

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

Contents

Section A1: Admission and Module Exemptions.....	3
1. I am interested to sign up for the SCAQ. How do I go about it and who can I contact?.....	3
2. What is the minimum entry requirement for admission into the programme?.....	3
3. What modules can I be exempted from?	3
4. How much is the Module Exemption Assessment Request?	3
5. Can ACRA help to contact my school directly for the required information on syllabus for comparison of modules during module exemption assessment?	3
6. What is the validity of my qualification in order to be eligible for exemptions?.....	3
7. How much is the Annual Candidature Fee? How can I make payment?.....	4
8. How long is my degree certificate valid for entry into the Professional Programme (PP)?.....	4
9. How can I be a member of the Institute of Singapore Chartered Accountants (ISCA)?	4
10. Upon completion of the Foundation Programme (FP), is there any deadline to start the Professional Programme (PP)? Can I choose to take the PP whenever I am ready?.....	4
11. My Candidate account has been suspended. Will it be reactivated upon payment of the outstanding Annual Candidature fee? Do I need to create a new account?	4
12. Which are the accredited degrees and how do they benefit me in the Foundation Programme (FP)? 4	
Section A2: Exams and Enrolments.....	5
1. How long do I have to complete the programme?	5
2. Without employment from an Accredited Training Organization (ATO), am I still eligible to sit for examinations under the PP?	5
3. How do I get my exams results?	5
4. Is there a maximum number of attempts for each module?	5
5. I am currently waiting for graduation and degree conferral. I have my transcripts but not the degree certificate. Can I apply for the SCAQ and seek module exemption assessment now?	5
6. What are the criteria to enrol for the “Capstone - Integrative Business Solutions (IB) under the Professional Programme (PP)?	5
Section A3: Practical Experience, Record of Practical Experience and Competence (RPEC) and Recognition of Prior Work Experience	6
1. Do I need to be with an ATO to accumulate practical experience to pursue the Foundation Programme (FP)?	6
2. How do I submit my Record of Practical Experience and Competence (RPEC) for my Mentor’s and Training Principal’s review?	6
3. What is the duration of my previous working experience with a non-ATO that can be recognised as prior work experience for RPEC? Are there any forms to fill up?.....	6
4. Can I join another ATO and combine my Practical Experience in order to fulfil the 3 years practical experience requirement? Are we only permitted to change ATO once?	6
5. In order to transfer the competences over to my current company, does the Training Principal (TP) of my ex-company have to sign off on a cover letter which states the fulfilled competences and the period (i.e. no. of months) of working experience accumulated?.....	6
Section A4: Accredited Training Organizations (ATOs)	7
1. Is my company under your list of ATOs?	7

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

2.	My company is interested to become an ATO. Are there any fees involved?	7
3.	Is it possible for a candidate to start the Professional Programme (PP) without leaving the existing non-ATO company for an ATO?	7
4.	How many days of practical experience with an ATO is required?	7
5.	Who can be my Training Principal and Approved Mentor? Must he or she be my manager? What is the relevant criteria?	7
6.	Can I use the Chartered Accountant (CA) Singapore ATO logo? How do I go about doing so?	7
7.	My company successfully obtained ATO status in January 2022. I joined the Professional Programme in July 2022. How do I apply for recognition of prior work experience?	7
8.	Can we have the ATO certificates issued to the main ATOs and affiliate ATOs?	8
9.	Do I need to sign a new Training Agreement if I am transferred to another department under the same ATO?	8
10.	What qualification must an individual have in order to be an Approved Mentor?	8
11.	As long as I completed my 3 years of RPEC, do I still need to work in an ATO?	8
Section A5: Others		8
1.	Are there revision classes provided for the examinations? Where and when can I attend them? Do I have to pay?	8
2.	Is the SCAQ internationally recognised? What are the career options available?	8
3.	Where can I download or request for resources such as study guides, syllabus, learning outcomes and examination resources?	9
4.	Can the Training Principal (TP) and Mentor be the same person?	9
5.	Would my employment contract suffice in lieu of a Training Agreement?	9

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

Section A1: Admission and Module Exemptions

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

Please submit your application via <https://scaq.acra.gov.sg>. Select “New Candidate Account.” For enquiries, please contact SCAQ@acra.gov.sg

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

The minimum entry requirement is a Bachelor’s degree or the Advanced Diploma in Accountancy (from Ngee Ann Polytechnic). A candidate who does not hold a Direct Entry Degree will need to complete the Foundation Programme. Please visit www.acra.gov.sg/scaq for more information.

3. What modules can I be exempted from?

It depends on your Degree. To find out about your eligibility for exemptions, please visit www.acra.gov.sg/scaq (Foundation Programme or Professional Programme > under “Module Exemption” section) more information.

You can also check your eligibility using the “Check Your Exemption” feature in the [Candidate Portal](#). (Note: the “Awarding Country” is the country of the university conferring your degree, not your private education institute (e.g. Graduate of SIMGE-RMIT, awarding country is “Australia”))

4. How much is the Module Exemption Assessment Request?

The module exemption assessment application is free of charge.

5. Can ACRA help to contact my school directly for the required information on syllabus for comparison of modules during module exemption assessment?

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

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

There is no requirement on the validity of your qualification to be eligible for module exemptions with the exception of the PP Taxation module. For the PP Taxation module, exemption is dependent on the relevant Taxation modules taken by the candidates from the Direct Entry degree, the academic years of the modules were taken. For more details, please visit www.acra.gov.sg/scaq.

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

7. How much is the Annual Candidature Fee? How can I make payment?

The fee is S\$107 (inclusive of GST) and is non-refundable. All payments are to be made online via the Candidate Portal when it is due for payment.

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

There is no requirement on the validity of your qualification to be eligible for PP application.

9. How can I be a member of the Institute of Singapore Chartered Accountants (ISCA)?

You need to complete the Singapore Chartered Accountant Qualification (SCAQ) and the components of the Practical Experience requirement to be eligible to become a Chartered Accountant of Singapore. Please visit ISCA for more information.

10. Upon completion of the Foundation Programme (FP), is there any deadline to start the Professional Programme (PP)? Can I choose to take the PP whenever I am ready?

Candidates will be automatically admitted to the PP upon completion of the FP modules. Candidates can continue to pay the Annual Candidature Fee to retain their candidature and enrol for the PP modules when they are ready. Candidates will be allowed a maximum of 8 years upon the start of their Professional Programme candidature to complete the programme.

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

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

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

There are six (6) accredited degrees from four (4) different universities listed in the SCAQ website www.acra.gov.sg/scaq, under “Eligibility” section. Modules Exemption Fee of S\$535 per module from graduates of accredited degrees are waived for the FP.

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

Section A2: Exams and Enrolments

1. How long do I have to complete the programme?

There is no maximum candidature period for the Foundation Programme. For the Professional Programme, candidates will be given **8 years** upon the start of their Programme candidature to complete the Professional Programme.

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

Candidates are only allowed to take one exam session from the PP when they are not employed by an ATO. For more details, please refer to the “Singapore CA Qualification Candidate Handbook” at www.acra.gov.sg/scaq (under “Professional Programme” tab, “Forms and Guides” section).

3. How do I get my exams results?

You may login to the [Candidate Portal](#) to view the results on the day the exam results are released.

4. Is there a maximum number of attempts for each module?

No, there is no maximum number of attempts.

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

Yes, you may submit your academic transcripts for the Module Exemption Assessment Request. After your graduation, you may follow up by uploading your degree certificate online.

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

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

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

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

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

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

2. How do I submit my Record of Practical Experience and Competence (RPEC) for my Mentor's and Training Principal's review?

Candidates can login to their accounts in the [Candidate Portal](#) to submit their RPEC entries.

3. What is the duration of my previous working experience with a non-ATO that can be recognised as prior work experience for RPEC? Are there any forms to fill up?

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

You can download the "Template of Cover Letter for Prior Working Experience and Transfer of Employer" from www.acra.gov.sg/scaq (under "Professional Programme" tab, under "Forms and Guides" section").

4. Can I join another ATO and combine my Practical Experience in order to fulfil the 3 years practical experience requirement? Are we only permitted to change ATO once?

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

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

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

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

You can download the "Template of Cover Letter for Prior Working Experience and Transfer of Employer" from www.acra.gov.sg/scaq (under "Professional Programme" tab, under "Forms and Guides" section").

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

Section A4: Accredited Training Organizations (ATOs)

1. Is my company under your list of ATOs?

You may visit www.acra.gov.sg/scaq (under “Training Organisations” tab) for more information. Alternatively, you can write in to SCAQ@acra.gov.sg.

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

The application is free of charge. Application can be submitted via <https://scaq.acra.gov.sg> (under “New ATO Account”)

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

Yes. You will be able to enrol for one exam session without working in an ATO. Please visit www.acra.gov.sg/scaq (under “Training Organisations” tab > “ATO Guides and Training Agreement” section) for more details.

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

A minimum of 3 calendar years (with at least 450 days worked in these 3 years) of practical work experience with an ATO is required. Please visit www.acra.gov.sg/scaq (under “Training Organisations” tab > “ATO Guides and Training Agreement” section) for more details.

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

The Approved Mentor need not be the line manager but must have access to the line manager and work undertaken by the Candidate. Each ATO will have one appointed Training Principal. Please visit www.acra.gov.sg/scaq (under “Training Organisations” tab > “Roles and Responsibilities” section) for more details.

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

The ATO logo can only be used by Approved Training Organisations accredited by the ACRA. This logo represents the organization’s ability to provide a professional environment for the mentorship of the Singapore CA qualification. Please visit www.acra.gov.sg/scaq (under “Training Organisations” tab > “ATO Logo” section) for more details.

7. My company successfully obtained ATO status in January 2022. I joined the Professional Programme in July 2022. How do I apply for recognition of prior work experience?

You may have your prior work experience (in an ATO) recognised between Jan 2022 to Jun 2022. Do note that for recognition of prior work experience in an ATO, the prior work experience needs to be more than 4 months. Recognition will be for a maximum of 1 year.

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

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

ATO certificates are only issued to main ATOs.

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

No, as long as you are still working in the same ATO, a new training agreement is not required.

10. What qualification must an individual have in order to be an Approved Mentor?

The Approved Mentor must be: (a) Contractually employed by the ATO; (b) A senior staff member in the organisation having knowledge of the individual's work and the training undertaken; and (c) A member of a professional accountancy body, which is recognized by the ACRA, and have at least 3 years post professional qualification experience; or (d) any other person having, in the opinion of the ACRA, adequate qualifications and experience. Please refer to page 7 of the "Approved Mentor Guide to Practical Experience" found in www.acra.gov.sg/scaq (under "Training Organisations" tab > "ATO Guides and Training Agreement" section) for more details.

11. As long as I completed my 3 years of RPEC, do I still need to work in an ATO?

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

Section A5: Others

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

Yes. There are Registered Learning Organisations (RLOs) providing revision classes. Please visit www.acra.gov.sg/scaq under "Learning Organisations" to check with the relevant centres regarding the fees and required information.

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

Our national accountancy qualification will put you in good stead in your career with mutual recognition by prestigious and long-standing professional bodies (such as the Chartered Accountants Australia and New Zealand (CA ANZ), the Chartered Accountants Ireland (CAI), the Institute of Chartered Accountants of Scotland (ICAS) and the Institute of Chartered Accountants in England and Wales (ICAEW)). Please visit www.acra.gov.sg/scaq for more information.

Frequently Asked Questions (FAQs)

Visit www.acra.gov.sg/scaq for information on the Singapore Chartered Accountant Qualification (SCAQ)

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

Please visit www.acra.gov.sg/scaq (under “Foundation Programme” or “Professional Programme” tab). Past year exam papers, examiner’s reports and study guides are listed as well.

In addition, candidates can access all learning materials (of both FP and PP modules) via the candidate portal: <https://scaq.acra.gov.sg>.

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

ACRA recommends that the TP and Mentor roles be held by different individuals for segregation of duties and check and balance purposes.

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

No. These are two separate documents, although in your employment contract, your employer may include terms about the Training Agreement. Please refer to the “Appendix 2 - Sample Training Agreement” found on www.acra.gov.sg/scaq (under “Training Organisations” tab > “ATO Guides and Training Agreement” section).