



Institute of  
Certified Public Accountants  
of Singapore



# SINGAPORE ACCOUNTANCY ACADEMY

Training Arm of ICPAS

## Student Handbook Year 2005

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**Quality Education, Lifetime Opportunities**

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## 1.1 Institute of Certified Public Accountants of Singapore (ICPAS)

The Institute of Certified Public Accountants of Singapore (ICPAS) is the national organization of the accountancy profession in Singapore. It was established in June 1963 as the Singapore Society of Accountants (SSA) under the Singapore Society of Accountants Ordinance, then reconstituted and renamed the ICPAS on 11 February 1989, under the Accountants Act 1987. As of 1 April 2004, ICPAS is reconstituted as a society under Societies Act. The restructuring is primarily a change of form for ICPAS and its functions remain unchanged. Apart from promoting accountancy as an important profession that has a strong and valuable role to the society and the economy, ICPAS also constantly seeks to enhance the high standards of the profession through the training and professional development of its members.

### Mission

**“Develop, support and enhance the integrity, status and interest of the accountancy profession in Singapore”**

## 1.2 Singapore Accountancy Academy (SAA)

Singapore Accountancy Academy (SAA) is the training arm of ICPAS. SAA was established in 1985 and has been awarded the Premier status by the ACCA, UK in recognition of the quality of tuition provision for ACCA students.

### Mission

**“To train and equip students and CPAs in the best professional skills to enable them to be good quality accountants and to contribute richly to a competitive, efficient and progressive Singapore”**

### Vision

**“To be the Premier Accountancy Academy in Singapore”**

### Values

- To be **PROFESSIONAL** in our image and service to our customers”
- To be **EMPATHETIC** towards our internal and external customers”
- To provide **QUALITY** accountancy education to our customers”

**Through collaboration and partnership with prestigious institutions and universities, courses available at our academy include:**

- The Association of Chartered Certified Accountants (ACCA) programme
- ACCA Certified Accounting Technician (CAT) programme
- The Association of Taxation Technicians Singapore (ATTS) programme
- ICPAS Diploma in Professional Accounting (with an option to articulate into the Bachelor of Commerce (Accounting) Programme at the University of Queensland(UQ))
- Continuing Professional Education Seminars

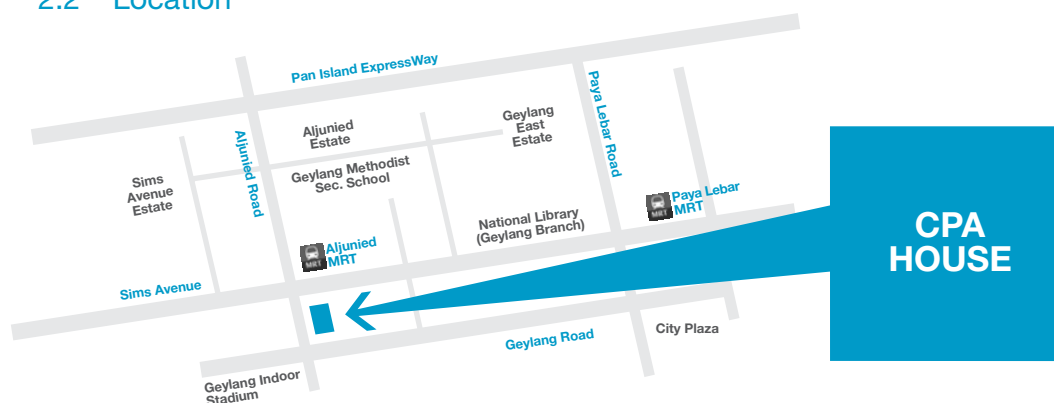
Both the ICPAS Secretariat and SAA are housed at the CPA House, occupying 29,900 square feet.. SAA has a total of 11 classrooms suitably sized for 20 to 200 persons and an auditorium that can accommodate up to 250 persons. Our 2 computer laboratories are equipped with 20 computers each, linked up by network. The library and recreational centre are conveniently located at SCN Centre, beside CPA House.

Our lecturers are top academics and professionals in both industry and public practices, thus forming a dedicated team whose goal is the excellence of professional accountancy training. Currently we have a panel of 30 lecturers for our ACCA, CAT and ATTS courses. About 3,000 students study at SAA per intake, of which 800 are foreign students. Our current student-teacher ratio is 100:1.

## 2.1 Operating Hours

Monday - Friday	: 9.00am - 7.00pm
Saturday	: 9.00am - 3.00pm
Sunday & Public Holidays	: Closed

## 2.2 Location



MRT Service	: EW9 - Aljunied MRT Station
Bus Service	: 2, 13, 13A, 13B, 21, 26, 40, 51, 62, 62A, 63, 67, 80, 80A, 100, 100A, 125, 125A, 158, 853, NR8

## 2.3 SAA Course Department Staff Contact Details

Mr Evan Law, Training Director, [evan@saa.org.sg](mailto:evan@saa.org.sg)

General Enquiries 6744 9700	Fax Number 6744 9796	Enquiry Email <a href="mailto:enquiry@saa.org.sg">enquiry@saa.org.sg</a>
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Ms Dione Ng, Course Counselor <a href="mailto:dione@saa.org.sg">dione@saa.org.sg</a>		Ms Zhang Junhua, Operational Assistant <a href="mailto:junhua@saa.org.sg">junhua@saa.org.sg</a>

## 02 General Information

## 2.4 ICPAS Examination & Student Registry Staff Contact Details

General Enquiries 6744 9865	Fax Number 6749 7713	Enquiry Email <a href="mailto:studentadmin@icpas.org.sg">studentadmin@icpas.org.sg</a>
Ms Elaine Chong, Assistant Director <a href="mailto:elaine.chong@icpas.org.sg">elaine.chong@icpas.org.sg</a>		Mr Louis Looi, Operational Officer <a href="mailto:louis.looi@icpas.org.sg">louis.looi@icpas.org.sg</a>
Ms Mandy Chin, Operational Officer <a href="mailto:mandy.chin@icpas.org.sg">mandy.chin@icpas.org.sg</a>		Ms Rosiah Bte Jalil, Operational Assistant <a href="mailto:rosiah@icpas.org.sg">rosiah@icpas.org.sg</a>

## 2.5 SAA Lecturer Contact Details

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Mr Stephen Chew, ACCA  
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Mr Erik Yek, CAT  
**eyek@saa.org.sg**

## 2.6 ACCA Contact Details

### ACCA Connect

64 Finnieston Square, Glasgow United Kingdom, G3 8DT

Tel : **+44 (0) 141 582 2000**

Fax : **+44 (0) 141 582 2222**

Website : **http://www.accaglobal.com**

General Enquiries : **info@accaglobal.com**

Student Enquiries : **students@accaglobal.com**

### ACCA Singapore Branch

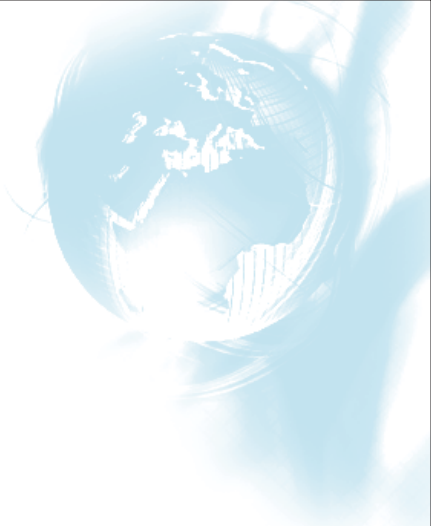
435 Orchard Road #15-04/05 Wisma Atria Singapore 238877

Tel : **+65 6734 8110**

Fax : **+65 6734 2248**

Website : **http://singapore.accaglobal.com**

Email : **info@sg.accaglobal.com**



### 3.1 ICPAS Library

Location : **12 Aljunied Road #06-01 SCN Centre  
Singapore 389801 (beside CPA House)**

Operating Hours

Monday - Friday : **9.00am - 7.00pm**  
Saturday : **9.00am - 3.00pm**  
Sunday & Public Holidays : **Closed**

#### Rules & Regulations

- Only ACCA, CAT and ATTS students are allowed to use the library facilities.
- You are allowed to borrow ONE book for a period of 3 working days at a time.
- A penalty of \$1.00 a day will be charged on each overdue book.
- All students are responsible for the items borrowed. If items are lost or damaged, replacement costs (cost of items plus shipping charges), administrative fees (\$10 or 10% of replacement costs, whichever is higher) and punitive fines (\$20 or 20% of replacement costs, whichever is higher) will be imposed.
- You should refrain from making excessive noise in the library.
- No bags, files or food and beverages are allowed in the library.
- Disciplinary and / or punitive action will be taken against students who vandalize and / or are caught stealing library books.

### 3.2 Student Recreational Centre

Location : **12 Aljunied Road #06-01 SCN Centre  
Singapore 389801 (beside CPA House)**

Operating Hours

Monday - Friday : **9.00am - 7.00pm**  
Saturday : **9.00am - 3.00pm**  
Sunday & Public Holidays : **Closed**

Amenities Available : **Table - Tennis Table, Pool Table, Table Soccer,  
Board Games, Self Study Room**

### 3.3 Self - Study Rooms

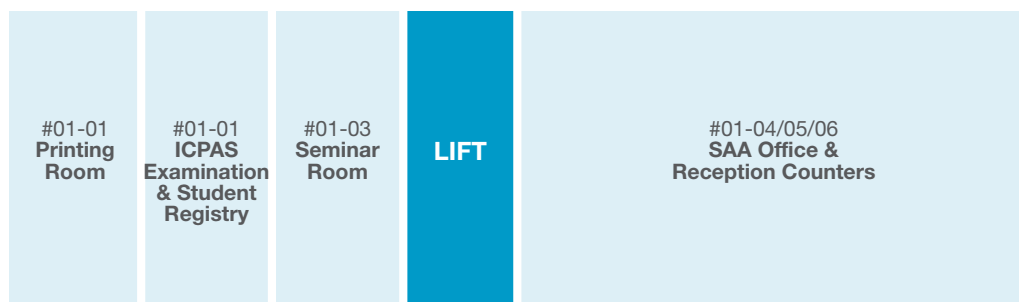
Location : **CPA house (Subject to classroom availability) and  
Student Recreational Centre**

Operating Hours

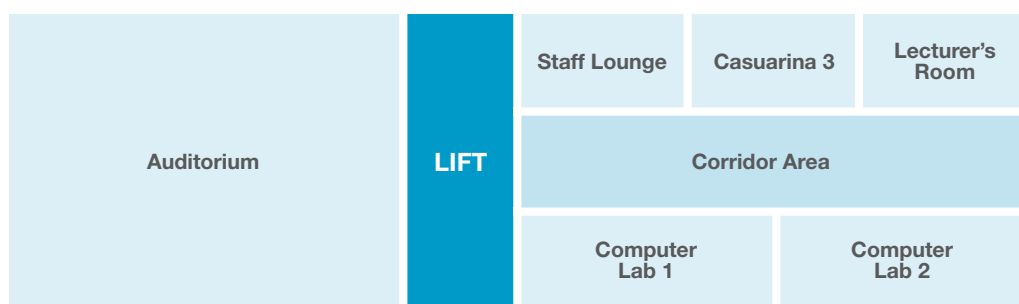
Monday - Friday : **9.00am - 10.00pm**  
Saturday and Sunday : **9.00am - 7.00pm**  
Public Holidays : **Closed**

### 3.4 Office and Classroom Layout

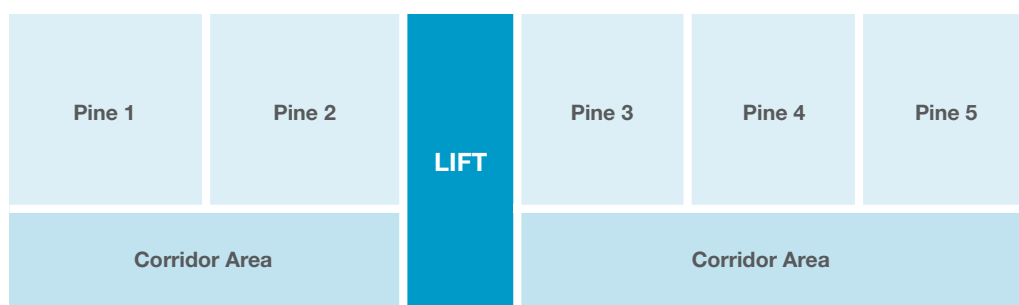
#### Level 1



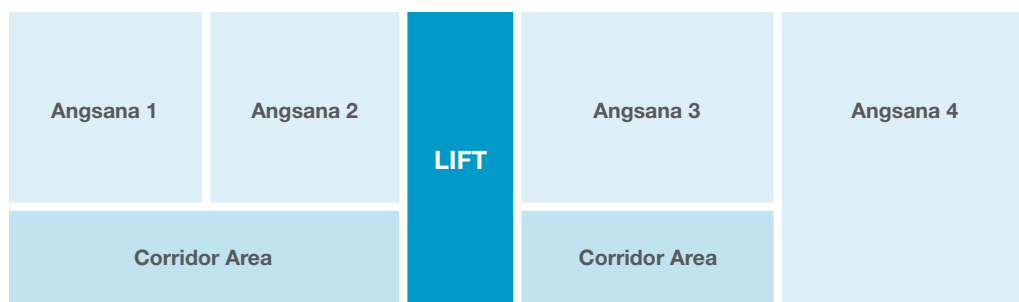
#### Level 2

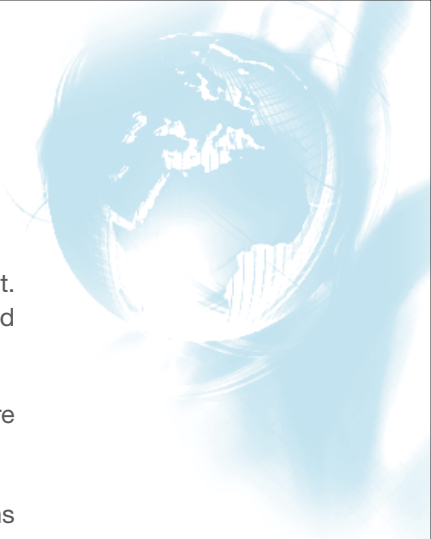


#### Level 4



#### Level 5





## 4.1 Student Registration

All students who intend to sit for ACCA, CAT or ATTS examinations **must register** as student. Student registration forms can be obtained from ICPAS Examination & Student Registry and submission must be accompanied with the following:

- Photocopies of all educational certificates and transcripts (2 copies required if you are submitting Singapore qualifications)
- Photocopy of NRIC / Passport
- 1 Passport-sized photograph (ACCA / CAT students) or 2 Passport-sized photographs (ATTS students)
- Administration fees (please refer to Table 1 in point 4.2)
- TTR1 Record and TTR2 Summary (if you are applying for exemption from the Introductory Level papers based on your work experience) (CAT students)

**The deadlines for submission of student registration form are as follows**

	1st eligible examination - June	1st eligible examination - December
<b>ACCA</b>	15 Dec of the previous year	31 July of the same year
<b>CAT</b>	15 Dec of the previous year	31 July of the same year
<b>ATTS</b>	15 Feb of the same year	15 August of the same year

Students will be notified of their student status about 3 months after submission of the registration form.

## 4.2 Student Annual Fees

All registered students are required to pay student annual fees. Invoices from the respective bodies will be sent out in December (for ACCA and CAT students) and in February and August (for ATTS students) every year. The student annual fees for year 2005 are as stated in Table 1.

Table 1: Administration Fees and Student Annual Fees

	ACCA		CAT		ATTS
	ACCA	ICPAS	ACCA	CAT(S)	ATTS
<b>Student Administration fees / Re-registration fees</b>	£57	S\$120	£52	S\$90	S\$65
<b>Re-registration fees / Administration + Penalty Fees</b>	£114	S\$200	£104	S\$145	S\$130
<b>Student Annual fees</b>	£57	S\$80	£52	S\$55	S\$65

(All fees are subject to revision)

### 4.3 Removal / Resignation of Student Status

#### ACCA / CAT students

Delay in payment to ACCA (UK) and / or ICPAS will result in students' names being removed from the register. Students will no longer be eligible to sit for the coming examination.

#### To resign from the Singapore Joint Scheme or terminate ACCA / CAT student status:

1. Pay all dues (e.g. student annual fees for the year, examination fees etc).
2. Notify ACCA (UK) in writing by 31 December.
3. Return ACCA student registration card to ACCA (UK).
4. Submit a copy of the approval letter from ACCA (UK) to ICPAS.

#### ATTS students

Delay in payment to ATTS will result in students' names being removed from the register. Students will no longer be eligible to sit for the coming examination.

#### To terminate ATTS student status:

1. Pay all dues (e.g. student annual fees for the year, examination fees etc) must be paid.
2. Notify ATTS in writing by 30 November.
3. Return ATTS student card to ATTS together with the withdrawal letter.

### 4.4 Student Re-registration

Students need to pay re-registration fees plus penalty fees (if applicable) to ACCA (UK) and administration plus penalty fees to ICPAS (please refer to Table 1 in point 4.2). Any outstanding exemption or examination fees will also need to be paid.

Re-registration forms can be obtained from ICPAS Examination & Student Registry. The application closing dates for re-registration are the same as for initial registration.

### 4.5 Refund Policy

No refund of registration fees unless application is rejected by ACCA (UK) or ICPAS. Request for refund may be made through the Student Request Form (Appendix 1).

### 4.6 Student Request

Students who have requests can complete the Student Request Form (Appendix 1) and submit to ICPAS Examination & Student Registry.

## 5.1 Examination Registration

	June 2005 Examination		December 2005 Examination	
	ACCA / CAT	ATTS	ACCA / CAT	ATTS
<b>Examination Entry Form (EEF)</b>				
Receipt of EEF / Examination results	From 3rd week of February	From 3rd week of March ( <b>for EEF</b> )  From 3rd week of July ( <b>for exam results</b> )	From 3rd week of August	From 3rd week of September ( <b>for EEF</b> )  From 3rd week of January 2006 ( <b>for exam results</b> )
Report of non-receipt of EEF	From 1 March	From 1 April	From 1 September	From 1 October
ACCA or CAT EEF to reach ACCA (UK) office by	15 April	NA	15 October	NA
ATTS EEF to reach ICPAS Examination and Student Registry by	NA	15 April	NA	15 October
<b>Examination Acknowledgement Slip</b>				
Receipt of Exam Acknowledgement Slip	2 weeks after submission of EEF	NA	2 weeks after submission of EEF	NA
Report of non-receipt of Exam Acknowledgement Slip	From 4 April	NA	From 3 October	NA
<b>Examination Attendance Docket (EAD)</b>				
Receipt of EAD	3 weeks before examination	3 weeks before examination	3 weeks before examination	3 weeks before examination
Report of non-receipt of EAD	From 16 May	From 1 June	From 14 November	From 1 December

### ACCA / CAT students

All registered students will receive Examination Entry Form (EEF) for registration of examinations. Students are registered for an examination session only if they send back the EEF together with the examination fees to ACCA (UK). Alternatively, online registration for ACCA / CAT examination via ACCA website is also possible at [www.accaglobal.com](http://www.accaglobal.com).

Examination Acknowledgement Slip will be issued to students who send in the EEF on time to ACCA (UK). The slip can be printed online for students who registered online.

After which, students should expect to receive the Examination Attendance Docket (EAD), detailing the examination venue, papers registered for and seat numbers, from ACCA (UK).

All non-receipt of or incorrect details stated on EEF, Examination Acknowledgement Slip and EAD can be reported to ICPAS Examination & Student Registry.

## 05 Examination and E-Quiz



### ATTS students

All registered students will receive Examination Entry Form (EEF) for registration of examinations. Students are registered for an examination session only if they send back the EEF together with the examination fees to ATTS.

After which, students should expect to receive the Examination Attendance Docket (EAD), detailing the examination venue, papers registered for and seat numbers, from ATTS.

All non-receipt of or incorrect details stated on EEF and EAD can be reported to ICPAS Examination & Student Registry.

## 5.2 Examination / Exemption Fees

<b>ACCA</b>	<b>CAT</b>	<b>ATTS</b>
<b>Part 1 (Papers 1.1 - 1.3)</b> £40 per paper	<b>Introductory Level (Papers T1 - T2)</b> £30 per paper	S\$50 per paper
<b>Part 2 (Papers 2.1 - 2.6)</b> £48 per paper	<b>Intermediate Level (Papers T3 - T4)</b> £30 per paper	
<b>Part 3 (Papers 3.1 - 3.7)</b> £56 per paper	<b>Advanced Level (Papers T5 - T10)</b> £35 per paper	

NOTE : - All fees are subject to revision.  
- Exemption fees are applicable for ACCA Parts 1 & 2, CAT Advanced Level and ATTS Papers 1 - 3.  
- Examination and exemption fees for ACCA / CAT papers are to be paid directly to ACCA (UK).

## 5.3 Examination Dates

Examinations are normally held over the first 2 weeks of June and December (ACCA / CAT) and 3rd week of June and December (ATTS). Please refer to the monthly Student Accountant for the exact dates for ACCA / CAT examinations.

## 5.4 Script Review Service for ACCA Examination

Students may request for an examination script review at a fee of £55 per Paper (for Part 2 Papers) and £60 per Paper (for Part 3 Papers). This is not a re-marking service as all borderline results have been re-marked before the release of the examination results.

## 5.5 Computer - Based Examinations

Computer - based examinations (CBE) are available for ACCA Papers 1.1 (Int) and 1.2 (M1 and M2 for MSER students) and CAT Papers T1 - T4. The ACCA CBE is held for 6 months (in January, February, March, July, August and September) while the CAT CBE is held monthly. Please enquire at the SAA Counters for examination dates one month before each examination session.

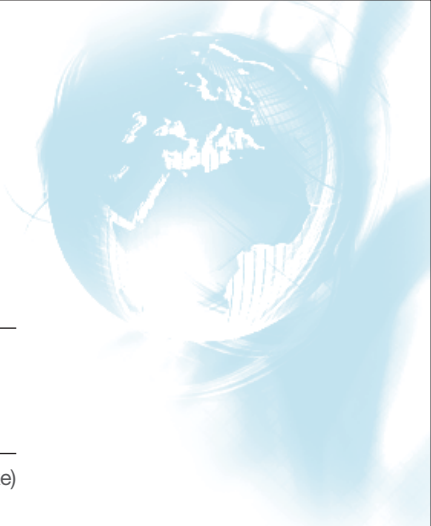
## 5.6 Mock Examinations

Mock examinations will be available on the ICPAS website ([www.icpas.org.sg](http://www.icpas.org.sg)) from May for June examinations and November for December examinations. Hard copies are also available at the SAA Counters.

## 5.7 E-Quiz

All SAA students are entitled to access E-Quiz. It is an e-learning portal that supplements lectures by providing a convenient channel for students to consolidate the concepts learnt during lectures. Instructions to access E-Quiz website will be distributed to students from February and August.

**\* Note : Items 5.5 - 5.7 are only applicable to ACCA & CAT students.**



## 6.1 Course Intakes

Type of classes	Intake	Starting Date of Enrolment	Type of Discount											
Intake for foreign students with preparatory English classes	May November	Refer to Foreign Student Enrolment Form	NA											
New classes for June and December examinations	January	November of the previous year	Enroll by 31 December (for January Intake) or 30 June (for July Intake)											
	July	May of the current year	<b>Course Promotion</b> <table border="1"> <thead> <tr> <th></th> <th>ACCA</th> <th>CAT</th> </tr> </thead> <tbody> <tr> <td>1 paper</td> <td>5%</td> <td>10%</td> </tr> <tr> <td>2 papers</td> <td>15%</td> <td>25%</td> </tr> <tr> <td>3 papers</td> <td>25%</td> <td>30%</td> </tr> </tbody> </table> Early Bird Discount Further 5% discount after course promotion. Enroll by 30 November (for January Intake) or 31 May (for July Intake)		ACCA	CAT	1 paper	5%	10%	2 papers	15%	25%	3 papers	25%
	ACCA	CAT												
1 paper	5%	10%												
2 papers	15%	25%												
3 papers	25%	30%												
ACCA / CAT Pro rated classes (joining the existing January or July intake classes)	February August	One week before the release of the June/December examination results	NA											
ACCA / CAT Revision classes	May November	One week before the release of the June/December examination results	20% discount if enroll by 15 April (for May Revision) or 15 October (for November Revision) (course promotion only applicable for ACCA)											

## 6.2 ACCA / Oxford Brookes University Degree Partnership (Mentorship Programme)

ACCA students who have completed the first 9 papers (up to Paper 2.6) can choose to pursue the Oxford Brookes University - BSc (Hons) Applied Accounting, by submitting a Research and Analysis Project (up to 5,000 words).

The Mentorship Programme at SAA aims to equip students with the skills to complete the research project and to fulfill the requirements under the project.

Please refer to the SAA ACCA / Oxford Brookes University Degree Partnership (Mentorship Programme) brochure for more information.

## 6.3 Course Materials

Lecture notes, manuals and revision kits are included in the ACCA / CAT course fees for January and July Intakes. For the ATTS course, only lecture notes and manuals (Papers 1 - 4) are included in the course fees. ATTS Paper 5 manual has to be purchased separately.

Manuals and revision kits have to be purchased separately for the Pro-rated and Revision intakes.

If you have missed a class on a particular day, you may collect the lecture notes, if any, for that class, from the printing room at #01-01 within 1 month from the date of lesson.

## 6.4 Replacement for Classes Missed

If circumstances were to prevent you from attending the class that you have enrolled for, you may attend another class by the same lecturer, where possible. You must obtain an Authorisation Slip from SAA Counters before attending the class.

## 6.5 Class Transfer Policy

Please fill up the Course Request Form (Appendix 2) for request of class transfers.

A processing charge of \$20 is imposed for each class transfer after the course enrolment form is submitted. No class transfers will be allowed after 31 March or 30 September.

**The processing charge will be waived under the following circumstances :**

- i) **Request is made within 1 week after each June / December examination**  
Students need to top up the difference in course fees or will be issued a credit note for any balance fees resulting from the transfer.
- ii) **With Proof of Examination Results**  
The processing charge will be waived if you transfer to the papers that are graded failed or from papers that are being graded passed. For papers graded absent or unmarked, the processing charge is still applicable. All requests to transfer class must be submitted by 31 March or 30 September. There will be no top up or refund of course fees should there be any difference in the amount.
- iii) **Paper Exemption**  
The processing charge will be waived if students are exempted from the classes that they are attending. A top up of course fee is required if there is a difference in course fee between the current and new class.
- iv) **Classes cancelled by SAA**  
The processing charge will be waived if students transfer classes due to cancellation of classes by SAA before the commencement of the Intake

## 6.6 Withdrawal / Refund policy

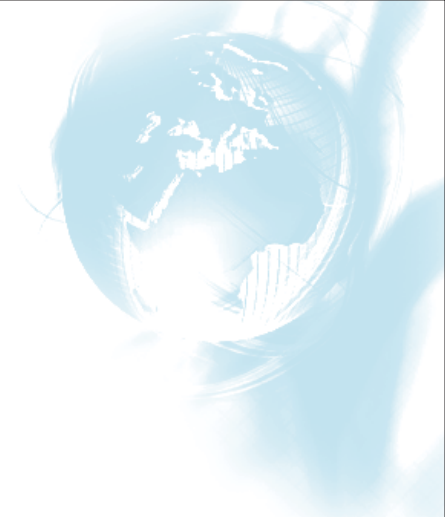
Students who wish to withdraw from their classes must fill up the Course Request Form (Appendix 2) and submit to the SAA Counters for processing.

A non-transferrable, non -replaceable *Credit Note*, which is valid for 6 months, will be issued according to the following guidelines:

Credit Note Amount as a Percentage of Course Fees Paid	Conditions
100%	Written notice of withdrawal is received before course commencement
75%	Written notice of withdrawal is received within 1st month of study
50%	Written notice of withdrawal is received within 2nd month of study
0%	Written notice of withdrawal is received from 3rd month onwards

**Withdrawal of class(es) due to the following reasons will be approved:**

- Hospitalisation
- Pregnancy
- Medical reasons
- Short term overseas assignments which is more than 2 months.
- Emergence reservist which is more than 2 weeks
- Heavy work commitment certified by company
- Release of examination results. Students who wish to withdraw from any class following the release of the examination results will be issued a credit note amounting to 50% of the total course fees paid. Please submit the request with a copy of the examination results latest by 5 March or 3 September for January / July Intakes respectively. **No cheque refund will be issued.**



**Withdrawal of class(es) due to the following reasons will not be approved :**

- Heavy work commitment, without certification from company.
- Family commitment
- Holiday trips

NOTE : All other reasons will be approved on a case-by-case basis.

**Cheque refund will only be approved under the following circumstances:**

- Classes cancelled by SAA
- Completion of all or any Part Three Core Papers / Completion of CAT Course.  
50% of the course fees will be refunded to the student upon request. Please submit the request with a copy of the examination results by 5 March or 3 September for January / July Intakes respectively.

**6.7 Deferral of Studies**

SAA does not allow students to defer their course of study from one intake to the next intake. Students have to withdraw from the current intake. Please refer to point 6.5 for SAA's Withdrawal Policy.

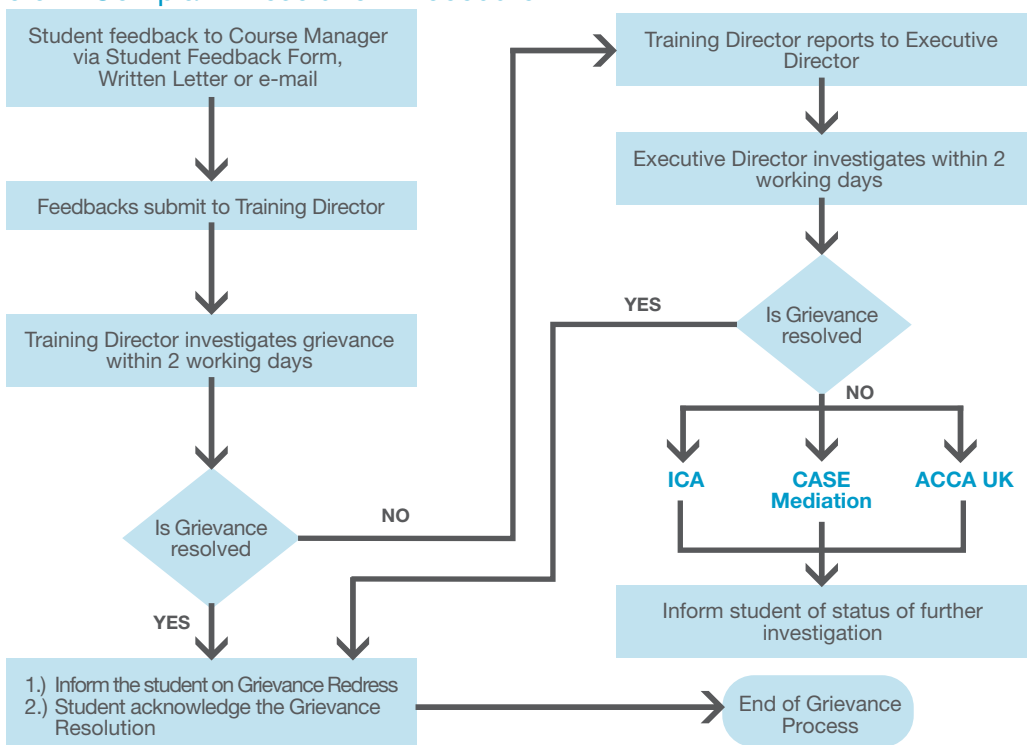
**6.8 Rebate of Study Manuals and Revision Kits**

Students are entitled to the book(s) rebate for the same subject(s) they enrolled for in the previous intake provided that there is no updated version of the said book(s). The rebate amount will be advised upon enrolment.

**6.9 Student Feedback Channels**

As a constant effort towards improving our services, SAA welcomes any feedback from students. Please feel free to approach any of the administrative staff or fill up the Customer Feedback Form available at the SAA counters. Alternatively, you may wish to provide your feedback by mail or email.

**6.9.1 Complaint Resolution Procedure**



**06 Course Administration and Policies**

### 7.1 SAA - NTUC Scheme (ACCA)

ACCA students who are NTUC Union Members are entitled to 25% discount off SAA published course fees (before discount), regardless of number of classes enrolled. Please enroll directly at:

**NTUC Customer Service Center**

No 1 Marina Boulevard, #B1-01, One Marina Boulevard  
Singapore 018989  
Tel : **6213 8008**  
Fax : **6327 3740**

### 7.2 ACCA Employer Accreditation

Students whose companies are under the ACCA Employer Accreditation are entitled to a further 5% discount on the course fees after all relevant discounts. You will need to present a letter from your companies upon enrolment stating your full-time employment status, to enjoy this discount. Please check with ACCA Singapore branch on the eligibility of your companies under this accreditation.

### 7.3 Skills Redevelopment Programme (CAT)

CAT is an approved course for funding under the SRP (Skills Redevelopment Programme) initiative. Under this initiative, students are eligible to apply for SDF grant for course fees as well as absentee payroll incentives. For more information on the SRP scheme, please visit the website at [www.srp.org.sg](http://www.srp.org.sg)

### 7.4 SAA-NTUC / CDC Bursary (ACCA and CAT)

Under the SAA-NTUC / CDC bursary scheme, students who are awarded with the bursary are entitled to attend a maximum of 3 classes. Please contact NTUC / CDC for more details and confirm your eligibility for the award.

**NTUC Membership Department**

Tel: **6213 8055**  
Fax: **6327 8585**

**SouthEast Community Development Council**

Tel: **6243 8753**  
Fax: **6243 3130**

### 7.5 Excellence Award Scheme (ACCA and CAT)

ACCA prizewinners and CAT students with outstanding results from the June / December examinations and who took the classes with SAA in January / July intake are awarded with a sponsorship for their classes for the next intake. Letters stating the details on the sponsorship will be sent to students in May and November each year.



## 8.1 ICA Rules and Regulations

All foreigners wishing to pursue their studies at Singapore Accountancy Academy (SAA) must apply for a Student's Pass with the Immigration & Checkpoints Authority (ICA) in Singapore. Exemption from applying the Student's Pass are only granted if you are a Singapore Permanent Resident or holding an employment pass, work permit, dependent's pass, long-term social visit pass or Immigration Exemption Order.

### As a SAA Student's Pass Holder, the student

- Observes the conditions as stipulated on the Student's Pass card and Disembarkation/Embarkation card issued.
- Attends the course at SAA only, unless written permission is obtained from ICA.
- Attends the classes regularly.
- Reports to school at least 3 hours in the daytime from Monday to Friday (however, students maybe required to meet additional hours set by SAA).
- Surrenders the Student's Pass and Disembarkation / Embarkation card for cancellation within 7 days of the date of cessation or termination of studies.

### 8.1.1 Duration of Student's Pass

ICA normally grants about 3 years for students to complete ACCA programme, and 1.5 years for CAT programme.

- ACCA students: 1 year validity student's pass for first time application and 2 years upon renewal. The security deposit is waived.
- CAT students: student's pass is valid for six months. The security deposit is required.

### 8.1.2 Reporting to ICA by SAA

#### SAA is required to report to ICA in the following circumstances:

- the student has failed to attend classes for a continuous period of 7 days or more without any valid reason; or
- the student has not attended classes regularly i.e. where the percentage of attendance is 90% or lower in any month of the course without any valid reason; or
- the student's studies in SAA has been terminated.

Immigration and Checkpoints Authority (ICA)  
10 Kallang Road #04-00 ICA Building Singapore 208718 (Next to Lavender MRT Station)

Tel : +65 6391 6100  
Fax : +65 6298 0843 / +65 6298 0837  
Website : <http://www.ica.gov.sg>  
Email : [ICA\\_Feedback@ica.gov.sg](mailto:ICA_Feedback@ica.gov.sg)

## 8.2 Attendance Policy

### 8.2.1 Attendance Requirement

Students are required to carry the Student's Pass at all times and must attend all the stipulated classes/library research and to attain at least 90% of attendance. Students are not allowed to attend any classes which they are not enrolled in unless authorised by SAA staff.

SAA Student's Pass Holders must obtain permission from ICA in writing to attend courses from other school.

## 8.2.2 Facial Recognition System

### Effective Time

Log-In Time: within 30 minutes before or after the start time of the class/library research.  
Log-Out Time: within 1 hour after the class/library research

Attendance taken from Facial Recognition System will be compiled as the monthly attendance report for submission to ICA. If the system fails, the student is required to sign in and sign out at #01-05 under the supervision of a SAA staff.

## 8.2.3 Random Check

The lecturers for every class will conduct random checks. The student's identity will be verified based on the Student's Pass or student card, followed by the student's signature on the random checklist.

Attendance taken during random check would supersede the daily attendance marked with the Facial Recognition System.

## 8.2.4 Leave of Absence

Students who are absent from classes due to medical reason(s) are required to submit the Request for Leave of Absence form (Appendix 3) together with the Medical Certificate (MC) to SAA within two (2) days from the date of absence. Only Singapore Medical Certificate issued by certified doctors will be recognized.

SAA will approve leave of absence based on the following reasons. Other reasons for absence will be treated as absent from classes.

Reasons	No. of approved leave granted
Compassionate leave for immediate family members	10 days
Marriage leave for the student	5 days

## 8.2.5 Attendance Record

SAA keeps attendance records for all Student's Pass Holders throughout the course of study. The following actions will be taken should students fail to attend the class.

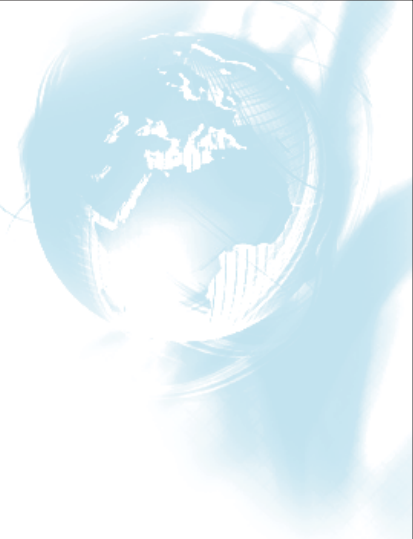
No. of absent days	Actions
3 days	Phone interview
4 days (+1 day after phone interview)	Send 1st warning letter + Interview
6 days (+ 2 days after 1st interview)	Send 2nd warning letter (cc ICA) + Interview

Please note that all attendance record and conduct during the course of study in SAA are pre-requisites for the renewal of the Student's Pass.

## 8.3 Enrolment Policy

**New Foreign Students** refers to those residing overseas and wish to study at the Singapore Accountancy Academy (SAA) for the first time.

**Renewal foreign students** refers to current SAA Student's Pass Holders or those who are transferring from other schools in Singapore.



All Student's Pass Holders are required to attend a minimum of 3 weekday daytime classes from Monday to Friday.

Students doing the final papers may enroll for less than 3 classes with the proof of latest examination result or exam entry form.

### 8.3.1 Student Administration

All Student's Pass Holders are required to register under the ICPAS / ACCA Joint Scheme as student during time of application for the Student's Pass.

### 8.3.2 SAA as a Local Sponsor

Once the Student's Pass application is approved by ICA, the student needs to pay a S\$500 sponsorship fee and the required ICA security deposit (applicable to CAT student only) to ICPAS.

## 8.4 Student Protection Scheme (SPS)

SAA has in place a Student Protection Scheme as stipulated by the Consumers Association of Singapore (CASE) by way of the NTUC Income Student Tuition Fee Insurance. The Student Tuition Fee Insurance protects the insured student against the following events:

- i) Loss of tuition fees paid in advance by the insured student to the PEO and not refunded, if the student cannot start or complete his course as a result of the PEO becoming insolvent or being required by the Singapore authorities to stop operations.
- ii) PEO's failure to pay sum awarded by Singapore courts to the insured student, where such award relates to a dispute between the PEO and insured student on tuition fees paid by the insured student to the PEO.
- iii) Complimentary S\$10,000 benefit covering the insured student's accidental death or total permanent disability by accident.

The amount payable to an insured student is subject to maximum limits that are specified in his Certificate of Student Insurance. The period of insurance will cover the entire duration of the course enrolled by the insured student. A personal Certificate of Student Insurance will be issued to each insured student to confirm that his/her insurance cover is in place. The cost of the premium would be borne by SAA, conditions applied. Please refer to 8.6.4.

## 8.5 Payment Policy

### 8.5.1 New Student's Pass Holders

Students who wish to study in SAA as a Student's Pass Holder for the first time must pay the following fees:

#### i) Full Payment Upon Approval for Admission

	ACCA Student	CAT Student
Application Fees	S\$250	S\$250
*SAA Security Deposit	S\$120	S\$66
Course Fees	Minimum 3 subject**	T1 - T5
Student Administration / Registration Fees	S\$120 + £57	S\$90 + £52

- \* This is not the ICA Security Deposit. Please refer to 8.6.4.
- \*\* Note: Students enrolled for the 4th class (repeated paper within the same intake) are entitled to 50% discount off the normal course fees for the said class. The discounted course fees are not inclusive of study manuals and revision kits.

## ii) Full Payment Upon Approval of Student's Pass

- Sponsorship fee of S\$500.00, if SAA is the local sponsor.
- ICA Security Deposit (only applicable to CAT students). Amount varies from \$1,000 to \$5,000, depending on Country of Origin of the student.

## 8.5.2 Renewal Student's Pass Holders

- Full payment of course fees.
- Students enrolled for the 4th class (repeated paper within the same intake) are entitled to 50% discount off the normal course fees for the said class. The discounted course fees are not inclusive of study manuals and revision kits.

## 8.6 Withdrawal / Refund Policy

### 8.6.1 Application Fee, Sponsorship Fee and Student Administration Fee

All application and sponsorship fees paid to ICPAS are non-refundable under any circumstances. The student administration fee paid to ICPAS and registration fees paid to ACCA UK are non-refundable unless the application is rejected by ACCA UK.

### 8.6.2 Course Fees

#### i) Cancellation of Course

Full course fees will be refunded to the student in the event that the course does not commence on the stipulated course-started date or termination of course midway.

#### ii) Student's Pass application not successful

For new application, full course fees will be refunded to the student if Student's Pass application is not approved by ICA.

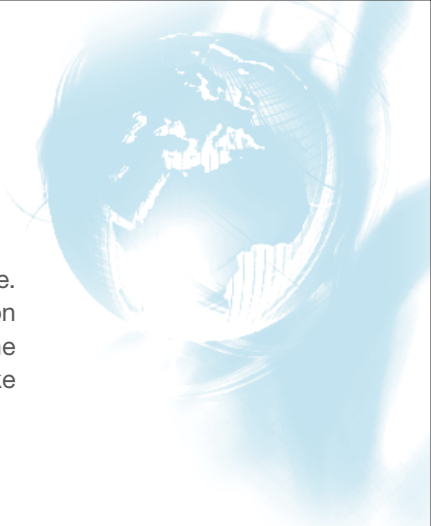
For renewal application, the paid course fees will be refunded as follow:

Percentage of Course Fees Paid	Requirements
100%	Rejection letter is received before course commencement.
75%	Rejection letter is received within 1st month of study.
50%	Rejection letter is received within 2nd month of study.
0%	Rejection letter is received within 3rd month onwards.

#### iii) Withdrawal / Transfer out

The paid course fees will be refunded on the following conditions :

Percentage of Course Fees	Requirements
100%	Written notice of withdrawals is received more than 60 days before course commencement.
75%	Written notice of withdrawals is received 30 to 60 days before course commencement.
25%	Written notice of withdrawals is received less than 30 to 1 day before course commencement.
10%	Written notice of withdrawals is received from 1st to 14th day after course commencement.



#### iv) Graduate

50% of the paid course fees will be refunded to the student who graduates from the programme. The student **must** cancel the Student's Pass within two weeks after the release of examination result. Please submit the request with a copy of the exam results and the proof of the cancellation of student's pass to SAA by 5 March/ 3 September for January/July Intake respectively.

#### v) Exemption

A non-transferable, non-replaceable, *Credit Note*, which is valid for 6 months, will be issued for students who withdraw from a class due to exemption provided the 3-classes requirement is fulfilled. The credit amount will be as follow:

Percentage of Course Fees	Requirements
100%	Proof of exemption and request are received before course commencement.
75%	Proof of exemption and request are received within 1st month of study.
25%	Proof of exemption and request are received within 2nd month of study.
10%	Proof of exemption and request are received within 3rd month onwards.

### 8.6.3 ICA Security Deposit

Where applicable, in the event of termination of SAA Student's Pass, the student should submit the Application for Refund Form (Appendix 4) to SAA for applying of refund of the ICA security deposit for students who are sponsored by SAA. This refund will take about 10-12 weeks (Immigration takes about 6 weeks to refund the deposit to "ICPAS") to process and the amount would be refunded in Singapore currency in the form of Bank draft or cheque.

### 8.6.4 SAA Security Deposit

SAA Security Deposit is equivalent to the cost of the premium for the Student Protection Scheme (ACCA:S\$120; CAT:S\$66). SAA Security Deposit will be refunded in full to the student under following circumstances:

- SAA cancels the course.
- Student's Pass application is not successful.
- Student graduates from the specific programme.
- Student withdraws before the 1st term started.

Before the completion of the course (ACCA: 6 intakes, CAT: 3 intakes), should students wish to transfer out, the cost of the premium will be deducted evenly from the SAA security deposit, the rest of the SAA security deposit will be refunded together with the course fees (if applicable) to the student as follow:

Circumstances	Amount to be refunded (S\$)	
	ACCA	CAT
Withdraw before the 2nd term started.	20	22
Withdraw before the 3rd term started.	40	44
Withdraw before the 4th term started.	60	-
Withdraw before the 5th term started.	80	-
Withdraw before the 6th term started.	100	-
Withdraw before the 6th term (ACCA) or 3rd term (CAT).	120	66

## 8.7 Deferral of Studies

SAA will not be responsible for the late approval of the Student's Pass.

Students who wish to defer their course of study may make a request by filling up the Course Request Form (Appendix 2) with supporting documentation. Approval will be granted on a case-by-case basis.

## 8.8 English Class

- S\$150 for 4 weeks of English preparatory classes for the November / May Intake. Each session is 3 hours.
- There are 15 free English sessions for students who enroll for a minimum of 3 papers in January and July intake.
- The LCCI English Language Skills Assessment (ELSA) test is optional at \$66 per student.

## 8.9 Accommodation for Overseas students

SAA can provide assistance to you in finding suitable accommodation. We are in contact with a number of accommodation providers, all of whom offer comfortable, clean and affordable accommodation within commuting distance from SAA.

## 8.10 Service Standards

Documents to be processed	Processing Days required (Exclude date of submission)
Student's pass new application form and Letter of Acceptance	3
Student's pass renewal application form / Attendance Rate (transfer out)	3
Certification Letter	3
Request for brochures / forms	1
E-mail enquires	2
Refund of course fees and SAA Security Deposit	21
Refund of ICA Security Deposit	21 (upon receipt of refund from ICA)

## 9.1 Student Disciplinary Procedures

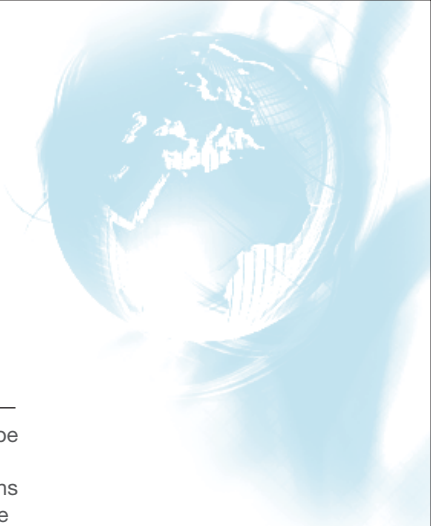
The rules governing disciplinary procedures for students are set out in ACCA's Bye-laws and Regulations. All registered students are bound by these Bye-laws and Regulations which is available for reading online at the ACCA website. Principles related to misconduct in examinations are reproduced in the ACCA Student Handbook for easy reference.

We also seek the cooperation of students studying at SAA to comply with the disciplinary rules set by the Academy.

## 9.2 Disciplinary Authority

The Training Director or any person authorized by him shall have the power to enforce discipline on the Academy's premises. The authorized person shall have the power to:

- Reprimand the student for the offence.
- Demand for and make a copy of the student's identification documents.
- Request the student to leave the class.
- Report the offence to the Academy's Management or ACCA UK for further actions.



### 9.3 Disciplinary Rules

These rules shall come into operation on 1 January 2005. The offences and disciplinary actions include but are not limited to those listed below:

Examples of Offences	SAA Actions
Attending lectures without payment / authorization (students are required to carry their Student Membership card, Student's Pass or Identity Card for attendance check purpose).	Student identified on the first two occasions will be issued with a written warning. Student found committing this offence for more than 2 occasions would be dismissed immediately from the course and reported to ACCA UK.
Arriving more than half an hour late for a lecture.	Student is required to wait for class break. Attendance will be marked as absent.
Disrespectful behavior and insubordination to lecturers and staff.	Verbal and/or written warning. Temporary suspension from classes without refund.
Causing disturbance in class. Eg. talking on the handphone, handphone / pager not on vibration mode.	Verbal and/or written warning. Temporary suspension from classes without refund.
Use of equipment with audio and visual capabilities without approval of the lecturer.	Verbal and/or written warning. Temporary suspension from classes without refund.
Smoking in the premises of CPA House, eating and drinking in the classrooms / library / computer laboratory.	Verbal and/or written warning.
Forging of documents or possession of forged documents. Eg forged medical certificates, official documents.	Expulsion from the Academy.
Cheating or dishonesty in Computer-Based Examinations.	Deemed failure in the examination. Report to ACCA UK.
Unauthorized use and illegal copying of copyright materials including printed and/or non-printed materials and computer software, the disclosure of computer passwords to others.	Temporary suspension from classes. Expulsion from the Academy.
Destruction or damage to property within the Academy's premises.	Verbal and/or written warning and payment of costs.
Criminal. Eg Theft, possession/consumption of drugs, fighting or gambling.	Expulsion from the Academy. Handing over to the Singapore Police.

### 9.4 Appeals

All decisions of the Training Director and the Authorized Person shall be final except in the case of a student who has been dismissed or suspended for classes. He may appeal to the Executive Director of ICPAS for review within seven (7) days from the date of notification of the Academy's decision.

The decision of the Executive Director of ICPAS shall be final.

## Student Request Form

Name: (Ms/Mr/Mrs/Dr) \_\_\_\_\_

Student Reg. No: \_\_\_\_\_ ST/ MST/ TST      NRIC / FIN No: \_\_\_\_\_

Contact No: 6 \_\_\_\_\_ (Home) 6 \_\_\_\_\_ (Office) \_\_\_\_\_ (Mobile)

Mailing Address: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Email: \_\_\_\_\_

Change of mailing address       Please update my mailing address with ACCA UK

Note: You may also view/update personal particulars in ACCA website <http://www.acca-business.org> or email changes to [students@accaglobal.com](mailto:students@accaglobal.com)

Tick the appropriate box (es) to indicate your request(s)

**Student Card**

NOTE: New student cards will take at least 6 weeks for ACCA UK to process.

- Non-receipt of student card**      First exam session June/December \_\_\_\_ (year)
- Auto-transfer**      (CAT to ACCA/ MSER to PER/ACCA to CAT)
- Error in Name**      (Attach a photocopy of student card & NRIC)
- Error in Photograph**      (Attach a photocopy of student card & NRIC)
- No ICPAS Logo**      (Attach a copy of student card)
- Change of name by law or marriage**      (Attach a copy of deedpoll, photo and £10 bankdraft)
- Replacement**      (Attach photo and £10 bankdraft)
- Others**

**Non-receipt of**

- Student Registration pack      (consist of student card, profile letter with passcode)
- Student Accountant Magazine      (Last issue received: \_\_\_\_\_ (Month))

**Change of Stream**

- Current      (UK / International / National)
- New      (UK / International / National)

**Other Requests**

Specify: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

**For Official Use**

Received by: \_\_\_\_\_ Ref no: \_\_\_\_\_

Processed by: Louis / Mandy / Rosiah      Date received: \_\_\_\_\_

Date submitted to UK: \_\_\_\_\_ Date processed: \_\_\_\_\_

Date received from UK: \_\_\_\_\_ Date sent to student: \_\_\_\_\_



## Request for Leave of Absence Form

Course:  ACCA  CAT

Contact No. \_\_\_\_\_

Dear Sir / Mdm

I, \_\_\_\_\_ (FIN NO: \_\_\_\_\_) request for an leave of absense for the following reason:

Please Tick ( ) appropriate:

**Medical Grounds**

I was medically unfit from \_\_\_\_\_ to \_\_\_\_\_. Attached is my medical certificate.

**I will travel out of Singapore, to \_\_\_\_\_ (state country) from \_\_\_\_\_ to \_\_\_\_\_ (state period) due to (please state your reasons below)\***

**Others** \_\_\_\_\_

I understand that if the approval is granted, I must report to class on the next school date after the end of my approved leave. Thank you.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\* Only compassionate leave for immediate family member (maximum of 10 days) and marriage leave for the applicant will be treated as approved leave for your attendance (supporting documents need to provide). Other grounds for absence will be treated as absent from classes.

\* Student who are absent for 7 continuous days regardless of approved or non-approval will be reported to ICA.

\* Inform the school should you wish to cancel your application.

---

### For Official Use

Date Received: \_\_\_\_\_ Processed by: \_\_\_\_\_



## Application for Refund Form - Student's Pass Holder

Student's Name \_\_\_\_\_

NRIC / FIN No: \_\_\_\_\_ Sex: \_\_\_\_\_ Course:  ACCA  CAT

Nationality: \_\_\_\_\_ Passport No.: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Address in Singapore: \_\_\_\_\_ S( )

Contact No: 6 \_\_\_\_\_ (Home) 6 \_\_\_\_\_ (Office) 9 \_\_\_\_\_ (Mobile)

---

**Refund of Course Fees (Please refer to SAA refund policy)**

Please refund to  myself  others \_\_\_\_\_ (Name)  
 \_\_\_\_\_ (Relationship to the Student)  
 \_\_\_\_\_ (I.C. / Passport No.)  
 \_\_\_\_\_ (Contact No.)

By  Cheque  Bank draft (amount will be net of bank charges)

Reason  My Student's Pass application was not successful.  
 Withdrawal (written notice attached).  
 Completion of ACCA / CAT programme in \_\_\_\_\_ Exam, Reg No. \_\_\_\_\_

**Refund of security deposit (Applicable to the student who is sponsored by SAA)**

Please refund to  myself  others \_\_\_\_\_ (Name)  
 \_\_\_\_\_ (Relationship to the Student)  
 \_\_\_\_\_ (I.C. / Passport No.)  
 \_\_\_\_\_ (Contact No.)

By  Cheque  Bank draft

Reason  Student's Pass cancelled  Transfer School  Waived

- \* refund of course fees will take about 21 days.
- \* refund of security deposit will take about 10-12 weeks (Immigration takes about 6 weeks to refund the deposit to "ICPAS").
- \* amount would be refunded in Singapore currency.

**Please provide your detailed mailing address (other than Singapore) which the Bank draft to be sent:**

Address: \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

