FAQs for Reciprocal Membership Agreement with CA ANZ

What is the Recognition Membership Agreement with CA ANZ about?

The agreement allows for eligible members of ISCA and CA ANZ to become members of the other institute.

For CA (Singapore) to become CA ANZ members:

1. How do I become a CA ANZ member?

Members who joined ISCA as a CA (Singapore) member after completing the Singapore CA Qualification (SCAQ) will be able to apply to CA ANZ as a member. Applicants will need to hold active membership with ISCA to be eligible under the Reciprocal Membership Agreement route.

If you have been granted previous module exemptions under the SCAQ, you may be required to take the equivalent of the exempted module offered under the CA ANZ CA Program.

You may refer to the <u>CA ANZ website</u> for application details.

2. I became a CA (Singapore) through another reciprocal agreement or special arrangement pathway. Am I eligible to apply as a CA ANZ member through the Recognition Membership Agreement route?

No, CA (Singapore) members will need to have completed the normal education and training route through the SCAQ to be eligible for the Reciprocal Membership Agreement route.

3. I am a former CA (Singapore). Am I eligible to apply as a CA ANZ member through the Reciprocal Membership Agreement route?

The agreements are only applicable to CA (Singapore) members with active membership status at the time of application.

4. I am a CA (Singapore) but I did not complete the SCAQ, how can I become a member of CA ANZ?

You can consider taking the SCAQ to avail yourself for the recognition under the reciprocity agreement route. We believe that with the agreements with CA ANZ, CAI, CPA Australia, ICAEW and ICAS, and potentially with other professional bodies in the future, more will be encouraged to pursue the SCAQ to gain greater career mobility and have access to an extended professional network.

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For CA ANZ members to become CA (Singapore):

5. How do I become a CA (Singapore)?

Members who joined CA ANZ after completing the CA ANZ CA Program will be able to apply to ISCA as a member. Applicants will need to hold active membership with CA ANZ to be eligible under the Reciprocal Membership Agreement route.

If you have been granted previous module exemptions under the CA Program, you may be required to take the equivalent of the exempted module offered under the SCAQ.

Please contact us at membership@isca.org.sg if you have queries.

6. I became a CA ANZ member through another reciprocal agreement or special arrangement pathway. Am I eligible to apply as an ISCA member through the Reciprocal Membership Agreement route?

No, CA ANZ members will need to have completed the normal education and training route through the CA ANZ CA Program to be eligible for the Reciprocal Membership Agreement route.

Alternatively, you may consider the following membership pathways. Click on the respective links to find out more:

- Associate Pathway
- Experienced Professional Pathway

Please contact us at membership@isca.org.sg to check your eligibility.

7. I became a CA ANZ member through the MICPA-CA ANZ joint pathway. Am I eligible to apply as an ISCA member through the Reciprocal Membership Agreement route?

No, if you came in through the MICPA-CA ANZ joint pathway, you will not be eligible for the Reciprocal Membership Agreement route.

8. I am a former CA ANZ member. Am I eligible to apply as an ISCA member through the Reciprocal Membership Agreement route?

The agreements are only applicable to CA ANZ members with active membership status at the time of application.

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9. How should I apply to become a public accountant after joining ISCA as a CA (Singapore) member through the Reciprocal Membership Agreement route?

The public accountant (PA) registration is administered by the Accounting and Corporate Regulatory Authority (ACRA). There are certain requirements as prescribed by ACRA, some of which include practical experience, proficiency in local laws and the completion of the ISCA Public Practice Programme. You may refer here for more information on the requirements.

10.I have satisfied the Continuing Professional Development (CPD) requirements of the home body of the reciprocal arrangement. Is this equivalent to meeting ISCA's Continuing Professional Education (CPE) requirements?

You will need to fulfil the CPD requirements for CA (Singapore) once your application has been approved. For CA(Singapore), you will need to fulfil 120 CPE hours across a rolling 3-year period, of which 60 hours must be verifiable. A minimum of 20 verifiable hours, including 2 verifiable hours of ethics, must be completed each year (or 6 verifiable hours of ethics over a rolling 3-year period).

Find out more about the CPE requirements <u>here</u>.