SINGAPORE CHARTERED ACCOUNTANT QUALIFICATION
(PROFESSIONAL PROGRAMME)
CANDIDATE HANDBOOK
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## Definitions, Acronyms and Abbreviations

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<tr>
<td>AD</td>
<td>Advanced Diploma in Accountancy</td>
</tr>
<tr>
<td>ADF</td>
<td>Accounting for Decision Making</td>
</tr>
<tr>
<td>AFF</td>
<td>Advanced Financial Reporting</td>
</tr>
<tr>
<td>AS/ASF</td>
<td>Assurance</td>
</tr>
<tr>
<td>ATO</td>
<td>Accredited Training Organisation</td>
</tr>
<tr>
<td>BG</td>
<td>Business Value, Governance and Risk</td>
</tr>
<tr>
<td>CA</td>
<td>Chartered Accountant of Singapore</td>
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<tr>
<td>CDAS</td>
<td>Committee to Develop the Accountancy Sector</td>
</tr>
<tr>
<td>EDM</td>
<td>Electronic Direct Mailers</td>
</tr>
<tr>
<td>EP</td>
<td>Ethics and Professionalism</td>
</tr>
<tr>
<td>FMF</td>
<td>Financial Management</td>
</tr>
<tr>
<td>FR</td>
<td>Financial Reporting</td>
</tr>
<tr>
<td>GST</td>
<td>Goods and Services Tax</td>
</tr>
<tr>
<td>IAESB</td>
<td>International Accounting Education Standards Board</td>
</tr>
<tr>
<td>IB</td>
<td>Integrative Business Solutions</td>
</tr>
<tr>
<td>IES</td>
<td>International Education Standards</td>
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<tr>
<td>IFAC</td>
<td>International Federation of Accountants</td>
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<tr>
<td>ISCA</td>
<td>Institute of Singapore Chartered Accountants</td>
</tr>
<tr>
<td>NTU</td>
<td>Nanyang Technological University</td>
</tr>
<tr>
<td>NUS</td>
<td>National University of Singapore</td>
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<tr>
<td>PD</td>
<td>Professional Development</td>
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<tr>
<td>PDA</td>
<td>Personal Digital Assistant</td>
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<tr>
<td>PFF</td>
<td>Principles of Financial Reporting</td>
</tr>
<tr>
<td>RPEC</td>
<td>Record of Practical Experience and Competence</td>
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<tr>
<td>S</td>
<td>Description</td>
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<tr>
<td>-------</td>
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<tr>
<td>SAC</td>
<td>Singapore Accountancy Commission</td>
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<tr>
<td>SAC-NP</td>
<td>Singapore Accountancy Commission-Ngee Ann Polytechnic</td>
</tr>
<tr>
<td>SFRS</td>
<td>Singapore Financial Reporting Standards</td>
</tr>
<tr>
<td>Singapore CA Qualification</td>
<td>Singapore Chartered Accountants Qualification</td>
</tr>
<tr>
<td>SIT</td>
<td>Singapore Institute of Technology</td>
</tr>
<tr>
<td>SMS</td>
<td>Short message service</td>
</tr>
<tr>
<td>SMU</td>
<td>Singapore Management University</td>
</tr>
<tr>
<td>SUSS</td>
<td>Singapore University of Social Sciences</td>
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</tbody>
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<table>
<thead>
<tr>
<th>T</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TX</td>
<td>Taxation</td>
</tr>
<tr>
<td>TXF</td>
<td>Singapore Taxation</td>
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<tr>
<th>U</th>
<th>Description</th>
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<tbody>
<tr>
<td>UOL</td>
<td>University of London</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 8:

(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

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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 Professional Programme, 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.

3 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.
2.1.2 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](https://www.sac.gov.sg).

### 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](https://www.sac.gov.sg).

### 4. Professional Programme

The Professional Programme equips Candidates with the knowledge, skills, and professional values required of a Chartered Accountant of Singapore. Upon completion of the Professional Programme modules and the Practical Experience
requirements, Candidates will be awarded a Full Transcript from SAC and be eligible to apply for ISCA membership.

5. Applying for the Professional Programme

Applications can be submitted online on the Singapore CA Qualification Online Platform. The registration and examination enrolment procedures are as follows:

All applicants must be employed by an Accredited Training Organisation within a reasonable period.

5.1. Enrolment in the Professional Programme Modules

Candidates will NOT be automatically enrolled into any Professional Programme modules by SAC or their respective learning organisations. Candidate 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.

5.1.1. Enrolment in the Ethics and Professionalism Modules

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.

5.1.2. Technical Modules

The four (4) technical modules may be taken in any order. However, a strong knowledge and application of Accounting Standards, Statutes, Regulations, and relevant Codes provide the foundation for passing the Professional Programme examinations. As such, it is recommended that Candidates attempt the Financial Reporting Module first.

Candidates have the option of taking any number of modules per examination session, subject to module availability. Although there are no formal restrictions on the number of technical modules Candidates may attempt at each examination sitting, Candidates are strongly encouraged to take only one (1) technical module at each sitting as they are most likely to be working on a full-time basis.

In addition, to complement the applied nature of the modules, it is recommended that the Candidate has at least six (6) months’ relevant work experience before commencing their first technical module.

5.1.3. Integrative Business Solutions Module

Candidates will only be allowed to enrol for the Integrative Business Solutions (IB) capstone module if they have:

(a) Completed the Ethics and Professionalism modules and produce the Certificate of Completion;
(b) Passed the four (4) technical modules; and
(c) Acquired at least two (2) years of relevant practical experience by the time they sit for the IB module examination.

Candidates do not have to complete the entire Practical Experience component before taking the IB examination. During the capstone module enrolment, Candidates are required to declare that they have completed two (2) years of Practical Experience as recorded in the RPEC which has been signed off by their Approved Mentors via the Singapore CA Qualification Online Platform. The RPEC should be reviewed and signed
off by their Approved Mentors less than six months prior to the commencement of the module enrolment period.

5.2. 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.

6. Withdrawal

If Candidates wish to withdraw from a Professional 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 12.12 for more information.

7. Mode of Study

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

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

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

The Professional Programme is a self-directed programme which offers flexibility and learning support to suit the study and working needs of Candidates. It comprises the following modules:

(a) Ethics and Professionalism (EP);
(b) Financial Reporting (FR);
(c) Assurance (AS);
(d) Business Value, Governance and Risk (BG);
(e) Taxation (TX); and
(f) Integrative Business Solutions (IB).

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.

8.1. Ethics and Professionalism Modules

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.

8.2. **Financial Reporting Module**

Upon completing the Financial Reporting module, Candidates will be able to demonstrate knowledge and apply the Singapore Financial Reporting Standards (SFRS) to produce a complete set of financial statements for an entity. They will also be able to explain and advise on the application of the SFRS, demonstrating appropriate professional judgement in the process.

8.3. **Assurance Module**

Upon completing 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 local and international best practices and current developments. 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 and ensures 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.

It is strongly recommended that Candidates successfully complete the Financial Reporting module before attempting this module.

8.4. **Business Value, Governance and Risk Module**

Upon completing the Business Value, Governance and Risk module, Candidates will be able to demonstrate a sound understanding of the basis upon which corporate value is created, maintained sustainably (e.g. sound investment decisions), and protected (e.g. by avoidance of excessive concentration of power and lack of scrutiny of
management). Candidates will be able to assess how governance arrangements may prevent long-term dysfunctional behaviour. The module addresses risk management as a key factor in governance and strategy. It develops skills from previous studies in asset valuation in the context of wider considerations of capital investment appraisal, including strategic investment decisions, taking into account underlying financial risk management concepts for effective and responsible decision making.

8.5. Taxation Module

Upon completing the Taxation module, Candidates will be able to deal with the Singapore taxation issues that a general purpose accountant (i.e. an accountant other than one specialising in the provision of tax advice) is likely to encounter, such as income tax from self-employment, employment and investments, the corporation tax liability of individual companies and groups of companies, stamp duty, the goods and services tax liability of businesses, and the types of tax incentives available. They should be able to appreciate tax planning opportunities under domestic taxation laws. Candidates will also be expected to understand international taxation and comparative tax treatments for financial risk management considerations, though not in a tax planning or advisory role.

8.6. Integrative Business Solutions Module

This capstone module develops Candidates’ ability to identify business issues and opportunities, and use their knowledge, skills, values, and judgment acquired from the Ethics and Professionalism module, four (4) technical modules, and practical work experience to develop integrative business solutions for relevant stakeholder groups. Higher order knowledge and skills are required to assess strategic positions, business performance and governance, as well as identify viable options, recommend appropriate plans to achieve strong organisational performance, and provide sustainable value-added solutions. The module requires Candidates to critically analyse business issues and demonstrate strong analytical skills through interpreting and evaluating multidisciplinary business case study/studies.

9. Learning Materials

Candidates enrolled in the technical modules will receive a textbook and practice workbook, which comprises examination standard questions and suggested solutions.
Candidates will also have access to the Examiners’ Guides, consisting of past examination papers with suggested solutions and examiners’ reports. Candidates are encouraged to practise past examinations’ papers and compare answers against the provided examiners’ guides.

Candidates enrolled in the Integrative Business Solutions module will receive a toolkit.

10. Practical Experience

The International Federation of Accountants (IFAC) IES 5, Initial Professional Development – Practical Experience (Revised) recognises that practical experience is essential in developing the competence of an aspiring Professional Accountant.

Practical Experience is a key component of the Professional Programme. It helps Candidates prove that they have acquired the professional knowledge, skills, attitudes, and behaviours required of a Chartered Accountant of Singapore.

Professional Programme Candidates are required to acquire relevant practical work experience via a Training Agreement in an Accredited Training Organisation (ATO) under the guidance of an Approved Mentor. ATOs include public accountancy entities, business enterprises, Not-for-Profit organisations, and government agencies. ATOs can be local entities or foreign operations. Candidates may refer to the SAC website for a list of ATOs and the Candidate Guide to Practical Experience.

10.1. Required Length and Type of Experience

Candidates are required to accumulate a minimum of four hundred and fifty (450) working days across three (3) years of core work experience, excluding time off for study leave and examinations, training courses, annual leave, public holidays, illness, or office administration. Work experience must be acquired during employment with an ATO. The total number of days of core work experience could vary based on the demands of the ATO, the Approved Mentor’s recommendation, and prior relevant work experience.

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4 Part-time employment of at least three (3) days a week will count towards the experience requirements proportionally, subject to the ATO’s agreement and the prior approval of SAC.
Core experience involves being involved in ‘real’ practical work of a financial or accounting nature, which can be gained in one or more functional areas. These functional areas may include, but are not limited to:

(a) Finance;
(b) Audit (Internal or External);
(c) Tax;
(d) Compliance and Risk Management;
(e) Treasury;
(f) Business Recovery, Restructuring and Insolvency; and
(g) Business Information Technology.

A significant proportion of this experience should be spent on one or two specific key areas of competence relating to the role(s) within the ATO. If Candidates spend the bulk of the Training Agreement in one area of work, it is necessary that Candidates gain a depth of understanding in that area.

Candidates need to demonstrate competences in a number of areas. These fall broadly into two (2) types of competences: generic competences and technical competences. To demonstrate the general skills required of a Chartered Accountant, nine (9) generic competences are laid out in the following framework. Candidates are required to demonstrate how these competences have been acquired.

<table>
<thead>
<tr>
<th>Ethical and Professionalism</th>
<th>Organisation and Business Management</th>
<th>Personal Effectiveness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Ethics, Values and Judgement</td>
<td>Information and Technology</td>
<td>Self-Awareness</td>
</tr>
<tr>
<td>Risk Management and Compliance</td>
<td>Critical Thinking, Reasoning, Analysis and Problem Solving</td>
<td>Manage Self and Others</td>
</tr>
<tr>
<td>Business Awareness and Strategy</td>
<td>Manage and Deliver Activities</td>
<td>Business Communication</td>
</tr>
</tbody>
</table>

Technical competences enable Candidates to demonstrate different technical skills depending on the role or function. There are five (5) areas of technical competences, laid out in the following framework. Each area of technical competence is broken
down into three (3) elements. It is not required for all of the technical competences to be demonstrated. However, Candidates must demonstrate competence in a total of four (4) elements, including one financial reporting element.

<table>
<thead>
<tr>
<th>Technical Competences</th>
<th>Financial Reporting</th>
<th>Assurance</th>
<th>Decision Support and Analysis</th>
<th>Governance and Risk</th>
<th>Taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>FR1 Accounting for Transactions</td>
<td>AS1 Planning an Engagement</td>
<td>DSA1 Cost Management and Evaluation</td>
<td>GR1 Identifying and Managing Risk</td>
<td>TX1 Tax Computations</td>
<td></td>
</tr>
<tr>
<td>FR2 Preparing Financial Reports</td>
<td>AS2 Performing an Audit Engagement</td>
<td>DSA2 Cash Management, Planning and Budgetary Control</td>
<td>GR2 Designing Internal Controls</td>
<td>TX2 Tax Compliance</td>
<td></td>
</tr>
<tr>
<td>FR3 Analysing Financial Reports</td>
<td>AS3 Audit Review and Reporting</td>
<td>DSA3 Appraising Investments</td>
<td>GR3 Monitoring Performance and Accountability</td>
<td>TX3 Tax Planning</td>
<td></td>
</tr>
</tbody>
</table>

10.2. Record of Practical Experience and Competence

The Record of Practical Experience and Competence (RPEC) sets out a range of competencies for Candidates to achieve and ensure that they gain sufficient experience in one or more relevant roles to show that they have the abilities and maturity expected of a Chartered Accountant of Singapore. It also enables Candidates to record evidence of their Practical Experience and competencies fulfilled.

The RPEC, along with a detailed description of each competency and sub-competence, is available on the [SAC website](https://www.sac.gov.sg).

It is the Candidate’s responsibility to record all time spent and competences achieved via the RPEC. Candidates are required to keep time records, job sheets, diaries, etc. as evidence to support the time recorded in the RPEC. Candidates should discuss with the Approved Mentor and complete all relevant sections. All entries must be signed.
off by the Approved Mentor at least twice a year during the six-monthly Formal Review and by the Training Principal at the end of the Practical Experience.

It is recommended that Candidates keep a diary of the Practical Experience (both the responsibilities and duration) and use it to update the RPEC on a regular basis prior to the official six-monthly meeting with the Approved Mentor. The diary may take any form and is not required for submission to SAC.

The completed online RPEC forms part of the application for ISCA membership upon completion of the Professional Programme.

Candidates who have completed the four hundred and fifty (450) days (three (3) years) of practical experience and signed off their RPEC must submit their endorsed RPEC for review. However, if there are outstanding technical modules to be completed, they are still required to be working with an ATO to be able to enrol and sit for the examinations of the remaining modules.

If the Candidate leaves the employment of their ATO, the RPEC should be up to date and endorsed by the Approved Mentor and Training Principal up to the point of the cessation of the Training Agreement. It is the Candidate’s responsibility to seek and obtain the endorsement of the Approved Mentor for the practical experience gained. Candidates will continue recording the competences in the RPEC when they join another ATO.

Candidates are allowed to move from one ATO to another only once during their Candidature. The Candidate is required to inform SAC of this change in employer within a reasonable period. Approval needs to be sought from SAC should the Candidate wish to make any further moves to other ATOs beyond the first move.

10.3. Accredited Training Organisations

An Accredited Training Organisation (ATO) refers to an employer that has been certified by SAC to possess the appropriate standards of staff training, accountancy resources, and development for the Candidate to fulfil the Practical Experience requirements.

ATOs form a critical part of the Professional Programme, providing the training and development opportunities for Candidates to hone the competences and gain
valuable practical experience in a professional environment. To hire, train, and develop Singapore CA Qualification Candidates, organisations must first be accredited by SAC.

All Professional Programme Candidates are required to be employed by an ATO before enrolling for their second examination attempt. The SAC website has an updated list of ATOs. It is the responsibility of the Candidate to approach an ATO for employment.

10.4. Training Principal

Each ATO appoints a Training Principal who has overall responsibility for supervising the training of Candidates and confirming that Candidates have achieved the required standards and competences. The Training Principal must sign off on the Candidate’s RPEC to verify that the Candidate has satisfied all the Practical Experience requirements at the end of the Training Agreement.

The Training Principal allocates an Approved Mentor to each Candidate and is responsible for ensuring that the Approved Mentor has the necessary qualifications and experience. The Training Principal delegates responsibility for mentoring, reviewing, and verifying the Candidates’ RPEC to Approved Mentors.

10.5. Approved Mentors

The Approved Mentor is the first point of contact for the Candidate within the ATO. The Approved Mentor is responsible for the monitoring and evaluation of the Candidate’s work, and verifying that the Candidate has attained the required competences.

Approved Mentors are responsible for the following:

(a) Developing Candidates and discussing training issues;
(b) Carrying out six-monthly reviews with allocated Candidates to discuss:
   (i) Modules and study progress;
   (ii) Time spent on Practical Experience;
   (iii) Professional Development;
   (iv) Ethical issues and training;
   (v) Career development;
(vi) Any other issues affecting the Candidate’s ability to meet the requirements of becoming a Chartered Accountant of Singapore; and
(vii) Signing off the RPEC.

11. Module Assessments

11.1. Ethics and Professionalism Modules

The Ethics and Professionalism modules will be delivered online without formal assessment.

11.2. Technical Modules

The four (4) technical modules’ assessments will comprise 100% written examination.

The technical module e-examinations are held every June and December. Examination dates are published on the SAC website.

Each e-examination is three hours and fifteen minutes long (inclusive of fifteen (15) minutes reading time), and consists of questions and sub-questions requiring written responses. They are open-book, essay and case-study based, and require the use of a personal laptop. For details on permitted materials, please refer to Section 12.4.1.

11.3. Integrative Business Solutions Module

The Integrative Business Solutions (IB) module assessment will comprise 100% written examination.

From January 2020, the IB e-examinations will take place every June and December. Examination dates will be available on the SAC website.

The examination is open-book and requires the use of a personal laptop. It is four hours and thirty minutes long (inclusive of thirty (30) minutes reading time) and case-study based with four (4) elements requiring responses in a report format.
12. Examinations

12.1. 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.

12.2. 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.

12.3. 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.
12.4. 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.

12.4.1. Permitted Materials

Candidates MUST bring their own laptops, chargers, calculators, and writing materials.

Candidates may bring into the examination hall any reference materials that they believe to be relevant and which may assist them in the examination, such as the study guide, readings, prepared notes, printed dictionaries, and printed translation guides.

No Candidate will be permitted to obtain extra books or other materials after the examination has commenced.

12.4.2. 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.

### 12.4.3. 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.

### 12.5. 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 12.15.
12.6. Examination Language Medium

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

12.7. 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.

12.8. 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.

12.9. 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.

12.10. 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@relic.org.sg.
The range of marks and grades for the examination results are as follows:

<table>
<thead>
<tr>
<th>Examination Grade</th>
<th>Marks Band</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fail</td>
<td>&lt; 50%</td>
</tr>
<tr>
<td>Pass</td>
<td>50% - 64%</td>
</tr>
<tr>
<td>Pass with Merit</td>
<td>65% - 74%</td>
</tr>
<tr>
<td>Pass with Distinction</td>
<td>75% - 85%</td>
</tr>
<tr>
<td>Pass with High Distinction</td>
<td>86% - 100%</td>
</tr>
</tbody>
</table>

The transcript will reflect only the examination grade.

12.11. Pass Requirements

The technical and Integrative Business Solutions modules are assessed ONLY through examinations. To pass each module, Candidates must achieve at least 50% of the available marks for the examination.

12.12. 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 reasons(^5)</td>
<td>• You are absent without valid reasons(^5)</td>
</tr>
</tbody>
</table>

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

\(^5\) Valid reasons are limited to only medical, compassionate, and National Service obligations. SAC does not consider work exigencies to be valid reasons.
granted as part of the Candidate’s tertiary studies and all attempted Singapore CA Qualification (Foundation) module results will be voided.

12.13. Special Arrangements in Examination

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 the 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.

12.14. 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.

12.15. Absence from Examinations

Candidates who are absent for the Professional 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 reasons⁶</td>
<td>Not counted as an attempt</td>
</tr>
<tr>
<td>Absent without valid reasons⁶</td>
<td>Counted as an attempt</td>
</tr>
</tbody>
</table>

**12.16. 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
(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.

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⁶ Valid reasons are limited to only medical, compassionate, and National Service obligations. SAC does not consider work exigencies to be valid reasons.
13. **Suspension/Removal from Candidate Register**

Candidates may face suspension from the Professional Programme or removal from the Candidate Register for reasons outlined in Sections 13.1 to 13.4. A Candidate who has been suspended will not be allowed to sit for any Professional Programme examination during the period of suspension.

13.1. **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.

13.2. **No Longer Employed with an ATO**

Candidates who are no longer employed with an ATO should inform SAC within a reasonable period. Such Professional Programme Candidates are allowed to enrol for one examination attempt without being employed by an ATO under a Training Agreement.

Before Candidates enrol for any examinations in subsequent examination sessions, they must be employed by an ATO and submit the softcopy of their Training Agreement online. Failing which, Candidates may be suspended.

13.3. **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 14 for more information. In addition, they must meet all the relevant requirements and pay all applicable fees.
13.4. 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.

14. Re-application for the Professional Programme

Candidates who are removed from the Candidate Register may re-apply for the Professional Programme as a new Candidate only after they have served a 12-month cooling-off period. All modules previously granted under module interchangeability with other professional bodies and all attempted Professional Programme module results will be voided.

15. Issuance of Full Transcript upon Completion of Programme

Candidates who successfully complete the Ethics and Professionalism module and the five (5) modules in the Professional Programme, and the Practical Experience component will be issued a Full Transcript by SAC in recognition of their achievements.
They will be eligible to apply to ISCA as a full member, so as to be conferred the title of CA (Singapore) in accordance with the provisions of the SAC Act.

For the purpose of applying for full membership to ISCA and conferment of the Chartered Accountant of Singapore designation, the validity of recognition of the Full Transcript is one (1) year from the date of completion as stated on the transcript.

16. **Applying for the Chartered Accountant of Singapore Designation**

Candidates can apply for membership with the prescribed Designated Entity pursuant to the Third Schedule to the SAC Act upon successful completion of all components of the Singapore CA Qualification. ISCA is currently the prescribed Designated Entity. Candidates should submit to ISCA the completed ISCA membership application form, Singapore CA Qualification transcript, all other relevant documents, and the prescribed fee.

17. **Fees and Payment**

17.1. **Annual Candidature Fee**

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

17.2. **Fees for Professional 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.

17.3. **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.
18. Enquiries

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

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

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

18.4. 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 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 **** prior to 1 Sep 2016 (with GST)</th>
<th>Fees **** from 1 Sep 2016 (with GST)</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-time Application Fee</td>
<td>S$107.00</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>
<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>N.A.</td>
<td>S$98.98</td>
</tr>
<tr>
<td>Ethics &amp; Professionalism Module (E008i: Ethics Pronouncement 200: An Overview (E-Learning))*</td>
<td>N.A.</td>
<td>S$128.40</td>
</tr>
<tr>
<td>Module Enrolment Fee for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Reporting Module**</td>
<td>S$963.00</td>
<td>S$1391.00</td>
</tr>
<tr>
<td>Assurance Module**</td>
<td>S$963.00</td>
<td>S$1391.00</td>
</tr>
<tr>
<td>Business Value, Governance and Risk Module**</td>
<td>S$963.00</td>
<td>S$1391.00</td>
</tr>
<tr>
<td>Taxation Module**</td>
<td>S$963.00</td>
<td>S$1391.00</td>
</tr>
<tr>
<td>Integrative Business Solutions Module**</td>
<td>S$963.00</td>
<td>S$1391.00</td>
</tr>
<tr>
<td>Late Examination Enrolment Fee</td>
<td>S$107.00 per module</td>
<td>S$107.00 per module</td>
</tr>
<tr>
<td>Request for Examination Deferment Fee</td>
<td>S$107.00 per module</td>
<td>S$107.00 per module</td>
</tr>
<tr>
<td>Re-activation Fee (from suspended candidature status)***</td>
<td>All outstanding fees</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. Candidates with outstanding fees can enquire on how to make payments by sending an email to [scaq@relc.org.sg](mailto:scaq@relc.org.sg).

* Online module, without learning materials and examinations.

** Fee includes learning materials (textbooks and practice workbooks) and examinations, but does not include tuition support. It is a self-study programme.

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

**** For Candidates who have signed up for the Foundation or the Professional Programme before 1 September 2016, the fees for the modules, Financial Reporting; Assurance; Business Value, Governance and Risk; Taxation; and Integrative Business Solutions are S$963 (GST included) for each module. This does not apply to Candidates who have been suspended before and after 1 September 2016 and whose suspensions are lifted from 1 September 2016.

**** All fees are non-refundable.

For more information, please refer to the [SAC website](http://www.sac.org.sg).