

FAQs for Reciprocal Membership Agreement with ICAEW

What is the Recognition Membership Agreement with ICAEW about?

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

For CA (Singapore) to become ICAEW members:

1. How do I become a ICAEW member?

Members who joined ISCA as a CA (Singapore) member after completing the Singapore Chartered Accountant Qualification (SCAQ) will be able to apply to ICAEW 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 ICAEW Associate Chartered Accountant (ACA).

You may refer to the [ICAEW 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 ICAEW 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 ICAEW 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 ICAEW?

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 ICAEW members to become CA (Singapore):

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

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

If you have been granted previous module exemptions under the ACA, 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. Is there a minimum number of years of membership with ICAEW before I can be eligible to apply as a CA (Singapore) through the Reciprocal Membership Agreement route?

There is no minimum number of years of membership required. You are eligible to apply for CA (Singapore) membership under the Reciprocity Agreement route if you have obtained the ICAEW membership through the normal education and training route.

7. I became an ICAEW 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, ICAEW members will need to have completed the normal education and training route through the ICAEW ACA 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.

8. I obtained ACA Strategic Credits as part of my degree. Am I eligible to apply as an ISCA member through the Reciprocal Membership Agreement route?

If you obtained ACA Strategic Credits as part of your degree **before 21 October 2022**, you will be eligible to apply for reciprocal membership by 31 December 2028.

If you obtained ACA Strategic Credits for any of the modules below as part of your degree **after 21 October 2022**, you will be required to complete such modules before you would be eligible to apply for reciprocal membership.

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Modules:

- *Financial Accounting and Reporting*
- *Audit and Assurance*
- *Tax Compliance*
- *Business Planning*
- *Corporate Reporting*
- *Strategic Business Management*
- *Case Study*

Exception

If you are a graduate or undergraduate of **SMU's School of Accountancy (BAcc)** programme, you have to apply for the ICAEW ACA Strategic Credits pathway by 31 January 2023, complete the ACA Qualification and apply for ISCA membership by 31 December 2028. SMU graduates or undergraduates who do not meet the timeline indicated may be subjected to additional requirements under the agreement.

For more information on the requirements, please contact membership@isca.org.sg

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

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

10. 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.

11. 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).

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Find out more about the CPE requirements [here](#).