

15 February 2016

Dr. Yu Sing Ong  
Southern University College  
PTD64888, 15KM,  
Jalan Skudai  
P.O. Box 76  
81300 Skudai  
Johor  
Malaysia

Dear Dr Yu

### **Advance with CIMA – Bachelor of Accounting (Hons)**

Thank you for your programme submission on 22 January 2016. We are delighted to confirm the 2 of the 5 exemptions selected from 2015 CIMA Professional Qualification Syllabus Operational and Management Levels and have awarded them to the above-mentioned programme for five graduation cohorts.

I am pleased to confirm that the following exemptions will be granted to your Bachelor of Accounting (Hons) graduates.

#### **CIMA Certificate in Business Accounting:**

C01 Fundamentals of Management Accounting  
C02 Fundamentals of Financial Accounting  
C03 Fundamentals of Business Mathematics  
C04 Fundamentals of Business Economics  
C05 Fundamentals of Ethics, Corporate Governance and Business Law

#### **2015 CIMA Professional Qualification Syllabus:**

Operational Level  
P1 Management Accounting  
F1 Financial Reporting and Taxation

The decision applies to the following cohorts:

Programme	Intake	Completion
Bachelor of Accounting (Hons) (4 years FT)	April 2013	December 2017
	2014	2018
	2015	2019
	2016	2020
	2017	2021

**Comments on exemptions not ratified:****Operational Level****E1 – Organisational Management**

The modules presented do not cover the required syllabus topics. As such, we are unable to award an exemption for this paper. We would like to request for evidence of coverage of the following syllabus topics in the programme before ratifying the selected exemption.

- Introduction to Organisations
- Managing the Finance Function
- Managing Technology and Information
- Operations Management
- Marketing

**Management Level****P2 – Advanced Management Accounting and  
F2 – Advanced Financial Reporting**

The modules presented for the CIMA Management Level subjects do not cover the required syllabus topics. As such, we are unable to award an exemption for each of this paper. We would like to request for evidence of coverage for the above syllabus topics in the programme before ratifying the selected exemption.

We are looking for comparable testing of both technical and discursive elements for the above Management Level subjects especially in the assessments and the higher level skills, testing students' ability to synthesise, analyse and evaluate material are evident. It needs to be clear that such testing of all key areas is demonstrated in the material provided.

**Key factors influencing CIMA's exemption decisions:**

Among the key criteria applied by CIMA in awarding exemptions for each individual subject sought are:

- all learning outcomes are clearly addressed;
- the breadth of coverage of the subject areas within the syllabus is no less than 60% or 70% depending on the paper;
- assessment approaches ensure an appropriate breadth of topics are assessed each year, critical topics are not avoidable and the opportunity for students to 'cherry pick' questions is limited;
- assessment test students' technical skills and analytical ability to an appropriate level, blending numerical and discursive elements in scenario based questions and, at the higher level, testing students' ability to synthesise, analyse and evaluate material.

In awarding accreditation, CIMA looks to ensure all quality indicators are favourable and all aspects of the delivery and assessment of the qualification have been reviewed.

This decision will only be applied to students who have studied at the home campus. Any franchise arrangements now or in the future, are not covered by this decision and would require a separate application. Students joining the programme mid-way will be assumed to have completed the accredited programme and will be awarded exemptions appropriately.

Students entering directly into the final year of the accredited programme will not typically benefit from the accreditation decision.

We will monitor graduate performance in CIMA examinations and any other appropriate quality indicators during this period to assure ourselves of the appropriateness of the exemptions awarded and this information will be taken into account when re-accreditation is sought in five years' time.

For details of the recommended exemptions from CIMA and the proposed study pathway available to your students, please refer to Appendix 1 and 2 of this letter. If you are agreeable to our recommendation, we will have this updated on our [exemption website](#).

Thank you and we look forward to strengthening our partnership with Southern University College.

Yours sincerely

*Karen Yeap*

Higher Education Partnership Manager  
Accreditation and Centre of Excellence  
T. +603 77 230 322 / E. [karen.yeap@cimaglobal.com](mailto:karen.yeap@cimaglobal.com)

## Appendix 1

### Accreditation Decision

#### Southern University College Bachelor of Accounting (Hons)

(Intakes from April 2013 to 2017; completion from December 2017 to 2021)

CIMA Certificate in Business Accounting 2011	
CIMA Certificate Level	Exemptions awarded:
C01 Fundamentals of Management Accounting	Yes
C02 Fundamentals of Financial Accounting	Yes
C03 Fundamentals of Business Mathematics	Yes
C04 Fundamentals of Business Economics	Yes
C05 Fundamentals of Ethics, Corporate Governance and Business Law	Yes

## Appendix 1

### Accreditation Decision (continued)

#### Southern University College Bachelor of Accounting (Hons)

(Intakes from April 2013 to 2017; completion from December 2017 to 2021)

CIMA Chartered Management Accounting Qualification 2015		
CIMA Operational & Management Level	Exemptions awarded	Core/Optional modules upon which exemption is based:
E1 Organisational Management	No	(kindly submit additional documents as requested in the letter attached)
P1 Management Accounting	Yes	<u>Core:</u> BBAC2113 Cost and management accounting BBAC 2223 Management accounting BBAC3313 Advanced Management Accounting
F1 Financial Reporting and Taxation	Yes	<u>Core:</u> BBAC2213 Corporate accounting and reporting I BBAC2313 Corporate accounting and reporting II BBFN2313 Corporate Finance BBAC2123 Malaysian Taxation BBAC3233 Advanced Taxation BBAC3323 Audit and Assurance
E2 Project and Relationship Management	No	Not selected.
P2 Advanced Management Accounting	No	(kindly submit additional documents as requested in the letter attached)
F2 Advanced Financial Reporting	No	(kindly submit additional documents as requested in the letter attached)

## Appendix 2

### Southern University College

### Bachelor of Accounting (Hons)

(Intakes from April 2013 to 2017; completion from December 2017 to 2021)

## CIMA qualification framework

