

ASSURANCE

PROFESSIONAL PROGRAMME

About the Professional Programme

The Professional Programme aims to equip Candidates with the knowledge, skills and professional values that are required of a Chartered Accountant of Singapore. It is a self-study programme that offers flexibility and learning support to suit the individual study and working needs of each Candidate. The Integrative Business Solutions module can only be attempted after completion of the Ethics and Professionalism module and all four technical modules. Together, the following modules make up the entirety of the Professional Programme:

- Ethics and Professionalism
- Taxation
- Financial Reporting
- Assurance
- Business Value, Governance and Risk
- Integrative Business Solutions

Module Assessment

Each technical module in the Singapore CA Qualification is assessed by way of a written end-of-module examination that accounts for 100% of a Candidate's final grade. The Module examination is 100% of the assessment and candidates have to attain a minimum of 50% of the available marks to achieve a pass. The time allowed for the examination paper is 3 hours 15 minutes.

MODULE OBJECTIVE

Upon completion of the Assurance (AS) Module, candidates will be able to analyse, exercise judgment, evaluate and conclude on the assurance engagement, and other audit and assurance issues in the context of best practice and current developments in Singapore and internationally. The module addresses a wide variety of issues that a Chartered Accountant of Singapore may encounter. It develops the candidates' understanding of professional and ethical considerations as well as ensuring they have a broad understanding of the regulatory environment in Singapore. The module covers procedures in practice management, including quality control and the acceptance and retention of professional engagements; the audit of financial statements including planning, managing, evidence and review, as well as other assignments and reporting.

Learning Support

Candidates enrolled in the technical modules will receive a Textbook and Practice Workbook, which comprises examination-standard

questions and suggested solutions. Candidates will also have access to the Examiners' Guides, consisting of past examination papers with suggested solutions and examiners' reports. Candidates are encouraged to practise past examination papers and compare answers against the provided examiners' guides.

WEIGHTAGE

Legal and Professional Framework	4 Hrs	5%
Considerations for the Professional Accountant	8 Hrs	10%
Practice Management	8 Hrs	10%
Performing the Audit	40 Hrs	50%
Other Assignments	8 Hrs	10%
Reporting	8 Hrs	10%
Current Issues and Developments	4 Hrs	5%

* Estimated study hours only serve as a guide for the Candidates.