

Annex A. NBS Freshmen Course Exemptions

(Only applicable to AY2026 intake and onwards, subject to review in the event of major syllabus changes)

Important Notes When Applying for Course Exemptions

- Course exemption is only applicable to Freshmen admitted in that particular Academic Year. The exercise will only be conducted in Semester 1 of Year 1.
- Other than the 6AU BDE exemption for Polytechnic students, students are eligible for exemptions only for core courses in their programmes.
- Students who are granted course exemptions are deemed to have earned the credits awarded to the course. However, the exempted courses do not carry any grades and are therefore excluded from the computation of students' GPA.
- Students seeking course exemptions should confirm their proficiency to avoid knowledge gaps that could impact future learning.
- Students seeking course exemptions should note that there is a minimum number of AUs that must be fulfilled through letter-graded courses for graduation. Students must also meet the minimum AU requirements in letter-graded core courses and Major Prescribed Electives (MPEs). Please refer to Section 3.4 of the Academic Structure Handbook for further details.
- Students studying Double Degree in Computer Science/Engineering may also apply for the relevant NBS freshmen course exemptions
- International qualifications will be reviewed on a case-by-case basis.

As exempted courses are classified as non-letter-graded (Pass/Fail) courses, exemptions may affect a student's ability to satisfy the graduation requirements for letter-graded AUs. This is particularly relevant for students who intend to pursue other non-letter-graded options, such as credit-bearing internships, exchange programmes, or the Flexible Grading Option (FGO).

Students should therefore carefully plan their course exemption selections to ensure that they meet both the overall minimum AU requirement for letter-graded courses and the minimum AU requirements for letter-graded core courses and MPEs required for graduation.

Polytechnic Qualifications		
All polytechnic students enrolled in any 4-year NBS programme with Broadening and Deepening Electives (BDEs) are eligible for up to 6 AUs of BDE exemption. Please submit your application for BDE exemption during the designated exemption application window.		
Polytechnic	Diploma Qualification	Eligible Exemption
Nanyang Polytechnic	Accountancy & Finance	Either AC1103 Accounting I or AD1102 Financial Accounting depending on programme requirement * AC2301 Principles of Taxation* if obtained a GPA of 3.8 and a grade A and above in BM4123 Taxation
	Banking and Finance	AB1201 Financial Management *
	Fund Management & Administration	AB1201 Financial Management *
	Business Management specialised in Marketing & Digital Communication	AB1501 Marketing
	Business Management specialised in E-commerce & Retail Management	AB1501 Marketing
Ngee Ann Polytechnic **	Accountancy	Either AC1103 Accounting I or AD1102 Financial Accounting depending on programme requirement * AC1104 Accounting II* if obtained a GPA of 3.8 and a grade A and above in 013677 Corporate Reporting and 014438 Advanced Corporate Reporting & Sustainability Either AC2105 Accounting for Decision Making & Control or AD2102 Managerial Accounting depending on programme requirement,* if obtained a GPA of 3.8 and a grade A and above in 014439 Decision Making & Control for Business AC2301 Principles of Taxation* if obtained a GPA of 3.8 and a grade A and above in 013681 Singapore Taxation
	Banking & Finance	AB1201 Financial Management *
	Business Studies with a specialisation in Marketing	AB1501 Marketing

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Polytechnic	Diploma Qualification	Eligible Exemption
Republic Polytechnic	Consumer Behaviour & Research	AB1501 Marketing
	Business with a Major in Digital Marketing	AB1501 Marketing
Singapore Polytechnic	Accountancy	Either AC1103 Accounting I or AD1102 Financial Accounting depending on programme requirement * AC2301 Principles of Taxation* if obtained a GPA of 3.8 and a grade A and above in BA1266 Taxation.
	Banking and Finance	AB1201 Financial Management *
	Business Administration (with a specialisation in Digital Marketing & Branding)	AB1501 Marketing
	Human Resource Management with Psychology	AB1601 Organisational Behaviour & Design
Temasek Polytechnic	Accounting & Finance (for graduates in 2021 and before); Accountancy & Finance (for graduates in 2022 and after)	Either AC1103 Accounting I or AD1102 Financial Accounting depending on programme requirement * AC1104 Accounting II* if obtained a GPA of 3.8 and a grade A and above in BAF2011 Company Accounting, BAF2025 Corporate Reporting and BAF3019 Advanced Accounting. Either AC2105 Accounting for Decision Making & Control or AD2102 Managerial Accounting depending on programme requirement, * if obtained a GPA of 3.8 and a grade A and above in BAF1011 Cost & Management Accounting 1 and BAF2005 Cost & Management Accounting 2 AC2301 Principles of Taxation* if obtained a GPA of 3.8 and a grade A and above in BAF2018 Fundamentals of Taxation and BAF3014 Practice of Taxation.
	Law and Management	AB1301 Business Law *
	Marketing	AB1501 Marketing
	Business Practice (Human Resource Management & Psychology)	AB1601 Organisational Behaviour & Design

***AB1301 (Business Law), AC1103 (Accounting I), AC1104 (Accounting II), AC2105 (Accounting for Decision Making & Control), AC2301 (Principles of Taxation), AD1102 (Financial Accounting), AD2102 Managerial Accounting, and AB1201 (Financial Management)** may be accredited by selected professional bodies with recognised credits for prior learning in any Institutions of Higher Learning. Students who are keen to take up these exemptions, as well as students intending to pursue specialisation / major in **Actuarial Science**, should proactively check with the respective professional bodies if there are any implications on your pursuit of the professional qualifications upon graduation.

****For Ngee Ann Polytechnic, students who have read Economics (code: 007878) under the Diploma Plus Certificate in Quantitative Methods and Economics Programme or Economics (code: 100000500) under the Enhancement Track in addition to their diploma, and have scored a grade A and above will be eligible for exemption from the first year core course, HE5091 Principles of Economics.**
If you would like to be exempted from HE5091 please submit copies of your academic transcripts and diploma certificate to nbs-studentadmin@ntu.edu.sg

A-Level / International Baccalaureate (IB) / NUS High School Diploma (NUSHS) Qualifications

Qualification	Requirement	Eligible Exemption
A-Levels Graduates	A-Grade for H2 Level Economics	HE5091 Principles of Economics Applies only to BUS/BACF Programme *
	A-grade for H2 Level Computing	SC1003 Introduction to Computational Thinking and Programming / AB0403 Decision Making with Programming and Data Analytics Depending on Programme requirement *
	Obtained one of the following: 1. A-Grade for H2 Level Mathematics 2. A-Grade for H2 Level Further Mathematics	AB1211 Applied Business Mathematics Applies only to 4-Year Bachelor of Business (Single/Double major) *
International Baccalaureate (IB) Diploma Graduates	Grade 7 for Higher Level Economics	HE5091 Principles of Economics Applies only to BUS/BACF Programme *
	Grade 7 for Higher Level Computer Science	SC1003 Introduction to Computational Thinking and Programming / AB0403 Decision Making with Programming and Data Analytics Depending on Programme requirement *
	Grade 7 for Higher Level Mathematics: Analysis and Approaches	AB1211 Applied Business Mathematics Applies only to 4-Year Bachelor of Business (Single/Double major) *
NUS High Graduates	Subject CAP 4.7 and above for Economics	HE5091 Principles of Economics Applies only to BUS/BACF Programme *
	Subject CAP 4.7 and above for Computer Science	SC1003 Introduction to Computational Thinking and Programming / AB0403 Decision Making with Programming and Data Analytics Depending on Programme requirement *
	Subject CAP 4.7 and above for Mathematics	AB1211 Applied Business Mathematic Applies only to 4-Year Bachelor of Business (Single/Double major) *

* Refer to this [link](#) for more information on the Programme Requirements based on the Planned Curriculum