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4. How many days of practical experience with an ATO is required?

5. Who can be my Training Principal and Approved Mentor? Must he or she be my manager? What is the criteria to it?

6. Can I use the Chartered Accountant (CA) Singapore ATO logo? How do I go about doing it?

7. My company successfully obtained ATO status in January 2018. I joined the Professional Programme (PP) in July 2018. How do I apply for recognition of prior work experience?

8. Can we have the ATO certificates issued to the main ATOs and affiliate ATOs?
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5. Are SkillsFuture Study Awards, funding or subsidies available for the SCAQ? When is the application period and how much is the grant?  

6. I am interested in events, conferences and symposiums for this industry. Where can I receive the latest updates and how can I register?  

7. Where can I download or request for resources such as study guides, syllabus, learning outcomes and examination resources?  

8. How can I stay relevant and benefit from new opportunities in the sector?  

9. Can the Training Principal (TP) and Mentor be the same person?  

10. Would my employment contract suffice in lieu of a Training Agreement?  

10. How can I verify the identity of a Chartered Accountant of Singapore who had provided his full name and CA Certificate number when no public member list can be found?  

11. Can SAC help to contact my school directly for the required information on syllabus for comparison and appeal of modules during module exemption assessment?  

12. I wish to have a copy of invoice on payment made for the Singapore CA Qualification.  

13. Can you help me with enquires on ICPAS Professional Examination (ICPAS PE)?
Frequently Asked Questions (FAQs)

Visit www.sac.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification

Section A1: Admission and Module Exemptions

1. **What is the minimum entry requirement for admission into the programme?**

   The minimum entry requirement is at least a degree holder, or, the Advanced Diploma route. A candidate who holds a degree other than the Direct Entry Degree will need to complete the Foundation Programme. Please visit Foundation Programme or Professional Programme for more information.

2. **What modules can I be exempted from?**

   Exemptions can only be granted to Foundation Programme modules. There are no exemptions for Professional Programme modules at the moment. Please visit the website under “Foundation Programme” followed by “Module Exemption” for more information on the Module Exemption Guides listed on our website. If your university/degree is not listed, please submit a Module Exemption Assessment Request (paid service) through the Singapore CA Qualification Online Platform or create an account at this link to proceed if you have not done so. If your university/degree is listed with a Module Exemption Guide, you are still required to submit a Module Exemption Assessment Request (paid service) for an official assessment.

3. **How long would it take before I will be notified on the outcome my Exemption Assessment Request?**

   Standard cases takes up to 7 working days.

4. **How much is the Module Exemption Assessment Request? Are there any other fees involved?**

   It is a non-refundable fee of $160.50 for an official assessment. Please visit this link for more information.

5. **What is the validity of my qualification in order to be eligible for exemptions?**

   Exemption assessment will be on a case-by-case basis and exemptions will not be granted if the degree and/or professional qualification is awarded more than 5 years ago at the point of application. Please visit this link for more information.

6. **How much is the Annual Candidature Fee? Is there General Interbank Recurring Order (GIRO) facility? How can I make payment?**

   The fee is $107 inclusive of GST and is non-refundable. All payments are to be made online with the Candidate Platform at this link.
7. Is there an affiliated pathway between Chartered Institute of Management Accountants (CIMA) and Institute of Singapore Chartered Accountants (ISCA)?

No.

8. How long is my degree certificate valid for entry into the Professional Programme (PP)?

The full transcript and degree certificate for entry into PP need to be within 5 years at the point of application into PP. Beyond this period, you will have to take the Foundation Programme (FP) in order to progress to the PP.

9. How can I be a member of the Institute of Certified Public Accountants of Singapore (ICPAS)?

ICPAS is now known as the Institute of Singapore Chartered Accountants (ISCA). You need to complete the Singapore Chartered Accountant Qualification (SCAQ) to be eligible to become a Chartered Accountant of Singapore. Please visit ISCA for more information.

10. Upon completion of the Foundation Programme (FP), are there deadlines to start and complete the Professional Programme (PP)? Can I choose to take the PP whenever I am ready?

Candidates will be automatically accepted into the PP upon completion of the FP modules. Candidates who have not taken a module exam within 4 consecutive semesters (i.e. 2 consecutive years) will be removed from the Candidate Register.

11. My Candidate account has been suspended. Will it be reactivated upon payment of the outstanding Annual Candidature fee? Do I need to create a new account?

Yes, your suspended account will be re-activated upon payment of outstanding fees. Please email to scaq@relc.org.sg for instructions on how to do so.

12. Which are the accredited degrees and how do they benefit me in the Foundation Programme (FP)?

There are five (5) accredited degrees from three (3) different universities listed in this link. Module Exemption Fee of S$535 per module from graduates of accredited degrees are waived for the FP.
**Frequently Asked Questions (FAQs)**

Visit [www.sac.gov.sg/scaq](http://www.sac.gov.sg/scaq) for information on the Singapore Chartered Accountant Qualification

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**Section A2: Exams and Enrolments**

1. **I am interested to sign up for the SCAQ. How do I go about it and who can I contact?**

   Please [apply online](http://www.sac.gov.sg/scaq) under “Create New Candidate Account.” For enquiries, please contact RELC at SCAQ@relc.org.sg or (65) 6734 9868.

2. **Without employment from an Accredited Training Organization (ATO), am I still eligible to sit for examinations under the Professional Programme (PP)?**

   Candidates are only allowed to take one exam session from the PP when they are not employed by an ATO. Please visit this [link](http://www.sac.gov.sg/scaq) for the PP candidate handbook for more information.

3. **I have maxed out the number of attempts for a paper. Am I suspended from remaining exams?**

   Yes. Candidates who have made four (4) attempts will be removed from the Singapore CA Qualification Candidate Register. Please refer to the Candidate Handbook under the section on “Number of Examination Attempts” for more information.

4. **I have been removed from the Candidate Register. How can I re-apply as a Candidate and am I required to retake papers which I had passed or just those that I failed?**

   You may re-apply as a new Candidate only after serving a 12-month cooling off period. All exemptions previously granted as part of the tertiary studies and all attempted module results will be voided. Please refer to the Candidate Handbook for more information.

5. **How do I get my exams results? Will I be notified by SingPost mailbox or SMS?**

   You may [login](http://www.sac.gov.sg/scaq) to the Singapore CA Qualification Online Platform to view the results on the day the exam results are released.

6. **I am currently waiting for graduation and degree conferral. I have my transcripts but not the degree certificate. Can I apply for the SCAQ and seek module exemption assessment now?**

   There are no exemptions for the Professional Programme. If you would like to enrol for the Foundation Programme, you may do so, via the Singapore CA Qualification Online Platform [here](http://www.sac.gov.sg/scaq). Once you have created your account, proceed with the admission process and submit your latest academic transcripts for the Module Exemption Assessment Request. After your graduation, you may follow up by uploading your degree certificate online.
Frequently Asked Questions (FAQs)

Visit www.sac.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification

7. What are the criteria to enrol for the “Capstone - Integrative Business Solutions (IB) under the Professional Programme (PP)?

To enrol for the IB, you have to pass all 4 PP technical modules, complete “Ethics and Professionalism (EP)” modules and have accumulated at least 2 years of relevant Practical Experience under the guidance of an Approved Mentor in an ATO.

Section A3: Practical Experience, Record of Practical Experience and Competence (RPEC) and Recognition of Prior Work Experience

1. Do I need to be with an ATO to accumulate practical experience to pursue the Foundation Program (FP)?

No. The practical experience requirement is compulsory for candidates in the Professional Programme (PP), but optional for candidates in the FP.

2. Do I need to do a manual a transfer from my hardcopy RPEC to the e-RPEC? How do I do it?

Manual transfer from hardcopy RPEC to the new e-RPEC online is only required for candidates who are registered in the Professional Programme before 8 August 2019, and have started recording their practical experiences, and having these experiences signed off by their mentors.

If you fall into this category of candidates, you will be required to transfer your paper-based RPEC to the new online format by 14 February 2020.

Please follow the instructions via this link to guide you on how to do the manual transfer.”

3. There used to be a requirement of 40 hours Pro-Bono work? Is this no longer required?

40 hours Pro-Bono work is no longer a requirement for the programme.

4. How does an ATO submit the Record of Practical Experience and Competence (RPEC)?

With the new online RPEC system, ATOs do not submit any hardcopy RPECs. Instead, Candidates will login to their accounts (via the Singapore CA Qualification Online Platform) and submit RPEC entries for their Mentors’ and Training Principals’ review.
5. What is the duration of my previous working experience with a non-ATO that can be recognised as prior work experience for RPEC? Are there any forms to fill up?

If you were employed by a non-ATO before commencement of your Professional Programme, you may apply to reduce up to 6 months (75 work-days) of Practical Experience. A Cover Letter from your previous employer is required to be submitted to your current ATO (mentor). Do note that your prior work experience needs to be more than 4 months for it to be recognised as prior work experience.

You can download the “Template of Cover Letter for Prior Working Experience and Transfer of Employer” from this link.

6. Can I join another ATO and combine my Practical Experience if I am unable to complete it on time? Are we only permitted to change ATO once?

Yes, you may transfer ATO once and combine the practical experience accumulated. Only under exceptional circumstances would SAC allow a transfer to more than one ATO during the 3 year practical experience. If you feel you have reasonable grounds to seek a transfer of your Training Agreement, discuss this with your Training Principal first before you seek SAC's approval.

Candidates are required to sign a new Training Agreement with the new ATO.

7. In order to transfer the competences over to my current company, does the Training Principal (TP) of my ex-company have to sign off on a cover letter which states the fulfilled competences and the period (i.e. no. of months) of working experience accumulated?

Yes. Before you leave the current company, please ensure that your online RPEC records are up to date and all RPEC entries have been approved by the previous Mentor.

You can download the “Template of Cover Letter for Prior Working Experience and Transfer of Employer” from this link.

**Section A4: Accredited Training Organizations (ATOs)**

1. Is my company under your list of ATOs?

You may visit this link for more information.

2. My company is interested to become an ATO. Are there any fees involved?

The application is free of charge. Please apply online at this link under “Create new ATO Account.”
Frequently Asked Questions (FAQs)


3. Is it possible for a candidate to start the Professional Programme (PP) without leaving the existing non-ATO company for an ATO?

Yes. You will be able to enrol for one exam session without working in an ATO. Please visit this link for more information.

4. How many days of practical experience with an ATO is required?

A minimum of 3 calendar years (with at least 450 days worked in these 3 years) of practical work experience with an ATO is required. Please visit this link for more information.

5. Who can be my Training Principal and Approved Mentor? Must he or she be my manager? What is the criteria to it?

The Approved Mentor need not be the line manager but must have access to the line manager and work undertaken by the Candidate. Please visit this link for more information.

6. Can I use the Chartered Accountant (CA) Singapore ATO logo? How do I go about doing it?

The ATO logo can only be used by Approved Training Organisations accredited by the SAC. This logo represents the organization’s ability to provide a professional environment for the mentorship of the Singapore CA qualification. Please visit this link for more information.

7. My company successfully obtained ATO status in January 2018. I joined the Professional Programme (PP) in July 2018. How do I apply for recognition of prior work experience?

You may have your prior work experience (in an ATO) recognised between Jan 2018 to Jun 2018. Do note that for recognition of prior work experience in an ATO, the prior work experience needs to be more than 4 months. Recognition will be for a maximum of 1 year.

8. Can we have the ATO certificates issued to the main ATOs and affiliate ATOs?

ATO certificates are only issued to main ATOs.

9. Do I need to sign a new Training Agreement if I am transferred to another department under the same ATO?

No, as long as you are still working in the same ATO, a new training agreement is not required.
10. What qualification must an individual have in order to be an Approved Mentor?

The Approved Mentor must be: (a) Contractually employed by the ATO; (b) A senior staff member in the organisation having knowledge of the individual’s work and the training undertaken; and (c) A member of a professional accountancy body, which is recognized by the SAC, and have at least 3 years post professional qualification experience; or (d) any other person having, in the opinion of the SAC, adequate qualifications and experience. Please refer to page 7 of the “Approved Mentor Guide to Practical Experience” found in this link.

11. As long as I completed my 3 years of RPEC, I do not need to work in an ATO.

Candidates may have completed their minimum 3 years of RPEC but they are still required to continue working in an ATO if they have not graduated from Professional Programme.

Section A5: Others

1. Are there revision classes provided for the examinations? Where and when can I attend them? Do I have to pay?

Yes. There are Registered Learning Organizations (RLOs) providing revision classes. Please visit the website under “Learning Organizations” to check with the relevant centres regarding the fees and required information.

2. What is the website for the Learning Management System (LMS)? I have forgotten my password. How can I request for new one and where can I seek for further assistance?

The LMS is no longer in use. All learning materials (both FP and PP) for candidates are available in the candidate’s workspace in the Singapore CA Qualification Online Platform. Please login and look for the Learning Materials.

3. What is the website to login to the Student Singapore CA Qualification Online Platform?

Please log in at this link.

4. Is the SCAQ internationally recognised? What are the career options available?

Our national accountancy qualification will put you in good stead in your career with mutual recognition by prestigious and long-standing professional bodies (such as the Institute of Chartered Accountants in England and Wales; the Institute of Chartered Accountants Scotland; and Chartered Accountants Ireland). Please visit “Singapore Chartered Accountant Qualifications” for more information.
Frequently Asked Questions (FAQs)

Visit www.sac.gov.sg scaq for information on the Singapore Chartered Accountant Qualification

5. Are SkillsFuture Study Awards, funding or subsidies available for the SCAQ? When is the application period and how much is the grant?

SkillsFuture Study Awards up to S$5,000 are available for Singapore citizens who meet the eligibility criteria. Please visit the website under “Career Support” followed by “SkillsFuture Study Awards” for more information.

6. I am interested in events, conferences and symposiums for this industry. Where can I receive the latest updates and how can I register?

Please visit the website under “Conferences and Events” for more information. Click on Facebook, LinkedIn and YouTube on social media to follow us and keep in touch too:

7. Where can I download or request for resources such as study guides, syllabus, learning outcomes and examination resources?

Please visit the website under “Foundation Programme” or “Professional Programme” for more information. Past year exam papers, examiner’s reports and study guides are listed as well.

In addition, all learning materials (of both FP and PP) for candidates are available in the candidate’s workspace in the Singapore CA Qualification Online Platform. Please login to look for the Learning Materials.

8. How can I stay relevant and benefit from new opportunities in the sector?

The Skills Framework for the Accountancy sector is a guide for individuals to know more. Please visit the website under “Career Support” followed by “Skills Framework” for more information. A free E-booklet of the Skills Framework for Accountancy is also available for download.

9. Can the Training Principal (TP) and Mentor be the same person?

SAC recommends that the TP and Mentor roles be held by different individuals for check and balance purposes.

10. Would my employment contract suffice in lieu of a Training Agreement?

No. These are two separate documents, although in your employment contract, your employer may include terms about the Training Agreement. Please refer to the “Appendix 2 - Sample Training Agreement” found in this link.
Frequently Asked Questions (FAQs)

Visit www.sac.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification

10. How can I verify the identity of a Chartered Accountant of Singapore who had provided his full name and CA Certificate number when no public member list can be found?

You may check with the Institute of Singapore Chartered Accountants at this link.

11. Can SAC help to contact my school directly for the required information on syllabus for comparison and appeal of modules during module exemption assessment?

Candidates are required to provide the requested documents for module exemption assessment.

12. I wish to have a copy of invoice on payment made for the Singapore CA Qualification.

Invoices are emailed to Candidates upon payment. If you are unable to locate it, please email to scaq@relc.org.sg

13. Can you help me with enquires on ICPAS Professional Examination (ICPAS PE)?

You may check with the Institute of Singapore Chartered Accountants at this link.