



ISCA Professional Qualifications

Rules and Policies Handbook

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1. Objective

The objective of the handbook is to provide details of the rules and policies of ISCA Professional Qualifications (PQ) which are intended for:

- 1.1 Prospective candidates, who are interested applicants, to read and understand the rules and policies before completing and submitting their online applications if they are agreeable with adhering to such rules and policies upon acceptance to become PQ candidates; and
- 1.2 Approved candidates whose applications for the respective PQ have been approved, are required to adhere to the rules and policies.

2. About the Institute of Singapore Chartered Accountants

Introduction

- 2.1 The Institute of Singapore Chartered Accountants (ISCA) is the national accountancy body of Singapore. ISCA's vision is to be a world-class accountancy body of trusted professionals, contributing towards an innovative and sustainable economy. There are over 32,000 ISCA members making their stride in businesses across industries in Singapore and around the world.
- 2.2 Established in 1963, ISCA is an advocate of the interests of the profession. Possessing a Global Mindset, with Asian Insights, ISCA leverages its regional expertise, knowledge, and networks with diverse stakeholders to contribute towards Singapore's transformation into a global accountancy hub.
- 2.3 ISCA is the Designated Entity to confer the Chartered Accountant of Singapore - CA (Singapore) - designation.
- 2.4 ISCA is a member of Chartered Accountants Worldwide, a global family that brings together the members of leading institutes to create a community of over 1.8 million Chartered Accountants and students in more than 190 countries.
- 2.5 For more information, visit www.isca.org.sg.

3. ISCA Professional Qualifications

3.1 About the Qualifications

Please refer to the following appendixes for the respective ISCA PQ's structure and other details:

- 3.1.1 [Appendix 1 ISCA Financial Forensic Accounting \(FFA\) Qualification](#)
- 3.1.2 [Appendix 2 ISCA Infrastructure & Project Finance \(IPF\) Qualification](#)
- 3.2 Becoming an ISCA PQ candidate
 - 3.2.1 Applications for the ISCA PQs are open all year round except in December.

- 3.2.2 Successful applicants will be approved as ISCA PQ candidates after their applications have been assessed that have met the prevailing entry requirements of each PQ that they have applied for.
 - 3.2.3 All PQ candidates who are taking ISCA's Professional Qualifications as set out in [3.1 About the Qualifications](#) are required to comply with the rules and requirements stated within this handbook.
 - 3.2.4 Successful applicants will be approved as candidates after ISCA's assessment on whether they have met the entry requirements of the PQs.
 - 3.2.5 There is no exemption granted regardless of the candidates' prior course of study.
- 3.3 PQ Portal
- 3.3.1 The PQ Portal is a one-stop portal which allows candidates to perform their enrolment, gain access to PQ announcements and learning support materials, view attendance records and results, as well as view and download transcripts and certificates.
 - 3.3.2 Candidates may access their PQ Portal [here](#).
- 3.4 Conferment of ISCA credential
- 3.4.1 Upon successful completion of all required PQ modules and accumulation of the minimum number of years of recent relevant working experience, ISCA PQ graduates can apply for ISCA membership, subject to the prevailing membership admission requirements, and be conferred the credential for the corresponding PQ which they have completed.
 - 3.4.2 Individuals who are conferred with the credential are required to abide by the ISCA Constitution and (Membership and Fees) Rules which can be found inside the [PQ portal](#) and [eServices Portal](#).

4. Issuance of certificate and transcript

Candidates have the flexibility to attempt the qualification on a modular basis in any order and will be:

- 4.1 awarded with a "Certificate of Completion" for successfully completing and passing the examination of each module; and
- 4.2 issued an official transcript and certificate upon the completion of all the required modules.

5. Candidature validity period

- 5.1 Candidates who have been admitted into ISCA PQs will have a candidature validity period commencing on the date of admission and expiring on the 31 December of the last candidature year which varies in each PQ.
- 5.2 Please refer to the following appendixes for the explanation of “last candidature year”:
 - 5.2.1 [Appendix 1 ISCA Financial Forensic Accounting \(FFA\) Qualification - 5 Last candidature year](#)
 - 5.2.2 [Appendix 2 ISCA Infrastructure & Project Finance \(IPF\) Qualification - 5 Last candidature year](#)
- 5.3 Candidates who wish to apply for the credential must complete the corresponding qualification within the prescribed candidature validity period.

6. Fees

6.1 Programme and other fees

Please refer to the following appendixes for the respective PQ’s fee details:

- 6.1.1 [Appendix 1 ISCA Financial Forensic Accounting \(FFA\) Qualification](#)
- 6.1.2 [Appendix 2 ISCA Infrastructure & Project Finance \(IPF\) Qualification](#)
- 6.2 Candidate fee
 - 6.2.1 All candidates are required to pay an annual candidate fee from their second (2nd) year of admission onwards (i.e. 1 January of the calendar year) regardless of the date of admission approval as a candidate.
 - 6.2.2 The annual candidate fee is due on 1 January and payable within 30 calendar days each year. An annual candidate fee notification will be generated in your PQ Portal on 1 January.
 - 6.2.3 For candidates who are waiting for their November examination session results for graduation, they will not receive any annual candidate fee payment notification.
 - 6.2.4 However, if they are unable to graduate after the results are released, the annual candidate fee notification will be generated on 1 March for payment within 30 calendar days.
 - 6.2.5 Candidates can only register for the ISCA PQ workshop and examination if their candidature is not suspended (see [6.3 Candidature suspension](#)) due to outstanding fees owing to the Institute.
- 6.3 Candidature suspension
 - 6.3.1 Those who fail to pay their annual candidate fees and/or module fees in the next two (2) months after the payment due date will be suspended from taking the qualification for the whole calendar year.

- 6.3.2 They will be classified as withdrawn candidates (see [16 Withdrawal](#)) on 1 January in the next calendar year if there is no payment for the outstanding fee.
 - 6.3.3 If the candidates decide to continue taking the ISCA PQ during the suspension period, they are only allowed to do so by paying all the outstanding fees owing to ISCA.
 - 6.3.4 Candidates with any outstanding fee(s) owing to the institute will not be able to graduate and/or receive their certificate of completion. All outstanding fee(s) must be paid in full prior to the graduation.
- 6.4 Fees refund
- 6.4.1 All fees paid are **NOT** transferable and refundable.
- 6.5 Module fees forfeiture
- 6.5.1 Candidates who are absent on examination day and/or any of the workshops without valid reasons will have their module fees forfeited (See [10.1 10.1](#)).
 - 6.5.2 ISCA will assess the reasons supported with valid official documents on a case-by-case basis and may consider allowing candidates to attend their workshop and/or attempt their examination without paying for full module fees again.
 - 6.5.3 Please see [6.4 Fees refund](#).

7. Workshop information

- 7.1 Duration
- 7.1.1 Candidates who have registered for the examination session must attend all the workshops, in physical or virtual mode, that will be held at least one month prior to the examination.
 - 7.1.2 The workshop duration of each module is between two (2) and three (3) days.
 - 7.1.3 Please refer to the workshop and examination schedule that can be found under “Delivery and Assessment” on the respective ISCA PQ’s website for the workshop dates, timings, venue and updates.
- 7.2 Attendance
- 7.2.1 Workshops are compulsory and attendance will be taken at the start of the morning and afternoon sessions of the workshops for regulatory compliance requirement.
- 7.3 Workshop delivery mode
- 7.3.1 In-person or virtual format.
 - 7.3.2 ISCA will retain the right to switch between face-to-face and virtual learning for the workshops due to unforeseen circumstances.

- 7.3.3 Candidates will be notified in advance should there be any changes to the workshop delivery mode.
- 7.3.4 Please visit the ISCA PQ's website for updates.

8. Examination information

8.1 Duration

- 8.1.1 Each examination duration for each module is between 60 and 120 minutes.
- 8.1.2 Please refer to “Approach to examination” for the details, that can be found in each module study guide.

8.2 Attendance

- 8.2.1 Attendance will be taken during the first 30 minutes when the examination has started.

8.3 Examination administration

- 8.3.1 In-person or virtual format.
- 8.3.2 ISCA will retain the right to switch between face-to-face and virtual format for the examinations due to unforeseen circumstances.
- 8.3.3 Candidates will be notified in advance should there be any changes to the format of examination administration.
- 8.3.4 Please visit the ISCA PQ's website for updates.

8.4 Examination delivery method

- 8.4.1 Candidates will need to attempt and pass a closed-book, computer-based examination for each registered module.
- 8.4.2 Candidates are required to bring their **OWN PERSONAL** fully-charged laptop for the examination as:
 - 8.4.2.1 **NO** laptop will be provided; and
 - 8.4.2.2 **NO** charger will be provided and charging points are limited in the examination hall.
- 8.4.3 Please refer to “Computer-Based Exam Software User Guide” that can be found under “Learning Support” on how to install and use the examination software from each ISCA PQ’s website.

8.5 Examination format

- 8.5.1 The examination questions will be set based on either one of the following formats:
 - 8.5.1.1 multiple-choice question – choose **ONE** correct answer;
 - 8.5.1.2 multiple-response question – choose the applicable correct answers (there could be more than one correct answer);
 - 8.5.1.3 short answer question with case scenario; and/or

8.5.1.4 assignment – **only for Module 3 Contracts and Modelling of the ISCA IPF Qualification**, there is a graded financial modelling assignment, other than the end of module examination.

8.5.2 Please refer to the study guide of each module for the examination format.

8.6 Minimum passing mark

8.6.1 The minimum passing mark of each module varies in each Qualification.

8.6.2 Please refer to [Appendix 1](#) and [Appendix 2](#) for the minimum pass mark of the ISCA FFA Qualification and ISCA IPF Qualification respectively.

8.7 Examination registration period

8.7.1 There are at least two examination sessions to be held in each calendar year.

8.7.2 Please refer to the workshop and examination schedule that can be found under “Delivery and Assessment” on the respective ISCA PQ’s website for the examination dates, timings, venue, and updates.

8.7.3 Candidates who have successfully registered and paid the full module fee (See [6 Fees](#)) must sit for the examination session that they have selected.

8.7.4 The examination registration is opened at least two (2) months prior to the examination session, for a limited period.

For example:

Examination Session	Examination Registration Period
May	Mid-January to end February
November	Mid-July to end August

8.8 Confirmation of examination entries

8.8.1 Candidates will receive an email notification on the examination details which can be accessed via the PQ Portal at least two (2) weeks before the examination dates subject to the following conditions:

8.8.1.1 Full workshop attendance (i.e. 100% attendance) of those modules they have registered for examination; and

8.8.1.2 No outstanding annual candidate fee (only payable on the second year of admission. see [5 Candidature validity period](#)), module fee¹ and other applicable fees.

Note:

1. Module fee includes any funding/subsidy applied during examination registration and workshop enrolment (if applicable). In event if the candidate fails to meet the requirements set under the funding scheme, the Institute reserves the right to claw back the funding/subsidy amount. Candidates will be prohibited from attending any upcoming

enrolled workshop and/or registered examination until the full funding/subsidy has been returned to the Institute.

8.9 Examination and workshop details

8.9.1 Candidates may log into [PQ Portal](#) to access details on the examination and workshop dates, timings, and venue.

9. Examination results

9.1 Results release

An email on how to check your results will be sent to the candidates between six (6) and ten (10) weeks after the examinations.

9.2 Examination results review and appeal

9.2.1 The results are final, and **NO** review and appeal are permitted.

9.2.2 The care taken throughout the process of assessment and the exercise of academic judgment ensures the integrity of every examination result.

9.2.3 Therefore, the Institute does not accept appeals on results.

9.2.4 Individual candidates' examination papers will not be re-examined or re-marked after the final examination results have been released.

9.3 Script review

9.3.1 The script review service, **for only ISCA IPF Qualification**, is a detailed report of individual candidates' examination performance.

9.3.2 The report allows the candidates to have a better understanding of their examination performance according to the Examiners' expectation.

9.3.3 It will indicate areas of improvement for the examination in order to help the candidates to better understand the examination requirements in the next attempt of the examination.

9.3.4 The script review is not a re-marking service and **NO** adjustment in marks will be entertained.

9.3.5 This service will be available from the date of results release.

9.3.6 Candidates who wish to have their examination scripts reviewed by the Institute may contact us and pay a fee of S\$53.50 (inclusive of GST).

9.3.7 When the script review is completed, the report will then be sent via email to the candidates.

10. Examination and workshop policies

10.1 Absenteeism

Examination day

10.1.1 Candidates who have successfully registered and paid for the module must sit for the examination session they have selected, unless they have valid reasons, which are supported with official documents for their absence on the examination day.

10.1.2 The reasons and supporting documents must be submitted within three (3) working days from the day of absence.

10.1.3 Candidates who are absent on the examination day without any valid reasons which are to be supported by official documents will have to register for the next available examination, pay for the full fee and attend the workshop again for that module that they absented from examination. **(Note: Absenteeism on examination days refer to candidates' attendance are marked as "Absent" where no marks will be awarded for that module).**

10.1.4 Please see [6.4 Fees refund](#) and [6.5 Module fees forfeiture](#).

Workshop day

10.1.5 Candidates must attend ALL (NO partial) the workshops of each of the module they have registered for unless they have valid reasons, which are supported with official documents for their absence on the workshop day.

10.1.6 The reasons and supporting documents must be submitted within three (3) working days from the day of absence.

10.1.7 Please note that absenteeism due to the following reasons will **NOT** be accepted:

10.1.7.1 Work exigency;

10.1.7.2 Overseas business trips; or

10.1.7.3 National service obligations which are made known to the candidates in advance before the examination registration starts.

10.2 Punctuality for examination and workshops

Due to unforeseen circumstances

10.2.1 Candidates who are late for the examination and/or workshop due to unforeseen circumstances that are beyond their control such as public transport breakdown can request for a travel chit from the public transport operator such as SMRT and submit it to the invigilators/workshop trainers.

10.2.2 The invigilators/workshop trainers will assess the situation on a case-by-case basis, to either:

10.2.2.1 allow and grant you extra time to sit for your computer-based examination; or

10.2.2.2 allow you to join the workshop which has already commenced; or

10.2.2.3 reschedule your examination/workshop to the next available examination session/workshop without further charges.

Due to other reasons

10.2.3 Candidates who are late for the first 30 minutes without valid reasons may be allowed to sit for the examination, but they will **NOT** be given extra time to attempt the questions.

10.2.4 The invigilators reserve the right to refuse the late candidates from sitting the examination. In such situation, the module fee will be forfeited.

10.3 Deferment

10.3.1 Deferment of examination and workshops will **NOT** be allowed.

10.3.2 Candidates are:

10.3.2.1 encouraged to stay committed and complete the qualification at their soonest; and

10.3.2.2 reminded to plan their schedule and consider carefully before registering for the next available examination session and workshops that best suit their schedule.

10.4 Maximum examination attempts

10.4.1 There is no maximum number of attempts for each module examination.

10.4.2 Candidates who register to re-sit for their examination at the next available session for the module that was attempted but the outcome was unsuccessful at the last session, will pay a re-sit examination fee (see [6.1 Programme and other fees](#)) and are **NOT** required to re-attend the workshops.

10.4.3 However, if candidates wish to re-attend the workshops, they can do so but will have to pay the full module fee.

10.4.4 Please refer to ISCA PQ's website for the respective qualification fees to be payable.

11. Examination regulations

Before the start of the examination

11.1 Ensure that you have already downloaded the encrypted examination question file onto your device that is installed with the computer-based examination software.

11.2 Ensure that windows update and the auto-sleep mode on your device have been disabled. Candidates are strongly recommended to disable the anti-virus software on their device before the examination.

11.3 Ensure that the approved calculators (**for only ISCA IPF Qualification**) to be used during the examinations are in compliance with the requirements outlined in [8 Requirements for calculators in Appendix 2](#).

11.4 You are expected to arrive early to settle down in the examination hall.

- 11.5 Refer to the email notification that will be sent to you at least two (2) weeks before the examination dates for the arrival time at the examination hall.
- 11.6 You must be seated at your assigned desk according to the seating plan displayed within or outside the examination hall, at least 15 minutes before the start of each examination.
- 11.7 Bring your identity documents (ID) such as national registration identity card (NRIC), employment pass or passport or another official photo ID.
- 11.8 Place your ID on the top right-hand corner of your table for the invigilators to conduct identity verification; and **DO NOT** cover your photo ID with paper or another permissible item as the invigilators will be sighting without touching it when marking attendance.
- 11.9 Bring your own personal fully-charged device and charger, and approved calculator (see [11.3 for only ISCA IPF Qualification](#)), which are classified as authorised equipment.
- 11.10 Bring in only permissible writing materials - pen, pencil, and highlighter.
- 11.11 Bring along a jacket or sweater as the examination hall might be cold. (optional).
- 11.12 Raise your hands to request for extra writing papers, which will be provided during examination, for your workings.
- 11.13 De-activate any pre-set alarms in your mobile and other electronic communication devices, switch them off, and put them inside your bag.
- 11.14 **DO NOT** keep these devices in your pocket as you are **NOT ALLOWED** to use them during examination.
- 11.15 Place all bags and/or other unauthorised personal belongings in the designated area in the examination hall.
- 11.16 **DO NOT** access any hardcopy or softcopy of study materials once you have entered the examination hall.
- 11.17 **DO NOT** have in possession the following items in the examination hall:
 - 11.17.1 Any unauthorised electronic, communication, entertainment, or gaming devices capable of capturing, storing, displaying and/or transmitting visual, audio or verbal information (Examples include, but are not limited to, mobile phones, cameras, tablets, wired and wireless ear-pieces/earphones, smart wrist watches, fitness trackers, smart glasses, and pens with image capturing capabilities);
 - 11.17.2 Any unauthorised equipment or materials even if you do not intend to use them during examination (Examples include, but are not limited to, books, papers, study notes and any calculators except for **ISCA IPF Qualification** which allows approved calculators - see [11.3](#) and [11.9](#));
 - 11.17.3 Bags and other personal belongings which must be kept inside your bags and place in the designated area in the examination hall; and

11.17.4 Valuable personal belongings as ISCA will not be responsible for the loss of these items.

During the examination

- 11.18 Raise your hand if you need any assistance from the invigilators.
- 11.19 Always listen and follow the invigilators' instructions.
- 11.20 Always remain silent once you enter the examination hall.
- 11.21 You can only leave the examination hall after the examination has started 30 minutes for a 2-hour or longer duration examination, provided you have completed and submitted your examination answer file.
- 11.22 You are **NOT** allowed to leave the examination hall during the last 30 minutes of a 1-hour or longer duration examination even if you have completed it.
- 11.23 The duration of each examination module includes the time for reading and answering the questions and **NO** extra time will be given.
- 11.24 Read all the instructions and questions carefully.
- 11.25 **DO NOT** spend too much time on a few questions, leaving no time for the others. Good time management is important.
- 11.26 **DO NOT** cheat or assist in cheating where candidates who are found cheating could be barred from taking the qualification permanently and any passed results will be forfeited.
- 11.27 **DO NOT** access to the internet during the examination as discovery of doing so is considered cheating and you will be liable to disciplinary action including (but not limited to) suspension or immediate disqualification from the qualification.
- 11.28 **DO NOT** query the invigilators as to the meaning or purpose of a question as no explanation shall be given by the invigilators.
- 11.29 **DO NOT** talk or communicate with other candidates during the examination.
- 11.30 **DO NOT** borrow and share any stationery, permissible equipment such as approved calculator (see [11.3](#) and [11.9](#) for **ISCA IPF Qualification**) and/or device charger from other candidates during examination.
- 11.31 **DO NOT** turn and look around at other candidates as this may be mistaken for cheating.
- 11.32 **DO NOT** eat during the examination as any venue maintenance charge resulting from the spillage of drinks will be borne by the respective candidate; but you may bring a bottle of plain water into the examination hall, to be placed on the floor.
- 11.33 **DO NOT** leave the examination hall during the examination unless you are accompanied by the invigilators.

11.34 If you are not feeling well and/or need to go to the washroom urgently, remain seated and raise your hand to inform the invigilators who will assist you and escort you out of the examination hall.

At the end of the examination

11.35 Stop all activities immediately and follow the instructions given by the invigilators.

11.36 **DO NOT** remove any used or unused writing papers that are provided for from the examination hall, these will be collected back by the invigilators.

11.37 Collect your personal belongings including your photo ID and leave the examination hall in an orderly manner when the invigilators announce you can do so.

12. Misconduct

12.1 If candidates are found cheating, attempting to cheat or assisting in cheating during the examination (see [Appendix 3](#)), misbehaving including not complying with the examination regulations during the examination, they may be disqualified from taking the examination immediately and permanently barred from taking the qualification.

12.2 Their examination results including any passed ones will be forfeited.

13. Disciplinary procedures

13.1 All ISCA candidates and members must adhere to the Code of Professional Conduct and Ethics and ISCA Constitution and (Membership and Fees) Rules that can be downloaded from [PQ Portal](#).

13.2 All cases of non-compliance with examination regulations and complaint regarding a candidate's misconduct (see [Appendix 3](#)) shall be made to ISCA.

13.3 ISCA shall investigate any candidates suspected of involvement in any non-compliant activities, irregularity, or misconduct.

13.4 Where a case for non-compliance with examination regulations or misconduct is to be considered, the candidate will be notified and given opportunity to explain in writing the circumstances of the case.

13.5 A plea of forgetfulness or accident shall not be accepted under any circumstances in the case of any breach of the examination regulations.

13.6 If there is a case of non-compliance, irregularity, or misconduct, this will be referred to the oversight committee for investigation and potential disciplinary action.

13.7 The Institute reserves the right to withhold the release of examination results, void the examination of the candidate it may concern, and bar the candidate

from sitting for future examination if there is any suspicion that he/she is involved in irregularity or misconduct while investigations are still ongoing.

- 13.8 Candidates shall be liable to disciplinary action in any of the following cases:
- 13.8.1 if it is alleged that they are guilty of misconduct;
 - 13.8.2 if it is alleged that they have performed their professional work or the duties of his employment or conducted their practice inefficiently or incompetently in such a manner as to bring discredit to themselves, the Institute or the accountancy profession;
 - 13.8.3 if they have been found guilty in any disciplinary proceedings instituted against them by the Authority or another professional body;
 - 13.8.4 if it is alleged that they have contravened any of the rules or bye-laws made pursuant to Article 63 of the Constitution or the Code of Professional Conduct and Ethics under the Third Schedule or any pronouncements on professional standards and professional ethics as prescribed by the Council; or
 - 13.8.5 if they have failed to comply with any order of the Disciplinary Committee or Appeal Committee.
- 13.9 For the purpose of [13.8.1](#), misconduct includes, but is not confined to, any of the following:
- 13.9.1 If the candidates are represented to be guilty of any act or omission likely to bring discredit to themselves or the Institute or the accountancy profession;
 - 13.9.2 If the candidates have been found guilty by a court in Singapore or in any country whose judgments are registerable in Singapore of an offence which would bring discredit to themselves, the Institute or the accountancy profession; or
 - 13.9.3 If the candidates have been found in any civil proceedings to have acted fraudulently or dishonestly.
- 13.10 Candidates who are found guilty of misconduct may be removed from the Candidate Register on disciplinary grounds.

14. Health issue

- 14.1 If candidates are hospitalised due to pro-longed illness or are suffering from infectious diseases such as chicken pox, hand, foot or mouth disease (HFMD), please get your attending doctor to certify that you are medically fit to sit for the examinations.

15. Personal data declaration

- 15.1 A third-party exam software provider is appointed to provide a platform for delivering the computer-based examination.
- 15.2 Candidates who have submitted their examination registration form online would have consented to the third-party examination software provider's collection of general user information for all Exam Takers (Candidates) who will use the software, including, but not limited to makes and models of computers used by Exam Takers, types and versions of software used by Exam Takers, security and Software performance related information, and other exam-related data.

16. Withdrawal

- 16.1 Candidates who would like to withdraw from ISCA PQ on their own accord must submit their withdrawal request in writing to ISCA with reason(s) provided. The candidates would receive an acceptance of withdrawal email within two (2) weeks from the date of the request.
- 16.2 Please note that all fees paid to ISCA are non-refundable and non-transferable (See [6.4 Fees refund](#)).
- 16.3 If the withdrawn candidates wish to re-join ISCA PQ, they are only allowed to do so after one (1) year from the withdrawal date and will have to re-submit the application.
- 16.4 ISCA will treat the application as new and assess it based on prevailing entry requirements. All past examination results will be forfeited.

17. Contact details

Institute of Singapore Chartered Accountants (ISCA),
60 Cecil Street, ISCA House,
Singapore 049709

For enquiries and administrative matters relating to ISCA PQ, please contact us at:

Tel: (+65) 6597 5533

Email: qualifications@isca.org.sg

Note: Our staff, who serve you with patience and respect, are committed to attend to your requests to the best of their abilities. In return, we request that you treat our staff with respect.

ISCA reserves the right to protect our staff against any verbal or other forms of abuse. We appreciate your understanding and will always strive to do better.

Appendix 1 ISCA Financial Forensic Accounting (FFA) Qualification

1. Background

- 1.1. The ISCA FFA Qualification, leading to the conferment of the ISCA Financial Forensic Professional (FFP) credential, is the first applied learning financial forensic accounting qualification developed by a professional body in Southeast Asia.
- 1.2. ISCA recognises that financial forensics is a niche area that requires professionals with specialised knowledge and skill sets.
- 1.3. To support the Singapore government’s call for deepening of skills, ISCA has worked with industry experts who are leading financial forensic professionals from both the public and private sectors to develop the ISCA FFA Qualification, in a bid to build and shore up capabilities in the financial forensics field.

2. Targeted audience

- 2.1. Targeted at the following main groups, this Qualification aims to equip professionals with practical and portable skills.

Target Group	Aim
<p>Professional accountants who wish to broaden their accounting and finance skills in financial forensics</p>	<p>Prepares accountants without a financial forensic background to conduct forensic investigations competently across industries and sectors, from law enforcement to forensic advisory, and banking and finance. Forensic accountants use a combination of accounting and finance knowledge, analytical, legal, technological and investigative skills to carry out detailed tests of transactions, interpret complex financial information, summarise and present findings for reports which may be used for litigation support purposes.</p>
<p>Existing financial forensic specialists who wish to deepen their forensic accounting skills and achieve professional recognition for</p>	<p>Reinforces financial forensic knowledge and allows existing specialists to gain proficiency in identifying and explaining the different types of white-collar crime and compliance requirements in conducting investigations and preparing reports for different stakeholders; they will be updated and be able to leverage the latest technological tools, approaches and techniques for digital evidence gathering and cyber investigations.</p>

Target Group	Aim
their specialised skill sets	

3. Entry Requirements

Individuals must be equipped with at least a recognised bachelor’s degree* or equivalent in the following disciplines:

- 3.1. accountancy related: or
- 3.2. others with one year full-time and recent relevant work experience in financial forensic-related fields such as law enforcement, financial and regulatory compliance and forensic advisory.

** Those who do not meet academic requirements will have their applications assessed on a case-by-case basis.*

4. Qualification structure

4.1. The Qualification comprises the following modules:



4.2. These modules may be attempted in any sequence, but it is recommended that candidates should attempt Module 1 first.

4.3. There is no restriction on the number of modules that candidates may attempt at each examination session.

4.4. The minimum passing mark of each module is at least 60%.

5. Last candidature year

5.1. The last candidature year shall be 31 December of the third (3rd) calendar year counting from the year of admission.

5.2. This will ensure that all candidates will have two (2) full calendar years to complete all the required modules of the qualification which they have applied for and admitted into, regardless of their date of admission.

5.3. For example, if you are admitted as a candidate on 15 June 2020, your candidature validity period will commence on 15 June 2020 and expire on 31 December 2022.

6. Fees

6.1. Programme fee per module

No	Name of Module	Amount (Includes GST)	Remarks
1.	Forensic Accounting and Investigation	S\$1,605.00	Examination and workshop fees
2.	Digital Forensics	S\$1,605.00	
3.	Financial Crime	S\$1,605.00	
4.	Professional Requirements	S\$214.00	(1) Only exam registration fee (2) Self-study module and no workshop
	Total	S\$5,029.00	

6.2. Other fees

No	Types of Fees	Amount (Includes GST)	Remarks
1.	One-off application fee per application	S\$107.00	This fee is non-refundable regardless of the application assessment outcome
2.	Annual candidate fee per pax <i>(payable from second year onwards after admission – i.e. 1 January of the calendar year)</i>	S\$160.50	Administrative fee for maintaining the candidates' login account within their active candidature period for allowing them to access to complimentary study resources offered and events conducted by ISCA
3.	Re-sit examination fee per module for all modules except no. 4 below (NO workshop) <i>(Only for Candidates who have failed their module examination and will like to re-sit the examination within their candidature period)</i>	S\$856.00	Exam registration fee for those who were unsuccessful in their previous exam to attempt the exam again, without the need to attend workshop again

No	Types of Fees	Amount (Includes GST)	Remarks
4.	Re-sit examination fee for Professional Requirements module <i>(Only for Candidates who have failed their module examination and will like to re-sit the examination within their candidature period)</i>	S\$107.00	- Ditto -

6.3. ISCA reserves the right to revise the fees without prior notice.

7. Funding

7.1. Funding options are available to defray the course fees.

7.2. Click [here](#) to find out more each funding option's eligibility criteria and their respective application process.

7.3. Terms and conditions apply.

8. ISCA FFA Qualification website

8.1. Please refer to the “*Qualification Overview*” that can be found on the [website](#) for the updated qualification details including the synopsis of the modules, fees, and workshop and examination schedule.

Appendix 2 ISCA Infrastructure & Project Finance (IPF) Qualification

1. Background

- 1.1. The ISCA IPF Qualification is the first qualification developed by a professional body in Asia that leads to the conferment of the ISCA Infrastructure & Project Finance Professional (IPFP) credential.
- 1.2. As the demand for the urban infrastructure and services is expected to grow strongly in Asia and to keep pace with the growing industry, ISCA recognises that there is a continuing need for infrastructure and project finance professionals with specialised knowledge and skill sets.
- 1.3. The ISCA IPF Qualification is developed by ISCA in collaboration with EY Singapore and supported by Infrastructure Asia. This is in line with the government's efforts to harness Singapore's infrastructure development ecosystem and experience in support of Asia's infrastructure growth.

2. Targeted audience

Individuals who will benefit from the ISCA IPF Qualification include:

- 2.1. ISCA members and individuals who wish to enter job roles within the infrastructure industry; and
- 2.2. Existing infrastructure and project finance professionals who wish to gain a better understanding of other areas of knowledge within the infrastructure value chain.

3. Entry Requirements

Individuals must be equipped with:

- 3.1. at least a recognised bachelor's degree*; and
- 3.2. at least two years of professional work experience (relevant experience in infrastructure or project finance is not required).

** Those who do not meet academic requirements will have their applications assessed on a case-by-case basis.*

4. Qualification structure

- 4.1. The Qualification comprises three modules:

Module	Focus Areas
Module 1: Project Lifecycle	<p><i>Topic 1: Project Development</i> <i>Topic 2: Procurement Processes</i></p> <p>Candidates are expected to understand the factors that are required to be considered as part of project development as well as</p>

Module	Focus Areas
	understand the different stages involved in procurement processes.
Module 2: Project Risks and Financing	<i>Topic 3: Risks Analysis and Mitigation</i> <i>Topic 4: Project Financing</i> Candidates are expected to understand risk analysis and its application as part of project development and implementation, as well as understand the nature and characteristics of project finance, the various sources and key financing terms.
Module 3: Contracts and Modelling	<i>Topic 5: PPP Contracts</i> <i>Topic 6: Project Value and Modelling</i> Candidates are expected to present the basic structure of a PPP contract and the key commercial principles involved in designing PPP contracts. They will also be introduced to the basic concept of Value for Money (VfM) and provided with hands on-experience of the financial modelling of PPP projects.

- 4.2. These modules may be attempted in any sequence, but it is recommended that candidates should attempt Module 1 first.
 - 4.3. There is no restriction on the number of modules that candidates may attempt at each examination session.
 - 4.4. The minimum passing mark of each module is at least 50%. **For Module 3 Contracts and Modelling, candidates have to obtain a minimum passing mark of at least 50% in each of the component (i.e., Assignment and Examination) to pass the module.**
5. Last candidature year
 - 5.1. The last candidature year shall be 31 December of the fourth (4th) calendar year counting from the year of admission.
 - 5.2. This will ensure that all candidates will have three (3) full calendar years to complete all the required modules of the qualification which they have applied for and admitted into, regardless of their date of admission.

5.3. For example, if you are admitted as a candidate on 15 June 2020, your candidature validity period will commence on 15 June 2020 and expire on 31 December 2023.

6. Fees

6.1. Programme fee per module

No	Name of Module	Amount (Includes GST)	Remarks
1.	Project Lifecycle	S\$2,354.00	Examination and workshop fees
2.	Project Risks and Financing	S\$2,354.00	
3.	Contracts and Modelling	S\$2,354.00	
	Total	S\$7,062.00	

6.2. Other fees

No	Types of Fees	Amount (Includes GST)	Purpose
5.	One-off application fee per application	S\$107.00	This fee is non-refundable regardless of the application assessment outcome
6.	Annual candidate fee per pax <i>(payable from second year onwards after admission – i.e. 1 January of the calendar year)</i>	S\$160.50	Administrative fee for maintaining the candidates' login account within their active candidature period for allowing them to access to complimentary study resources offered and events conducted by ISCA
7.	Re-sit examination fee <i>(Only for Candidates who have failed their module examination and would like to re-sit the examination by registering and paying for the next available examination session)</i>	S\$963.00 per module	Exam registration fee for those who were unsuccessful in their previous exam to attempt the exam again,

No	Types of Fees	Amount (Includes GST)	Purpose
			without the need to attend workshop again
8.	Script review fee	S\$53.50 per paper	This fee is for candidates who would like to request for script review service

6.3. ISCA reserves the right to revise the fees without prior notice.

7. Funding

7.1. Funding options are available to defray the course fees.

7.2. Click [here](#) to find out more each funding option's eligibility criteria and their respective application process.

7.3. Terms and conditions apply.

8. Requirements for calculators

8.1. Calculators are allowed for all ISCA IPF Qualification examinations if they comply with the following requirements:

8.1.1. The calculator must be non-programmable, silent, with a visual display only.

8.1.2. The calculator has an internal power source.

8.1.3. The calculator has no special communication features (e.g. calculators which have the capability of remote communication via Infrared, Bluetooth, Smartcard, Wi-Fi, etc with other devices or the Internet are strictly prohibited).

8.1.4. The calculator is a dedicated device i.e. a standalone calculator, and not part of a mobile phone or other electronic devices.

8.1.5. No calculators with an external storage function which can allow users to input and store data via external storage media, e.g. cards, tapes, and plug-in modules, are allowed.

8.1.6. No calculators with unacceptable features or for retrieval of information/programmes during the examinations, are allowed.

8.1.7. Any enclosed instruction leaflets containing any mathematical formula, conversion table or instructions are strictly prohibited, and must not be taken into the examination venue. Any such information on the calculator that cannot be removed must be securely covered.

8.2. Where necessary, candidates are required to show all workings to numerical calculations in their answers.

8.3. Marks will only be awarded for workings that are written in the online answer scripts.

9. ISCA IPF Qualification website

9.1. Please refer to the “*Qualification Overview*” that can be found on the [website](#) for the updated qualification details including the synopsis of the modules, fees, and workshop and examination schedule.

Appendix 3 Examples of misconduct of candidates

(This list is not exhaustive)

1. Abuse of information technology (e.g. Misuse, online defamation of individuals/ organisations etc) and breach of intellectual property
2. Acts of mischief (e.g. vandalism, arson)
3. All forms of bullying and/or cyberbullying
4. Behaviour that threatens the safety of others and/or acts which bring discredit to the Institute and the community
5. Defiance and rudeness to ISCA staff and/or the Institute's appointed consultants for ISCA PQ (e.g. trainers)
6. Disruptive and unruly behaviour
7. Extortion
8. Fighting, gangsterism
9. Forgery (e.g. altering medical certificates and other official documents)
10. Involvement in secret society activities
11. Malpractice and dishonesty (e.g. cheating in exams, plagiarism etc)
12. Other criminal offences
13. Police cases and activities in public that tarnish the Institute's image
14. Rioting/unlawful assembly
15. Theft
16. Use of profanities in any medium