



ISCA Financial Forensic Accounting Qualification

Professional Requirements

Scope of Content

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ISCA Financial Forensic Accounting Professional Requirements

1. Scope of content

Detailed Topics	Learning Outcomes	Proficiency Level
1. Ethical, moral and legal obligations	<p>Candidates will be able to:</p> <p>(1) Explain and recognise the importance for Financial Forensic Professionals (FFP) to act ethically, morally and legally.</p>	Foundation ¹
2. ISCA's Ethics Pronouncements (EPs) 100 Code of Professional Conduct and Ethics	<p>Candidates will be able to:</p> <p>(1) Explain and apply the five fundamental principles of Code of Professional Conduct and Ethics.</p> <p>(2) Identify the five types of threats and situations that may give rise to conflicts of interest and are created by a broad range of relationships and circumstances that may compromise the compliance with the five fundamental principles.</p> <p>(3) Apply the types of safeguards to eliminate the different types of threats or reduce them to</p>	Intermediate ²

¹ Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty. *Source: International Accounting Education Standards Board.*

² Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty. *Source: International Accounting Education Standards Board.*

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Detailed Topics	Learning Outcomes	Proficiency Level
	<p>an acceptable level and to resolve ethical conflicts of interest.</p>	
<p>3. ISCA's EP 200 Anti-Money Laundering and Countering the Financing of Terrorism - Requirements and Guidelines</p>	<p>Candidates will be able to:</p> <ul style="list-style-type: none"> (1) Identify the scenarios that financial forensic professionals (FFPs) who are providing services other than the designated high-risk services are legally obligated to lodge suspicious transactions report under the existing Singapore legislations. (2) State the types of systems controls and systems to be put in place to address money laundering and terrorist financing concerns. (3) Apply the customer due diligence measures to identify and report suspicious transactions effectively. (4) State the measures on reporting procedures, training, compliance management and hiring. 	<p>Intermediate</p>