



Chartered  
Accountant  
SINGAPORE

# SCAQ Portal User Guide: Module Exemption, Module Enrolment & Deferment

Updated as of January 2025

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# Module Exemption

# Apply for Module Exemption(s)

1. If you are eligible for module exemption(s), you may apply through the following steps.
2. Click on “**Modules**” at the top bar in the Portal, followed by “**Exemption**”.
3. Select your “Academic Qualification” from the drop-down list.

The image shows a screenshot of the ISCA portal. At the top, the navigation bar includes the ISCA logo, the text 'INSTITUTE OF SINGAPORE CHARTERED ACCOUNTANTS', and 'Chartered Accountant SINGAPORE'. To the right of the logo are the links 'Dashboard', 'Modules', and 'RPEC'. The 'Modules' link is highlighted with a red box. Below the navigation bar is a large blue arrow pointing downwards to a modal window. The modal window has two tabs: 'Enrolment' and 'Exemption'. The 'Exemption' tab is selected and highlighted with a red box. Below the tabs is a progress indicator with four circles, the first of which is filled red. Underneath is the heading 'Module' and a dropdown menu labeled '\* Academic Qualification' with the text 'Select' and a downward arrow.

# Select Module Exemption(s)

1. Please read the instructions carefully and ensure that your uploaded document adheres to the instructions specified.
2. Click “**Add Module**” to select the module to be exempted.
3. Under the selected module, select the exemption criteria that applies to you and select the subject result you have achieved for the relevant module from the drop-down list (Pass/Exempted).
4. Click “**Save & Next**” to proceed to Exemption Fee payment.

The screenshot displays the 'Exemption Documents' and 'Module Exemption(s)' sections of the ISCA portal. The 'Exemption Documents' section includes instructions on transcript requirements and a file upload area. The 'Module Exemption(s)' section shows a dropdown for 'PP - Taxation (TX)' and two radio button options for selecting a module. The first option is 'ACC4611 / ACC4711 Advanced Taxation (In AY2016/17)' with a 'Select Result' dropdown. The second option is 'ACC3605 / ACC3703 Taxation (In AY2016/17)' with a 'Select Result' dropdown. Below these are 'OR' and another radio button option for 'ACC4611 / ACC4711 Advanced Taxation (From AY2017/18)' with a 'Select Result' dropdown. At the bottom are 'Save' and 'Save & Next' buttons.

**Exemption Documents**

- Please ensure that your transcript includes your full name and the name of your university or professional body.
- Please ensure that the module for which you are seeking exemption should be listed on your transcript.

\* File Type  
Official Academic Transcript

\* Upload Document  
Upload Files Or drop files

**Module Exemption(s)**

+ Add Module

\* Select SCAQ Module  
PP - Taxation (TX)

ACC4611 / ACC4711 Advanced Taxation (In AY2016/17)  
Select Result

ACC3605 / ACC3703 Taxation (In AY2016/17)  
Select Result

OR

ACC4611 / ACC4711 Advanced Taxation (From AY2017/18)  
Select Result

Save Save & Next

# Make Payment


- Under “Fee” section, you will see the price breakdown. Please click “**Save & Next**”, indicate your agreement and click “**Pay**”.

**Fees**

**Price Breakdown**

Description	Price
Module Exemption Fee - PP - Taxation (TX)	SGD 500.00
<b>Subtotal (Without GST)</b>	SGD 500.00
<b>GST</b>	SGD 45.00
<b>Total</b>	SGD 545.00
<b>Amount Due</b>	SGD 545

Back
Save & Next



**Payment**

**Payment Agreement**

Please confirm all information is accurate, there will be NO REFUNDS after payment is made. Enrolment and exemption assessment are subjected to verification of the qualification(s) by ISCA.

I agree and acknowledge to the above statement(s)

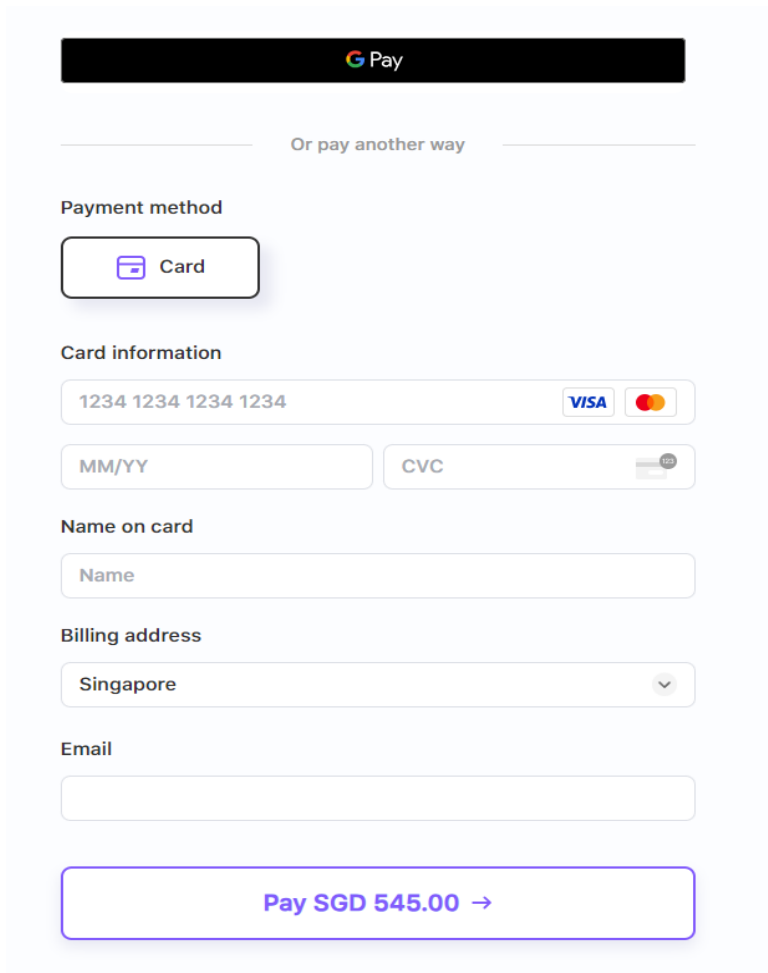
Amount Due  
SGD 545

Back
Pay

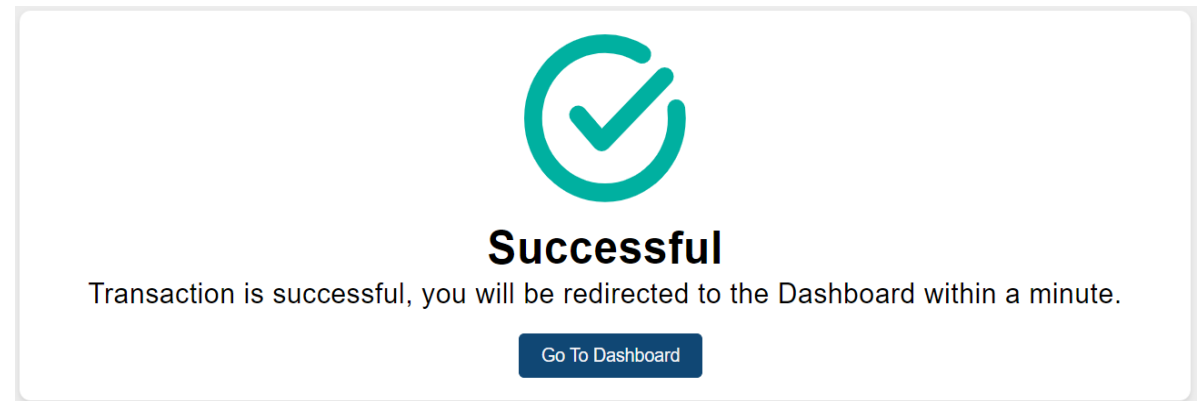
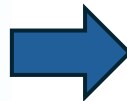
- Note :** *If you are under APP or PPP and are eligible for the module exemption fee waiver, the “Amount Due” under the “Fee” section will reflect as SGD 0.*

# Pay with Credit Card or Debit Card

1. You can pay by either your credit or debit card.
2. Upon making payment successfully, you will be redirected to the Dashboard.




The screenshot shows the G Pay payment interface. At the top, there is a black bar with the G Pay logo. Below it, a link says "Or pay another way". Under "Payment method", the "Card" option is selected. The "Card information" section includes a card number field (1234 1234 1234 1234), a dropdown for card type (VISA and Mastercard are visible), a field for the expiration date (MM/YY), and a field for the CVC. The "Name on card" field contains the text "Name". The "Billing address" dropdown is set to "Singapore". There is an empty "Email" field. At the bottom, a large button says "Pay SGD 545.00 →".



# Check Exemption Status

1. Upon successful payment, the Exemption Status will be reflected as “Pending Approval” which you may check via Dashboard.


Chartered Accountant  
SINGAPORE
Dashboard Modules

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Today is 13/01/2025, your candidature expires in **8 years, 0 months, 0 days**

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**📅 Mark Your Calendars!**

- Free Revision Session, Prepare for success! Join our Free Exam Revision Session on [Date]. Expert tips and guidance to help you ace your exams. Sign up today!
- 🌳 Holiday Networking Event, Celebrate the season with fellow members at our Holiday Networking Event on [Date]. Enjoy festive vibes, great conversations, and new connections.
- 🏠 Orientation for ALL APPs, Join us for the Orientation on [Date] at ISCA House. Kickstart your journey with us!

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Application Verification Status: **Submitted.**

RPEC: **0** out of **1,095** calendar days and **0** out of **450** practical experience days completed.

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**Professional Programme**

Name	Code	Exemption Status	Module Grade	Enrollment Stat...
PP - Integrative ...	IB	N/A	N/A	Available
PP - Financial R...	FR	N/A	N/A	Available
PP - Assurance ...	AS	N/A	N/A	Available
PP - Business V...	BG	N/A	N/A	Available
PP - Taxation (TX)	TX	Pending Approval	N/A	Available

**Pending Actions**

No Pending Actions!

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**Learning Materials**

#	Material
1	Financial Reporting (FR).pdf
2	Taxation (TX).docx



# Exemption Approved/Rejected

1. Once your exemption request has been approved, you will be notified of the approval via email. Or you may check the Exemption Status in Dashboard.
2. **Note:** Please submit exemption request only if you meet the exemption criteria indicated in the exemption guideline and have your transcript or relevant supporting documents available as proof. We will reject your exemption request due to lack of documents or if they do not fulfill the criteria.

Professional Programme				
Name	Code	Exemption Status	Module Grade	Enrollment Stat...
PP - Assurance ...	AS	N/A	N/A	Available
PP - Business V...	BG	N/A	N/A	Enrolled
PP - Taxation (TX)	TX	Approved	N/A	Exempted
PP - Integrative ...	IB	N/A	N/A	Available
PP - Financial R...	FR	N/A	N/A	Enrolled

Ethics & Professionalism				
Name	Code	Exemption Status	Module Grade	Enrollment Stat...
Ethics Pronounc...	EP200	N/A	N/A	Available
Relevance of Et...	EP100	N/A	N/A	Available

# Module Enrolment

# Module Enrolment

1. To enroll for a module, click “**Modules**”, and ensure that you are on the “**Enrolment**” page.
2. Select the module and exam session you wish to enroll in from the drop-down list. Click on “**Add Modules**” if you wish to enroll in more than 1 module. Click “**Next**” to proceed to module fee payment.

The screenshot shows the ISCA Chartered Accountant Singapore website. The top navigation bar includes the ISCA logo, the text 'INSTITUTE OF SINGAPORE CHARTERED ACCOUNTANTS', and 'Chartered Accountant SINGAPORE'. The navigation menu contains 'Dashboard', 'Modules' (highlighted with a red box), 'RPEC', and a grid icon. Below the navigation bar, there are two tabs: 'Enrolment' (active) and 'Exemption'. A blue arrow points from the 'Modules' menu item to the 'Enrolment' page. The 'Enrolment' page has a progress indicator with four circles, the first of which is filled. The main content area is titled 'Module' and 'Enrolment'. It contains text about exemptions from the Financial Reporting and Taxation modules, a list of requirements for undergraduates, and a link to check examination dates. At the bottom of the content area, there are two dropdown menus: 'Select a Module' and 'Select a Session'. A red box highlights the 'Add Modules' button. At the very bottom of the page, there is a 'Next' button.

# Make Payment

1. Under “Fee” section, you will see the price breakdown. Please click “**Save & Next**”, indicate your agreement and click “**Pay**”.

**Fee**

**Price Breakdown**

Description	Price(GST inclusive)
Module Fee - FP - Principles of Financial Reporting (PFF)	SGD 375.00
Module Fee - FP - Accounting for Decision Making (ADF)	SGD 375.00
<b>Subtotal (Without GST)</b>	SGD 750.00
<b>GST</b>	SGD 67.50
<b>Total</b>	SGD 817.50
<b>Amount Due</b>	SGD 817.50

**Back** **Next**

**Payment**

**Payment Agreement**  
Please confirm all information is accurate, there will be NO REFUNDS after payment is made. Enrolment and exemption assessment are subjected to verification of the qualification(s) by ISCA.

I agree and acknowledge to the above statement(s)

Amount Due  
SGD 817.50

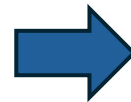
**Back** **Pay**

2. **Note** : *If you are under APP or PPP and are eligible for the module enrolment fee waiver, the “Amount Due” under the Fee section will reflect as SGD 0.*

# Pay with Credit or Debit card

1. You can pay by either your credit card or debit card.
2. Upon making payment successfully, you will be redirected to the Dashboard.

The screenshot shows the G Pay payment interface. At the top, there is a black bar with the 'G Pay' logo. Below it, a link says 'Or pay another way'. The 'Payment method' section has a 'Card' button selected. The 'Card information' section includes a card number field (1234 1234 1234 1234), a dropdown for 'MM/YY', a 'CVC' field, and 'VISA' and 'MasterCard' logos. The 'Name on card' section has a 'Name' field. The 'Billing address' section has a dropdown menu set to 'Singapore'. The 'Email' section has an empty field. At the bottom, there is a large button that says 'Pay SGD 817.50 →'.



The success message box features a large green checkmark icon inside a circle. Below the icon, the word 'Successful' is written in bold. Underneath, the text reads 'Transaction is successful, you will be redirected to the Dashboard within a minute.' At the bottom of the box is a dark blue button with the text 'Go To Dashboard' in white.

# Check Enrolment Status

1. Upon successful payment, you will be notified of the confirmation of enrolment via email.
2. You may also check your Enrolment Status via Dashboard.

The screenshot displays the ISCA Chartered Accountant Singapore dashboard. At the top, the ISCA logo and navigation links for 'Dashboard', 'Modules', and 'RPEC' are visible. A 'Mark Your Calendars!' section lists three events: a Free Exam Revision Session, a Holiday Networking Event, and an Orientation for ALL APPs. Below this, the 'Application Verification Status' is 'Submitted', and 'RPEC' progress is shown as 0 out of 1,095 calendar days and 0 out of 450 practical experience days completed. The 'Foundation Programme' section contains a table with one row: 'FP - Accounting for...' with code 'ADF', exemption status 'N/A', module grade 'N/A', and enrollment status 'Enrolled'. To the right, the 'Pending Actions' section shows 'No Pending Actions!', and the 'Learning Materials' section is partially visible.

ISCA INSTITUTE OF SINGAPORE CHARTERED ACCOUNTANTS | Chartered Accountant SINGAPORE

Dashboard Modules RPEC

**Mark Your Calendars!**

- Free Revision Session, Prepare for success! Join our Free Exam Revision Session on [Date]. Expert tips and guidance to help you ace your exams. Sign up today!
- Holiday Networking Event, Celebrate the season with fellow members at our Holiday Networking Event on [Date]. Enjoy festive vibes, great conversations, and new connections.
- Orientation for ALL APPs, Join us for the Orientation on [Date] at ISCA House. Kickstart your journey with us!

Application Verification Status: **Submitted**.

RPEC: 0 out of 1,095 calendar days and 0 out of 450 practical experience days completed.

**Foundation Programme**

Name	Code	Exemption Status	Module Grade	Enrollment Status
FP - Accounting for...	ADF	N/A	N/A	Enrolled

**Pending Actions**

No Pending Actions!

**Learning Materials**

# Check Exam Results

1. After the exam session, you will be notified via email once the exam results have been released. Please read the email for important notes.
2. To check your result, go to Dashboard. Your result will be reflected under “Module Grade”.

Professional Programme				
Name	Code	Exemption Status	Module Grade	Enrollment Stat...
PP - Assurance ...	AS	N/A	N/A	Available
PP - Business V...	BG	N/A	To be attempted	Available
PP - Taxation (TX)	TX	Approved	N/A	Exempted
PP - Integrative ...	IB	N/A	N/A	Available
PP - Financial R...	FR	N/A	Pass (Distinction)	Completed

# Apply for Re-sit

1. Should you receive a 'To be attempted' grade, you may re-sit for the module.
2. Simply re-enroll in the module and make payment for the re-sit fee.

Professional Programme				
Name	Code	Exemption Status	Module Grade	Enrollment Stat...
PP - Assurance ...	AS	N/A	N/A	Available
PP - Business V...	BG	N/A	To be attempted	Available
PP - Taxation (TX)	TX	Approved	N/A	Exempted
PP - Integrative ...	IB	N/A	N/A	Available
PP - Financial R...	FR	N/A	Pass (Distinction)	Completed



# Retrieve Transcript/Module Certificate

1. You may also retrieve your transcript/module certificate. Click on the **Waffle** button, followed by **“Download Certificates”**.

The screenshot shows the ISCA Chartered Accountant Singapore dashboard. At the top left is the ISCA logo and text. At the top right are navigation links for 'Dashboard', 'Modules', and 'RPEC', followed by a 'Waffle' button (a 3x3 grid icon) which is highlighted with a red box. Below the navigation is a status bar indicating the current date (14/01/2025) and the remaining time until candidature expires (7 years, 11 months, 27 days). A 'Mark Your Calendars!' section lists upcoming events. On the right side, a dropdown menu is open from the Waffle button, with 'Download Certificates' highlighted by a red box. Other menu items include Profile, Payment History, Go to eServices, and Logout.

2. Click **“Download”** on the file you wish to retrieve.

Download Transcript / Certificate

Transcript / Certificate Download All

#	Material	Action
1	PP Transcript	<a href="#">Download</a>
2	PP - Taxation (TX) Module Certificate	<a href="#">Download</a>
3	PP - Financial Reporting (FR) Module Certificate	<a href="#">Download</a>

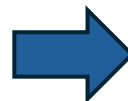
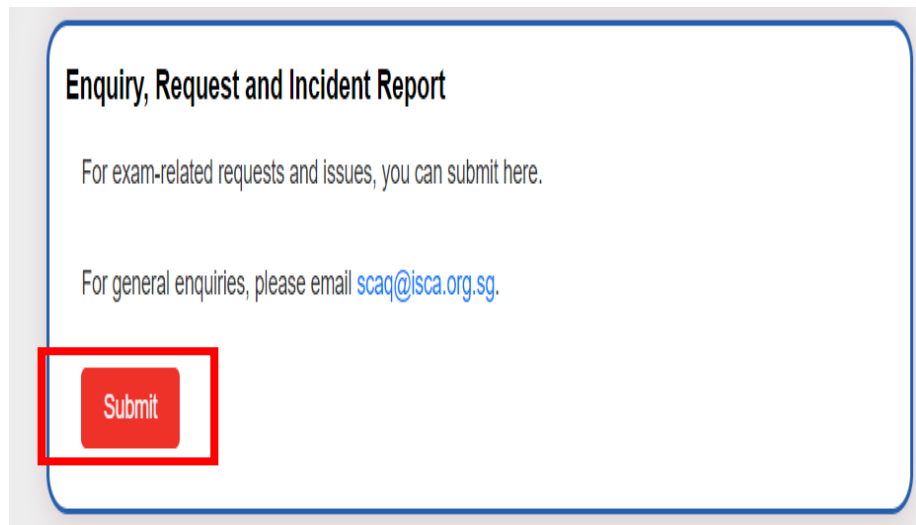
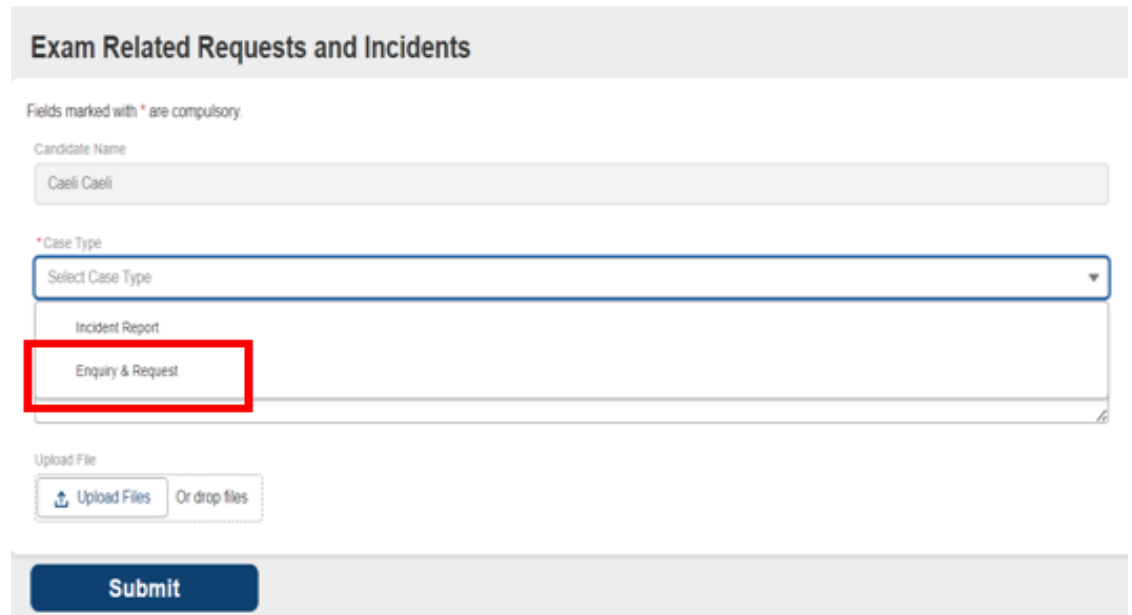
# Submit Exam Deferment

# Submit Exam Deferment

1. If you are unable to sit for the exam with or without valid reason, you may submit a request for exam deferment. Deferment fees apply.
2. Valid reasons for deferment are limited to medical reason, compassionate grounds, statutory obligations, extreme family incidences, and hardware/system failures which renders the candidate incapable of proceeding with the examination session. Appropriate documentation must be produced. Refer to SCAQ Candidate Handbook 'Deferment Policy' for details.
3. **Note:** *ISCA does not consider work exigencies to be valid reasons. Deferment with valid reason will be considered on a case-by-case basis.*
4. **Note:** *Only candidates who have not attempted the exam paper will be eligible to apply for deferment.*
5. **Note:** *Submission of deferment request must be made within 3 days after last day of SCAQ examination session.*
6. **Note:** *There is no withdrawal option from the exam module. Candidates are expected to apply for deferment (with or without valid reason) only. Programme withdrawal is applicable to those who no longer intend to continue with the Singapore CA Qualification.*

# Deferment with Valid Reason

1. Candidates who are absent with valid reason will be allowed to sit for the examination at the subsequent examination session and need not pay the examination enrolment fee.
2. To request for Deferment with Valid Reason, go to “Enquiry, Request and Incident Report” section under Dashboard and click “**Submit**”.
3. Under “Case Type”, select “**Enquiry & Request**”.

**Exam Related Requests and Incidents**

Fields marked with \* are compulsory.

Candidate Name  
Caeli Caeli

\*Case Type  
Select Case Type  
Incident Report  
**Enquiry & Request**

Upload File  
Upload Files Or drop files

**Submit**

# Deferment with Valid Reason

1. Under “Enquiry Type”, select “**Deferment (With Valid Reason, supporting document is required)**”.
2. Select the enrolled module you wish to defer, provide a description of the reason, and please upload the required supporting document (E.g., Medical Certificate, Death Certificate)
3. Click “**Submit**” to submit the deferment request.

\* Case Type  
 Enquiry & Request

\* Enquiry Type  
 Select Enquiry Type

- Deferment (Without Valid Reason)
- Deferment (With Valid Reason, supporting document is required)**
- Special Arrangement/Consideration for Exam, supporting document is required
- Exam Result Appeal
- Programme Withdrawal

**Submit**



\* Case Type  
 Enquiry & Request

\* Enquiry Type  
 Deferment (With Valid Reason, supporting document is required)

\* Enrolled module  
 Select Enrolled Module

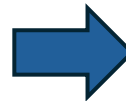
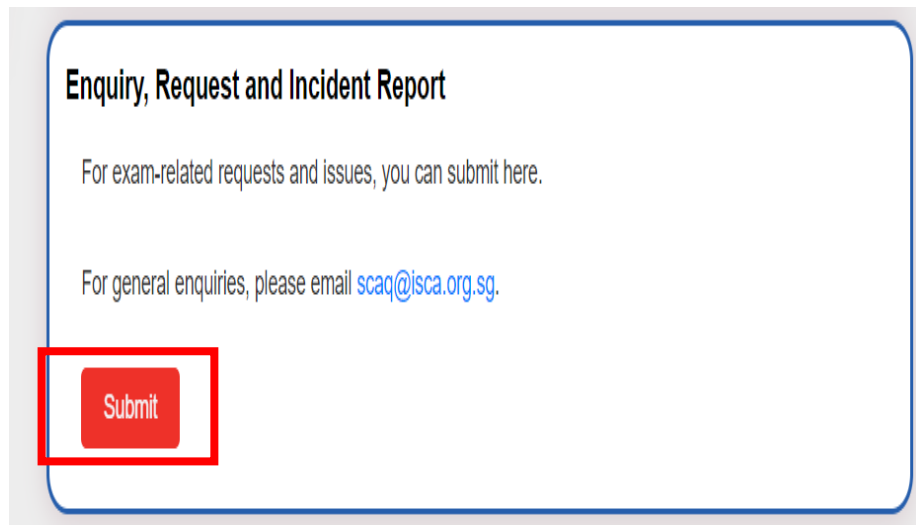
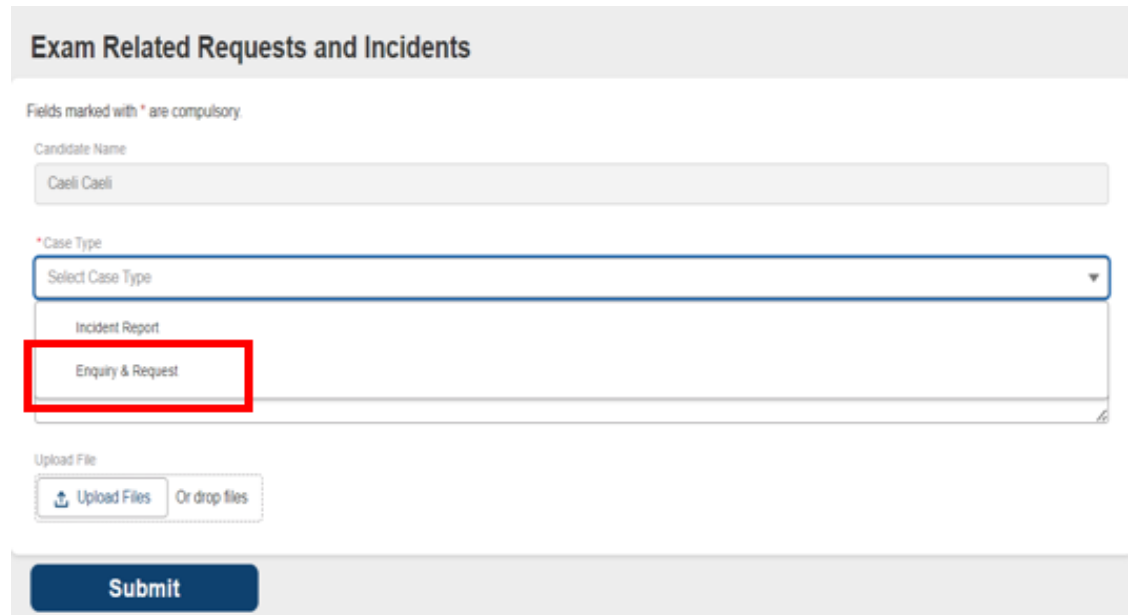
\* Describe the issue/incident during the exam

Upload File  
 Or drop files

**Submit**

# Deferment without Valid Reason

1. Candidates who are absent without valid reason may re-enroll for the subsequent examination session. Examination enrolment fee need to be paid.
2. To request for Deferment without Valid Reason, go to “Enquiry, Request and Incident Report” section under Dashboard and click “**Submit**”.
3. Under “Case Type”, select “**Enquiry & Request**”.

# Deferment without Valid Reason

1. Under “Enquiry Type”, select “**Deferment (Without Valid Reason)**”.
2. Select the enrolled module you wish to defer and provide a description of the reason.
3. Click “**Submit**” to submit the deferment request.

\*Case Type

Enquiry & Request

\*Enquiry Type

Select Enquiry Type

Deferment (Without Valid Reason)

Deferment (With Valid Reason, supporting document is required)

Special Arrangement/Consideration for Exam, supporting document is required

Exam Result Appeal

Programme Withdrawal

**Submit**

# Check Deferment Status

1. Once you have submitted a deferment request, a case will be created at the “Enquiry, Request and Incident Report” section under Dashboard.
2. The approval status of your deferment request will be reflected as shown below.

**Enquiry, Request and Incident Report**

For exam-related requests and issues, you can submit here.

For general enquiries, please email [scaq@isca.org.sg](mailto:scaq@isca.org.sg).

Submit

📁 Case List

Candidate... ▾	Request T... ▾	Enquiry T... ▾	Description ▾	Approval ... ▾
	Enquiry & Req...	Deferment (Wit...	Valid Reason	Pending



**The End**