. This is essential for good quality participation in class.

b. Timely access to Canvas postings

ACC3727 is set up on Canvas. Learners who perform well ensure that they regularly access this course's postings on Canvas. They also stay attentive to announcements, assigned tasks, and forum postings (if any) on Canvas.

c. Regular attendance and active contribution

In-person classes comprise classroom instruction, facilitated discussions, and class activities. Learners who perform well attend sectional classes regularly with active participation.

6. **REFERENCES**

These will be introduced weekly as you navigate the topics.

- a. Selected chapters from ACC2727 e-textbook.
- b. Relevant extracts from selected textbook chapters.
- c. Research papers and articles (to be provided in class)
- d. International and Singapore standards for financial reporting and auditing (i.e. SFRS(I)s, SSAs)
- e. Singapore statutes, laws, and regulatory requirements (e.g. Companies Act, SGX listing rules, Cybersecurity Act etc.)