# INTEGRATIVE BUSINESS SOLUTIONS

## 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.

## **Module Objective**

The Integrative Business Solutions (IB) module has been designed to allow candidates to bring together the core competencies that they have developed in the four professional modules, their practical work experience, and their professional values in a structured and practical way to develop integrative business solutions for relevant stakeholder groups.

To achieve this goal, higher-order knowledge and skills are required to assess strategic positions, business performance, and governance, as well as identify viable options, recommend appropriate plans to achieve strong organisational performance, and provide sustainable value-added solutions. Candidates are also required to critically analyse business issues and demonstrate strong analytical skills through interpreting and evaluating multidisciplinary business case studies.

Candidates must be able to demonstrate a strong core knowledge base gained through successfully completing the four technical modules, as well as sound ethical decision-making and exemplary professionalism.

#### **Pre-requisite Requirements**

The Integrative Business Solutions module can only be attempted after the completion of the following modules of the Professional Programme:

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

Candidates should have acquired at least two (2) years of relevant practical experience by the time they sit for the IB module examination. Candidates are required to meet this requirement by filing up the RPEC via the Candidate Portal.

### **Module Assessment**

The IB Examination will be fully open-book and 4 hours in duration, with an additional 30 minutes reading time to allow Candidates to read the new information presented in the IB Examination Day Documents and to plan the approach candidates will take to writing their report.

The case study presented in the IB Examination will relate to a hypothetical Singapore-based company (which may have international business operations). Unlike the technical modules, for the IB Examination candidates will receive some Advance Information before the examination day and then additional information on the day of the IB Examination itself (Examination Day Documents). These Examination Day Documents will complete the case study scenario and set out the requirements about the report that Candidates will be required to write.

#### **Module Learning Outcomes**

The learning outcomes are grouped into the following six main categories:

- Business awareness and strategic analysis
- · Critical thinking, analysis and problem solving
- Ethics and professionalism

- Recommending business solutions
- Managing self
- Business communication