

BUSINESS VALUE, GOVERNANCE AND RISK PROFESSIONAL PROGRAMME

About the Professional Programme

The Professional Programme aims to equip Candidates with the knowledge, skills and professional values that are required of a Chartered Accountant of Singapore. It is a self-study programme that offers flexibility and learning support to suit the individual study and working needs of each Candidate. The Integrative Business Solutions module can only be attempted after completion of the Ethics and Professionalism module and all four technical modules. Together, the following modules make up the entirety of the Professional Programme:

- Ethics and Professionalism
- Taxation
- Financial Reporting
- Assurance
- Business Value, Governance and Risk
- Integrative Business Solutions

Module Assessment

Each technical module in the Singapore CA Qualification is assessed by way of a written end-of-module examination that accounts for 100% of a Candidate's final grade. The Module examination is 100% of the assessment and candidates have to attain a minimum of 50% of the available marks to achieve a pass. The time allowed for the examination paper is 3 hours 15 minutes.

MODULE OBJECTIVE

Upon completion of the Taxation (TX) module, candidates will be able to deal with the Singapore taxation issues that a general purpose accountant (ie 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. Candidates should also 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.

Learning Support

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 examination papers and compare answers against the provided examiners' guides.

WEIGHTAGE

Personal Income Tax Liabilities	24 Hrs	30%
Corporate Income Tax Liabilities	24 Hrs	30%
Withholding Tax	4 Hrs	5%
Stamp Duty	4 Hrs	5%
Goods and Services Tax	12 Hrs	15%
Tax Planning	8 Hrs	10%
Communication	4 Hrs	5%

* Estimated study hours only serve as a guide for the Candidates.