



Preparatory Course for the Singapore CA Qualification

- » Registered Learning Organisation (RLO) for Singapore CA Qualification by the Singapore Accountancy Commission (SAC)
- » Best Private Education Institution for Communications & Media, Computer Science & IT and Sales & Marketing by JobsCentral Learning T.E.D. Awards 2018



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Kaplan is one of Singapore's leading providers of professional accounting and finance programmes, having trained thousands of students to date.

We have been accorded a number of honours by our partners, demonstrating our commitment to achieving excellent standards of teaching and providing outstanding student support and learning facilities. Widely recognised as an institution with dedicated lecturers and a proven track record of exceptional pass rates, Kaplan will equip you with the skills and confidence needed to shine in the challenging accounting and finance industry.

WHY KAPLAN?





The Singapore CA Qualification framework is specially designed to:

- Enable professionals across all business aspects to acquire internationally transferable skills
- Facilitate the global recognition of Singapore-trained professionals across all business aspects
- Enhance the value-add of the accountancy profession in the Asian marketplace

Building on extensive consultations with employers, universities, students and government agencies, this framework weaves together elements which meet the needs of the Singapore and Asia-Pacific environment.

Careers of a Chartered Accountant of Singapore

Organisations all over the world, large or small and in every industry, need Chartered Accountants. The career choices of a Chartered Accountant of Singapore include:

- Financial Accounting
- Management Accounting
- Business Operations
- Assurance and Audit
- Internal Audit
- Business Valuation
- Corporate Finance
- Taxation
- Risk Management

Chartered Accountants are well placed to be senior leaders of an organisation as they have the skills and knowledge to lead it in times of economic uncertainties and challenging business conditions. Whichever role you take as a Chartered Accountant of Singapore, you can be assured of the international recognition and global demand for your skills.

The Singapore CA Qualification is developed by the Singapore Accountancy Commission (SAC), a statutory body under the Ministry of Finance and administered by the Institute of Singapore Chartered Accountants (ISCA). The qualification comes with a curriculum of cutting edge technical skills and a strong set of soft skills that are much needed in the corporate world, weaving together elements that meet the needs of Singapore and the Asian market.

Candidates who successfully complete the Singapore CA Qualification will be eligible to register themselves as Chartered Accountants of Singapore. The qualification is a gateway for aspiring Chartered Accountants to seek their own path to success, and is open to both accountancy and non-accountancy graduates.



Who Qualifies?

Holders or Undergraduates of:

Accredited Degrees

Non-Accredited Degrees

Holders of:

Diploma in Accountancy from Local Polytechnic

Language Proficiency:

Grade C6 at GCE O-level English language or equivalent

For more information on the list of programmes that qualify for the Foundation Programme, please visit <https://www.sac.gov.sg/scaq>

FOUNDATION PROGRAMME MODULES

Principles of Financial Reporting (PFF)

Advanced Financial Reporting (AFF)

Accounting for Decision Making (ADF)

Assurance (ASF)

Financial Management (FMF)

Singapore Taxation (TXF)



PROFESSIONAL PROGRAMME MODULES

Ethics and Professionalism (EP)

Financial Reporting (FR)

Assurance (AS)

Taxation (TX)

Business Value, Governance and Risk (BG)

Integrated Business Solutions (IB)



PRACTICAL EXPERIENCE



CHARTERED ACCOUNTANT OF SINGAPORE



PRACTICAL EXPERIENCE

Besides the Professional Programme, Practical Experience is another key component of the Singapore CA Qualification. It enables candidates to acquire and demonstrate the requisite professional knowledge, skills, judgement, attitudes and behaviours. Intrinsic to the Singapore CA Qualification framework is the acquisition of a suite of competencies in the pathway to becoming a Chartered Accountant of Singapore.

To attain this coveted title, candidates will have to complete 3 years of relevant practical work experience under the supervision of an Approved Mentor and with a Training Agreement at an Accredited Training Organisation (ATO).

The Foundation Programme provides an alternate pathway into the Singapore CA Qualification for candidates who do not have an accredited accountancy degree. The Singapore CA Qualification (Foundation) is the Academic Base that enables graduates to develop the basic technical knowledge and skills as well as the capacity for inquiry, abstract logical thinking, critical analysis, appropriate communication and personal and interpersonal skills required by the accounting profession. These provide a groundwork for further development during the Professional Programme and Practical Experience.

The Singapore CA Qualification (Foundation) covers a set of six core syllabus areas:

- **Principles of Financial Reporting (PFF)**
- **Advanced Financial Reporting (AFF)**
- **Accounting for Decision Making (ADF)**
- **Assurance (ASF)**
- **Financial Management (FMF)**
- **Singapore Taxation (TXF)**

Learning Outcomes

Principles of Financial Reporting (PFF)

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 judgement. This module provides foundational accounting knowledge for the Advanced Financial Reporting module and Assurance module.

Advanced Financial Reporting (AFF)

The Advanced Financial Reporting module builds upon the candidates' knowledge and skills acquired in the Principles of Financial Reporting module. Upon successful completion of this module, candidates will be able to demonstrate sound knowledge of the Conceptual Framework and the Singapore Financial Reporting Standards (SFRS) and apply them 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.

Accounting for Decision Making (ADF)

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. Upon successful completion of this module, candidates will have gained practical knowledge through the application of various strategic management accounting tools and techniques.

Assurance (ASF)

Upon completion of the Assurance module, candidates will understand the nature, purpose and scope of assurance engagements. They will also 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.

Financial Management (FMF)

Upon completion of the Financial Management module, candidates will be equipped with the skills expected from an aspiring finance manager. Starting with the environment and scope of finance, the module will delve into working capital management through active analysis of current assets and liabilities. The firm's cost of capital, through debt and equity sources, and other business finance issues will also be explored. Candidates will then be exposed to different investment appraisal techniques and business valuation models to arm them with the knowledge to price financial instruments and businesses. Finally, the module will conclude with key risk-management elements such as operational, market, reputation and strategic risk concepts.

Singapore Taxation (TXF)

The Singapore Taxation module equips candidates with core knowledge of the underlying principles and major technical areas of taxation through a variety of business and personal scenarios. Upon completion of this 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.

Register for Exams

REGISTRATION STEPS

STEP
1

One-Time Registration

(Any time during the year)

Register as a Singapore CA Qualification (Foundation) candidate.

STEP
2

Exam Enrolment Window

(Twice a year)

Login to the Candidates Portal to register for your exams. Repeat this step for each examination session/module that you wish to enrol for.

New applicants are required to register as a candidate of the Singapore CA Qualification (Foundation).

After doing so, you will be eligible to enrol for the Foundation Programme examinations. The examination enrolment windows are as follows:

Exam Session	Period
June	1st week of January to 4th week of March
December	1st week of July to 4th week of September

All six Foundation Programme modules will be offered in both the June and December examination sessions. The examination periods are as follows:

Exam Session	Period
June	2nd week of June (Monday to Thursday)
December	2nd week of December (Monday to Thursday)

The actual examination dates will be published by the start of the examination enrolment. For more information on exam dates, please visit <https://www.sac.gov.sg/scaq>

ABOUT THE PROFESSIONAL PROGRAMME

The Professional Programme modules will:

- Build on knowledge obtained from the Academic Base in order to develop the higher order skills of application, analysis, synthesis and evaluation
- Enhance the acquisition of more advanced knowledge
- Integrate Practical Experience into the overall experience in training audit professionals and professional accountants

There are 6 syllabi under the Professional Programme. Candidates are first required to successfully complete the Ethics and Professionalism (EP) online module before they are allowed to commence Financial Reporting (FR), Assurance (AS), Taxation (TX), and Business Value, Governance and Risk (BG). As the capstone module, Integrated Business Solutions (IB) will be the final module that candidates will enrol in after the successful completion of all 5 previous modules.

Learning Outcomes

Ethics and Professionalism (EP)

As the prerequisite module, Ethics and Professionalism is delivered via an interactive online platform following a flexible, self-paced learning schedule.

For more information, visit <https://www.sac.gov.sg/scaq>

Financial Reporting (FR)

Upon completion of 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.

Assurance (AS)

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

Taxation (TX)

Upon completion of 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. Candidates should also be able to appreciate tax planning opportunities under domestic taxation laws, and will be expected to understand international taxation and comparative tax treatments for financial risk management considerations, though not in a tax planning or advisory role.

Business Value, Governance and Risk (BG)

Upon completion of 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 (eg. sound investment decisions) and protected (eg. 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 within 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.

Integrated Business Solutions (IB)

This capstone module will develop the candidates' ability to identify business issues and opportunities, and use their knowledge, skills, values and judgment acquired from the Ethics and Professionalism module, four 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.

Register for Exams

REGISTRATION STEPS

STEP
1

One-Time Registration

(Any time during the year)

Register as a Singapore CA Qualification candidate.

STEP
2

EP Enrolment

(Any time during the year)

Login to the candidates Portal to enrol for the Ethics and Professionalism (EP) online module.

STEP
3

Exam Enrolment Window

(Twice a year)

ONLY after completing EP Module. Login to the candidates Portal to register for your exams. Repeat this step for each examination session/module that you wish to enrol for.

New applicants are required to register as a candidate of the Singapore CA Qualification.

After doing so, you will be eligible to enrol for the Ethics and Professionalism (EP) online module. The EP Module is a prerequisite for enrolment of any module examinations.

ONLY after successful completion of the EP module will you be eligible to enrol for the Technical Module examinations. The examination enrolment windows are as follows:

Exam Session	Period
June	1st week of January to 4th week of March
December	1st week of July to 4th week of September

The four technical modules will be offered in both the June and December examination sessions. The Integrative Business Solutions module will only be offered in the December examination session. The examination periods are as follows:

Exam Session	Period
June	2nd week of June (Monday to Thursday)
December	2nd week of December (Monday to Thursday)

The actual examination dates will be published by the start of the examination enrolment. For more information on intakes, please visit <https://www.sac.gov.sg/scaq>



Joanna Cheong

Joanna is a full member of the Association of Chartered Certified Accountants (ACCA) and a Chartered Accountant of Singapore (CA Singapore) with the Institute of Singapore Chartered Accountants (ISCA). She holds a First Class Honours in Masters of Science (Finance) from University College Dublin and First Class Honours in Bachelor of Science (Applied Accounting) from Oxford Brookes University. Joanna completed the advanced tax programme at the Tax Academy of Singapore and holds a Mechanical and Production Engineering (Hons) Degree from Nanyang Technological University. Joanna teaches Taxation and Management Accounting papers and guides students in the ACCA/OBU UK Degree programme, in which many students have benefitted from her passionate and systematic teaching approach.



Billy Ang

Billy is a Chartered Accountant (CA) with the Institute of Singapore Chartered Accountants (ISCA) and a Fellow with the Association of Chartered Certified Accountants (ACCA). He has been teaching the ACCA/Certified Accounting Technician (CAT) programmes since 1996, undertaking assignments throughout the region, such as in Mainland China, Malaysia, Singapore and Vietnam.

Billy has extensive teaching experience both in Singapore and overseas markets. His financial reporting expertise is in strong demand from the Big 4 clients and prestigious universities in the Hong Kong Qualification Programme (HKQP). With his willingness to share knowledge, concise and examination-focused lecturing materials, and useful "step-by-step" analytical thinking processes to tackle the exam questions, students are in a much better position to pass the demanding professional examinations.



Goh Soo Fung

Soo Fung is a member of the Institute of Chartered Accountants (ISCA) and is now teaching on an adjunct basis with Kaplan, SUSS and SIM GE. She teaches the Audit and Assurance, Financial Accounting and Management Accounting modules at these learning institutes.

She established her foundation with KPMG, spending eight years as an auditor and another five years as KPMG's Finance and Operations Manager. She then headed the Accounting and Operations team at Hyflux Ltd for two years before spending another five years as the Group Finance Controller of an ASX-listed company.



Kelly Ngo

Kelly graduated from the National University of Singapore with a First Class Honours in Business Administration. She also obtained a Postgraduate Diploma in Education with Distinction. With more than a decade of experience in teaching Financial Accounting, Kelly is committed to helping students build a strong foundation in Accounting.



Yang Xiao Qi

Xiao Qi graduated with a Master of Education (with Merit) from the University of Bath. Also a Chartered Accountant, Xiao Qi has extensive teaching and industry experience in Accountancy spanning years. She is currently lecturing ACCA programmes at Kaplan.



Irwin Luo

Irwin is a CA (Singapore) and a Fellow with the Association of Chartered Certified Accountants (FCCA). He has a broad range of industry experience including Deloitte, strategy consulting at Keppel Corp and leadership roles within deep tech start-ups.

Graduating with an MSc in Applied Finance from Singapore Management University (SMU) as the Top Student, Irwin Luo was selected by his professors for the distinct honour of Valedictorian of the SMU's Post-Graduate Business School. He is also a 7-time book prize winner for the ACCA professional exams. With a decade of lecturing experience, he has honed the ability to simplify concepts and guide students to full understanding to confidently clear exams.



Mohammad Yasin

Yasin is an Accredited Tax Advisor (ATA, Income Tax) and Chartered Accountant of Singapore (CA Singapore). He has more than 14 years of experience in the tax industry. Yasin lectures the Taxation module for the Singapore CA professional programme. He has taught taxation for 3 consecutive years with Kaplan. Yasin is able to teach the complex topics in Taxation in a simple, clear and logical manner which students are able to better remember without having to memorise. Yasin has a strong passion for training and he loves sharing his knowledge and experience in Taxation with his students. He strives to ensure they establish a strong foundation in Taxation and excel in the subject.



Richa Gupta

Richa is a Chartered Financial Analyst (CFA) and was awarded the scholarship for CFA level 3 by CFA Society Singapore. Her credentials include a Distinction in Postgraduate Degree in Finance & Information Systems. She also holds a Distinction in a Bachelor of Engineering in Electronics & Communication programme. She has more than 7 years of teaching experience in the area of Finance and is currently teaching Corporate Finance, Banking & Finance, Quantitative Analysis and Economics at Kaplan.



Yeo Ai Ling

Ai Ling graduated with an MBA for Financial Managers and Finance Professionals with merit from Manchester Business School and holds a Bachelor's Degree from the University of Tasmania. For more than 10 years now, she has been lecturing on Business and Accounting modules at diploma and undergraduate levels, as well as professional examinations such as the ACCA and FIA. Through active engagement and a focused approach, she creates an effective learning environment for her students and has helped many to achieve their goals. Prior to lecturing, she worked in areas of business analysis and in-house training.



Yuen Yuen

Yuen Yuen holds a Master of Business Administration (MBA) from the University of Adelaide, Australia, graduating as a mace bearer for her academic excellence and prize winner for Strategic Management. She graduated from the National University of Singapore (NUS) Business School and achieved the position of Assistant General Manager by the age of 29. She has since decided to share her industry and managerial experiences through lecturing. She is a candid facilitator at Kaplan and loves to inject her brand of humour and management insight into her classes.

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ACADEMY

 6733 1877

 KaplanSingapore

 contact.sg@kaplan.com

Kaplan City Campus @ PoMo
1 Selegie Road, Level 8, Singapore 188306

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Chartered
Accountant
SINGAPORE



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