

# 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 Business Value, Governance and Risk (BG) 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 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.

## 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

Enhancing Business Value	12 Hrs	15%
Investment Appraisal	24 Hrs	30%
Governance and Responsibility	16 Hrs	20%
Identification, Assessment and Management of Risk	20 Hrs	25%
Internal Control and Review	8 Hrs	10%

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