

## Frequently Asked Questions on pathways for ACCA full members and affiliates/students

### **ACCA Full Members**

#### **1. How do I become a CA (Singapore)?**

There are two pathways for ACCA full members to becoming a CA (Singapore).

Individuals can apply to be CA (Singapore) upon successful completion of the requirements set out in the table below. Applicants should submit the completed ISCA membership application form, SCAQ Transcript (if applicable), all other relevant documents, and pay the prescribed fees to ISCA.

#### **Pathway A – for ACCA Full Members**

Individuals who are ACCA full members as of 26 March 2025 can apply to be CA (Singapore) by **25 March 2028** if they fulfil the requirements below.

Requirements	1. At least 10 years of ACCA full membership and relevant finance & accounting experience:
	2. For individual with less than 10 years of ACCA full membership and/or relevant finance & accounting experience:  1. Either  a. Acquire at least 10 years of ACCA full membership and relevant finance & accounting experience by 25 March 2028. OR  b. Register as a SCAQ candidate and complete the Integrative Business Solutions module.

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### **Pathway B – for ACCA Affiliates and Students**

Individuals who are ACCA Affiliates or Students on 26 March 2025 or become ACCA Affiliates or Students before 25 March 2028, can apply to be CA (Singapore) by **25 March 2033** after completing the requirements outlined below.

Requirements	<p>Completion of <b>all</b> requirements:</p> <ol style="list-style-type: none"><li>1. ACCA Qualification with the following option modules<sup>^</sup>:<ol style="list-style-type: none"><li>a. Advanced Audit and Assurance<sup>^</sup>.</li><li>b. Advanced Taxation<sup>^</sup> (UK or Singapore variants only) or 2 years of relevant Singapore work experience in tax.</li></ol></li><li>2. Acquired 3 years of practical experience with at least 18 months of supervised practical experience obtained after enrolling in the ACCA Qualification.</li><li>3. After obtaining the ACCA full membership, register as a SCAQ candidate and complete the Integrative Business Solutions module.</li></ol> <p><sup>^</sup> As an alternative, ACCA full members can satisfy the subject requirement by passing the corresponding SCAQ module under Professional Programme (Assurance module and Taxation module).</p>
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Please refer to the user guide to the SCAQ Portal [here](#).

**2. I am currently an ISCA Associate and I meet the requirements under the ACCA Member Pathway. Am I eligible to convert my Associate membership to CA (Singapore)?**

Yes, you are eligible to apply for reclass to CA (Singapore) if you meet the eligibility requirements above.

**3. I became an ACCA full member through another reciprocal agreement or special arrangement pathway. Am I eligible to apply as CA (Singapore)?**

You are eligible to apply for CA (Singapore) provided you have passed the ACCA Qualification (4 papers at the Strategic Professional level).

**4. I am a former ACCA member. Am I eligible to apply as CA (Singapore)?**

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Yes, you are eligible to apply for CA (Singapore), provided that you are reinstated as a full ACCA member as at the date of application and subject to meeting requirements under the **Pathway A – for ACCA full members**.

- 5. I am already an ACCA full member as of 26 March 2025. I am currently pursuing the SCAQ. Can I withdraw from the SCAQ and apply for CA (Singapore) via the Pathway A – for ACCA full members instead?**

Yes, you are eligible to apply for CA (Singapore) directly without completing additional SCAQ Integrative Business Solutions module if you have at least 10 years of ACCA full membership and 10 years of relevant finance & accounting experience. If you are an ACCA full member with less than 10 years of ACCA full membership and/or relevant finance & accounting experience, you will need to complete the SCAQ Integrative Business Solutions module or meet the 10 years requirement and apply to become a CA (Singapore) within the availability period for the pathway i.e. before 25 March 2028 (also see Question 6).

- 6. I am already an ACCA full member as of 26 March 2025 but have less than 10 years of ACCA full membership and/or relevant finance & accounting experience. Can I wait to meet the 10 years requirement before I apply for CA (Singapore) without taking the SCAQ Integrative Business Solutions module?**

Yes, you can wait to meet the 10 years requirement before you apply for CA (Singapore). However, you would need to meet the 10 years requirement within the availability period for the pathways i.e. before 25 March 2028.

- 7. I am already an ACCA full member as of 26 March 2025 but have fewer than 10 years of ACCA full membership and/or relevant finance & accounting experience. I will not be able to meet the 10 years requirement before 25 March 2028. What should I do?**

You can apply as a SCAQ candidate via the Candidate portal to enrol and take the SCAQ Integrative Business Solutions module. You must complete the Integrative Business Solutions module and apply to become a CA (Singapore) before 25 March 2028.

- 8. What constitutes relevant experience in finance & accounting?**

Applicants will need to have 10 years of relevant working experience in a finance or accounting-related role. Roles relating to any of the 5 technical competences<sup>1</sup> of the SCAQ Practical Experience requirement are also admissible. On application,

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<sup>1</sup> The 5 technical competences are 1) Financial Reporting, 2) Assurance, 3) Decision support & analysis, 4) Governance & risk and 5) Taxation.

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applicants will need to submit a declaration detailing the work experience that they had attained. ISCA reserves the right to determine whether this requirement has been met, and its decision is final and not subject to appeal.

### 9. I am already an ACCA full member as of 26 March 2025. I am currently pursuing the SCAQ and have enrolled for the June 2025 exams. Can I withdraw from the module and apply for CA (Singapore) via the Pathway A – for ACCA full members instead?

Yes. You will need to submit a module withdrawal request along with your ACCA Certificate and Transcript to [scaq@isca.org.sg](mailto:scaq@isca.org.sg) so that we may process your request. If you meet the pathway requirements, you may apply directly to be a CA (Singapore).

If you have enrolled for any modules for the June 2025 exams, you may write to [scaq@isca.org.sg](mailto:scaq@isca.org.sg) to request for a refund. Please take note that any module-related fees paid to the Accounting and Corporate Regulatory Authority ([ACRA](#)) or ISCA before 31 December 2024 are non-refundable.

## ACCA Affiliates and Students

### 10. I am an ACCA Affiliate or Student, what additional modules will I be required to complete in order to fulfil the education requirements to be CA (Singapore)?

You will need to complete your ACCA qualification which should include the following option modules at the Strategic Professional Level: Advanced Audit and Assurance and Advanced Taxation. The requirement to complete the Advanced Taxation may be waived if you have 2 years of relevant Singapore work experience which involve handling of tax-related matters.

If you complete your ACCA qualification without taking these specific option modules with ACCA, you may take the corresponding modules under the SCAQ as shown in the table below.

ACCA Strategic Professional Level	SCAQ Modules (Professional Programme)
Advanced Audit and Assurance	Assurance
Advanced Taxation	Taxation

Please refer to the Pathway B – for ACCA Affiliates and Students (see Question 1) above for details of the requirements.

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### **11. I am an ACCA Affiliate or Student and have not taken the Advanced Taxation module when I took the ACCA Qualification. What type of Singapore work experience qualifies as handling tax-related matters?**

ACCA Affiliates or Students who have not taken the Advanced Taxation module are required to have at least 2 years of relevant working experience in Singapore that includes exposure to Singapore tax-related matters. This experience may include handling of corporate taxation, GST (Goods and Services Tax), or other taxation matters that form part of the job requirements. For example, an auditor involved in reviewing taxation elements as part of audit engagements would be considered to have met the qualifying work experience for this requirement. However, tax-related activities performed outside of employment such as filing personal income tax returns do not qualify as relevant work experience.

If an applicant does not meet this requirement, they will need to either take the ACCA Advanced Taxation module or complete the SCAQ Professional Programme Taxation module.

When applying to take the SCAQ, applicants must submit an employer letter or testimonial that attests to their work experience in tax-related work matters. The employer letter or testimonial should also include details of the specific tax-related work matters the employee is involved in. ISCA reserves the right to determine whether this requirement has been met, and their decision is final and not subject to appeal.

### **12. I am an ACCA Affiliate or Student and I have completed the education element of the ACCA Qualification. Can I enrol for the Integrative Business Solutions module while completing the ACCA practical experience element?**

No, you can only enrol for the Integrative Business Solutions module after you have obtained your ACCA membership. If you have not taken the ACCA Advanced Audit and Assurance or Advanced Taxation option modules, you will need to complete the corresponding SCAQ modules (ie. Assurance or Taxation) before you can enrol for the Integrative Business Solutions module.

### **13. I am an ACCA Affiliate or Student. How do I meet the 18 months of supervised practical experience?**

The 18 months of supervised practical experience can be acquired by working under the supervision of an ACCA practical experience supervisor or ACCA approved employer.

### **14. I am an ACCA Affiliate or Student and I do not have the 18 months of supervised practical experience, can I use my post-ACCA qualification work experience to make good the shortfall?**

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Yes, we will consider relevant post-ACCA qualification work experience, provided that the nature, scope, and extent of the experience aligns with the technical competencies of the SCAQ practical experience component. ISCA reserves the right to determine whether this requirement has been met, and their decision is final and not subject to appeal.

For detailed information on what constitute relevant work experience, please refer to Section 9.2.2 in the [Candidate Handbook](#).

### **15. I am an ACCA Affiliate or Student and I want to be a CA (Singapore). It is unlikely I can finish the ACCA Qualification before 25 March 2028. Can I still apply?**

Yes, you will need to complete the requirements under the Pathway B – for ACCA Affiliates and Students and become a CA (Singapore) by 25 March 2033. This is only applicable for individuals who register as an ACCA Affiliate or Student before 25 March 2028.

### **16. I am an ACCA Affiliate or Student and I have not fulfilled the ACCA qualification requirements. Can I switch to do the SCAQ? What module exemptions will I get?**

Yes, you may switch to do the SCAQ. However, the pathways above are for full ACCA members. If you have not obtained the ACCA full membership, you will have to complete the full SCAQ. Module exemptions will only be given for the SCAQ Foundation Programme based on the ACCA modules you have taken.

See the [module exemption guide here](#).

## **General FAQs**

### **17. How long will the ACCA pathways be available?**

This pathway will be available for a period of 3 years until 25 March 2028. It is advisable for ACCA members and affiliates/students to pursue the applicable pathways within the availability period.

### **18. How do I enrol for the Integrative Business Solutions module after I am registered as a SCAQ candidate?**

When you register as a SCAQ candidate, you will need to select the Professional Body (as ACCA) and submit your ACCA Certificate and Transcript to apply for the relevant module exemptions via the Candidate Portal. Upon successful validation, you will be able to enrol for the relevant module(s) in the Candidate portal. Module exemption fees are waived for applicants under the pathway.

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For more information, please refer to the Candidate's Handbook.

### **19. Am I eligible to apply for CA (Singapore) if I have not worked in Singapore?**

Yes, you are eligible to apply for CA (Singapore) provided you have met the requirements set out in Pathway A or Pathway B.

### **20. What should I do if I have a previous disciplinary record with ACCA? Can I still apply for CA (Singapore) via the Pathway A – for ACCA full members?**

If you have a previous disciplinary record with ACCA, please contact [membership@isca.org.sg](mailto:membership@isca.org.sg) for further information and guidance on your eligibility.

### **21. I have submitted a CA (Singapore) application, but I do not fulfil the eligibility requirements. Can I get a refund of the fees paid?**

There will be no refund for the admission fee paid for the application if your application does not meet the admission criteria. Only the subscription fee will be refunded.

### **22. How should I apply to become a public accountant after becoming a CA (Singapore) member through the pathway for ACCA Qualification holders?**

The public accountant (PA) registration is administered by the 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 visit this [webpage](#) for more information on the requirements.