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<td>Advanced Diploma in Accountancy</td>
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<td>ADF</td>
<td>Accounting for Decision Making</td>
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<td>AFF</td>
<td>Advanced Financial Reporting</td>
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<td>AS/ASF</td>
<td>Assurance</td>
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<td>ATO</td>
<td>Accredited Training Organisation</td>
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<td>B</td>
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<td>BG</td>
<td>Business Value, Governance and Risk</td>
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<td>CA (Singapore)</td>
<td>Chartered Accountant of Singapore</td>
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<td>CDAS</td>
<td>Committee to Develop the Accountancy Sector</td>
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<td>EDM</td>
<td>Electronic Direct Mailers</td>
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<td>EP</td>
<td>Ethics and Professionalism</td>
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<td>FMF</td>
<td>Financial Management</td>
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<td>Financial Reporting</td>
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<td>GST</td>
<td>Goods and Services Tax</td>
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<td>IAESB</td>
<td>International Accounting Education Standards Board</td>
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<td>IB</td>
<td>Integrative Business Solutions</td>
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<td>IES</td>
<td>International Education Standards</td>
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<td>IFAC</td>
<td>International Federation of Accountants</td>
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<td>ISCA</td>
<td>Institute of Singapore Chartered Accountants</td>
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<td>NTU</td>
<td>Nanyang Technological University</td>
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<td>National University of Singapore</td>
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<td>PD</td>
<td>Professional Development</td>
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<td>Personal Digital Assistant</td>
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<td>Principles of Financial Reporting</td>
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<td>RPEC</td>
<td>Record of Practical Experience and Competence</td>
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<td>SFRS</td>
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<td>Singapore CA Qualification</td>
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1. **Introduction**

The Singapore Chartered Accountant (CA) Qualification is Singapore’s national professional accountancy qualification, developed by the Singapore Accountancy Commission (SAC).

It is designed to develop business leaders, and it is internationally recognised through Reciprocal Membership Agreements with world-renowned CA professional bodies in Ireland, Scotland and the United Kingdom, while offering an Asian perspective.

Completion of the Singapore CA Qualification opens the way to full membership with the Institute of Singapore Chartered Accountants (ISCA) which is required to be conferred the designation, Chartered Accountant of Singapore.

2. **Singapore CA Qualification Framework**

The Singapore CA Qualification is a post-tertiary studies professional accountancy qualification with three (3) main components, as shown in the framework on page 7:

(a) Academic Base;
(b) Professional Programme; and
(c) Practical Experience.

2.1 **Academic Base**

To satisfy the requirements of the Academic Base, Candidates must hold one of the following qualifications, with a five-year validity commencing from the date of conferment:

(a) A Direct Entry Degree
(b) An accredited degree or other degree recognised by SAC and completion of the Foundation Programme
(c) An Advanced Diploma in Accountancy jointly awarded by the SAC and Ngee Ann Polytechnic

For Candidates of the Advanced Diploma in Accountancy (AD) from Ngee Ann Polytechnic, please note that the AD rules and regulations will take precedence in case of any discrepancy in examination rules and regulations in this Candidate Handbook.

---

1 Applicants with a Direct Entry Degree that exceeds the five-year validity period may have their working experience considered for direct admission into the Professional Programme on a case-by-case basis.

2 Completion of the Foundation Programme has a five-year validity commencing from the date of conferment.
2.1.1 Direct Entry Degrees

To enrol directly in the Singapore CA Qualification, a Candidate must possess one of the following direct entry degrees, provided it is within five years from the date of conferment:

(a) Bachelor of Accountancy or Master of Science in Accountancy (previously known as Master of Business Administration (Accountancy)) from the Nanyang Technological University; or
(b) Bachelor of Business Administration (Accountancy) from the National University of Singapore; or
(c) Bachelor of Accountancy or Master of Professional Accounting from the Singapore Management University; or
(d) Bachelor of Accountancy from the Singapore University of Social Sciences (including full-time and part-time programmes); or
(e) Bachelor of Accountancy from the Singapore Institute of Technology.
2.1.2 Accredited Degrees

An Accredited Degree is a degree that has been assessed and accredited by SAC based on the syllabus of the Foundation Programme. Holders or undergraduates of an accredited degree can enrol in the Foundation Programme and may be eligible for module exemptions if they meet the exemption criteria. The exemption fee per module is waived for holders of an accredited degree. However, Prospective Candidates will still need to pay a non-refundable one-time Exemption Assessment Fee when applying for exemptions. For the Fees Schedule, please refer to Annex A. Applications will be reviewed on a case-by-case basis. The module exemption guides are available on the SAC website.

Currently, SAC considers the following to be accredited degrees, provided they are within five years from the date of conferment:

(a) Bachelor of Business Administration from the National University of Singapore;
(b) Bachelor of Science in Accounting and Finance, Bachelor of Science in Accounting with Law, and Bachelor of Science in Banking and Finance from the University of London International Programmes; and
(c) Bachelor of Business (Accountancy) from the Royal Melbourne Institute of Technology University (including full-time and part-time programmes).

2.1.3 Other Degrees

Holders of other degrees recognised by SAC can enrol in the Foundation Programme. SAC recognises degrees that are at least comparable to a three-year undergraduate degree in any discipline from a local or foreign university, using internationally recognised reference sources. Prospective Candidates may also be eligible for module exemptions if they meet the exemption criteria. They are required to pay a non-refundable one-time Exemption Assessment Fee when applying for module exemptions. If their application is approved, there is a non-refundable Exemption Fee payable for each exempted module. For the Fees Schedule, please refer to Annex A. Applications will be reviewed on a case-by-case basis. The module exemption guides are available on the SAC website.

2.1.4 Undergraduates

Undergraduates pursuing a recognised degree in any discipline from a local or foreign university are eligible to enrol in the Foundation Programme. The degree must be
recognised by SAC as at least comparable to a three-year undergraduate degree in any discipline using internationally recognised reference sources. Please note that entry into the Professional Programme requires a degree that is conferred no more than five years ago.

Undergraduates may enrol in any Foundation Programme module at any time during their undergraduate studies. There are no restrictions on the number of modules an undergraduate can take at each examination session. Undergraduate Candidates may be eligible for module exemptions if they meet the exemption criteria. Candidates are required to pay a non-refundable one-time Exemption Assessment Fee when applying for exemptions and a non-refundable Exemption Fee for each module, based on the number of module exemptions awarded. For the Fees Schedule, please refer to Annex A. Applications will be reviewed on a case-by-case basis. The module exemption guides are available on the SAC website.

2.1.5 Advanced Diploma in Accountancy by Ngee Ann Polytechnic

Holders of a local polytechnic diploma in accountancy can enrol in the Foundation Programme via the Singapore Accountancy Commission-Ngee Ann Polytechnic (SAC-NP) Advanced Diploma in Accountancy (AD) route. SAC-NP AD Candidates take the same Foundation Programme centralised examinations. They are not eligible to apply for exemptions from the Foundation Programme modules.

3. Foundation Programme

The Foundation Programme provides an alternate pathway into the Professional Programme for Candidates who do not hold a direct entry degree. It develops in Candidates the fundamental technical knowledge required. Each module positions the body of knowledge within the wider legal framework in Singapore and places a strong emphasis on professional ethics. This holistic approach provides a base for further development during the Professional Programme and the Practical Experience component.

For more information, please visit the SAC website.

4. Applying for the Foundation Programme

Applications can be submitted online on the Singapore CA Qualification Online Platform. The registration and examination enrolment procedures are as follows:
4.1. Enrolment in the Foundation Programme Modules

Candidates will NOT be automatically enrolled into any Foundation Programme modules by SAC or their respective learning organisations. Candidates are to log in to the Singapore CA Qualification Online Platform, enrol for their desired modules by the enrolment deadlines and ensure fees are paid accordingly. The Fees Schedule can be found in Annex A. For upcoming important dates, please refer to the SAC website.

There are no restrictions on the number of modules Candidates can take for each examination session. However, Candidates are strongly encouraged to enrol for a maximum of three (3) Foundation Programme modules per examination sitting.

Candidates are also strongly encouraged to complete the Principles of Financial Reporting module prior to enrolling in the Advanced Financial Reporting module or the Assurance module. Candidates can attempt other modules in any sequence.

4.1.1. Enrolment in the Ethics and Professionalism Module

Candidates are encouraged to enrol and complete the following EP modules in the first year of your candidature. The EP enrolment form can be found in the Singapore CA Qualification Online Platform.

(a) E005i: Ethics & Professionalism: It’s Not About Doing A Job But How You Do It (E-Learning); and

(b) E008i: Ethics Pronouncement 200: An Overview (E-Learning).
Candidates will be provided with a unique username, password, password expiry date, and the URL to access the EP modules upon successful enrolment in the modules.

4.2. Late Enrolment

Candidates may submit an application for late enrolment if they have missed the examination enrolment deadline due to unforeseen circumstances. A non-refundable late examination enrolment fee (in addition to the examination enrolment fee) will be charged for each module.

5. Withdrawal

If Candidates wish to withdraw from a Foundation Programme examination, they shall submit their withdrawal online together with the reason(s) for withdrawal and documentary evidence to SAC. No refunds will be provided. Candidates may re-enrol and pay the examination fee for the subsequent examination session.

For Candidates who withdraw at least one (1) day before the examination day, the current examination session will not be counted as an attempt. For Candidates who withdraw on or after the examination day, the examination will be counted as an attempt. Please refer to Section 11.12 for more information.

6. Mode of Study

Candidates may choose the following modes of study for the Foundation Programme:

(a) Attend tuition courses with a Registered Learning Organisation – Foundation Programme (RLO-FP); or
(b) Self-study.

Attending classes conducted by the RLO-FPs may help you prepare for the Foundation Programme examinations. The list of RLO-FPs is available on the SAC website. For more details regarding course fees, schedules, and duration, please visit the respective RLO-FP websites.

7. Module Structure and Requirements

The Foundation Programme core syllabus builds on the knowledge, skills, and values gained in prior tertiary studies, and are designed to meet the requirements of
International Education Standard 1: Entry Requirements (IES1) to professional accounting education programs (Revised), as issued by the IAESB. Candidates are assumed to have acquired a strong knowledge base in accounting from their prior tertiary studies. It comprises the following modules:

(a) Ethics and Professionalism (EP);  
(b) Principles of Financial Reporting (PFF);  
(c) Advanced Financial Reporting (AFF);  
(d) Accounting for Decision Making (ADF);  
(e) Assurance (ASF);  
(f) Financial Management (FMF); and  
(g) Singapore Taxation (TXF).

The coverage of each module is detailed in the syllabus handbooks available on the SAC website. Each unit of competency within a field is listed, together with an indication of the intellectual depth of skill and knowledge required.

7.1. Ethics and Professionalism Module

The following Ethics and Professionalism (EP) modules guide Candidates in the value, ethics, and attitudes needed to become a Chartered Accountant of Singapore. It also provides a foundation for developing an independent mind-set to compare and question different ethical perspectives.

(a) E005i: Ethics & Professionalism: It’s Not About Doing A Job But How You Do It (E-Learning); and  
(b) E008i: Ethics Pronouncement 200: An Overview (E-Learning).

The EP modules are designed to:

(a) Guide Candidates in working professionally and ethically as a Chartered Accountant of Singapore;  
(b) Encourage Candidates to explore their ethical beliefs and personal value; and  
(c) Introduce Candidates to a common framework for ethical decision-making.

It provides a base that will be integrated with the other modules and the Practical Experience component of the Professional Programme.
The EP modules are delivered via online e-Learning Programmes, which can be taken in any order and must be completed within three (3) months from the date of user account creation. From January 2020, Candidates who enrol for the EP modules must complete the modules within six (6) months from the date of user account creation. The online learning materials for the EP module include audio and text-based content, with multiple choice question (MCQ) assessment in place to ensure that Candidates participate in interactive activities and knowledge checks.

7.2. **Principles of Financial Reporting Module**

The Principles of Financial Reporting module provides Candidates with knowledge of the Conceptual Framework and the Singapore Financial Reporting Standards (SFRS) to produce a complete set of financial statements for single entities, including basic notes to the accounts. Candidates will also be able to explain and advise on the application of the SFRS, demonstrating appropriate professional judgment.

The module provides foundation accounting knowledge for the Advanced Financial Reporting module and the Assurance module. Candidates are assumed to have a strong prior knowledge base in bookkeeping, recording of accounting transactions, and the presentation of a basic set of financial statements without notes.

7.3. **Advanced Financial Reporting Module**

Upon completing the Advanced Financial Reporting module, Candidates will be able to demonstrate sound knowledge of and apply the Conceptual Framework and the SFRS to produce a complete set of financial statements for single entities and simple groups, including basic notes to the accounts. Candidates will also be able to explain and advise on the application of the SFRS, including the appropriate treatment and disclosure of hedge accounting, demonstrating appropriate professional judgment.

Candidates are strongly encouraged to complete the Principles of Financial Reporting module before enrolling in this module.

7.4. **Accounting for Decision Making Module**

The Accounting for Decision Making module develops cost accounting techniques for planning, control, and decision-making. The key focus is on analysis of relevant information for decision making by management. Candidates will gain practical
knowledge through the application of various strategic management accounting tools and techniques.

7.5. Assurance Module

Upon completing the Assurance module, Candidates will understand the nature, purpose, and scope of assurance engagements. Candidates will be able to demonstrate how an auditor obtains an understanding of the entity, plans and performs audit procedures, collects and documents evidence, and presents reports for statutory audits in accordance with the Singapore Standards on Auditing and Code of Professional Conduct and Ethics.

Candidates are strongly encouraged to complete the Principles of Financial Reporting module before enrolling in this module.

7.6. Financial Management Module

The Financial Management module equips Candidates with the skills expected of an aspiring finance manager. It explores the environment and scope of finance, working capital management through active analysis of current assets and current liabilities, the firm’s cost of capital through debt and equity sources, and other business finance issues. Candidates will be exposed to different investment appraisal techniques and business valuation models to gain knowledge to price financial instruments and businesses. The module will also cover key risk-management elements, such as operational, market, reputation, and strategic risk concepts.

Candidates are assumed to have prior basic understanding of financial management issues and a good working knowledge of the Singapore economy, including its position in the region and internationally.

7.7. Singapore Taxation Module

Through the Singapore Taxation module, Candidates acquire core knowledge of the underlying principles and major technical areas of taxation through a variety of business and personal scenarios and situations. Upon completing the module, Candidates should be able to compute tax liabilities, explain the basis of their calculations, apply ethical tax-planning techniques for individuals and companies, and identify the compliance issues for each major tax type. Candidates are assumed to have prior basic understanding of the Singapore taxation system.
8. **Learning Materials**

The Examiners’ Guides, containing the examiners’ reports and suggested solutions to the examinations, are provided as a study resource. Candidates are encouraged to practise past examinations’ papers and compare answers against the provided examiners’ guides. Candidates are also advised to approach the RLO-FPs for preparatory course support.

9. **Programme Duration**

Successful completion of all six (6) modules in the Foundation Programme is achievable within six (6) months, depending on the Candidate’s existing commitments and their chosen mode of study.

10. **Module Assessment**

All Foundation Programme Candidates, including SAC-NP AD Candidates, will be assessed by way of centralised e-Examinations, which are conducted by SAC twice a year. They are applicable to all. Each module culminates in a **three-hour-and-fifteen-minute (inclusive of fifteen (15) minutes’ reading time) restricted open book e-Examination** that tests the Candidates’ mastery of the subject matter and allows them to prove their attainment of the required level of professional competence.

Each examination consists of questions requiring 100% structured responses. For instance, written short answer questions, essay style questions, computations, or standard format questions (e.g., extracts from tax returns and other statutory lodgement forms, journal entries, working papers, graphs, charts, extracts from Financial Statements, etc.). Questions may not be of equal weight. Each question may have multiple interlinked parts.

All Learning Outcomes are examinable at the cognitive level stipulated in the Syllabus Handbook. Both technical knowledge and Candidates’ transferrable skills (time management, communication, professionalism, and critical thinking, etc.) are assessed. For instance, critical thinking questions in the examination may ask Candidates to demonstrate purposeful, considered, professional, and/or ethically guided decision-making (e.g., by providing their opinion, giving advice, making a recommendation, etc.), and/or justifying their choice when options are available. Please refer to Annex B for the comparison table of the cognitive levels between the
Foundation Programme and the Professional Programme of the Singapore CA Qualification.

11. Examinations

11.1. Examination Notification

Candidates will be notified of the examination:
(a) Two (2) weeks before the examination date (via email and SMS); and
(b) One (1) day before the examination date (via SMS).

Candidates who do not receive any notification two (2) weeks before the examination should email SCAQ@relc.org.sg immediately.

11.2. Personal Identification

The Examination Attendance Docket serves as Candidates’ personal identification document and entry permit into the examination centre. Candidates should check and email SCAQ@relc.org.sg immediately if errors are found.

A soft copy of the Examination Attendance Docket will be available on the Singapore CA Qualification Online Platform two (2) weeks prior to the examination date. It contains important information such as the examination module, venue, time, date, seat number, and instructions to Candidates.

Candidates must present a printed copy of the Examination Attendance Docket and their photo identification card (ID) for verification on the day of the examination. Their photo ID should indicate the same identification number as printed on the Examination Attendance Docket. Those who fail to produce such identification documents or whose identity cannot be satisfactorily verified will not be permitted to sit for the examination.

11.3. Examination Rules and Instructions

Failure to observe any of the Examination Rules and Instructions may result in disqualification from the entire examination.

Candidates are reminded that unauthorised access of the Internet during the examination is strictly prohibited. Any Candidate found attempting to access the Internet during the examination will be deemed to have committed an act of cheating
and is liable to disciplinary action including (but not limited to) suspension or immediate disqualification from the programme.

11.4. Examination Day

The examination will commence promptly at the time and venue indicated on the Examination Attendance Docket. Candidates are advised to enter the examination hall forty-five (45) minutes before the start of the examination. Candidates who are more than thirty (30) minutes late for the start of the examination will be barred from entering the examination venue.

Candidates are not allowed to leave the examination hall during the first thirty (30) minutes and the last fifteen (15) minutes of the examination. Candidates are to remain seated until permission is given to leave the examination hall.

Candidates are required to comply with all instructions issued by the Examination Invigilators / staff before and during the examination.

Invigilators are not permitted to answer questions from Candidates about alleged ambiguities or inaccuracies in any aspect of the examination paper.

11.4.1 Permitted Materials

The Foundation Programme centralised examinations are restricted open book examinations. Candidates are only allowed to bring in one A4-sized double-sided cheat sheet without attachments into the examination hall. Candidates MUST bring their own laptops, chargers and calculators.

11.4.2 Prohibited Items and Manual Inspection

Candidates are not allowed to use any form of electronic device or their laptops to communicate within the examination hall or with persons outside the examination hall. All electronic beeping and transmission devices, including mobile phones, smart phones and PDAs are to be switched off during the examination.

The following equipment are not permitted during the examinations:
(a) wristwatches and smartwatches
(b) smart monitors
(c) computer monitors
(d) tablets such as iPads
(e) desktop computers
(f) pagers
(g) mobile phones
(h) headphones or earphones
(i) any other programmable or electronic devices able to transmit or receive information (such as smart phones and smart watches)

All other personal belongings are to be placed in the designated area allocated in the examination hall. **No food, except plain water in a bottle, is allowed at the examination table.**

The invigilators/staff (or their agents) have the authority to conduct a manual search in the presence of the Candidate on any items (such as bags, luggage, boxes, etc.) brought into the examination hall by the Candidate.

### 11.4.3 Rules for Calculators

Calculators are allowed for all examinations if they comply with the following requirements:

(a) Are silent;

(b) Have an internal power source (e.g. do not require AC power access);

(c) Have no special communication features (e.g. calculators with the capability of remote communication (via *Infrared*, Bluetooth, Smartcard, Wi Fi, etc.) with other devices or the Internet are prohibited); and

(d) Are a dedicated device (e.g. a standalone calculator, and not part of a mobile phone or other electronic devices).

Candidates are required to show all workings to numerical calculations in their answers. Marks will only be awarded for workings that are written in the online answer scripts.

### 11.5. Infectious Diseases

Candidates suffering from infectious diseases (e.g. chicken pox, hand foot mouth disease, etc.) will not be allowed admission into the examination hall and will not be allowed to sit for the examination. Candidates must submit an online form for absence from the examination. Please refer to Section 11.15.
11.6. Examination Language Medium

The language medium for all Foundation Programme examinations is English. All answers must be in English; answers in other languages will not be marked.

11.7. Examination Setting Procedures

The examinations are set by a team of SAC-appointed examiners. The examination setting procedures involve extensive reviews by SAC to ensure that the syllabus coverage, duration, level of difficulty, and marks allocation are appropriate.

11.8. Examination Marking Procedures

The examination marking procedures are designed to ensure that the marking process is consistent, accurate, and fair to all Candidates. The marking process is controlled through a system of auditing to ensure that the marking scheme is applied consistently, minimising the possibility of calculation errors of the examination results.

Examination results of any Candidate whose performance falls within the borderline band will automatically be reassessed to ensure every competent Candidate is given an accurate grade.

11.9. Examination Answer Scripts

All Examination Answer Scripts remain the property of SAC and will not be returned to Candidates. Once the Answer Scripts are submitted, Candidates no longer have any rights to those documents. SAC retains the right to use submitted scripts and materials, on a no-name basis, for training and feedback purposes.

11.10. Grades and Results

Examination results are finalised and released only after extensive reviews have been carried out and approved by SAC.

Results will be released approximately two (2) months after the end of the examination period. Candidates will receive an email notification on the release of results via the Singapore CA Qualification Online Platform. If Candidates do not see their results on the portal within one week of the examination results release date, they should email SCAQ@relc.org.sg.
The range of marks and grades for the examination results are as follows:

<table>
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<tr>
<th>Examination Grade</th>
<th>Marks Band</th>
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<tbody>
<tr>
<td>Fail</td>
<td>&lt; 50%</td>
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<tr>
<td>Pass</td>
<td>50% - 64%</td>
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<tr>
<td>Pass with Merit</td>
<td>65% - 74%</td>
</tr>
<tr>
<td>Pass with Distinction</td>
<td>75% - 85%</td>
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<tr>
<td>Pass with High Distinction</td>
<td>86% - 100%</td>
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The transcript will reflect only the examination grade.

11.11. Pass Requirements

Candidates must achieve at least 50% of the available marks for the examination to successfully complete a module. However, Candidates are strongly advised to strive for a mark of 65% or better to achieve a good academic base for a smoother transition into the Professional Programme.

For Candidates who receive an examination grade of ‘fail’ for the module examination, the examination counts as an attempt.

11.12. Number of Examination Attempts

Candidates are allowed a maximum of four attempts for each module from their first attempt of the module.

The following scenarios explain the examination attempts.

<table>
<thead>
<tr>
<th>Not counted as an attempt</th>
<th>Counted as an attempt</th>
</tr>
</thead>
<tbody>
<tr>
<td>• You have not enrolled for the module examination</td>
<td>• You sit for the module examination and/or fail the module examination</td>
</tr>
<tr>
<td>• You withdraw at least one day before the actual examination day</td>
<td>• You withdraw on or after the actual examination day</td>
</tr>
<tr>
<td>• You are absent with valid reasons³</td>
<td>• You are absent without valid reasons³</td>
</tr>
</tbody>
</table>

³ Valid reasons are limited to only medical, compassionate, and National Service obligations. SAC does not consider work exigencies to be valid reasons.
If Candidates use up all four (4) attempts, they will be removed from the Singapore CA Qualification Candidate Register.

Candidates who are removed from the Candidate Register may re-apply as a new Candidate only after a 12-month cooling off period. All prior exemptions previously granted as part of the Candidate’s tertiary studies and all attempted Foundation Programme module results will be voided.

11.13. **Special Arrangements in Examinations**

Candidates diagnosed with learning or physical disabilities may submit an application for special arrangements during the examination. Applications for special arrangements are to be submitted online at least one (1) month before the examination. Candidates must submit medical documents to substantiate their request. Requests for special arrangements may result in an additional charge being levied on the Candidate.

All cases will be evaluated on a case-by-case basis by SAC.

11.14. **Special Consideration in Examinations**

Candidate may apply for special consideration if their performance in an examination has been affected by illness or other causes. Such causes may include:

(a) Debilitating illness or psychological condition;
(b) Bereavement in the immediate family; or
(c) Serious trauma.

Applications for special consideration are to be submitted online within three (3) days after an examination. Candidates must submit medical documents and/or any other documentary evidence to substantiate their applications.

All cases will be evaluated on a case-by-case basis by the SAC.

11.15. **Absence from Examinations**

Candidates who are absent for the Foundation Programme examinations may submit the online Absent from Exam form.
Candidates who are absent with valid reasons will be allowed to sit for the examination at the subsequent examination session and need not pay the examination enrolment fee for it. The current examination session will not be counted as an attempt.

Candidates who are absent but did not submit the online Absent from Exam Form within three working days will be considered to be absent without valid reasons. Candidates who are absent without valid reasons may re-enrol and pay the examination fee for the subsequent examination session. The current examination will be counted as an attempt.

For Candidates who are absent with or without valid reasons in the subsequent examination session, it will be counted as an attempt. Candidates are required to re-enrol and pay for the examination enrolment fee in the subsequent examination session should they wish to retake the examination.

<table>
<thead>
<tr>
<th>Scenarios</th>
<th>Attempt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Absent with valid reasons⁴</td>
<td>Not counted as an attempt</td>
</tr>
<tr>
<td>Absent without valid reasons⁴</td>
<td>Counted as an attempt</td>
</tr>
</tbody>
</table>

11.16. Examination Appeals Process

Candidates who fail the module examination may appeal the results. Please refer to Annex A for the current fee schedule. The Appeals Fee is non-refundable regardless of the result of the appeal. Please note that this is not a re-marking service and that this service is for “FAIL” cases only.

Candidates are required to submit their appeals for Examination Results online and make payment accordingly. Please refer to the SAC website for details on the appeals submission. Candidates will be notified in writing of the outcome of the application within seven (7) working days upon receipt of the appeal form and payment.

Arising from the appeal, Candidates will be notified of either of the following outcomes:

(a) No change in “FAIL” status; or

⁴ Valid reasons are limited to only medical, compassionate, and National Service obligations. SAC does not consider work exigencies to be valid reasons.
(b) Change from a “FAIL” to a “PASS” status.

Candidates who appeal will also receive a breakdown of their actual scores per question for the examination.

No further appeal will be accepted by SAC.

12. Suspension/Removal from Candidate Register

Candidates may face suspension from the Foundation Programme or removal from the Candidate Register for reasons outlined in Sections 12.1 to 12.3. A Candidate who has been suspended will not be allowed to sit for any Foundation Programme examination during the period of suspension.

12.1. Outstanding Annual Candidature Fee

Annual Candidature Fee is due and payable on every 1st January. Candidates will be suspended if the Annual Candidature Fee is not paid by every 31st January. Candidates will not be able to enrol for any examinations if their Candidature have been suspended. To re-activate the candidature, Candidates are required to pay all the outstanding fees.

12.2. Time Limits

A Candidate who has been suspended for a period of two (2) consecutive years, i.e. 4 consecutive semesters, will be removed from the Candidate Register.

A Candidate who has not attempted any module within two (2) consecutive years, i.e. 4 consecutive semesters, will be considered inactive and removed from the Candidate Register.

Candidates who are removed from the Candidate Register may re-apply as a new Candidate. Please refer to Section 13 for more information. In addition, they must meet all the relevant requirements and pay all applicable fees.
12.3. **Misconduct and Removal from Candidate Register**

Candidates are to observe good character and conduct throughout their Candidature in the Singapore CA Qualification. Any Candidate found guilty of misconduct will be removed from the Candidate Register immediately on disciplinary grounds.

The following is a non-exhaustive list of examples of misconduct:

(a) Falsification or misuse of Singapore CA Qualification or academic records; or
(b) Cheating during examinations; or
(c) Creating disturbance and disruption to other Candidates during examinations; or
(d) Use of false pretences or impersonation of others in an attempt to deceive the Administrator, Invigilators, or SAC; or
(e) Possession and/or use of unauthorised materials during examinations; or
(f) Conviction of a criminal offence in Singapore or elsewhere; or
(g) Use of the Chartered Accountant of Singapore designation and logo when the Candidate has not attained that designation.

Complaints regarding a Candidate’s misconduct shall be made to SAC. A Disciplinary Committee will investigate all complaints regarding misconduct, unless it is conclusively shown that the complaint is non-justifiable. In the event that the Candidate is also a member of ISCA (under any of the ISCA membership categories), the complaint will be made known to ISCA and the Candidate will be subject to disciplinary actions under the Code of Conduct and Membership rules and regulations of ISCA.

13. **Re-application for the Foundation Programme**

Candidates who are removed from the Candidate Register may re-apply for the Foundation Programme as a **new Candidate** only after they have served a 12-month cooling off period. All exemptions previously granted as part of the Candidate’s tertiary studies and all attempted Foundation Programme module results will be voided.

14. **Issuance of Full Transcript upon Completion of the Programme**

Candidates who successfully complete the Foundation Programme will be issued a full transcript by the SAC, attesting that they meet the Academic Base requirements of the Singapore CA Qualification and are eligible to enrol in the Professional Programme.
of the Singapore CA Qualification. The validity of recognition is five years from the
date of conferment stated on the transcript. Completion of the Foundation
Programme is recognised in the SkillsFuture Framework for the Accountancy Sector.

15. **Fees and Payment**

15.1. **Annual Candidature Fee**

Annual Candidature Fee is due and payable on every 1\textsuperscript{st} January. Please refer to Annex A for the Fees Schedule.

15.2. **Fees for Foundation Programme**

All fees are regularly reviewed and are quoted inclusive of Goods and Services Tax (GST). Please refer to Annex A for the Fees Schedule.

15.3. **Methods of Payment and Procedures**

Payments can be made online via credit/debit card. All application/enrolment payments must be accompanied by the official application/enrolment form duly completed and the required documents. All application/enrolment payments are strictly non-refundable.
16. Enquiries

16.1. Singapore CA Qualification, Examination Body:
Singapore Accountancy Commission
10 Anson Road, #05-18 International Plaza
Singapore 079903

16.2. CA (Singapore), Professional Body:
Institute of Singapore Chartered Accountants
60 Cecil Street, ISCA House
Singapore 049709

16.3 Administrator:
RELC Examinations Bureau
30 Orange Grove Road, Level 3 RELC Building
Singapore 258352
Email: SCAQ@relc.org.sg
Tel: (65) 6734 9868

16.4. Other Information Services
Website : www.sac.gov.sg
General Enquiries : enquiries@sac.gov.sg
Programme Admission and Examination Matters : SCAQ@relc.org.sg
Application to be ISCA member and CA (Singapore) : www.isca.org.sg

Please note that all information contained in the Candidate Handbook is subject to change without notice.

About the Singapore Accountancy Commission

The Singapore Accountancy Commission (SAC) spearheads the development of the Singapore accountancy sector with the vision of developing Singapore into a leading global accountancy hub. SAC is working to achieve this by deepening the skills of the accountancy talent pool; developing the industry to capture growth opportunities; and creating a hub and exchange by building Singapore into a centre for thought leadership. SAC is a statutory body under the Ministry of Finance. For more information, please visit the SAC website.
About the Institute of Singapore Chartered Accountants

The Institute of Singapore Chartered Accountants (ISCA) is the national accountancy body of Singapore. ISCA’s vision is to be a globally recognised professional accountancy body, bringing value to our members, the profession and wider community. There are over 32,000 ISCA members making their stride in businesses across industries in Singapore and around the world.

Established in 1963, ISCA is an advocate of the interests of the profession. Possessing a Global Mindset, with Asian Insights, ISCA leverages its regional expertise, knowledge, and networks with diverse stakeholders to contribute towards Singapore’s transformation into a global accountancy hub.

ISCA is the Designated Entity to confer the Chartered Accountant of Singapore - CA (Singapore) - designation.

ISCA is a member of Chartered Accountants Worldwide, a global family that brings together the members of leading institutes to create a community of over 1.8 million Chartered Accountants and students in more than 190 countries.

For more information, please visit the ISCA website.
## Annex A – Fees Schedule

<table>
<thead>
<tr>
<th>Items</th>
<th>Fees **** (GST inclusive)</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-time Application Fee</td>
<td>S$107.00</td>
</tr>
<tr>
<td>Annual Candidature Fee (due and payable on every 1st January)</td>
<td>S$107.00 per year</td>
</tr>
<tr>
<td>Ethics &amp; Professionalism Module (E005i: Ethics &amp; Professionalism: It’s Not About Doing A Job But How You Do It (E-Learning))*</td>
<td>S$98.98</td>
</tr>
<tr>
<td>Ethics &amp; Professionalism Module (E008i: Ethics Pronouncement 200: An Overview (E-Learning))*</td>
<td>S$128.40</td>
</tr>
<tr>
<td>Foundation Programme Module Examinations</td>
<td>S$535.00 per module</td>
</tr>
<tr>
<td>Foundation Programme Module Exemption Fee**</td>
<td>S$535.00 per module</td>
</tr>
<tr>
<td>Foundation Programme Module Exemption Assessment Fee</td>
<td>S$160.50 per assessment</td>
</tr>
<tr>
<td>Examination Result Appeal Fee</td>
<td>S$160.50</td>
</tr>
<tr>
<td>Late Examination Enrolment Fee</td>
<td>S$107.00 per module</td>
</tr>
<tr>
<td>Request for Examination Deferment Fee</td>
<td>S$107.00 per module</td>
</tr>
<tr>
<td>Re-activation Fee (from suspended candidature status)****</td>
<td>All outstanding fees</td>
</tr>
</tbody>
</table>

### Important Notes:

* Candidates are encouraged to enrol and complete the Ethics & Professionalism (EP) Modules during the first year of their Candidature. Candidates can enrol the EP Modules via the [Singapore CA Qualification Online Platform](https://www.casg.com.sg/onlineplatform/).

* Online module, without learning materials and examinations.

** Module Exemption Fees are waived for Candidates with Accredited degrees.

*** Candidates may write in to the [administrator](mailto:scaq@relc.org.sg) for breakdown of outstanding fees.

**** All fees are **non-refundable**, and excludes tuition fees charged by RLO-FPs.

For more information, please refer to the [SAC website](https://www.accountancy.gov.sg/).
Annex B – Comparison Table of the Cognitive Levels

The following table outlines the comparison of the cognitive levels between the Foundation Programme (FP) and the Professional Programme (PP) of the Singapore CA Qualification.

The FP closely reflects the major knowledge domains required to be mastered prior to entering the PP. Although the Learning Outcomes in both programmes are similar, the cognitive level assigned to each Learning Outcome is lower in the FP, with FP-3 cognitive level still being lower than PP-2 cognitive level (with some minor overlap). The majority of the FP’s Learning Outcomes are set at the FP-2 cognitive level, while most of the PP’s Learning Outcomes are set at PP-3 cognitive level. The level of technical proficiency required to succeed in the PP is substantially higher than required for the FP. The major differences in cognitive level are bolded and underlined in the table below.

<table>
<thead>
<tr>
<th>Cognitive Level</th>
<th>Foundation Programme</th>
<th>Cognitive Level</th>
<th>Professional Programme</th>
</tr>
</thead>
<tbody>
<tr>
<td>FP-1</td>
<td>An ability to communicate knowledge and insight in relation to emerging trends, current issues, and regulatory changes, with some practical application.</td>
<td>PP-1</td>
<td>An ability to communicate sound knowledge and insight in relation to emerging trends, current issues, and regulatory changes, with some practical application.</td>
</tr>
<tr>
<td>FP-2</td>
<td>An ability to <strong>assess</strong> and apply knowledge to <strong>common scenarios</strong> that a Candidate would be likely to encounter in the workplace to derive <strong>an appropriate outcome</strong>.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FP-3</td>
<td>An ability to demonstrate an elevated level of application of knowledge and <strong>assess</strong> information in more complex scenarios(^5) in order to arrive at <strong>an appropriate outcome</strong>.</td>
<td>PP-2</td>
<td>An ability to <strong>analyse</strong> and apply knowledge to <strong>moderately complex</strong> scenarios that a Candidate would be likely to encounter in the workplace to derive the <strong>best possible outcome</strong>.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PP-3</td>
<td>An ability to demonstrate an elevated level of application of knowledge, <strong>as well as synthesise and evaluate</strong> information in more complex scenarios(^6) in order to arrive at <strong>value-added solutions</strong>.</td>
</tr>
</tbody>
</table>

\(^5\) More complex as compared to the common scenarios in encountered in FP-2.

\(^6\) More complex scenarios as compared to the moderately complex scenarios encountered in PP-2.