

## **FAQs for Reciprocal Membership Agreement with CAI**

### **What is the Recognition Membership Agreement with CAI about?**

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

### **For CA (Singapore) to become CAI members:**

#### **1. How do I become a CAI member?**

Members who joined ISCA as a CA (Singapore) member after completing the Singapore CA Qualification (SCAQ) will be able to apply to CAI 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 CAI Chartered Accountancy Programme.

You may refer to the [CAI website](#) for application details.

#### **2. I became a CA (Singapore) through another reciprocal agreement or special arrangement pathway. Am I eligible to apply as a CAI member through the Reciprocal 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 CAI 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 CAI?**

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 CAI members to become CA (Singapore):

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

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

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

Please contact us at [membership@isca.org.sg](mailto:membership@isca.org.sg) if you have queries.

#### 6. I became a CAI 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, CAI members will need to have completed the normal education and training route through the CAI Chartered Accountancy Programme 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](mailto:membership@isca.org.sg) to check your eligibility.

#### 7. I am a former CAI member. Am I eligible to apply as an ISCA member through the Reciprocal Membership Agreement route?

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

#### 8. 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.

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- 9. 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 [here](#).