PROFESSIONAL PROGRAMME

Assurance Module

Module Objective
Upon completion of the Assurance Module, Candidates will be able to analyse, exercise judgment, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments in Singapore and internationally. The Module addresses a wide variety of issues that a Chartered Accountant of Singapore may encounter. It develops the Candidates’ understanding of professional and ethical considerations as well as ensuring they have a broad understanding of the regulatory environment in Singapore. The Module covers procedures in practice management, including quality control and the acceptance and retention of professional engagements; the audit of financial statements including planning, managing, evidence and review, as well as other assignments and reporting.

Recommended Progression
The Ethics and Professionalism module must be completed before enrolment in any technical module in the Singapore CA Qualification. It is recommended (but not required) that Candidates complete the Financial Reporting module before attempting this module.

Cognitive Levels
This document includes learning outcomes which Candidates are expected to achieve. Each learning outcome is identified with a cognitive level ranging from 1 to 3. The cognitive levels are described below:

Level 1: An ability to communicate sound knowledge and insight in relation to emerging trends, current issues, and regulatory changes, with some practical application.
Level 2: An ability to analyse and apply knowledge to moderately complex scenarios that a Candidate would be likely to encounter in the workplace to derive the best possible outcome.
Level 3: An ability to demonstrate an elevated level of application of knowledge, as well as synthesise and evaluate information in more complex scenarios in order to arrive at value-added solutions.

The cognitive levels give an indication of the intellectual depth which Candidates are expected to achieve.

The technical modules in the Singapore CA Qualification are designed at post-university level and build on knowledge, skills and values achieved during the undergraduate studies. The technical modules are designed to develop higher order skills of application, analysis, synthesis and evaluation. For this reason, there are very few learning outcomes with cognitive level 1.

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